





ADOPTED ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

FY 2026/2027

People Focused. Performance Driven. ■ Leon County, FL













FISCAL YEAR 2027

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

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

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 Killearn 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.

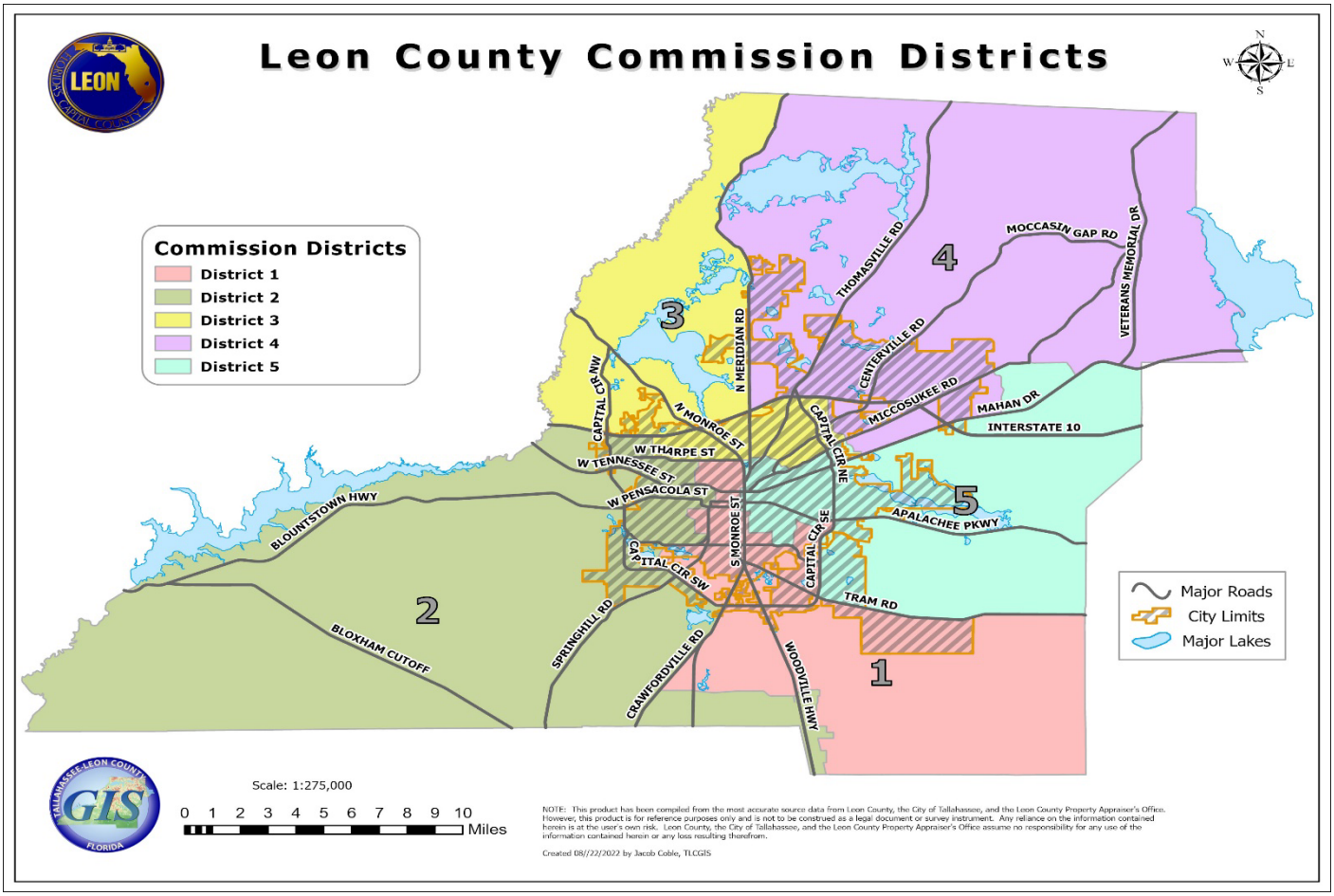
Born in Kannapolis, North Carolina, Maddox came to Tallahassee as a student-athlete at Florida State University, where he played on the 1999 national championship football team before spending two seasons in the NFL. From the gridiron to the Commission chamber, his leadership journey has been marked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


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Leon County
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

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.

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

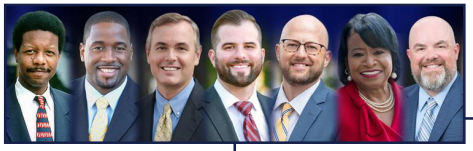
Shawnya Hernandez
Management Analyst

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.

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

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, Resilience and Innovation



KEVIN PETERS
Director
Emergency Management



KIANNA GILLEY
Manager
Community and Media Relations



KERRI POST
Director
Tourism



MICHELLE TAYLOR
Chief Information Officer
Office of Information and Technology



SHINGTON LAMY
Assistant County Administrator



CHAD ABRAMS
Chief
Office of Public Safety
• EMS • CDA • Animal Control



TERESA BROXTON
Director
Office of Intervention and Detention Alternatives



PAMELA MONROE
Director
Library Services



ABIGAIL THOMAS
Director
Human Services and Community Partnerships



BEN BRADWELL
Manager
Veterans Services



JELANI MARKS
Manager
Housing Services



KEN MORRIS
Assistant County Administrator



KENDRAH G. WILKERSON
Sr. Assistant to the County Administrator



NICKI HATCH
Assistant to the County Administrator
Legislative and Strategic Initiatives



ROSHAUNDA BRADLEY
Director
Office of Management and Budget



MELANIE HOOLEY
Director
Purchasing



KIM VICKERY
Manager
Real Estate Management

Agenda Coordination



NAWFAL R. EZZAGAGHI
Assistant County Administrator



BRENT PELL
Director
Public Works
• Engineering • Operations • Fleet



MAGGIE THERIOT
Director
Office of Resource Stewardship
• Parks & Rec • Facilities • Sustainability



SCOTT BROCKMEIER
Director
Development Support and Environmental Management



ARTIE WHITE
Director
Department of P.L.A.C.E.



CANDICE WILSON
Director
Human Resources

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.

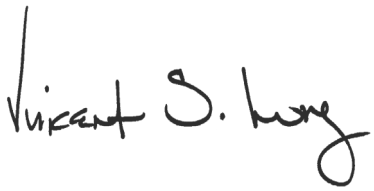
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and

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,



Vincent S. Long
County Administrator

» Table of Contents

PART A

ADMINISTRATOR'S BUDGET MESSAGE **SECTION 1**

TABLE OF CONTENTS **SECTION 2**

READER'S GUIDE **SECTION 3**

LEADS/STRATEGIC PLAN **SECTION 4**

BUDGET SUMMARY/ANALYSIS **SECTION 5**
- Budget Overview ... 58
- Community Economic Profile ... 87
- Comparative Data ... 95
- Financial Indicators ... 104
- Revenues v. Expenditures ... 109
- Positions ... 138
- Summary of Fund Balance ... 143
- Debt & Transfers ... 149

BUDGET BY FUND **SECTION 6**

PART B

BOARD OF COUNTY COMMISSIONERS **SECTION 7**

ADMINISTRATION **SECTION 8**
- County Administration ... 249
- Strategic Initiatives ... 251
- Community and Media Relations ... 254
- Human Resources ... 257
- Emergency Management ... 260
- Volunteer Services ... 269
- Purchasing ... 271
- Real Estate ... 277

OFFICE OF INFORMATION TECHNOLOGY **SECTION 9**
- Management Information Services ... 287
- Geographic Information Services ... 292

COUNTY ATTORNEY'S OFFICE **SECTION 10**

DEPARTMENT OF PUBLIC WORKS **SECTION 11**
- Support Services ... 309
- Operations ... 311
- Engineering Services ... 322
- Fleet Management ... 325

Table of Contents

DEPARTMENT OF DEVELOPMENT SUPPORT & ENVIRONMENTAL MANAGEMENT SECTION 12
Code Compliance Services....335
Support Services....338
Building Plans Review & Inspection....340
Environmental Services....344
Development Services....350

DEPARTMENT OF PLACE **SECTION 13**
Planning Department....364

OFFICE OF MANAGEMENT & BUDGET **SECTION 14**
Management & Budget....377
Risk Management....379

DIVISION OF TOURISM **SECTION 15**
Tourism....390
Line Item Funding: Council on Culture and Arts (COCA)....399

OFFICE OF PUBLIC SAFETY **SECTION 16**
Emergency Medical Services....406
Animal Control....410

OFFICE OF LIBRARY SERVICES **SECTION 17**

OFFICE OF INTERVENTION & DETENTION ALTERNATIVES **SECTION 18**
County Probation....429
Supervised Pretrial Release....435
Drug & Alcohol Testing....439

OFFICE OF HUMAN SERVICES & COMMUNITY PARTNERSHIPS **SECTION 19**
Health & Human Services....451
Veteran Services....461
Housing Services....463

OFFICE OF RESOURCE STEWARDSHIP **SECTION 20**
Office of Sustainability/Recycling Education....479
Cooperative Extension....483
Parks and Recreation Services....485
Facilities Management....488
Solid Waste....496

Table of Contents

CONSTITUTIONAL OFFICERS **SECTION 21**
Clerk of the Courts 508
Property Appraiser 512
Sheriff 514
Supervisor of Elections 522
Tax Collector 526

JUDICIAL OFFICERS **SECTION 22**
Court Administration 539
Other Court-Related Programs 543
State Attorney 551
Public Defender 555
Guardian Ad Litem 559

PART C

NON-OPERATING **SECTION 23**

DEBT PROFILE **SECTION 24**

CAPITAL IMPROVEMENT PROGRAM **SECTION 25**
Project Index 571
Summary 576
Culture & Recreation 586
General Government 599
Health & Safety 633
Physical Environment 643
Transportation 668

APPENDIX **SECTION 26**
County Charter 686
Guiding Principles 693
County Policies & Ordinances 694
Budget Terminology 719
Statistical Summary 727

Reader's Guide

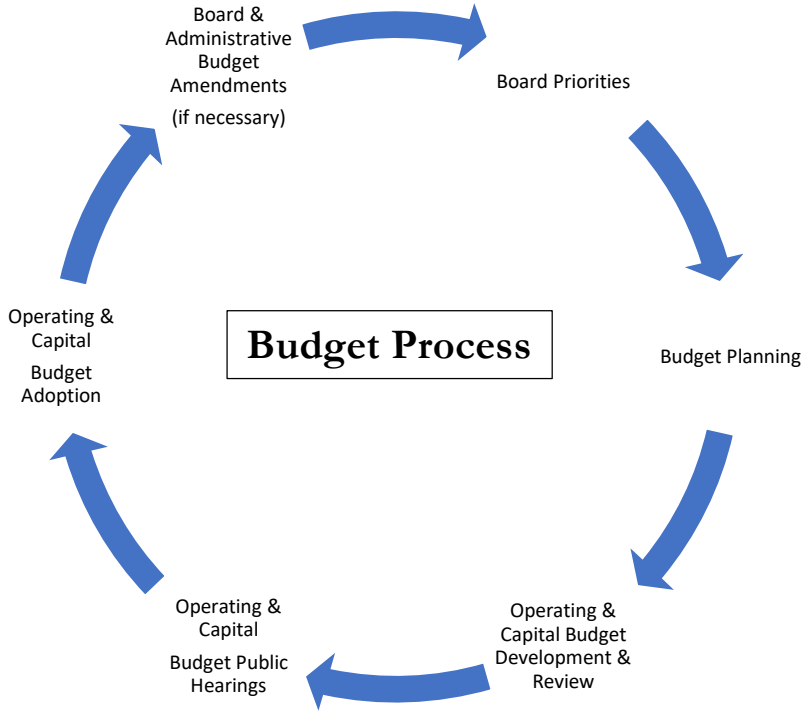


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. 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.

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.

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

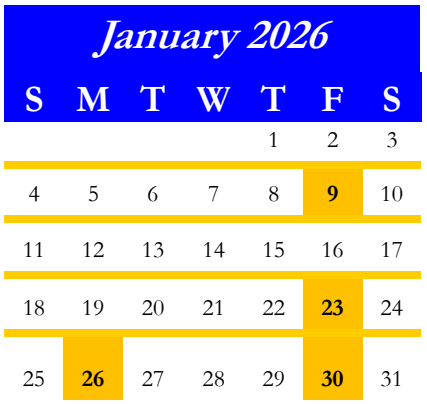
Thursday, February 12, 2026	GovMax Training	OMB
Friday, February 13, 2026	GovMax Open to Departments	OMB/All Departments
Friday, February 20, 2026	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 27, 2026	Memo to Constitutionals with updated FRS, Health Care and Worker Comp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

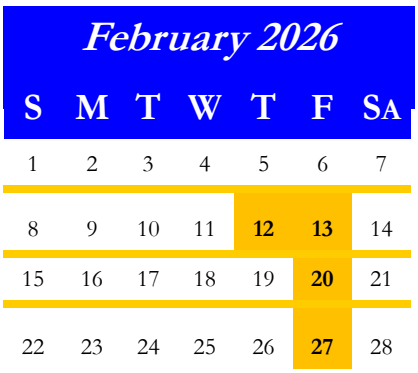
March 2026

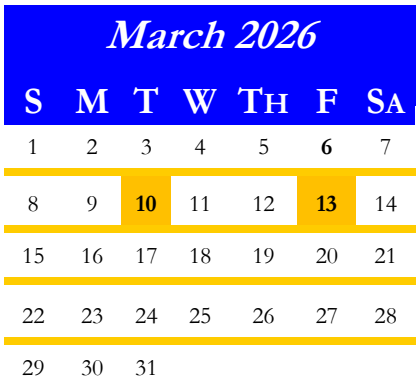
Tuesday, March 10, 2026	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)
Friday, March 13, 2026	GovMax Closes, existing and new CIP submissions in GovMax	OMB/All Departments

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









Budget Calendar

May 2026

Date	*Activity*	*Participants*
Friday, May 1, 2026	Constitutional Officers budgets are due	Constitutional Officers

June 2026

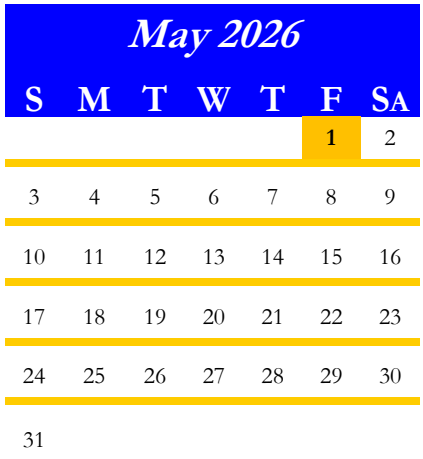
Monday, June 1, 2026	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Monday, June 1, 2026	Notice to Property Appraiser regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 16, 2026 9:00 am - 3:00 pm	Budget Workshop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

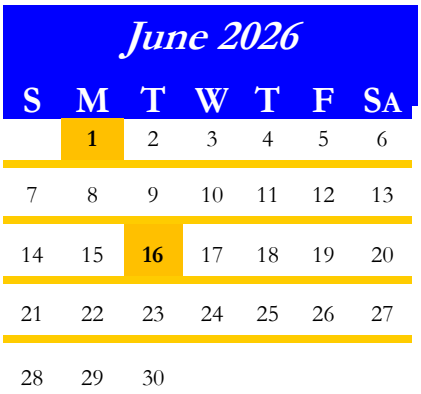
July 2026

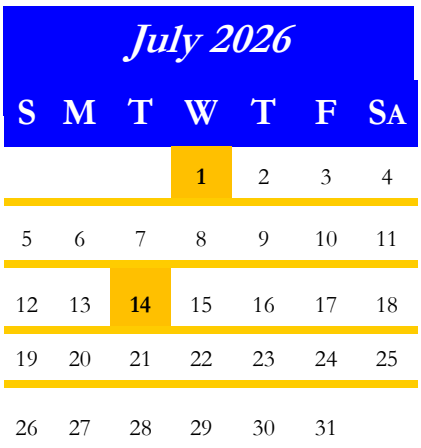
Wednesday, July 1, 2026	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Wednesday, July 1, 2026	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 14, 2026 9:00 am - 3:00 pm (If Necessary)	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









Budget Calendar

September 2026

Date	*Activity*	*Participants*
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

September 2026

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			

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

October 2026

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

» 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.

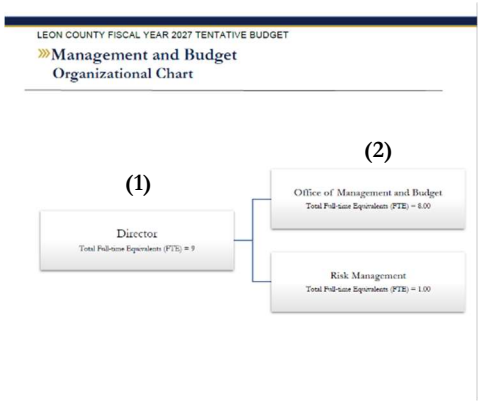
APPENDIX
This section includes important County documents, such as the County Charter Ordinance, and the County Policies and Guiding Principles that provide direction and restrictions to the County's fiscal operation. It also provides an Acronym list that provides the reader with a collection of explanations 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

HOW TO READ BUDGET FORMS

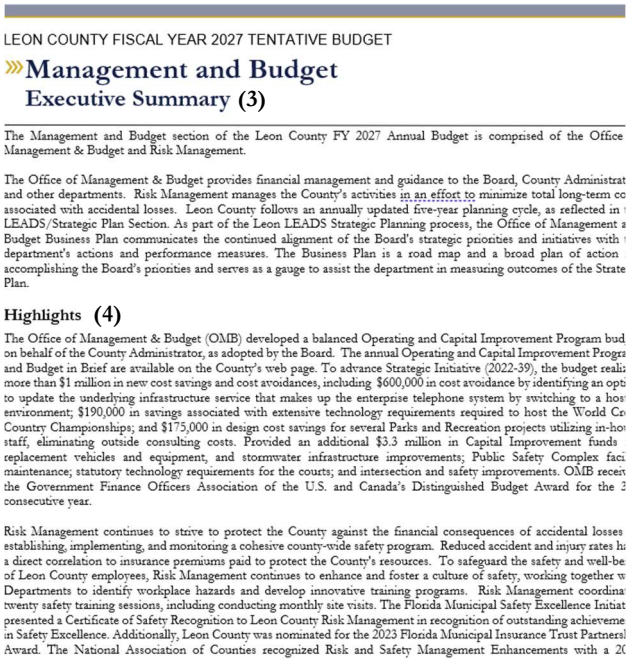
Figure 1.1 - Department Organizational Chart - Shows the organizational structure of each department at each of the reporting levels.



(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 Administrat and other departments. Risk Management manages the County's activities in an effort to minimize total long-term co 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 a 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 Strate Plan.

Highlights (4)

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

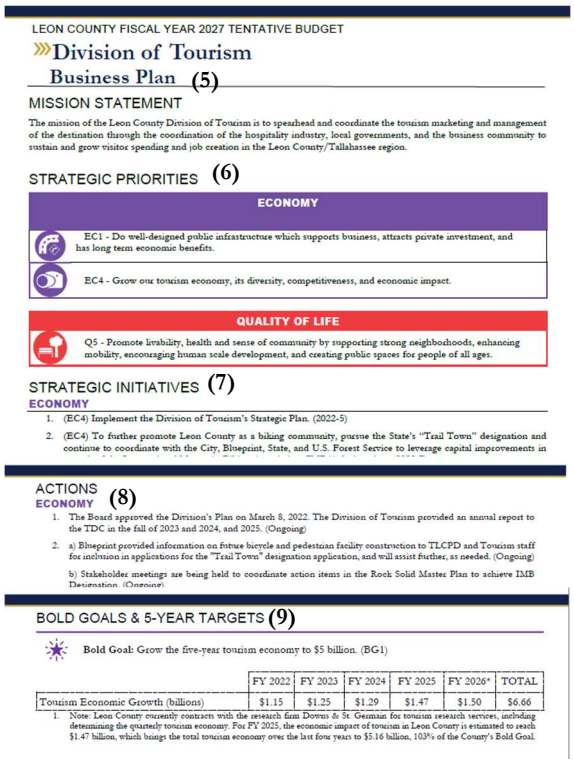
Risk Management continues to strive to protect the County against the financial consequences of accidental losses establishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury rates h a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety and well-be of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working together w Departments to identify workplace hazards and develop innovative training programs. Risk Management coordina twenty safety training sessions, including conducting monthly site visits. The Florida Municipal Safety Excellence Initiat presented a Certificate of Safety Recognition to Leon County Risk Management in recognition of outstanding achieveme in Safety Excellence. Additionally, Leon County was nominated for the 2023 Florida Municipal Insurance Trust Partners Award. The National Association of Counties recognized Risk and Safety Management Enhancements with a 2

(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.

» 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 TLCPD 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.

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

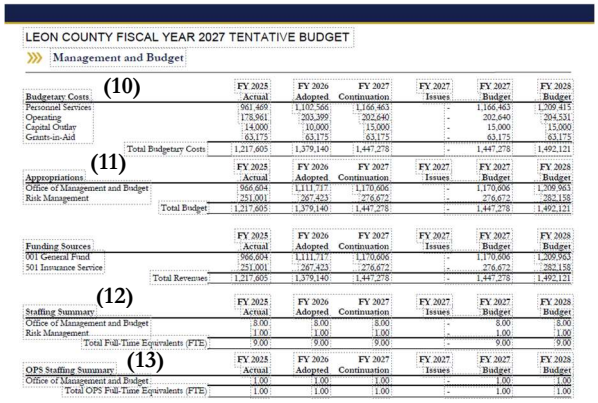
(6) Strategic Priorities - This section lists the Board's high-level "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.

(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.

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	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	961,469	1,102,566	1,166,463	-	1,166,463	1,209,415
Operating	178,961	203,399	202,640	-	202,640	204,531
Capital Outlay	14,000	10,000	15,000	-	15,000	15,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,217,605	1,379,140	1,447,278	-	1,447,278	1,492,121

(11)

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	966,604	1,111,717	1,170,606	-	1,170,606	1,209,963
Risk Management	251,001	267,423	276,672	-	276,672	282,158
Total Budget	1,217,605	1,379,140	1,447,278	-	1,447,278	1,492,121

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	966,604	1,111,717	1,170,606	-	1,170,606	1,209,963
501 Insurance Service	251,001	267,423	276,672	-	276,672	282,158
Total Revenues	1,217,605	1,379,140	1,447,278	-	1,447,278	1,492,121

(12)

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	8.00	8.00	8.00	-	8.00	8.00
Risk Management	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

(13)

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	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

(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.

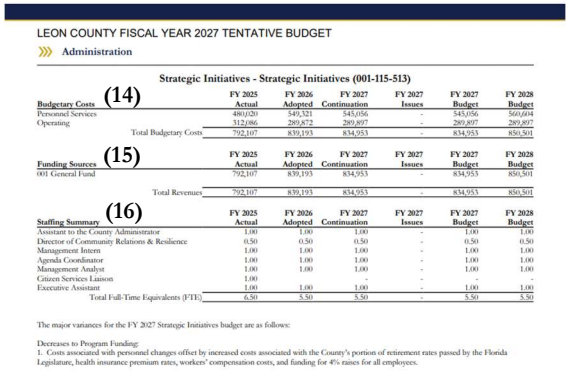
(11) Appropriations - This section represents a specific amount of funds that the Board has authorized.

(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.

» 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)

(14)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	480,020	549,321	545,056	-	545,056	560,604
Operating	312,086	289,872	289,897	-	289,897	289,897
Total Budgetary Costs	792,107	839,193	834,953	-	834,953	850,501

(15)

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	792,107	839,193	834,953	-	834,953	850,501
Total Revenues	792,107	839,193	834,953	-	834,953	850,501

(16)

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 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
Citizen Services Liaison	1.00	-	-	-	-	-
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	5.50	5.50	-	5.50	5.50

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

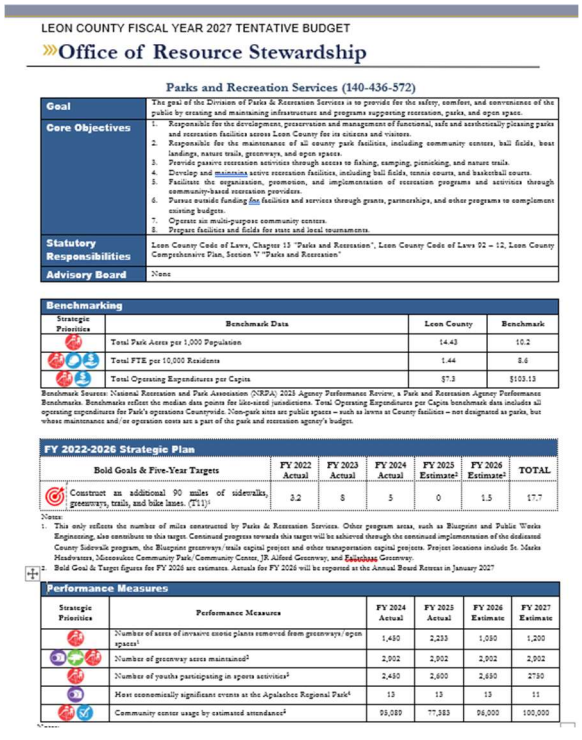
Decreases to Program Funding:
1. Costs associated with personnel changes offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for all employees.

(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	1. Responsible for the development, preservation and management of functional, 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, camping, picnicking, and nature trails. 4. Develop and maintain active recreation facilities, including ball fields, tennis courts, and basketball courts. 5. Facilitate the organization, 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 six 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 92 – 12, Leon County Comprehensive Plan, Section V "Parks and Recreation"
Advisory Board	None

(17)

(18)

(19)

(20)

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) 2023 Agency Performance Review, a Park and Recreation Agency Performance Benchmarks. Benchmarks reflect the median data points for like-sized jurisdictions. Total Operating Expenditures per Capita benchmark data includes all operating expenditures for Park's operations Countywide. Non-park sites are public spaces – such as lawns at County facilities – not designated as parks, but where maintenance and/or operation costs are a part of the park and recreation agency's budget.

(21)

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate[2]	FY 2026 Estimate[2]	TOTAL
Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[1]	3.2	8	5	0	1.5	17.7

(22)

Notes:
1. This only reflects the number of miles constructed by Parks & Recreation Services. Other program areas, such as Blueprint 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 Blueprint greenways/trails capital projects and other transportation capital projects. Project locations include St. Marks Headwaters, Miccosukee Community Park/Community Center, JR Alford Greenway, and Fred Shaw Greenway.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of acres of invasive exotic 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]	2,450	2,600	2,650	2750
	Host economically significant events at the Apalachee Regional Park[4]	13	13	13	11
	Community center usage by estimated attendance[5]	93,089	77,383	96,000	100,000

(23)

(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.

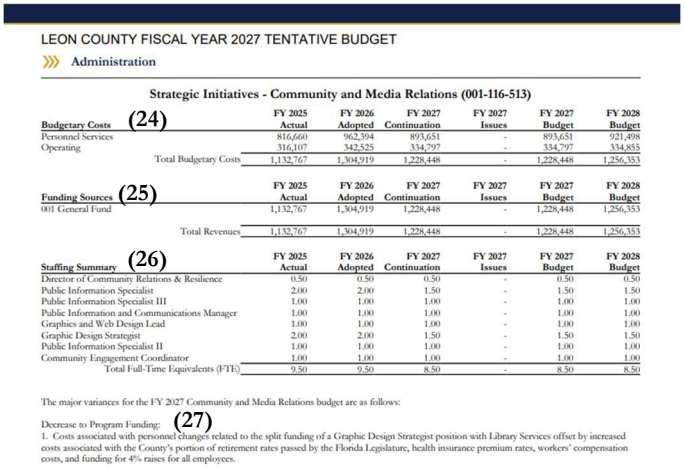
(21) Benchmarks - Where applicable, this section compares division/program benchmarks against established tracked industry or institutional standards.

(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.

» 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	962,394	893,651	-	893,651	921,498
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.

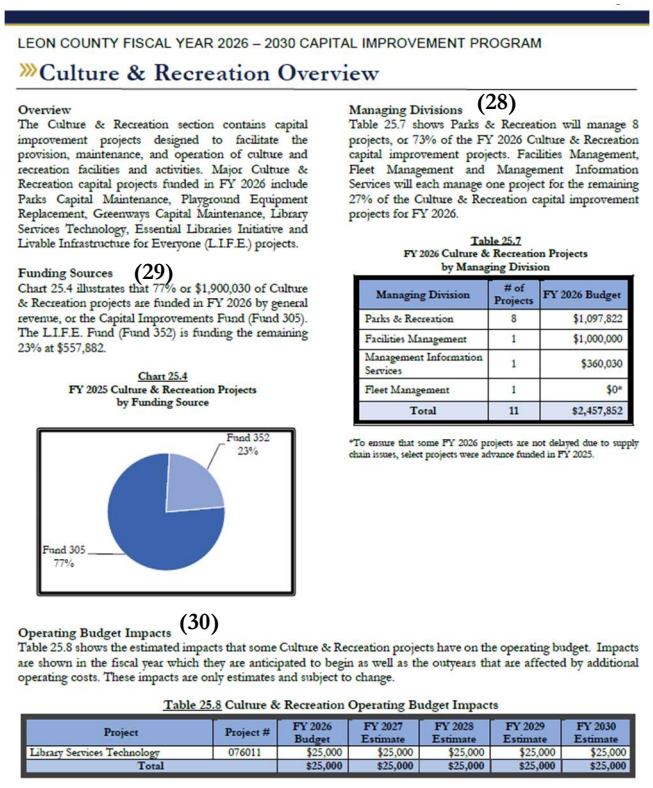
(24) Budgetary Costs - This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants, and transportation.

(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 2025 Culture & Recreation Projects by Funding Source

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

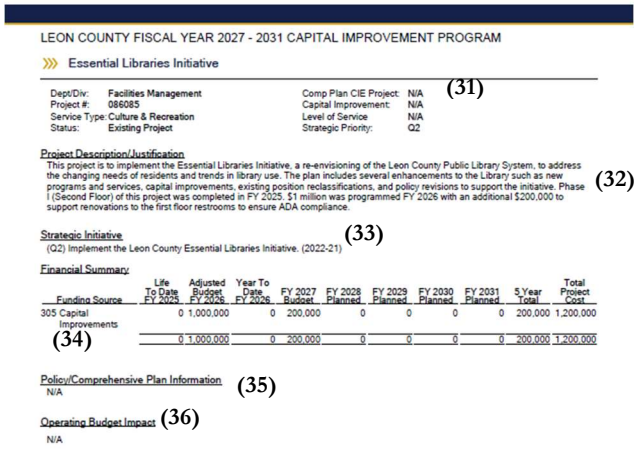
(28) Managing Departments - This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.

(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.

» 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
Project #: 086085
Service Type: Culture & Recreation
Status: Existing Project
Comp Plan CIE Project: N/A
Capital Improvement: N/A
Level of Service N/A
Strategic Priority: Q2

(31)

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

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	0	1,000,000	0	200,000	0	0	0	0	200,000	1,200,000
	0	1,000,000	0	200,000	0	0	0	0	200,000	1,200,000

(34)

Policy/Comprehensive Plan Information (35)

N/A

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. (BG1)

103%

$5.16 billion





5-YEAR TARGETS

	PROGRESS TO DATE
▷ 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

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)

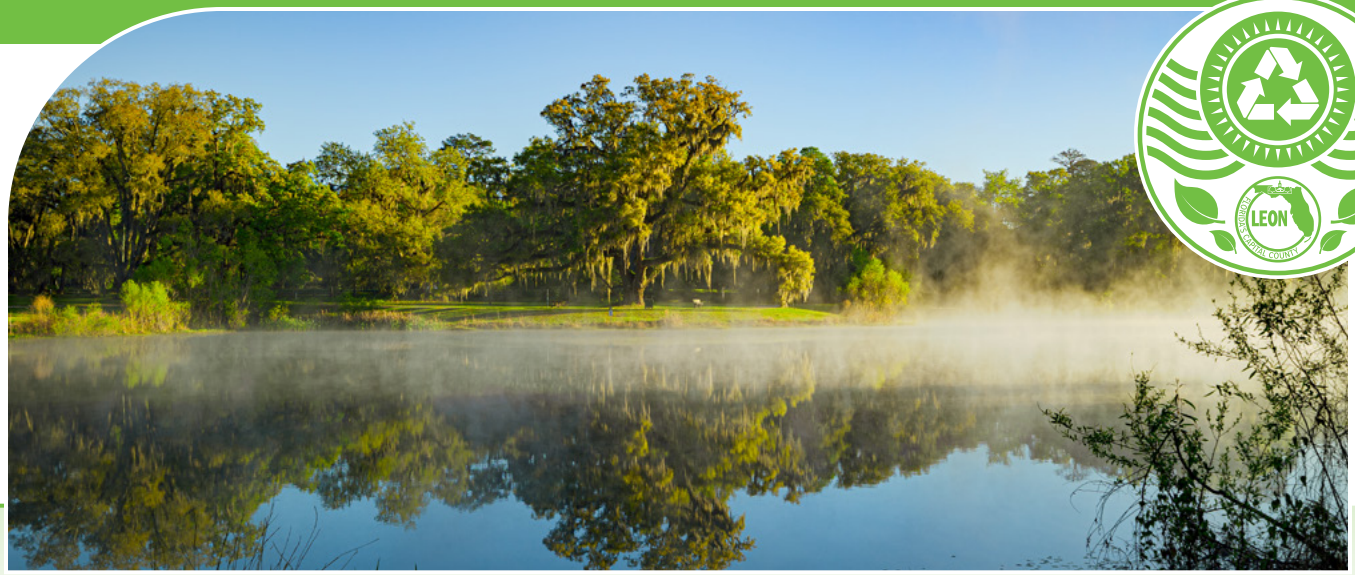
BOLD GOAL

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 kWs)
▷ 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

	PROGRESS TO DATE
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

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

	PROGRESS TO DATE
▷ 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)





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**



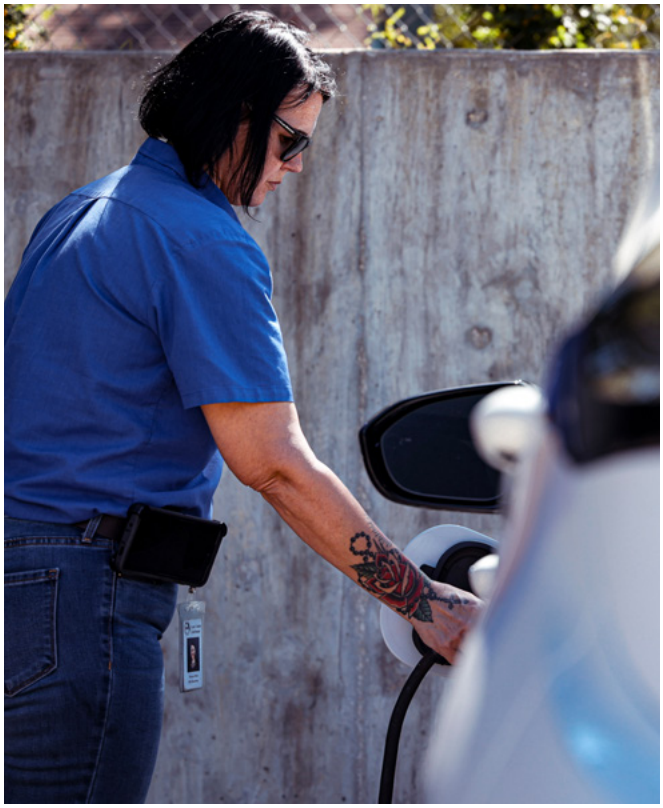
- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades. (2022-11, rev. 2023)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision 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)












KOMATSU

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 heir 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 (I^2) 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 kWs)
			» 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)

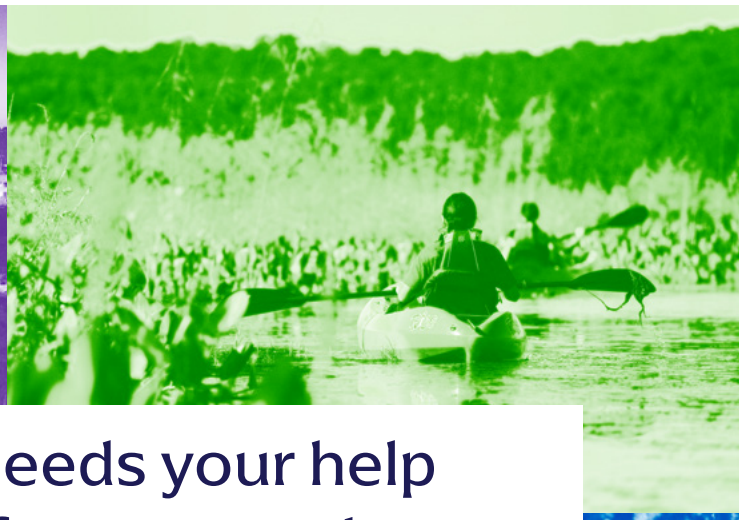
OUR VALUE PROPOSITION

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
FLORIDA'S CAPITAL COUNTY

Leon County Courthouse, Suite 502 ● 301 S. Monroe St. | Tallahassee, FL 32301 ● **(850) 606-5300** | **CMR@LeonCountyFL.gov**

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.

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.

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 kWs	0 kWs	0 kWs	0 kWs	13 kWs	63 kWs
	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:

1. 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.
2. 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.
3. 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 kWs (Kilowatts). Since the start of FY 2022, the County has increased its solar power generation by 50 kWs, 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 kWs 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.
4. 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.
5. 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.

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 programing. (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:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.

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:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.

»Budget Summary/Analysis

Budget Overview 58

Budget Overview 58
Budget Overview Highlights 76

Community Economic Profile 87

Comparative Data 95

Comparative Data- Like Sized Counties 95
Comparative Data - Surrounding Counties 98
Comparative Data- All Florida Counties 101

Financial Indicators 104

Revenues v. Expenditures 109

Revenues v. Expenditures 109
Revenues by Source 110
Expenditures by Function 111
Programs by Function and Funding Source 113
Department Funding Sources 114
Expenditures by Division 118
Expenditures by Service Type Requirement 125
Major Revenues 128

Positions 138

Summary of Fund Balance 143

Debt & Transfers 149

Long Term Debt 149
Summary of Transfers 150
Schedule of Transfers 153

»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 One: FY 2026/2027 Expenditures

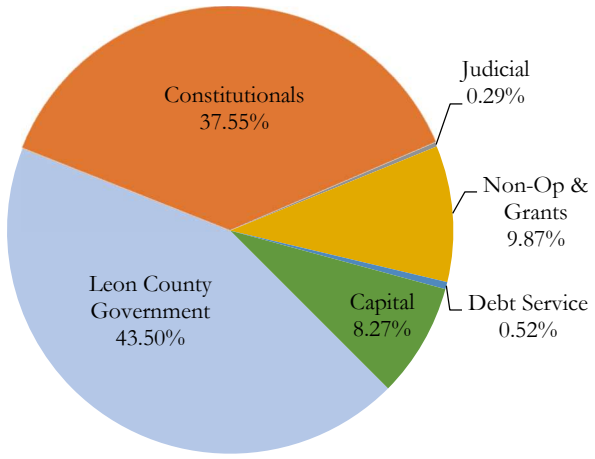
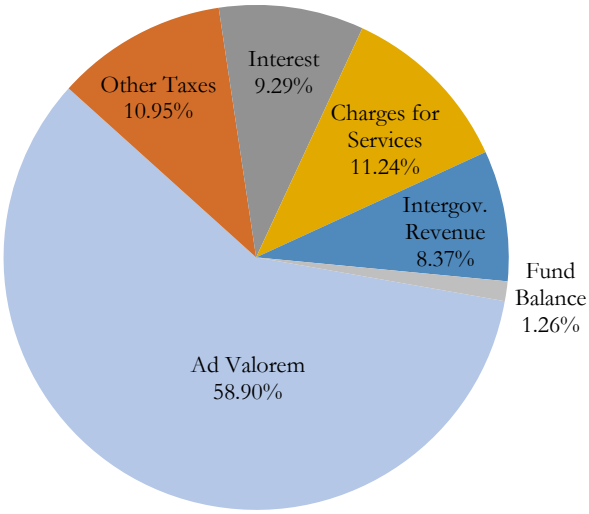


Figure One depicts the budget as it is reflected by governmental category. The FY 2026/2027 budget shows the Leon County Government and the Constitutional Officers make up 81% of the total budget.

Figure Two: FY 2026/2027 Revenues



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.

»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 gasolene 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

- 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.

- 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

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.

(Rest of page left intentionally blank)

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**

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.

State Shared Revenue and ½ 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 ½ 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

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.

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.

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.

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.

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.

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

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,

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

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

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.

Budget Overview Highlights

Culture & Recreation	77
Transportation	78
Public Safety	79
Human Services	80
Physical Environment	81
Economic Environment	82
Court Related Services	83
General Government	84
Other Expenses & Debt Services	85

Budget Overview Highlights

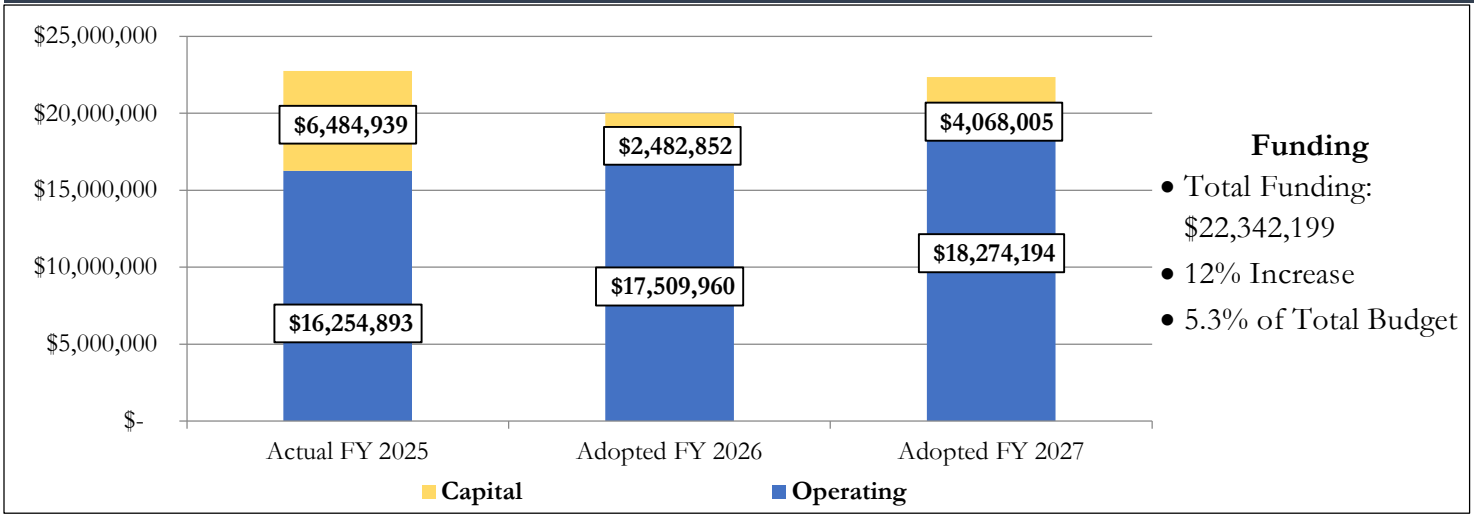
Culture & Recreation

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

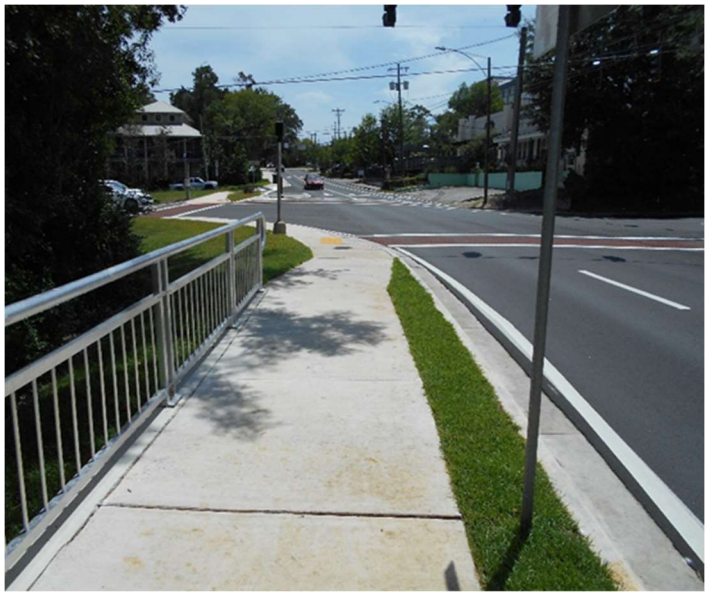
- $2.2 million for Parks and Greenways Capital Maintenance.
- $200,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- $541,975 for recreational amenities and playground equipment replacements.
- $500,000 for continued improvements to the Apalachee Regional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

Budget Overview Highlights

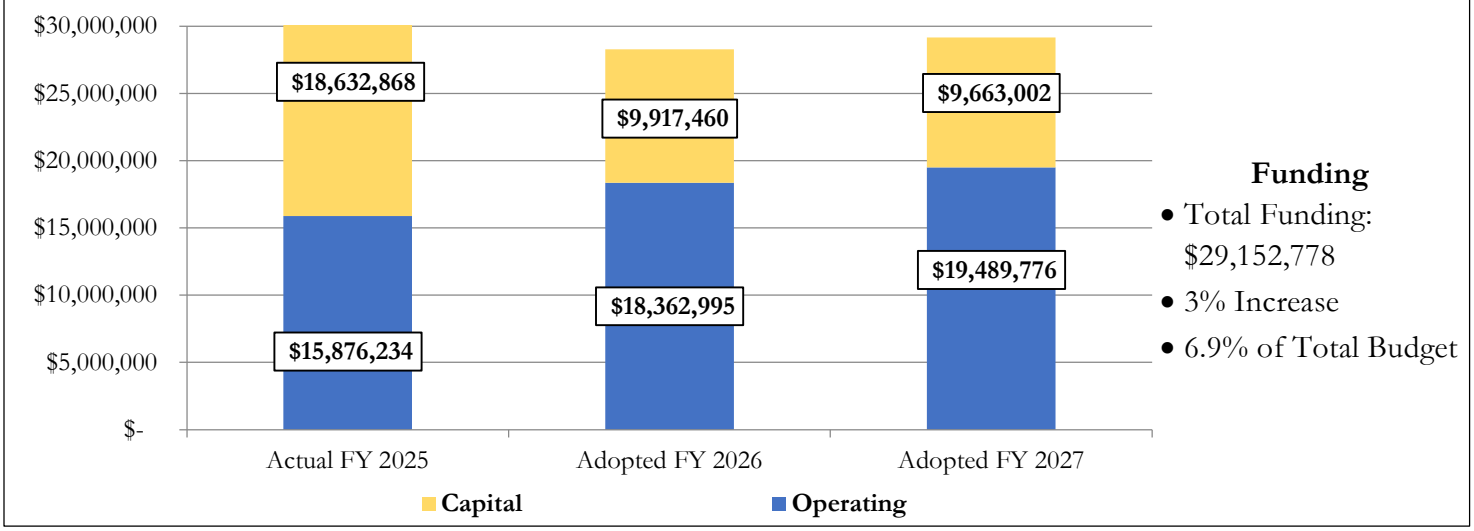
Transportation

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 Instructure 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.

Budget Overview Highlights

Public Safety

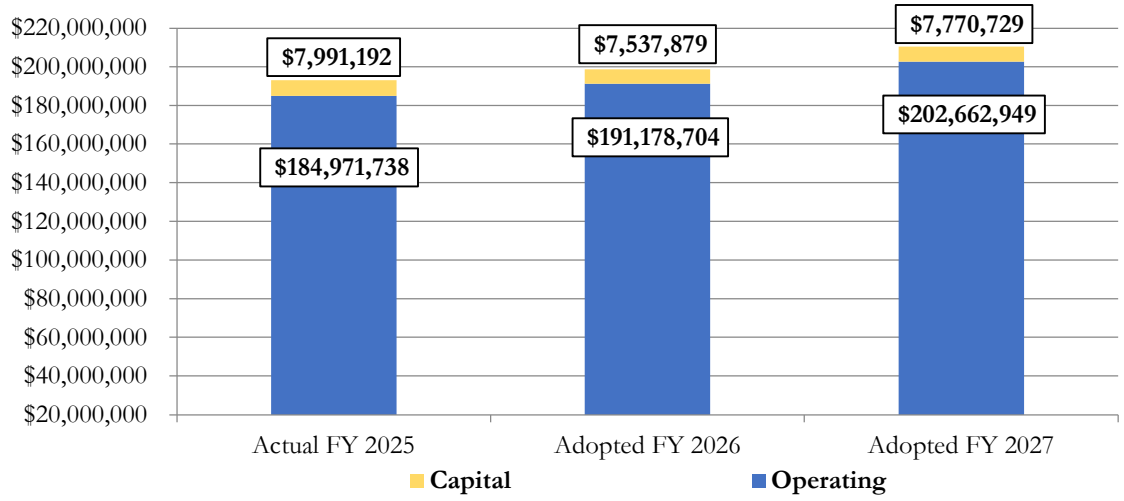
A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- 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



Funding

- Total Funding: $210,433,678
- 5.9% Increase
- 50.1% of Total Budget

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.

Budget Overview Highlights

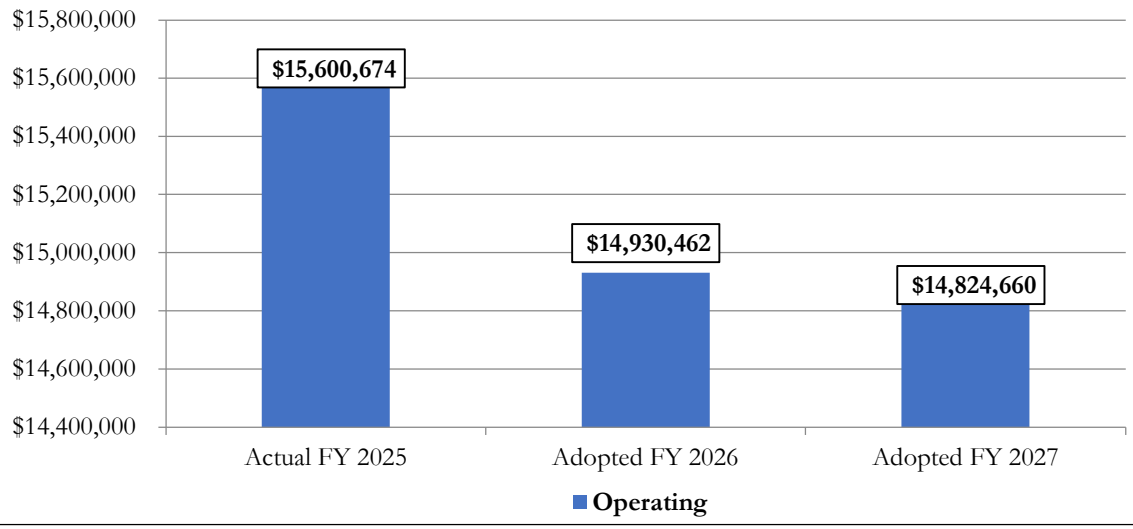
Human Services

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



Funding

- Total Funding: $14,824,660
- 1% Decrease
- 3.5% of Total Budget

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.

Budget Overview Highlights

Physical Environment

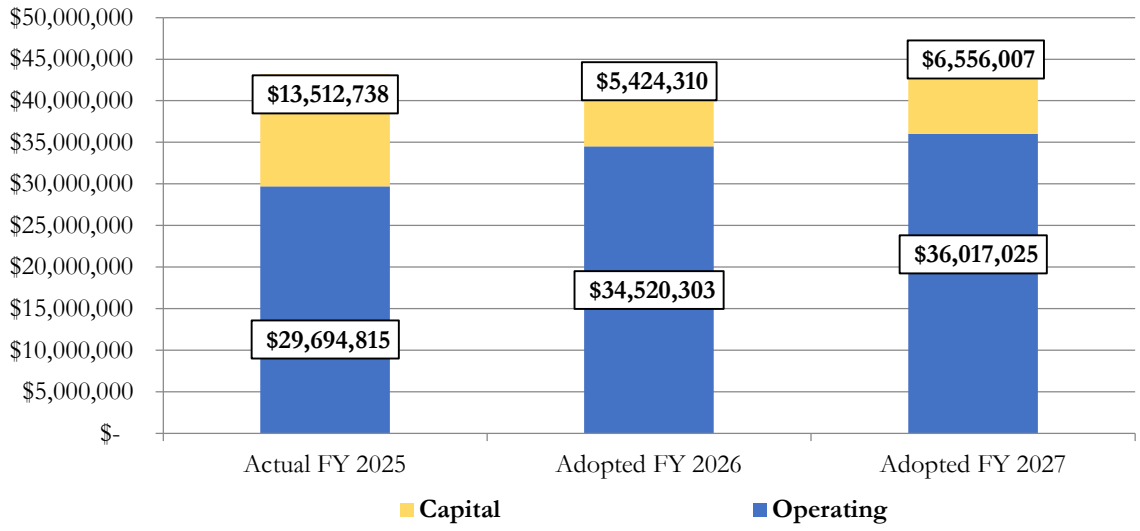
A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

- 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



Funding

- Total Funding: $42,573,032
- 7% Increase
- 10.1% of Total Budget

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.

Budget Overview Highlights

Economic Environment

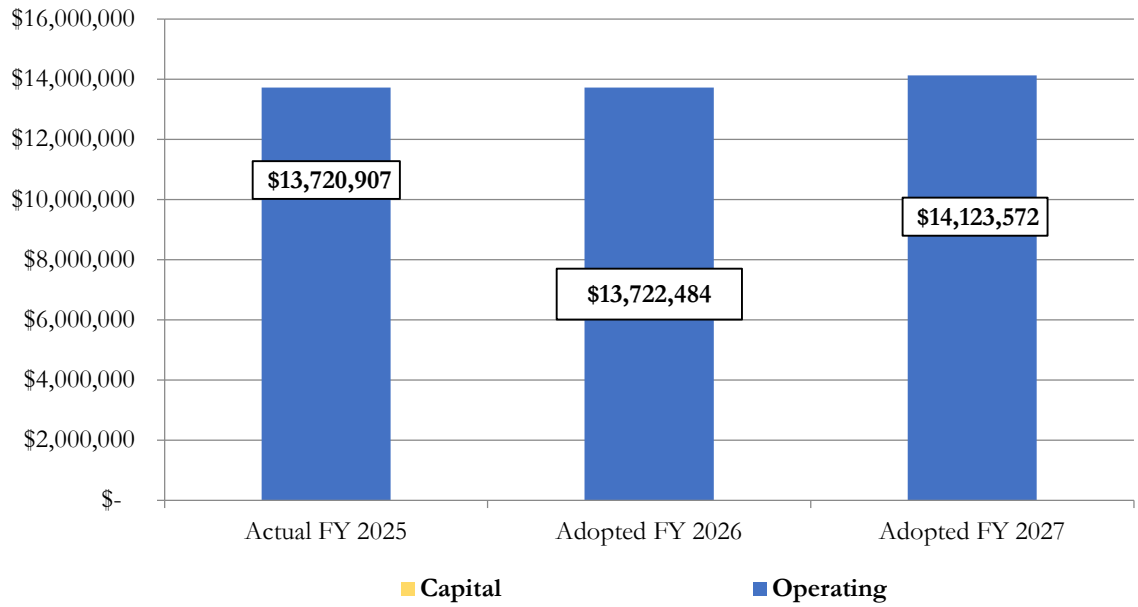
A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

- 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



Funding

- Total Funding: $14,123,572
- 3% Increase
- 3.4% of Total Budget

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.

Budget Overview Highlights

Court Related Services

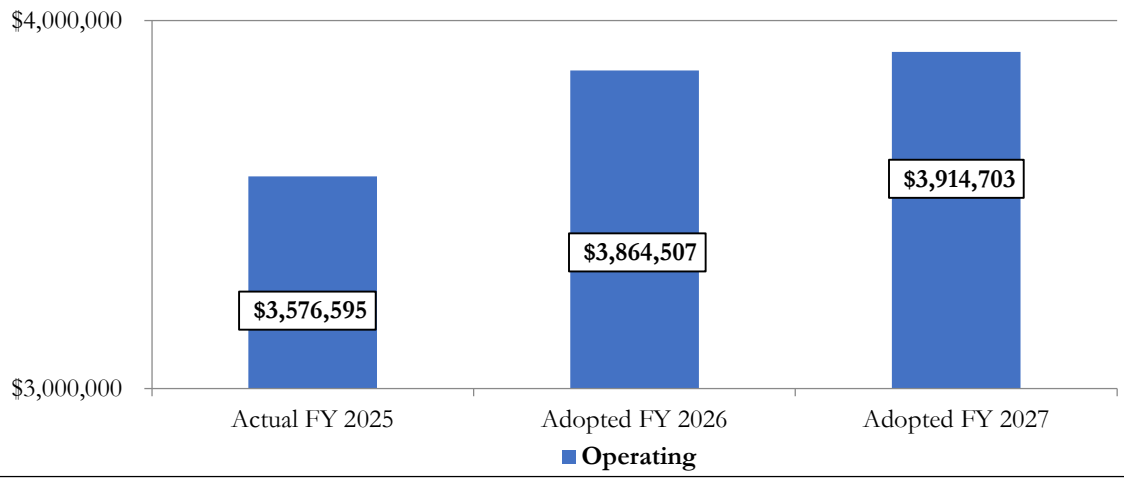
A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

- 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



Funding

- Total Funding: $3,914,703
- 1% Increase
- 1% of Total Budget

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.

Budget Overview Highlights

General Government

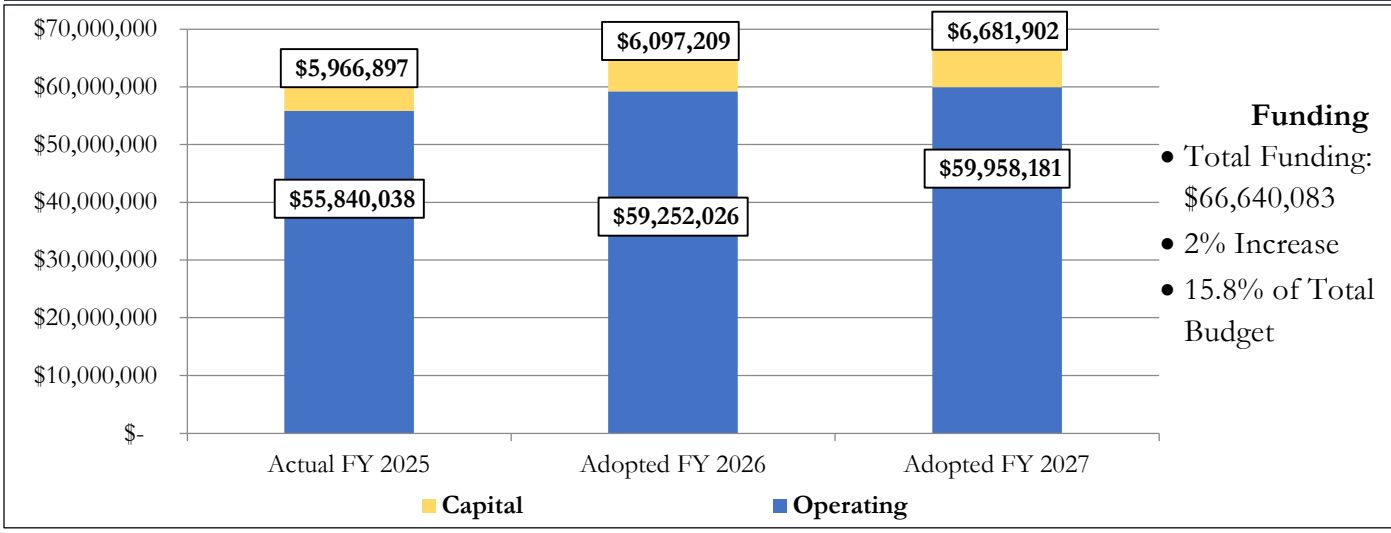
A broad range of services associated with operating the Leon County government, including:

- 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.

Budget Overview Highlights

Other Expenses & Debt Service

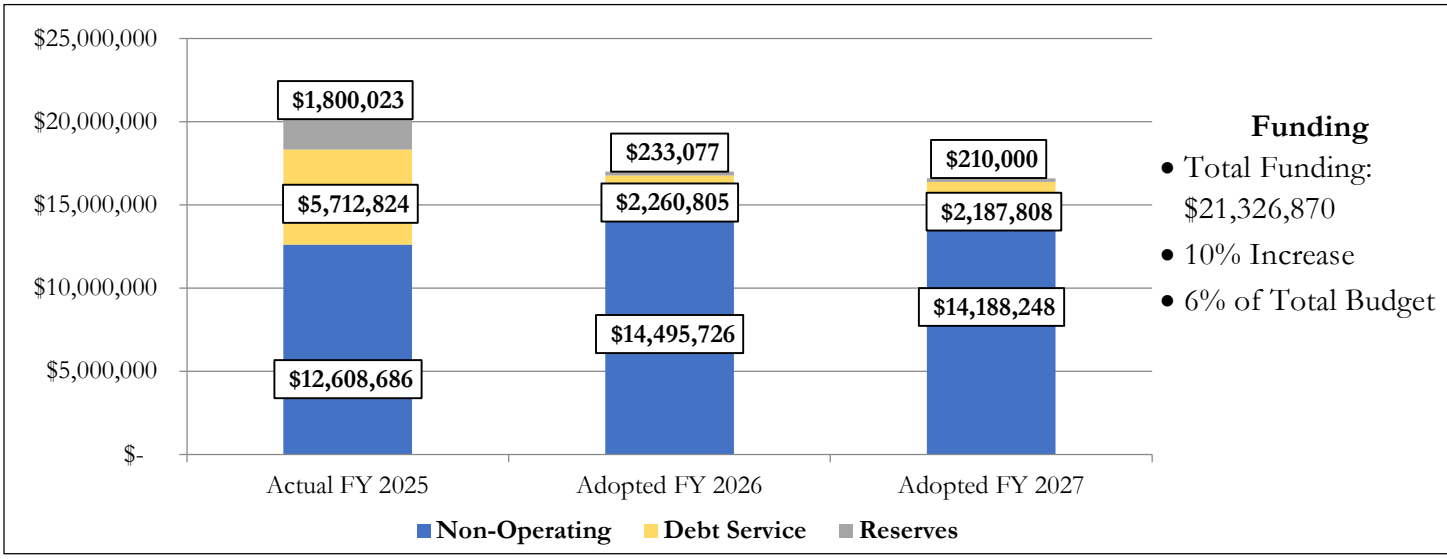
Non-operating funding is for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. Non-Operating expenditures support:

- 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.

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

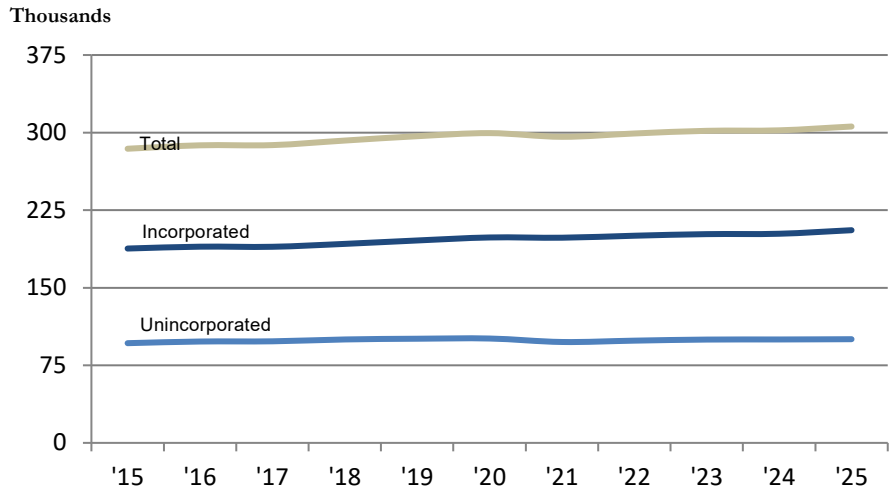
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2027 average taxable value[1] ($186,938) of an average assessed[2] home ($236,938) with a $50,000 homestead exemption as specified in the January 2008 voter approved 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.

»Community Economic Profile

Population

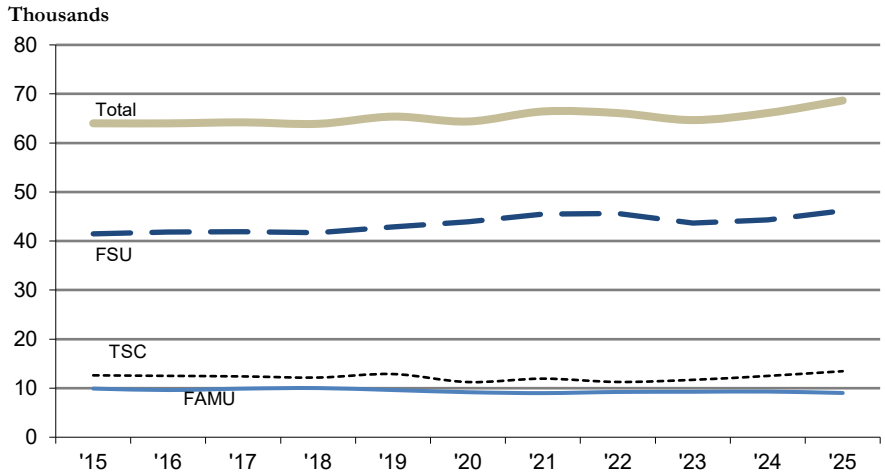


According to the 2025 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 305,866 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.13% from the 2020 census.

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



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.

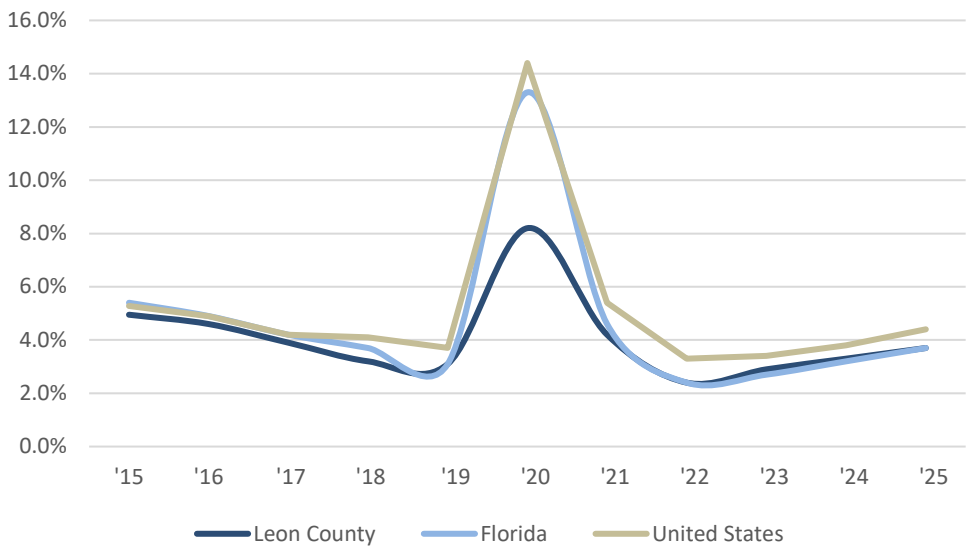
Fall 2025 shows an increase in enrollment for FSU of 4.23% and a decrease for FAMU of -3.12%, respectively.

Source:
2025 Education Higher Education Intuitions 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.

»Community Economic Profile

Unemployment Statistics



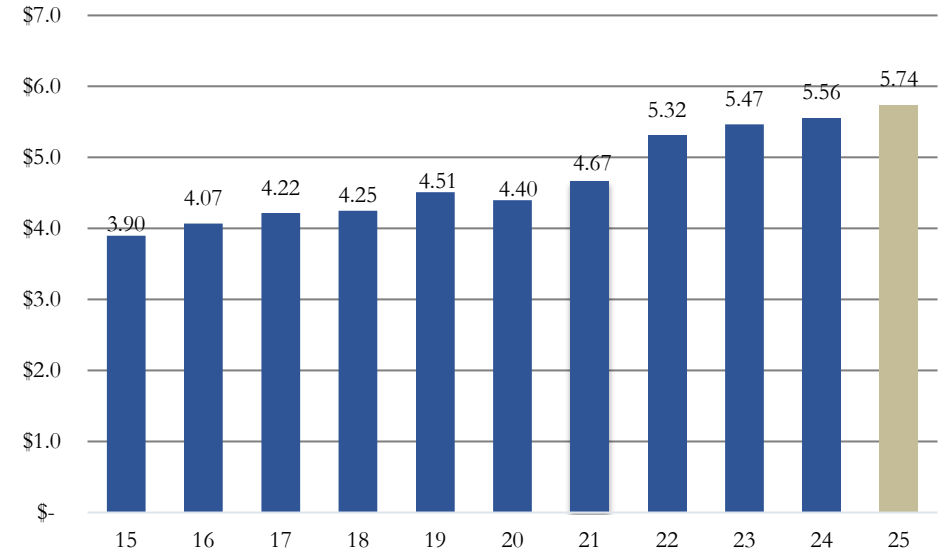
Source:
2025 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

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

Billions

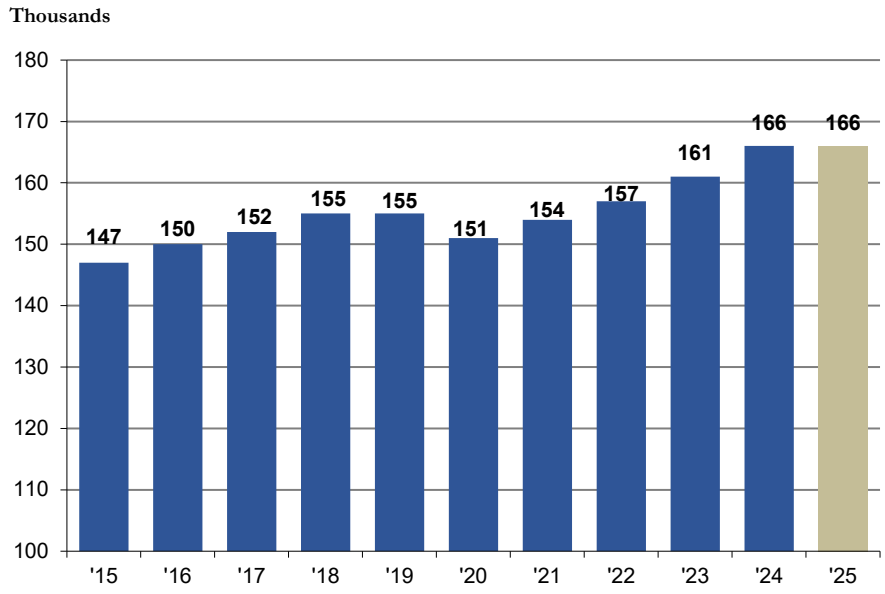


Source:
2025 Office of Economic Vitality, Statistical data, Taxable Sales

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.

»Community Economic Profile

Total Leon County Labor Force



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%**

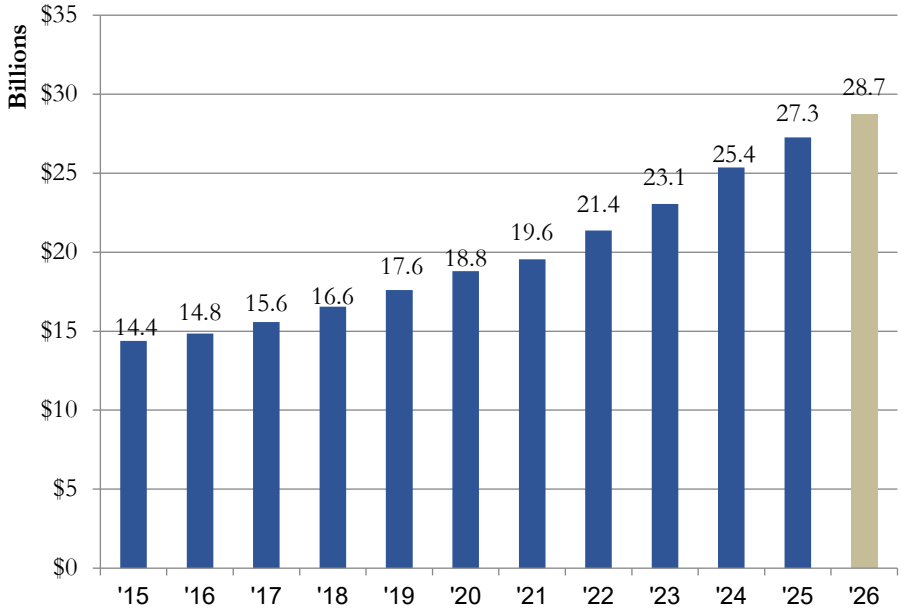
Source: 2025 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

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.

»Community Economic Profile

Taxable Value

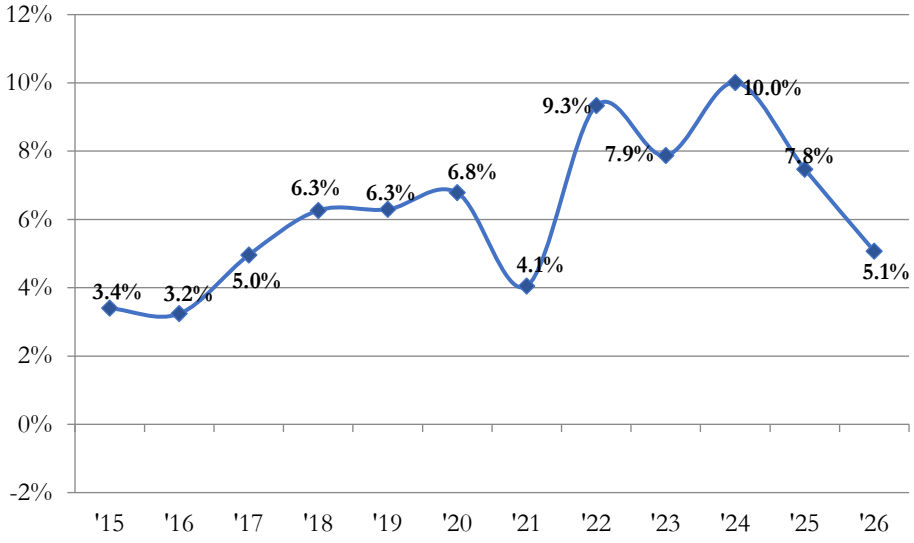


Source: Certification of Final Taxable Value, Forms DR-403v; 2026 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2026)

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).

Annual Percentage Change in Taxable Value



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)

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.

»Community Economic Profile

Principal Taxpayers

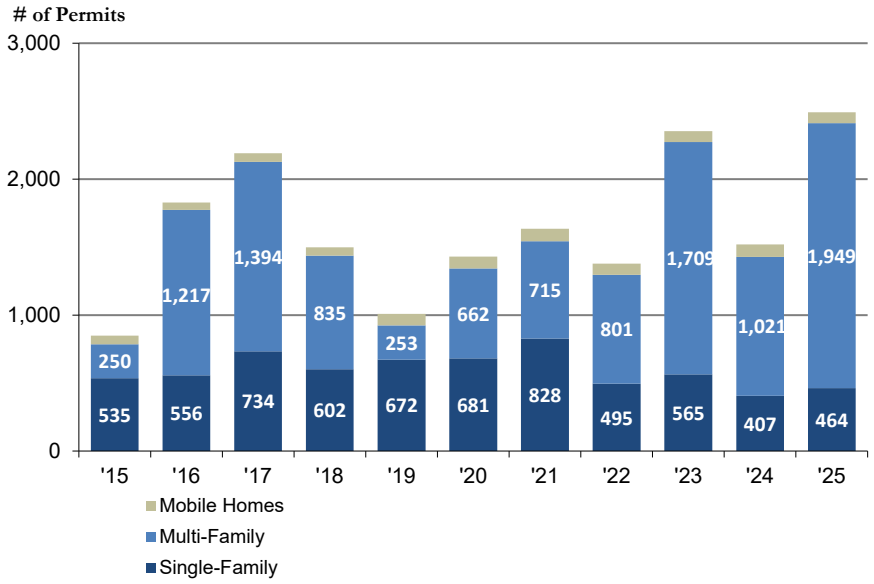
2024		
Name	Total Taxable Value	Total Taxes
CF Uakaris TLH LLC (Amazon)	$383,890,651	$5,688,453
Smith Interest General Partnership	$166,706,300	$3,207,079
Tallahassee Medical Center, Inc.	$120,037,777	$2,326,270
Talquin Electric Cooperative, Inc.	$89,245,681	$1,322,434
Presbyterian Retirement Communities, 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).

»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 Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III, and Lullwater.

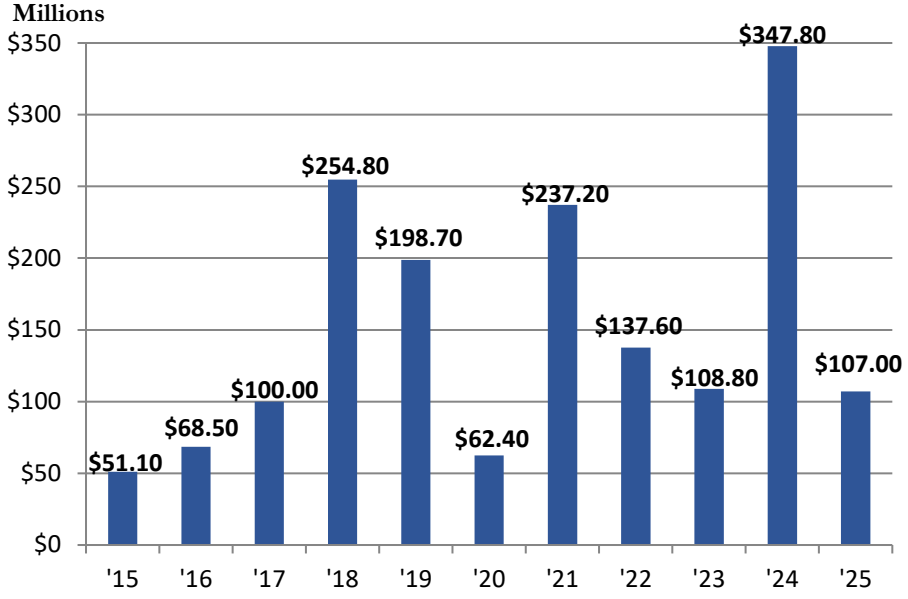
The effects of the COVID-19 pandemic led to historically low mortgage rates, enabling more buyers to enter the housing market. However, the notable decline in single-family permits in 2022 reflects a stabilization in permitting activity following the surge created by the low-interest-rate environment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

Value of Commercial Permits

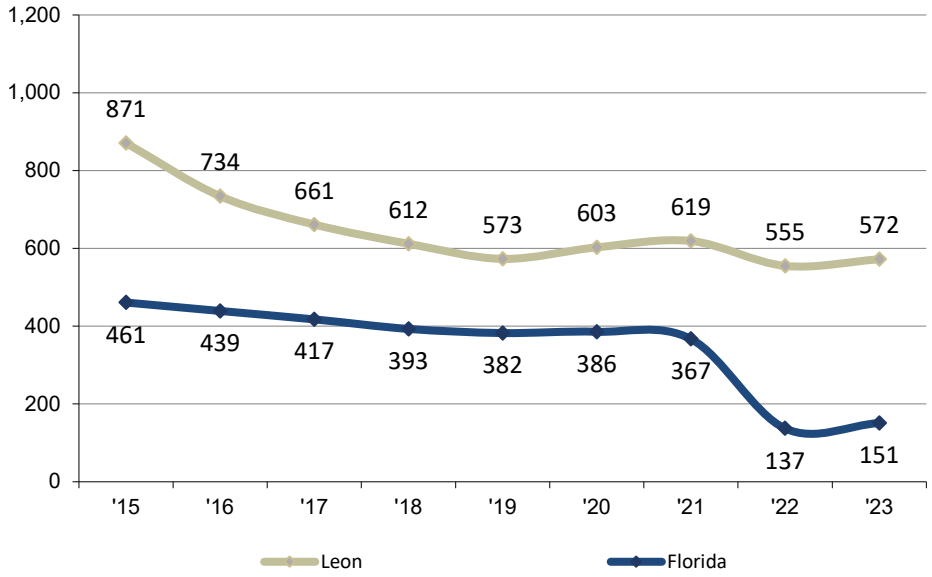


Source: Tallahassee-Leon County Office of Economic Vitality, 2025 Statistical Digest.

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.

»Community Economic Profile

Violent Crime Rate

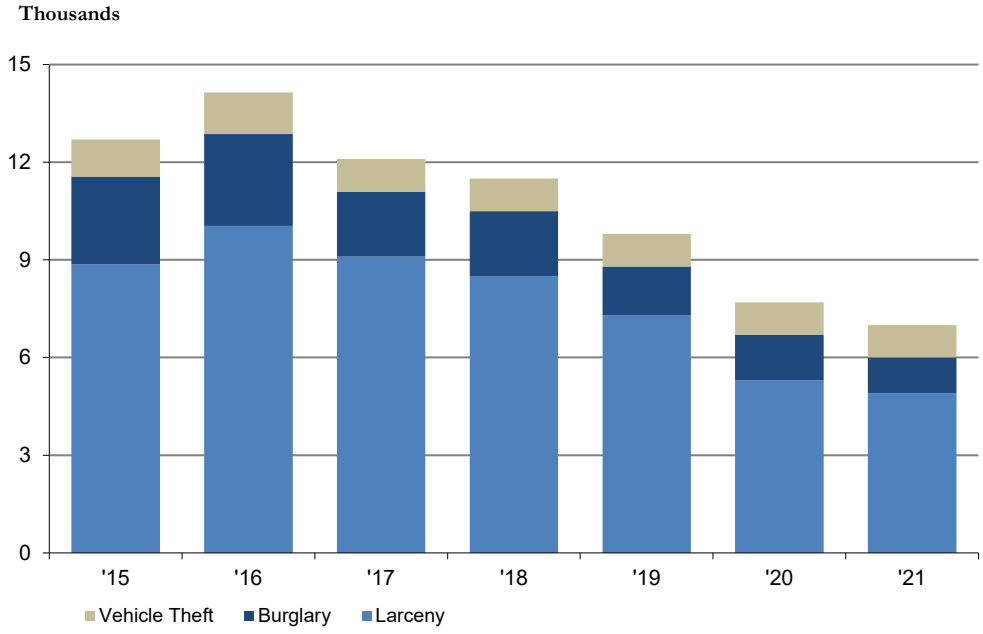


Source: Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

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.

Crimes Against Property in Leon County



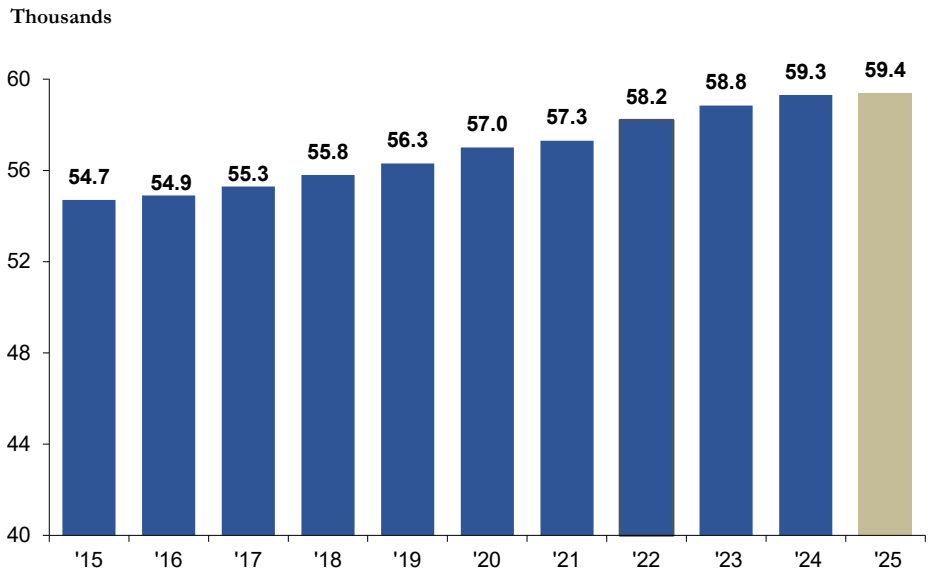
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

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.

»Community Economic Profile

Homestead Parcels



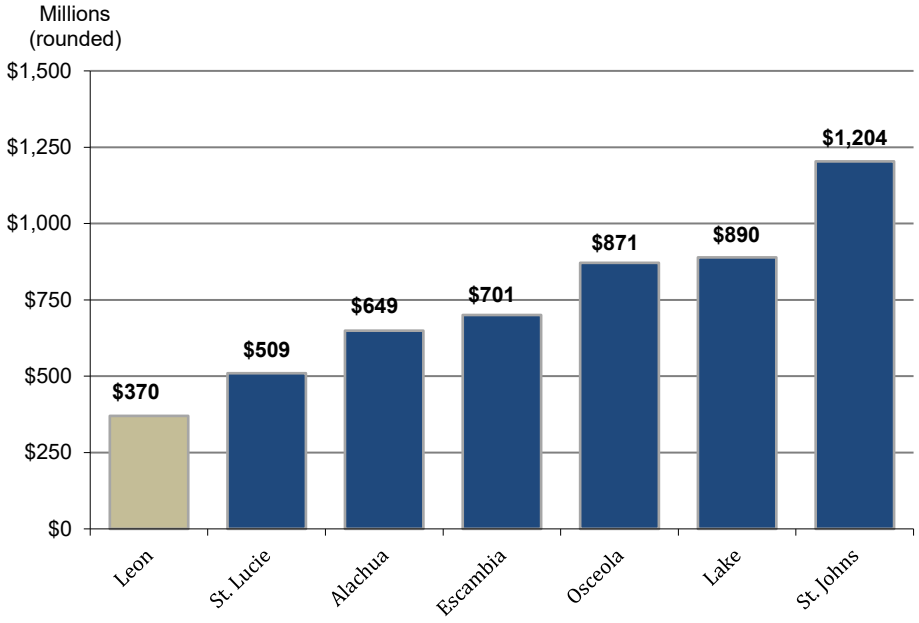
Source: Property Appraiser, Official Tax Roll Certification

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.

»Comparative Data – Like-Sized Counties

Total Net Budget (FY26)

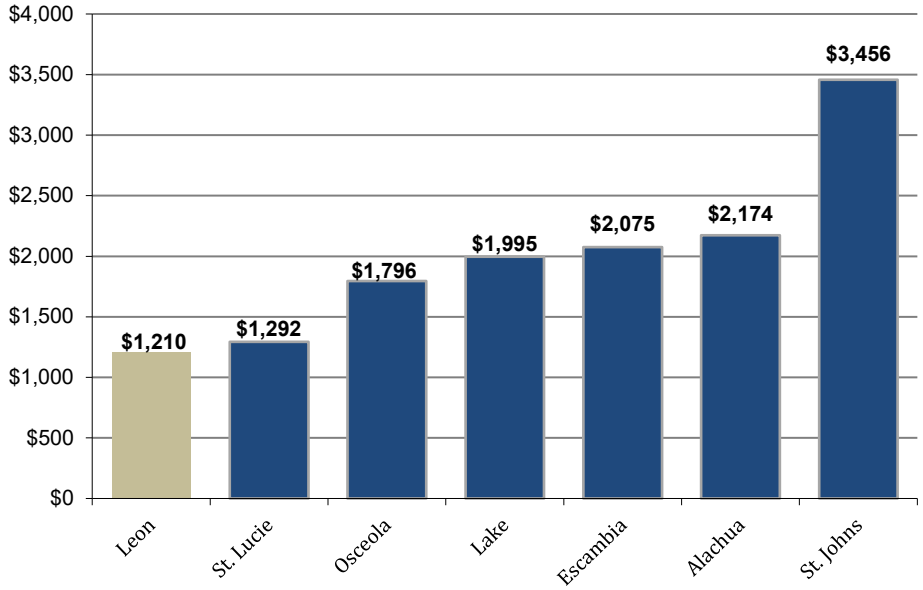


Leon County has the lowest operating budget among like-sized counties, with a net budget of $370 million. St. Lucie County's net budget is 38% higher than Leon County's.

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)

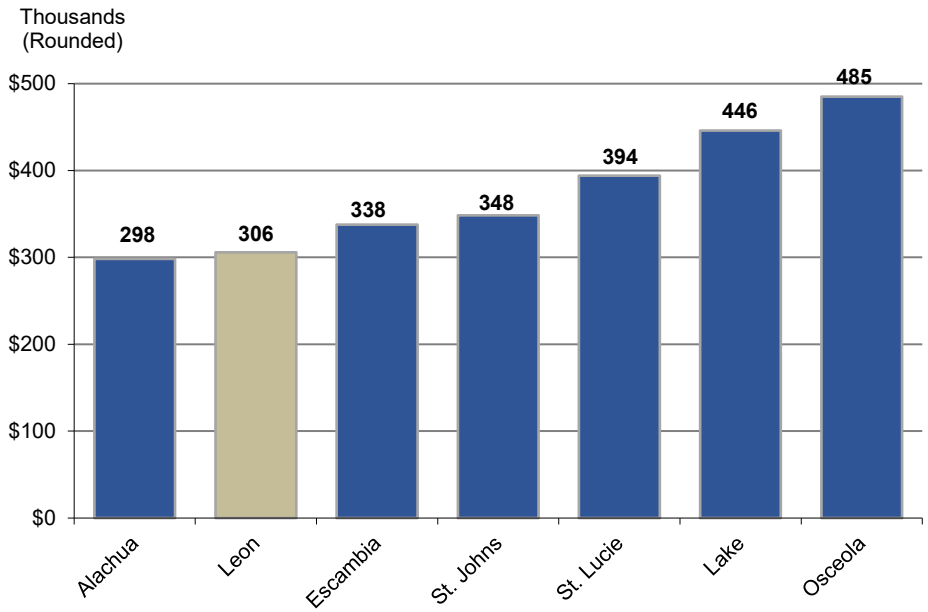


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 7% higher than Leon County's (St. Lucie County). St. Johns County spends 186% more per resident than Leon County does.

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

»Comparative Data – Like-Sized Counties

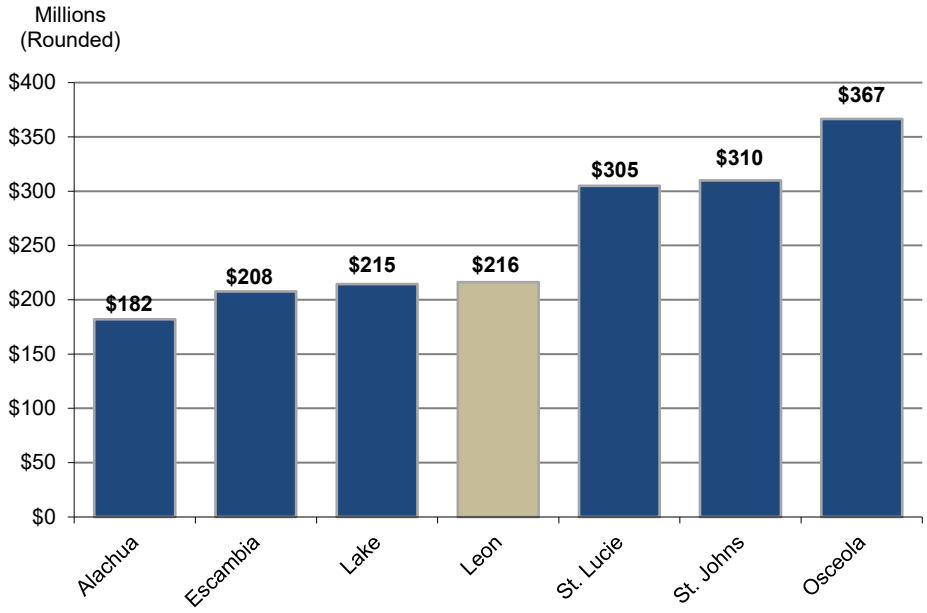
Countywide Population (2025)



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)

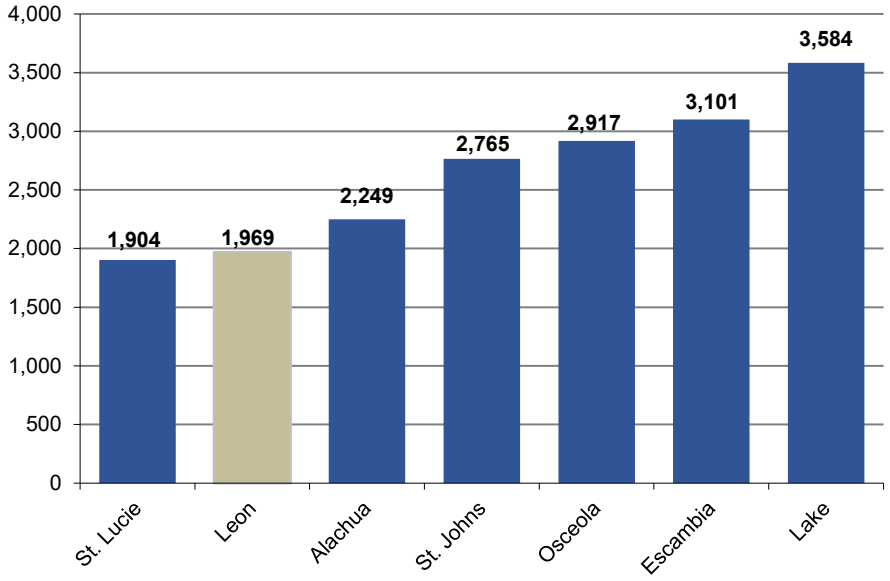


Among the like-sized counties, Leon County collects $216 million in ad valorem taxes. Leon County collects $41 million less than the mean collection ($257 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem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

Source: Florida Department of Revenue 2025 Taxable Value by County

»Comparative Data – Like-Sized Counties

Total Number of County Employees (FY26)

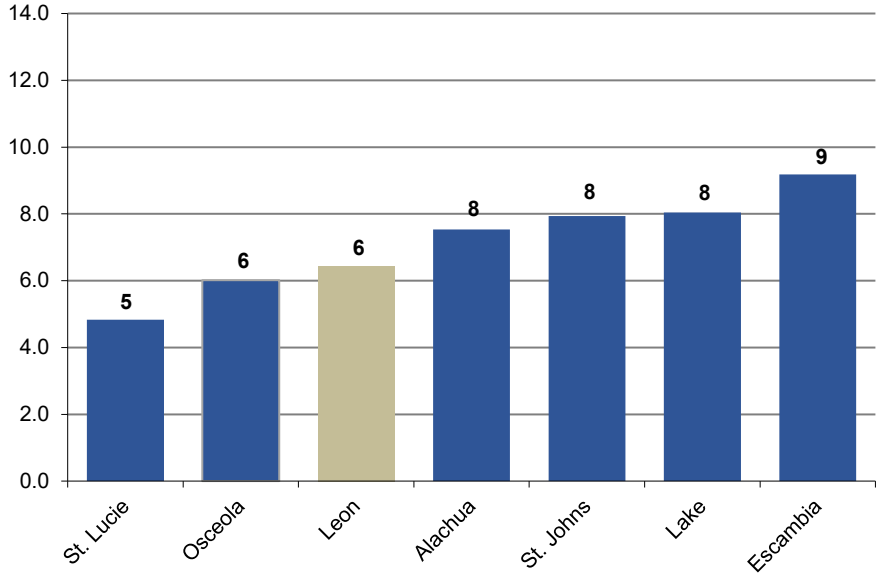


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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)



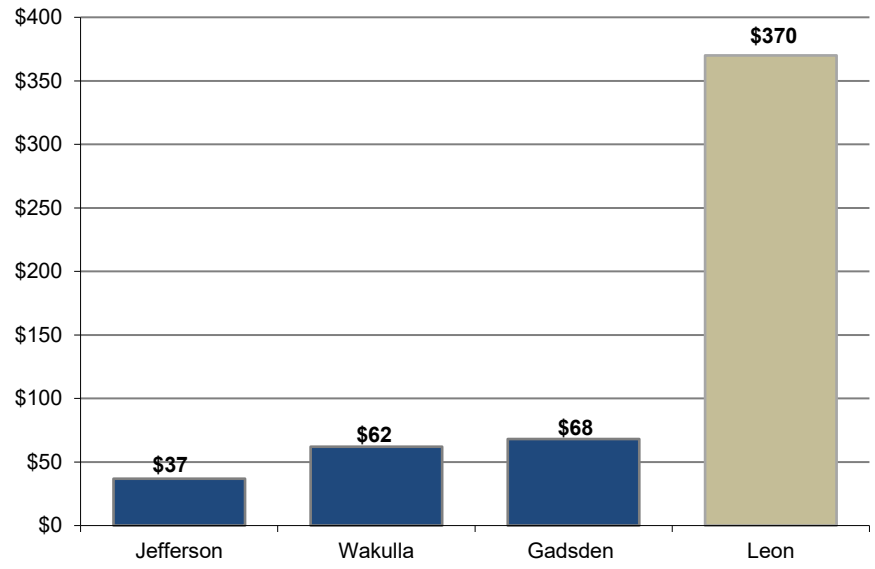
Leon County is second lowest tied with Osceola County and just slightly above St. Lucie County with a ratio of 6 employees for every thousand County residents.

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.

»Comparative Data – Surrounding Counties

Total Net Budget (FY26)
Millions

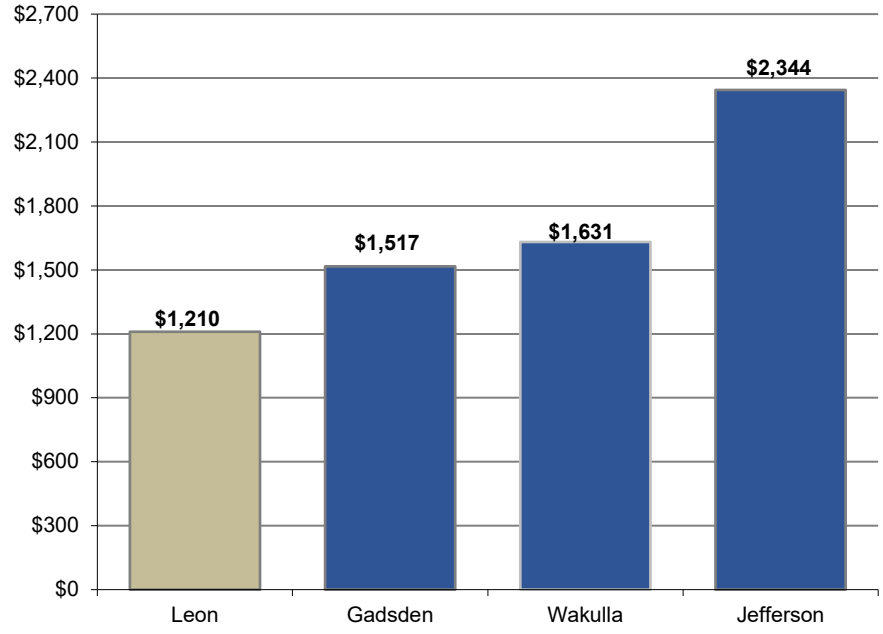


Among surrounding counties, Leon County has the highest operating budget with a net budget of $370 million. Jefferson and Wakulla County have the lowest with a net budget.

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)

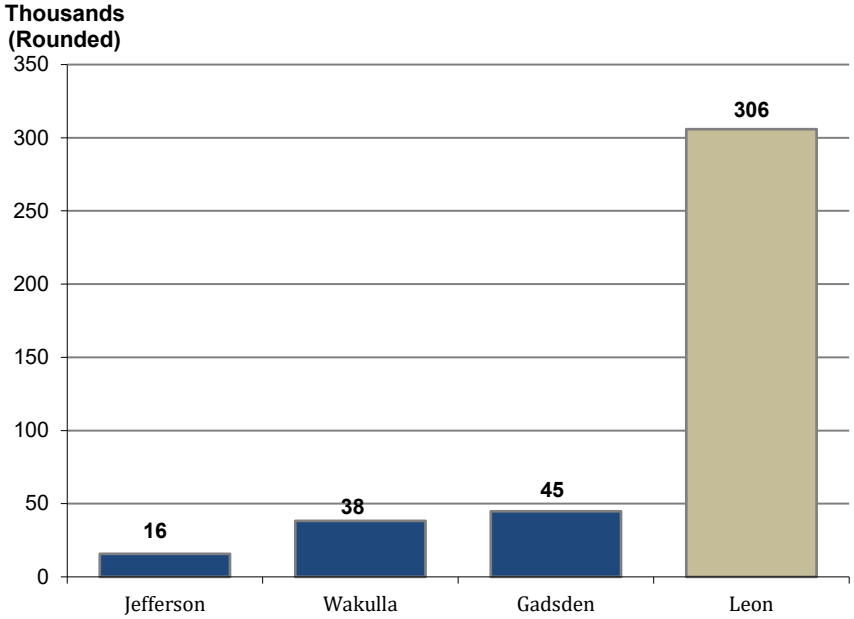


Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 94% more per county resident.

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

»Comparative Data – Surrounding Counties

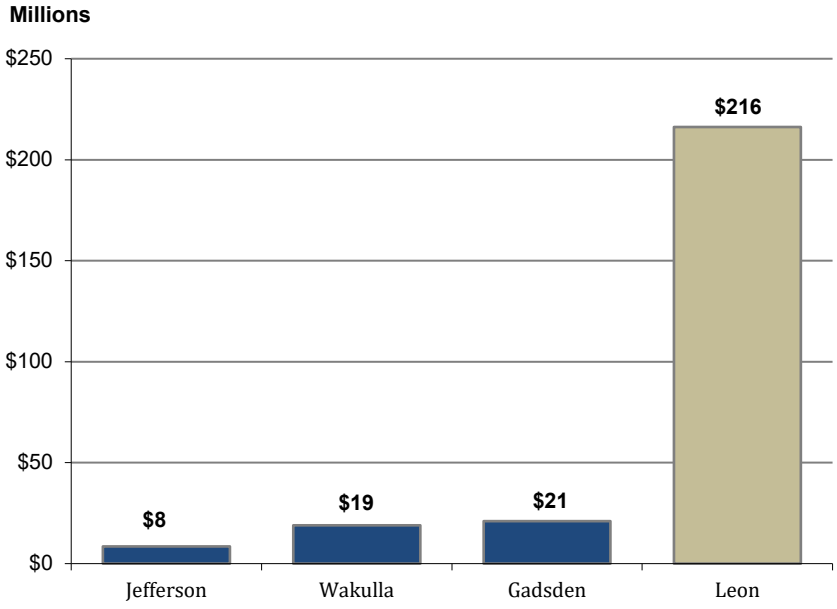
Countywide Population (2025)



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)

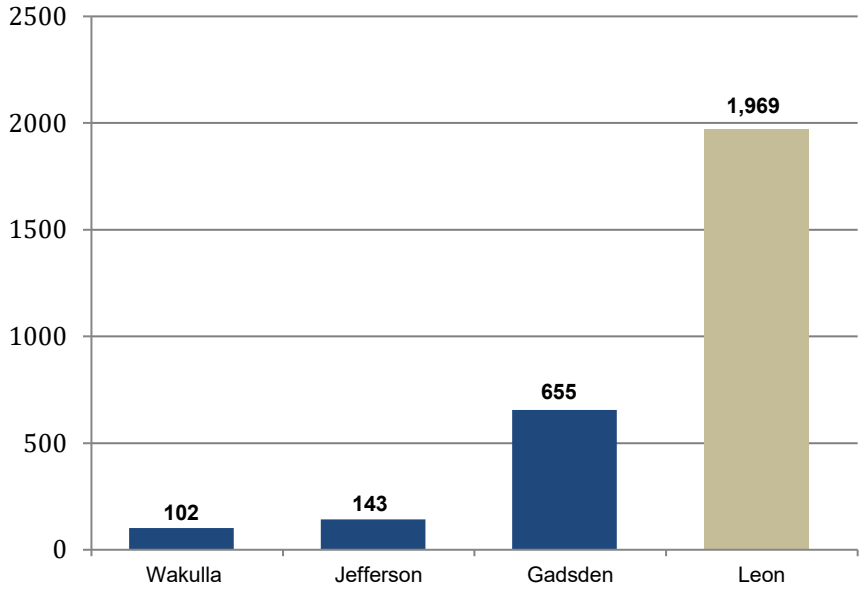


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2025 Taxable Value by County

»Comparative Data – Surrounding Counties

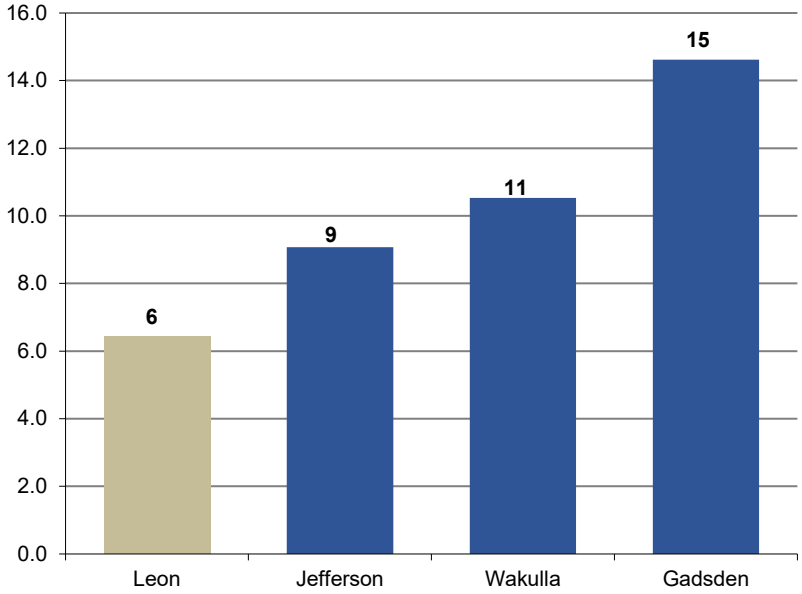
Total Number of County Employees (FY26)



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

»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.

»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
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.

»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

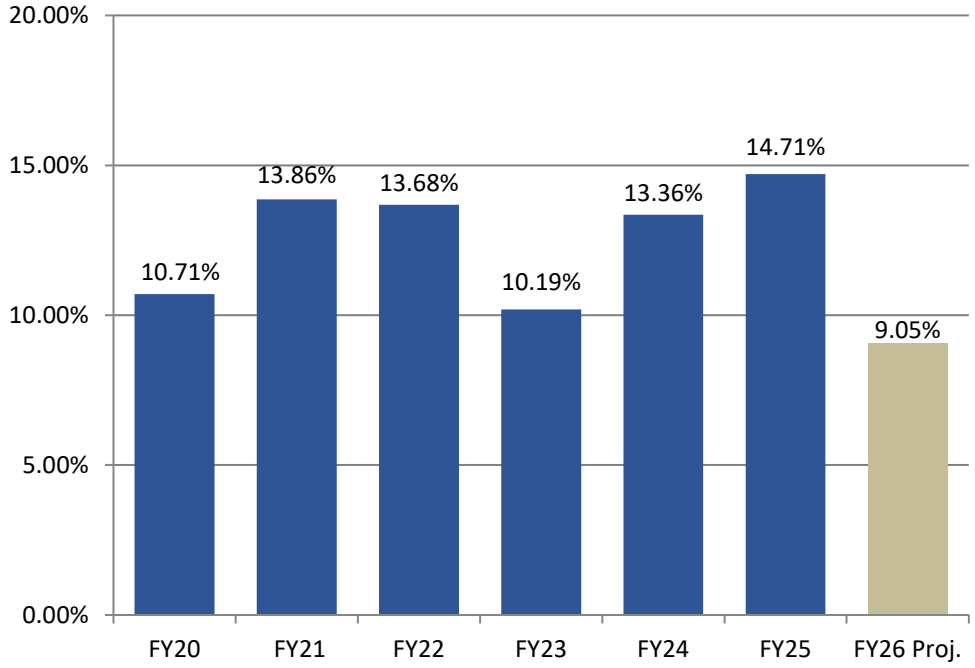
County	Staff Per 1,000	Total FTE Positions	Population
Suwannee	10.28	486	47,274
Hendry	10.34	487	47,085
Collier	10.45	4,317	413,314
Wakulla	10.53	402	38,189
Lafayette	10.58	91	8,601
Baker	11.15	325	29,139
Brevard	11.22	7,493	667,900
Miami-Dade	11.37	31,996	2,814,927
Holmes	11.38	228	20,042
Bradford	11.57	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.

»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.

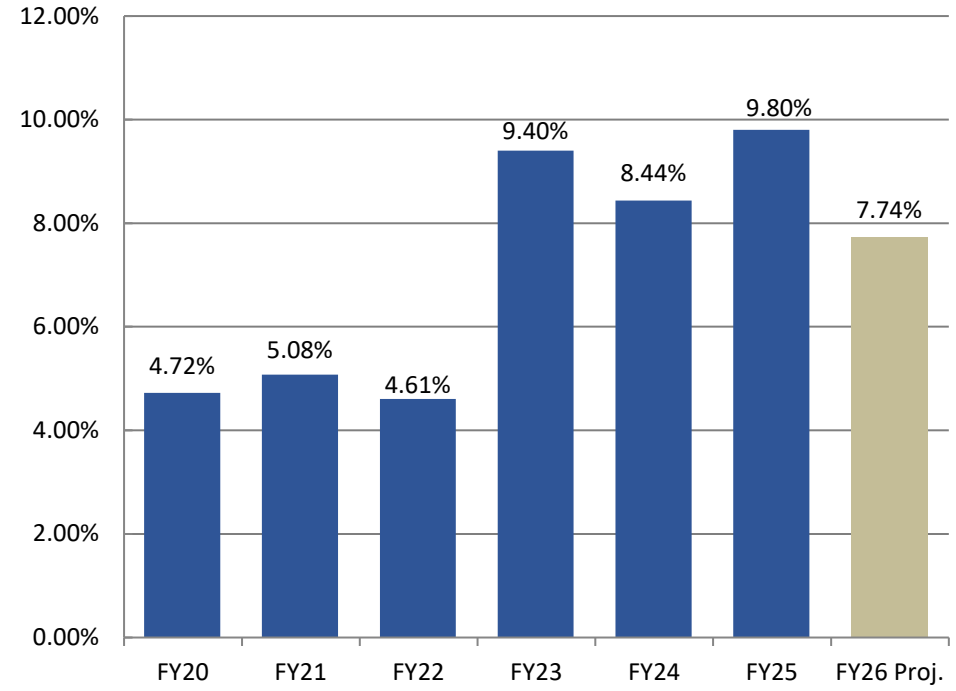
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase 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.

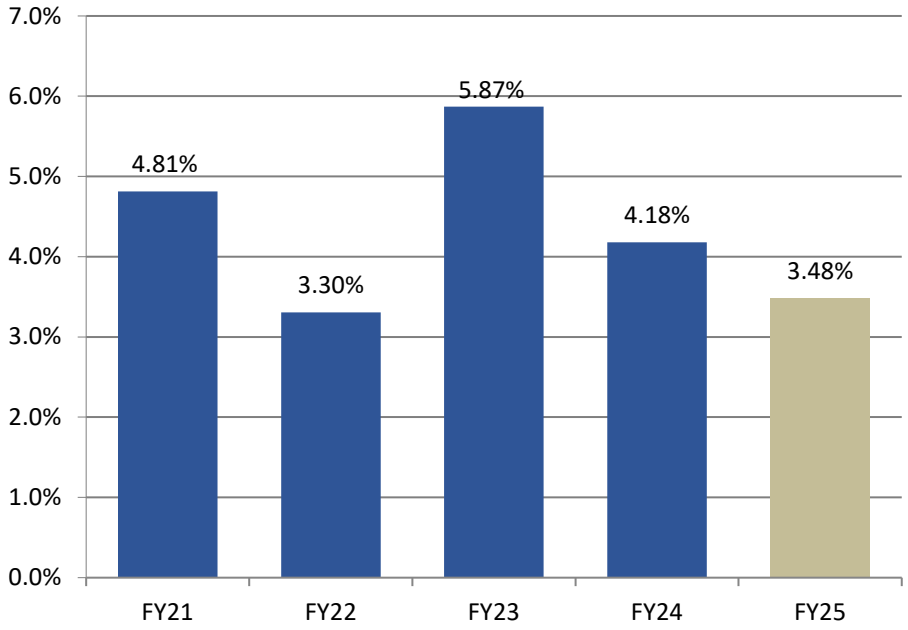
Formula: Current Year minus Prior Year divided by Prior Year.

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

»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.

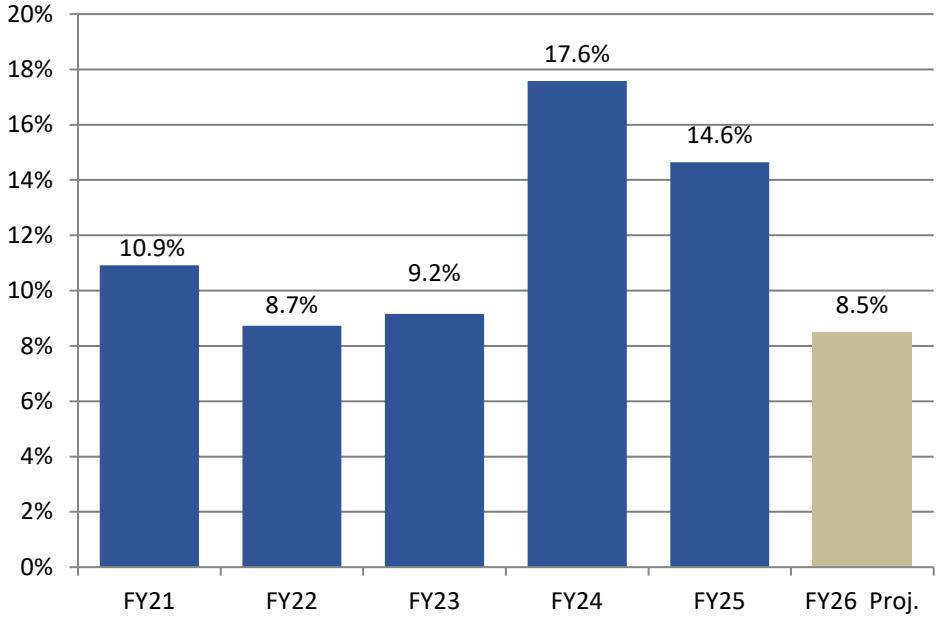
FY 2023 show increases in building permitting for new construction development. FY 2024 and FY 2025 returned to normal levels.

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.

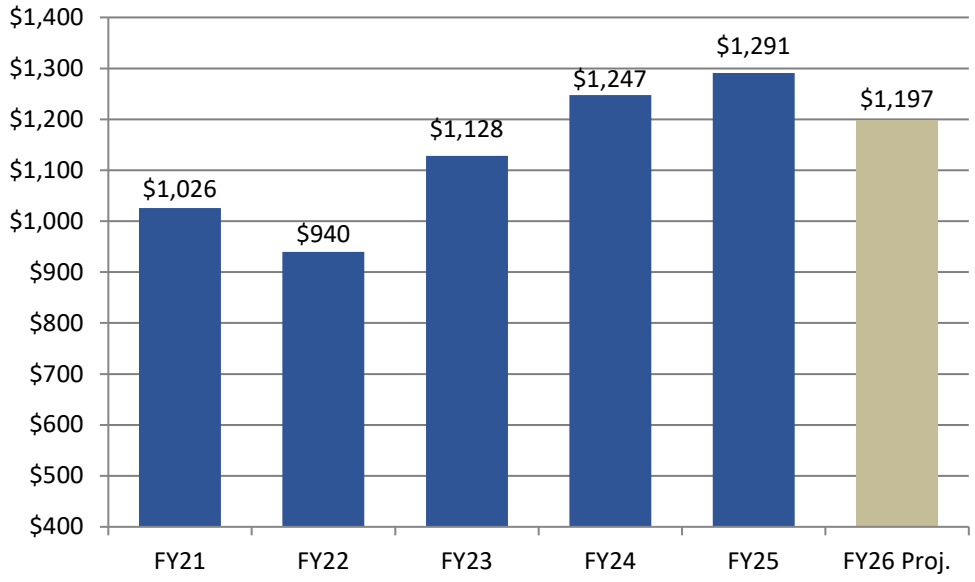
The FY 2026 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

Formula: Capital Outlay Divided by Total Operating Expenditures.

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

»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.

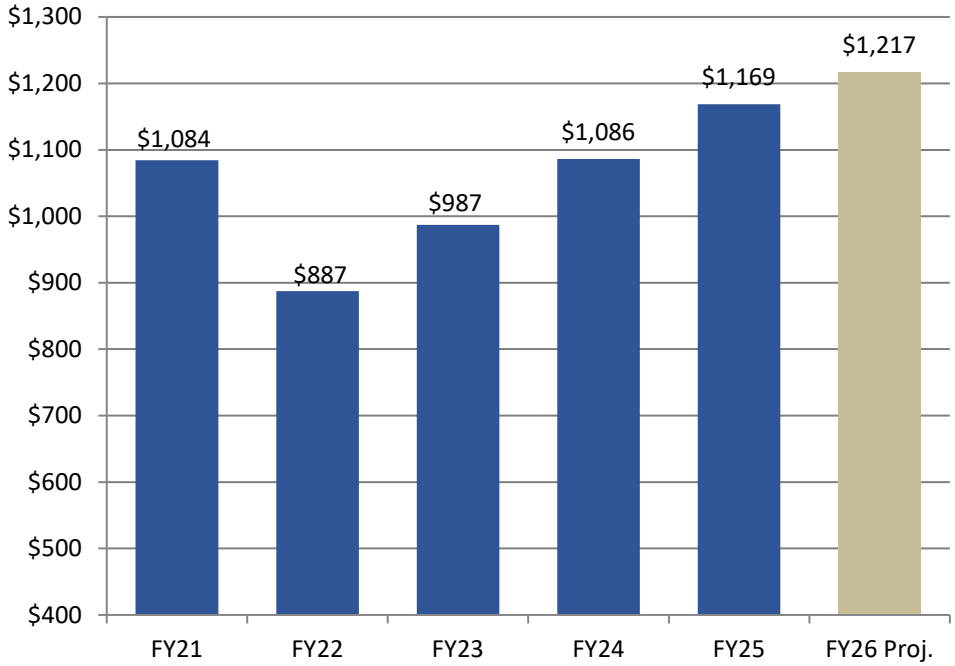
FY 2021 includes an additional $76.7 million in federal funding received from the U.S. Treasury, $57 million from the American Recovery Plan Act (ARPA) funds and $19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 is reflective of additional revenues associated with the EMS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

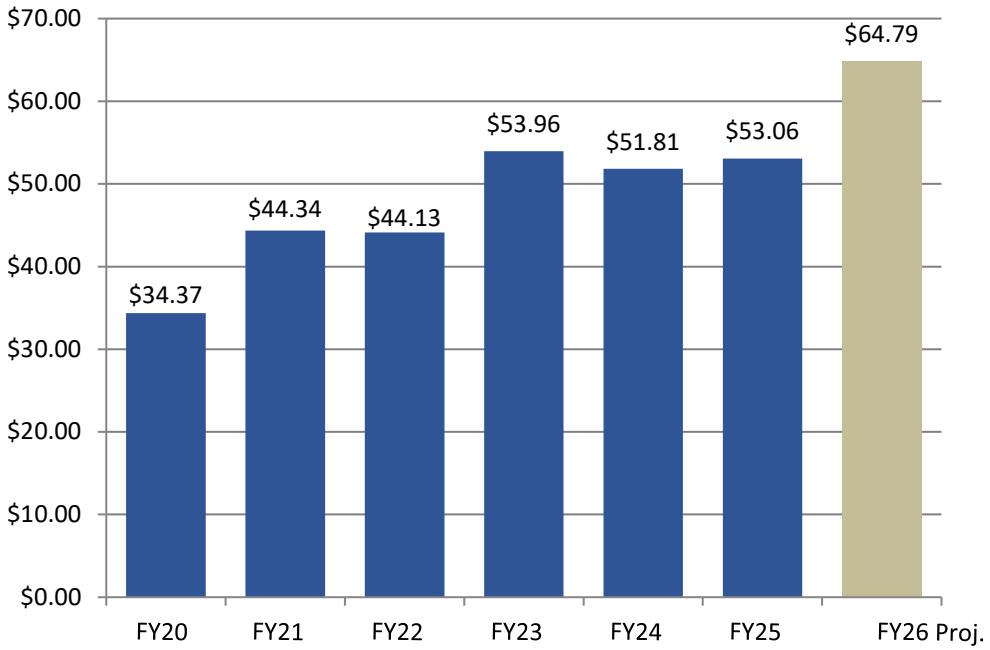
Formula: Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

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

»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.

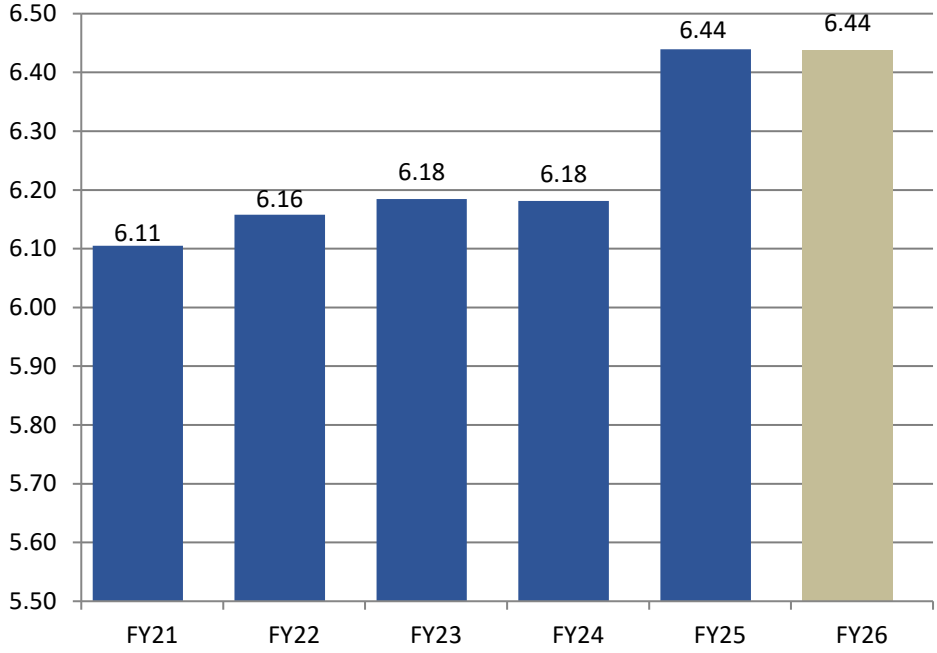
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

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.

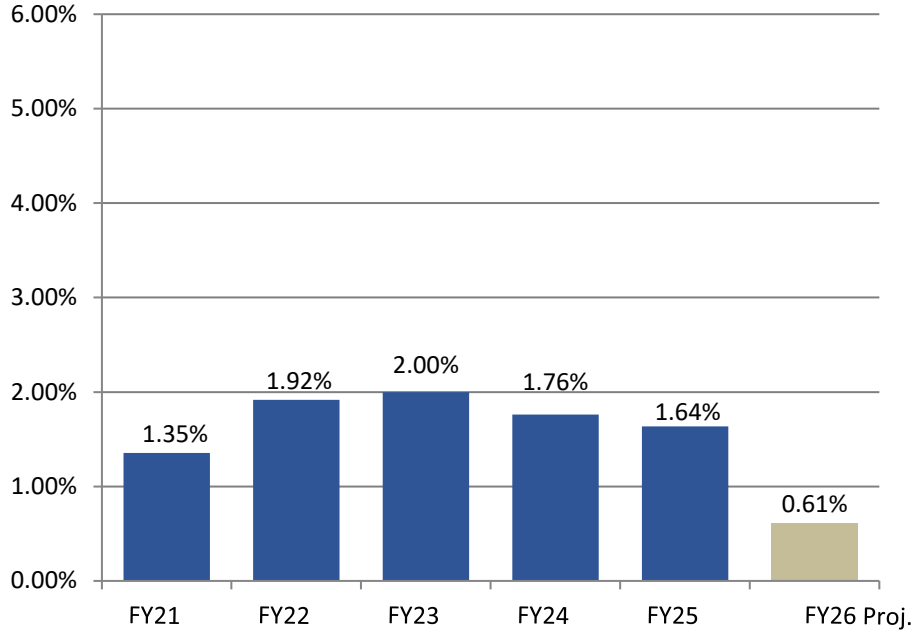
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

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

»Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



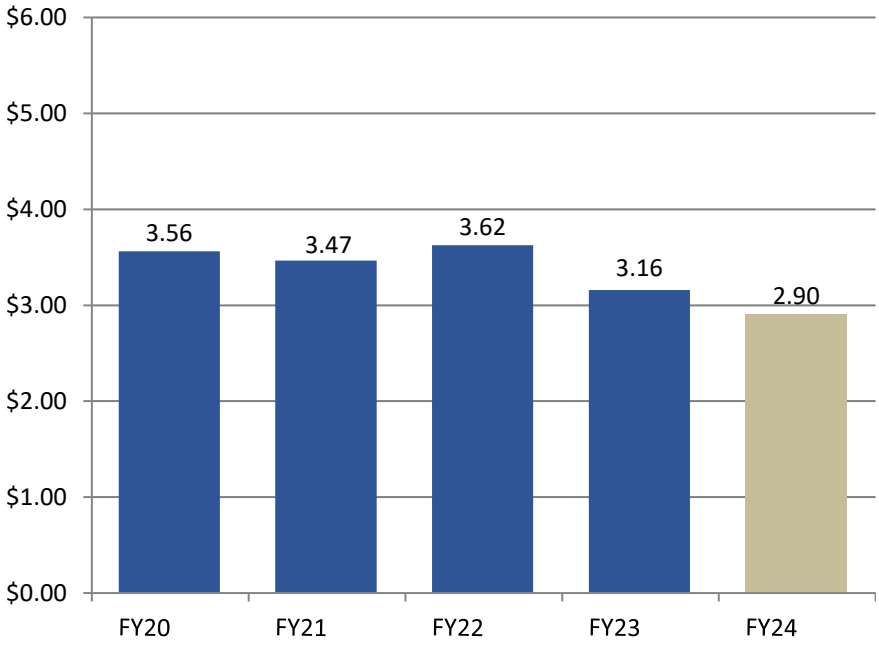
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. By 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.

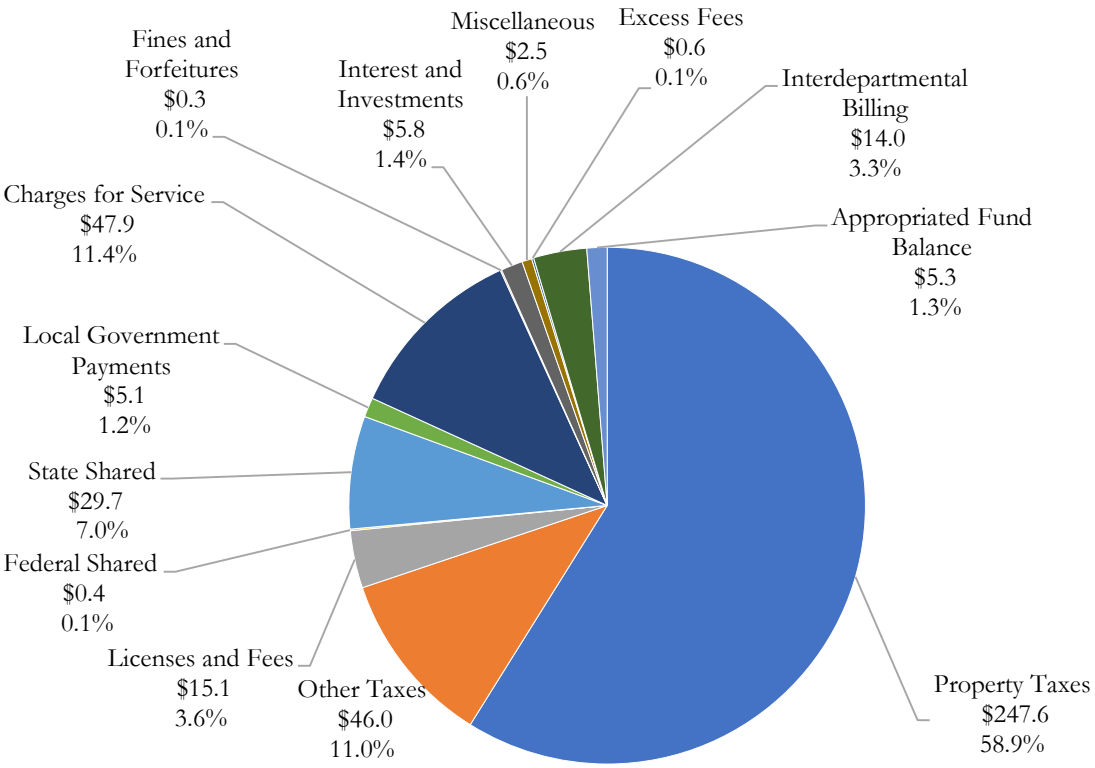
The 2025 data is unavailable.

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

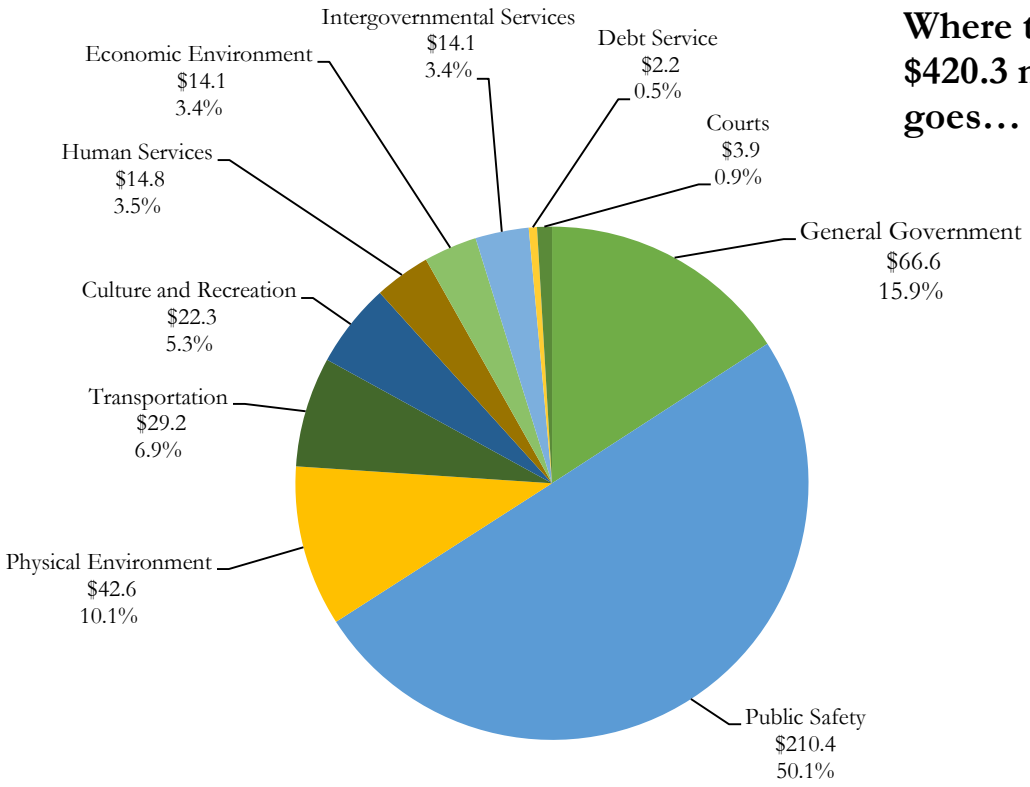
Source: FY 2024 Comprehensive Annual Financial Report

» 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 Actual	%	FY 2026 Adopted	%	FY 2027 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 Enviroment							
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

	FY 2025 Actual				FY 2026 Adopted				FY 2027 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	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		3,270,848	61,650	3,332,498	
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%**

» 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

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

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
	Guardian Ad Litem	001 - General Fund*
Non-Operating	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

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

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

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.**

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.**

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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
25)	Library Services	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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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.**

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 refelects 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.**

Expenditures By Department and Division

Constitutional

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Adopted Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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.**

Expenditures By Department and Division

Non-Operating

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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.

Expenditures By Department and Division

Grants Administration

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 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						
Constitutional Officers						
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%	
Judiciary (Article V)						
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%	
Charter						
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%	
Payments						
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%	
Transportation/Stormwater						
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%	
Development Support & Environmental Management						
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%	
Other						
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%	
Solid Waste						
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%**	
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.

» 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.

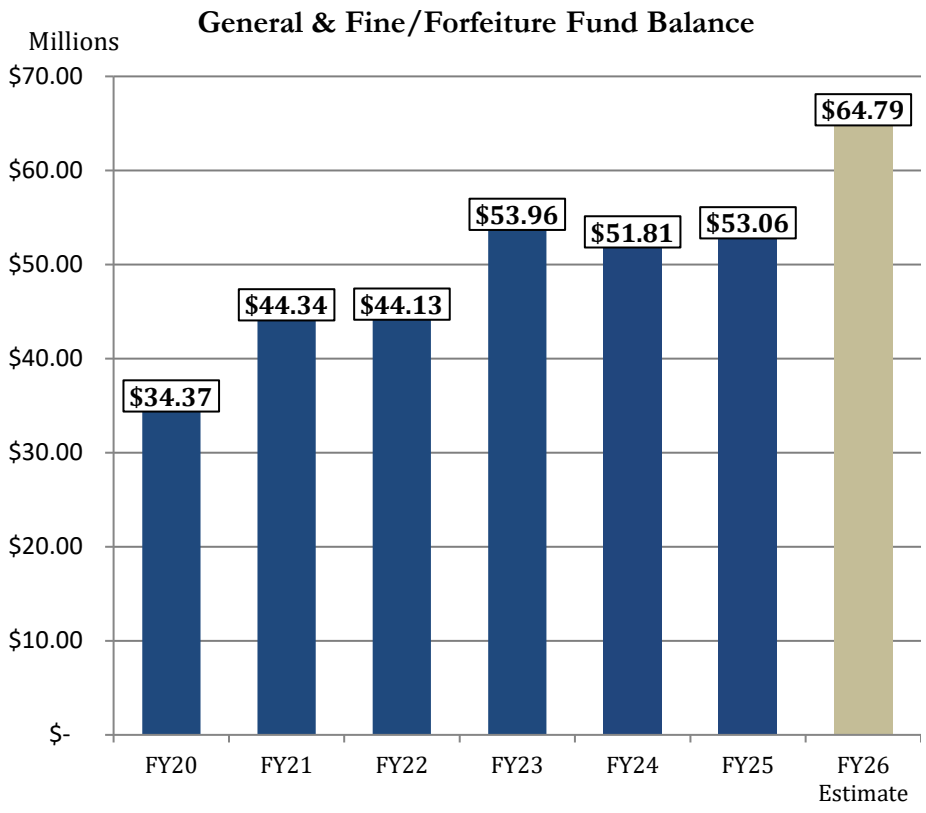
PROBATION FEES ($0.48)
The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

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.

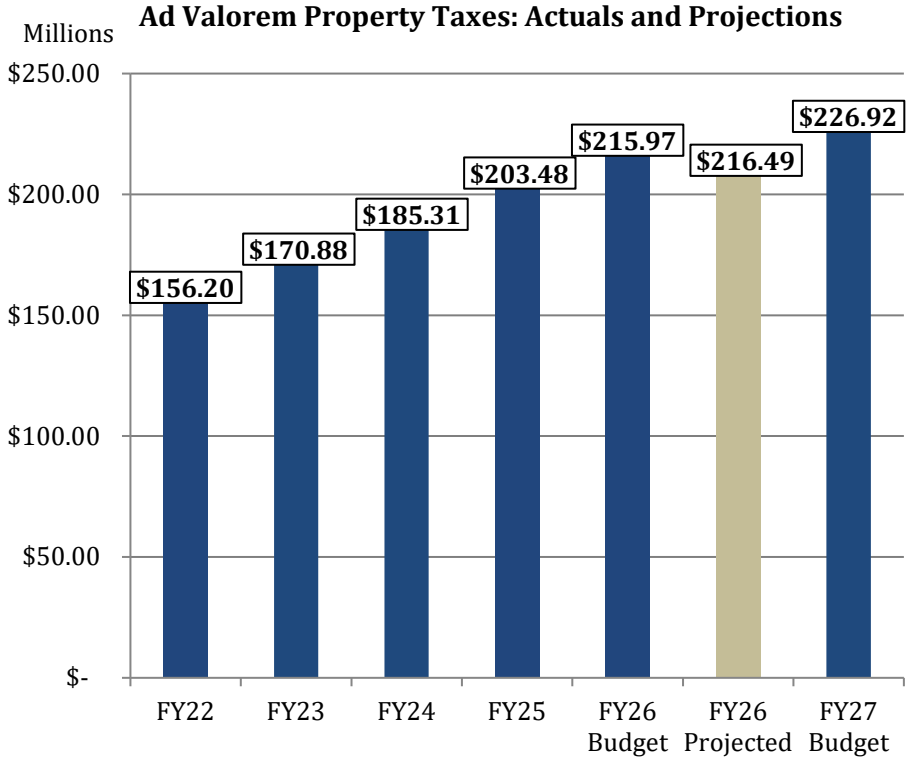
» Major Revenues



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

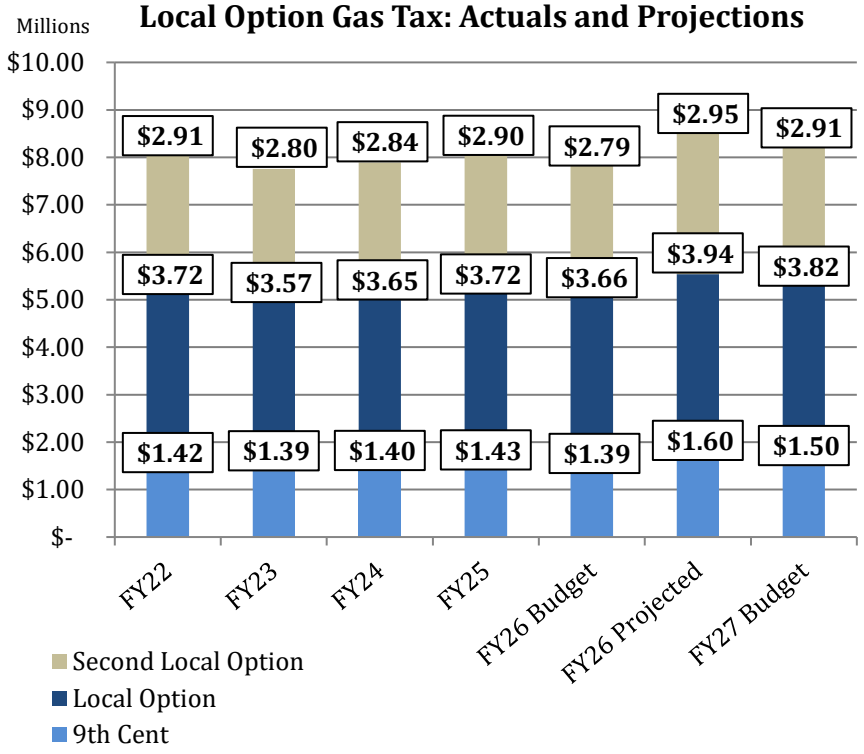
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

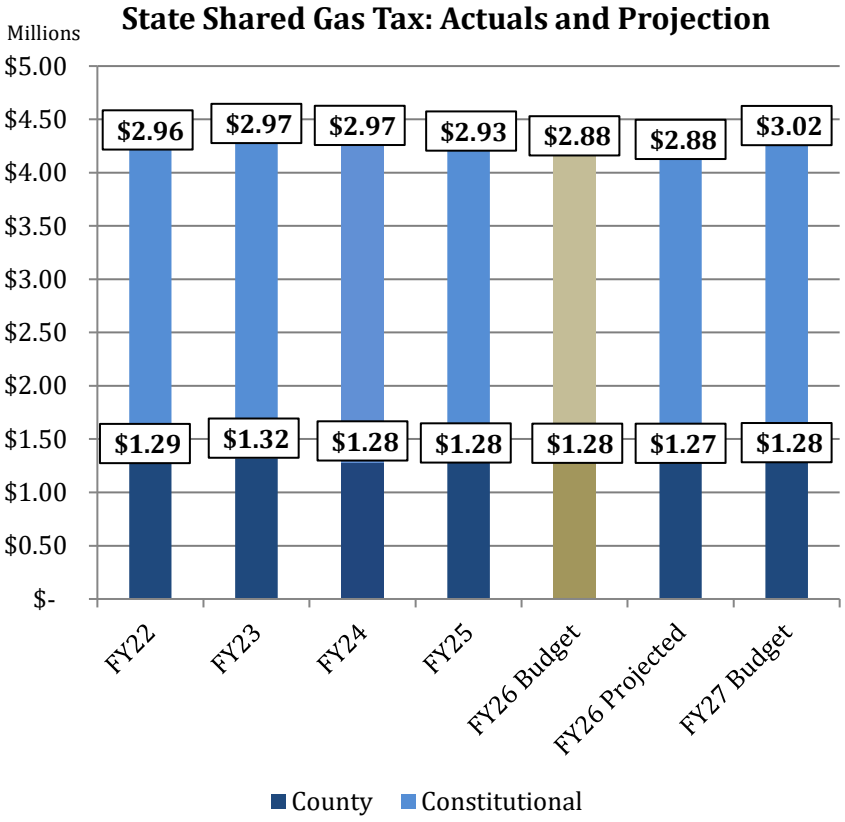
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

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.

» 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.

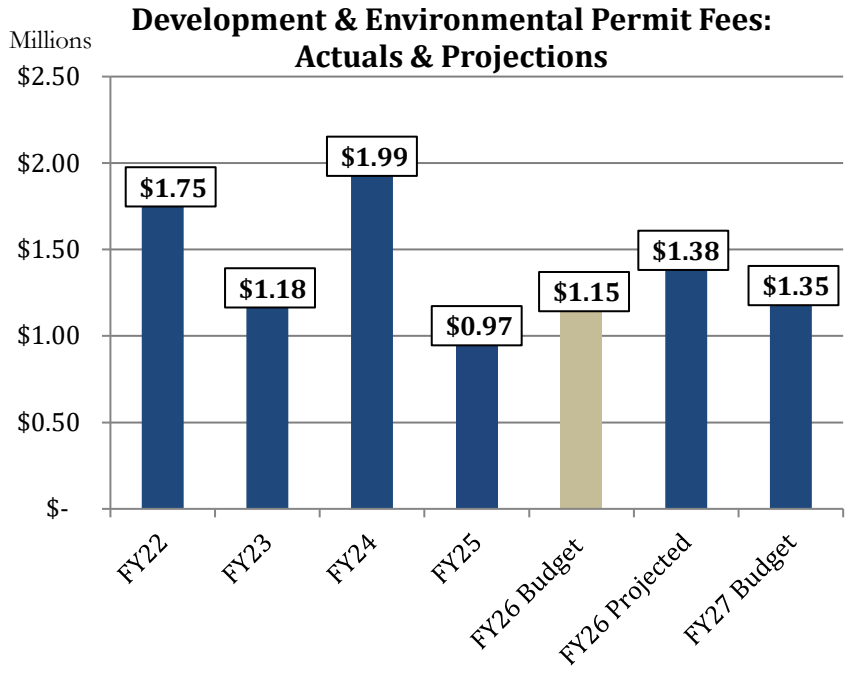
The amounts shown are the County's share only.

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.

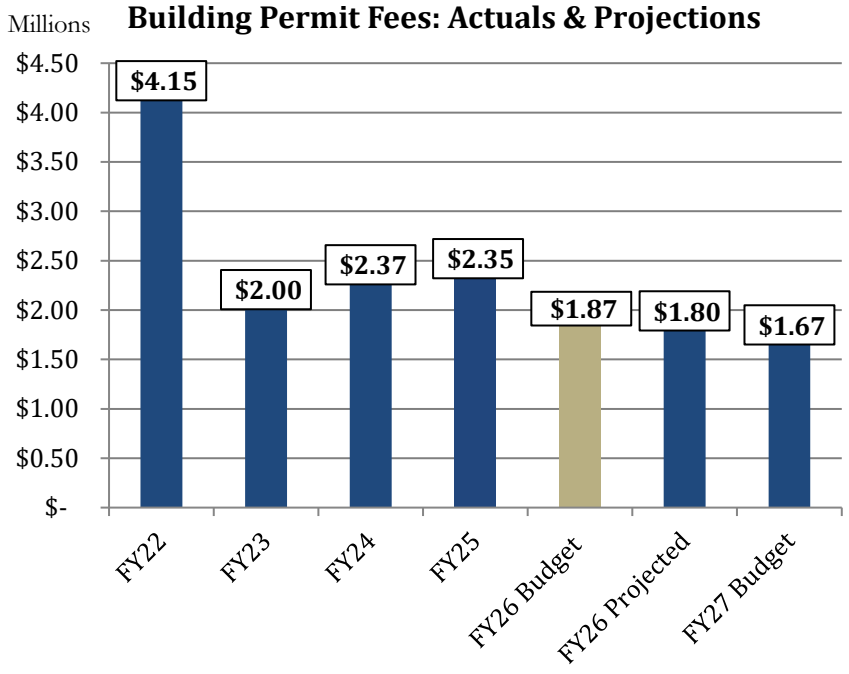
The FY 2026 projections for this consumption-based tax are consistent with budget. The FY 2027 estimated budget projects a slight increase over the FY 2026 projection, due primarily to the continued fluctuations in the market for crude oil, offset by the shift in consumers driving more fuel-efficient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

» 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.

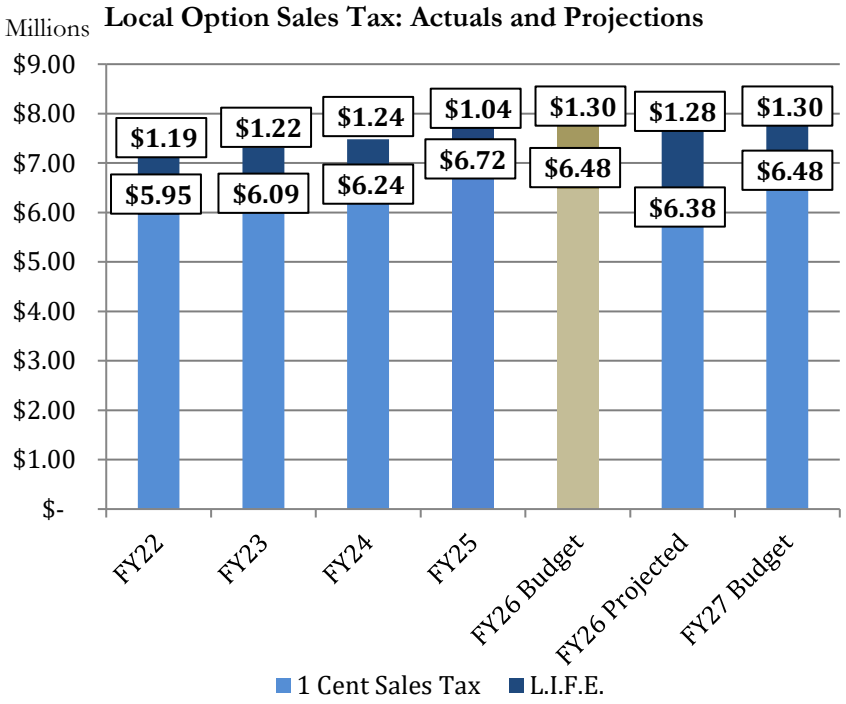
FY 2026 Environmental Permit Fees are anticipated to come in slightly higher than budgeted, largely due to the anticipated Buckees Travel Center with large acreage which would result in higher collections. FY 2027 estimated budget is expected be lower than the FY 2026 budgeted amount, as permitting activity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

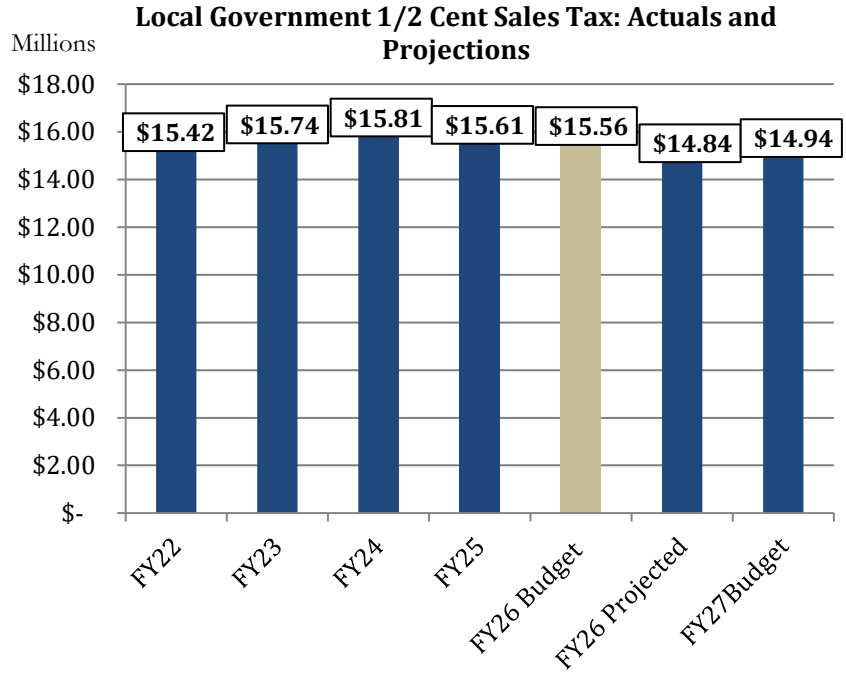


Building Permit Fees:
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development 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.

» 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 ½ Cent Sales Tax:

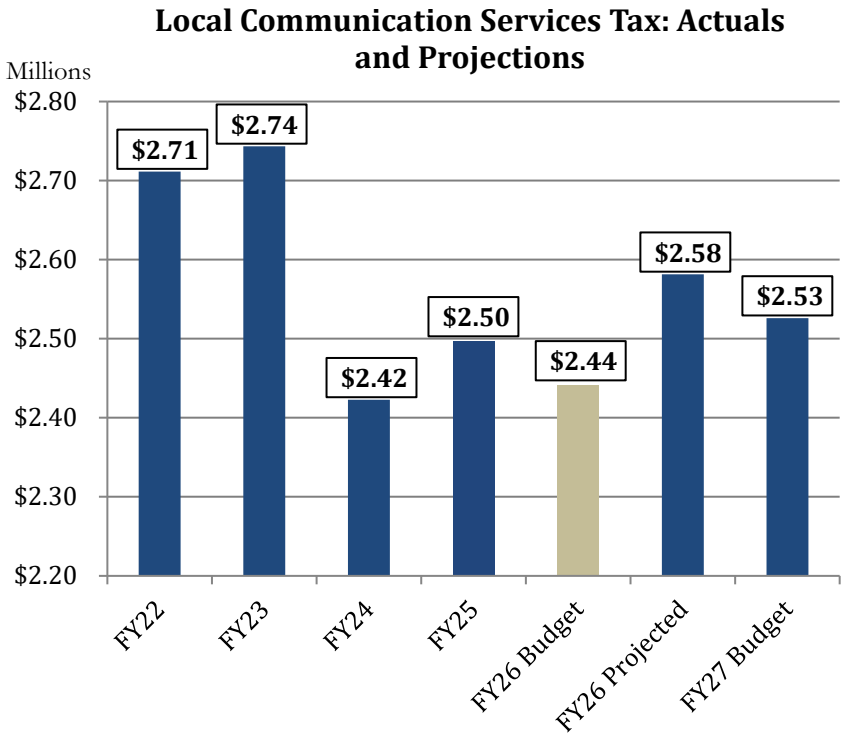
The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County 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.

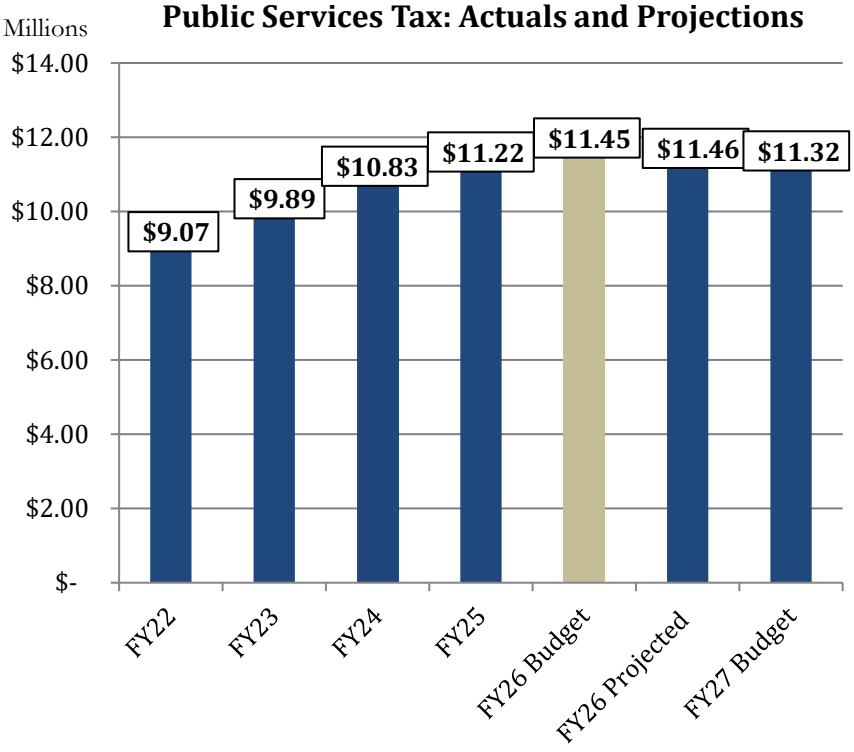
» Major Revenues



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.

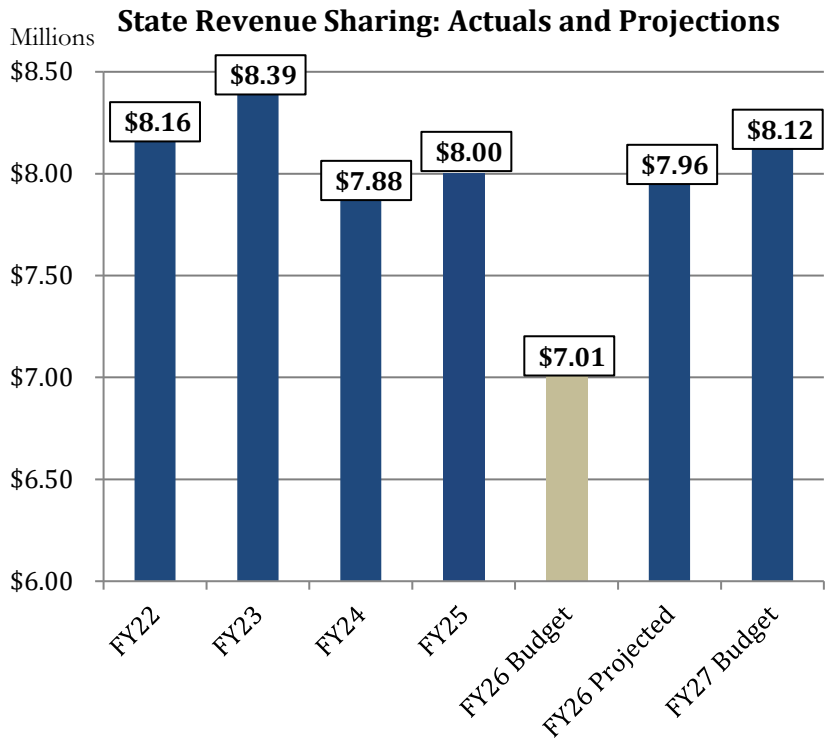


Public Services Tax:
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at $0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax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

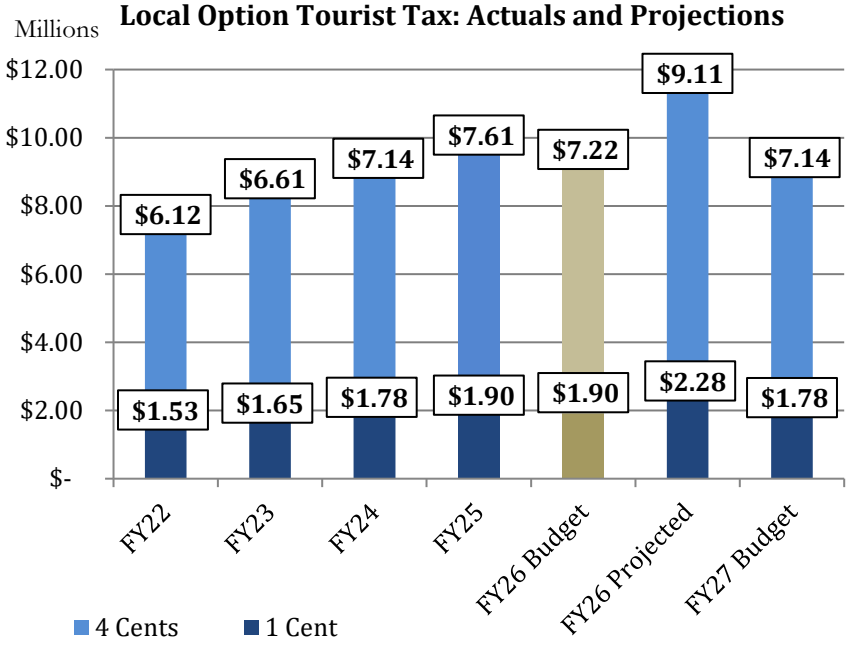
» Major Revenues



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.

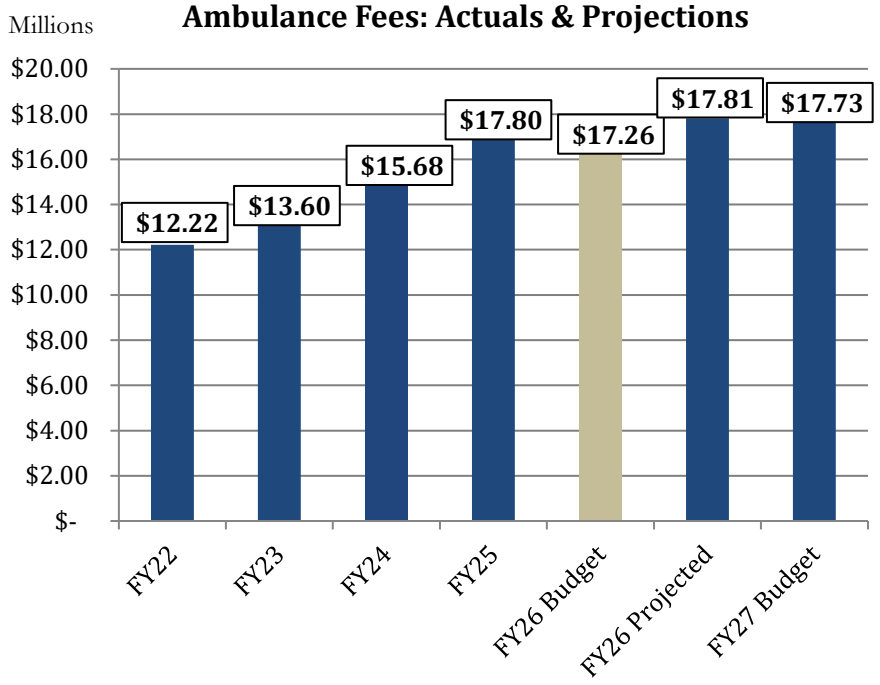
The FY 2026 projection and FY 2027 estimate are consistent with prior year collections. However, future collections will continue to be impacted by economic uncertainty associated with shifts in consumer spending, continued enforcement of tariffs, and the ongoing military conflict in Iran.



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 County Championships hosted at Apalachee Regional Park. FY 2027 projections are anticipated to return to normal levels.

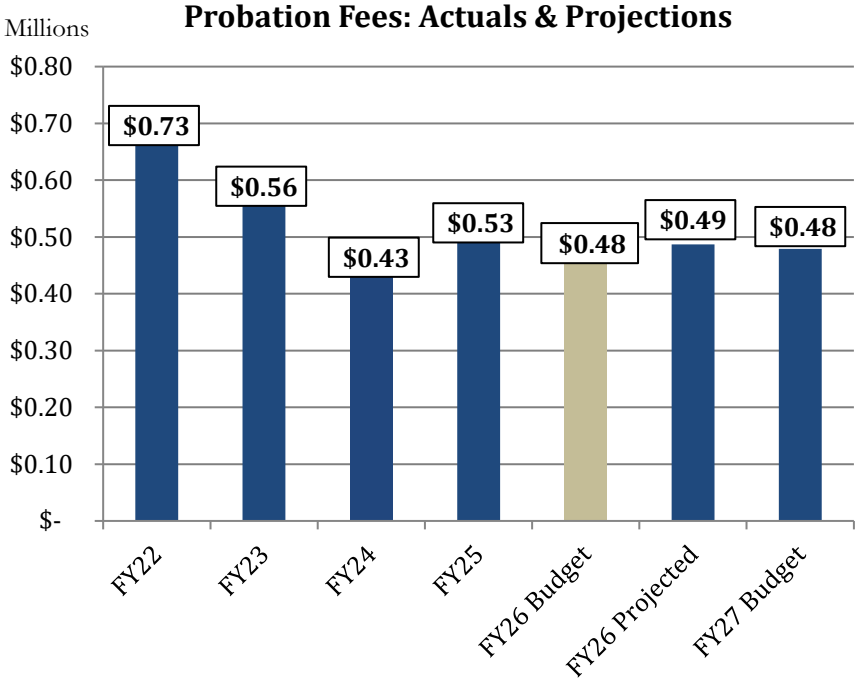
» Major Revenues



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.

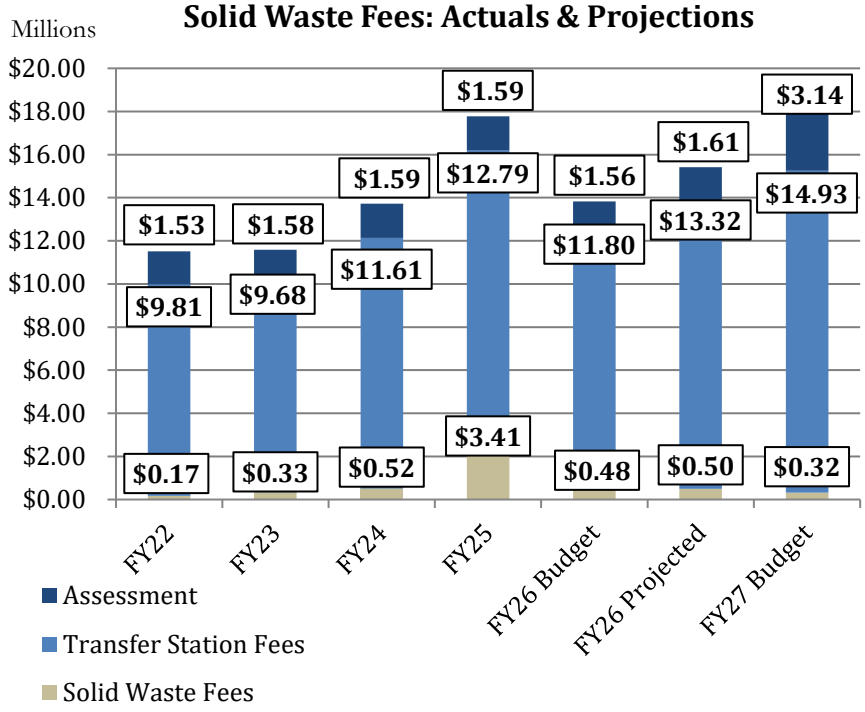
Actual revenues for FY 2026 are projected to be slightly higher than the budgeted amount continuing patterns of previous years collection rates of outstanding billings and increased patient transport revenues. FY 2027 estimates are in-line with FY 2026 projected revenues.



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.

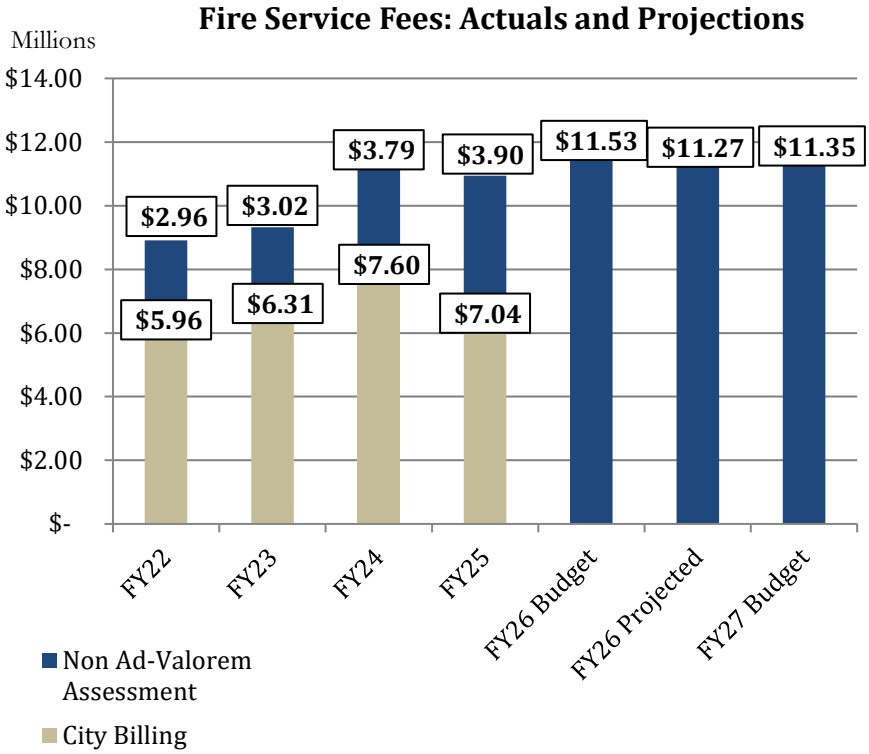
» Major Revenues



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.

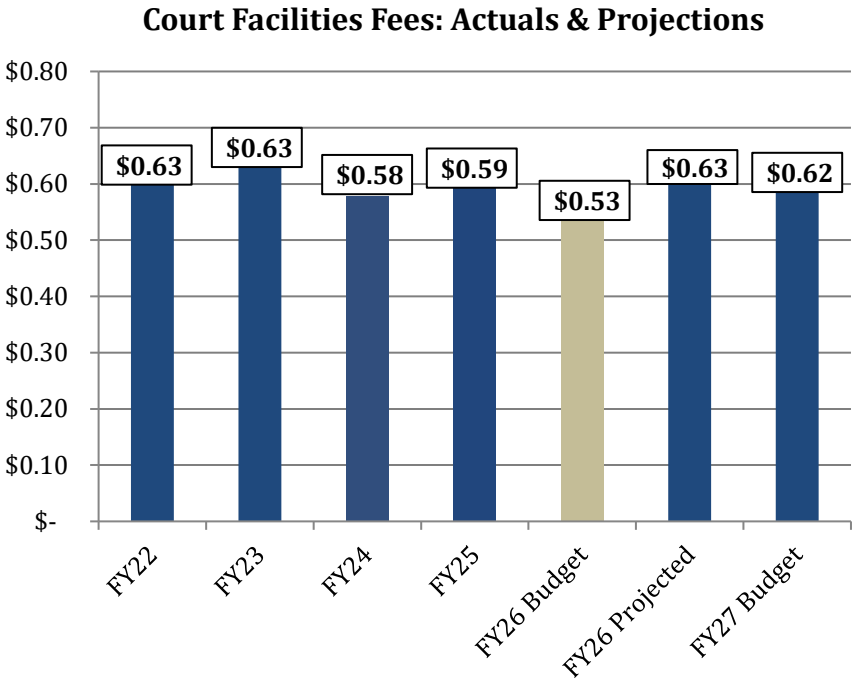


Fire Service Fees:
The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

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.

» Major Revenues



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.

Recommended Position Changes

Positions Additions and Deletions

Leon County Government	FTE	Impact
Office of Public Safety [1]		
Emergency Medical Services		
Paramedic	7.00	$ 706,342
Emergency Medical Technician	3.00	$ 247,131
Total EMS	**10.00**	**$ 953,473**
Total Leon County Government	**10.00**	**$ 953,473**

Judicial and Constitutionals	FTE	Impact
Constitutionals		
	0.00	**$ -**
Total Constitutionals	**0.00**	**$ -**
Total County, Judicial and Constitutionals	**10.00**	**$ 953,473**

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.

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.

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**

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.

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 Actual	FY25 Actual	FY26 Estimate Rev	FY26 Estimate Exp.	FY26 Estimate Year End	% Change(+/-)
	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 Actual	FY25 Actual	FY26 Estimate Rev	FY26 Estimate Exp.	FY26 Estimate Year End	% Change(+/-)
	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 stormsThe 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.

Fund Balance

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

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

Fund	Fund Title	FY26 Yr Ending Est. Bal. (B)	FY27 Tentative Budget	Policy (A) Minimum 15% Budget	Policy (A) Maximum 30% Budget	FY27: Fund Balance Analysis (B) Budgeted For Spending	Emergency Contingency & Cash Flow	Available for 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				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				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**

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.

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.).

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:

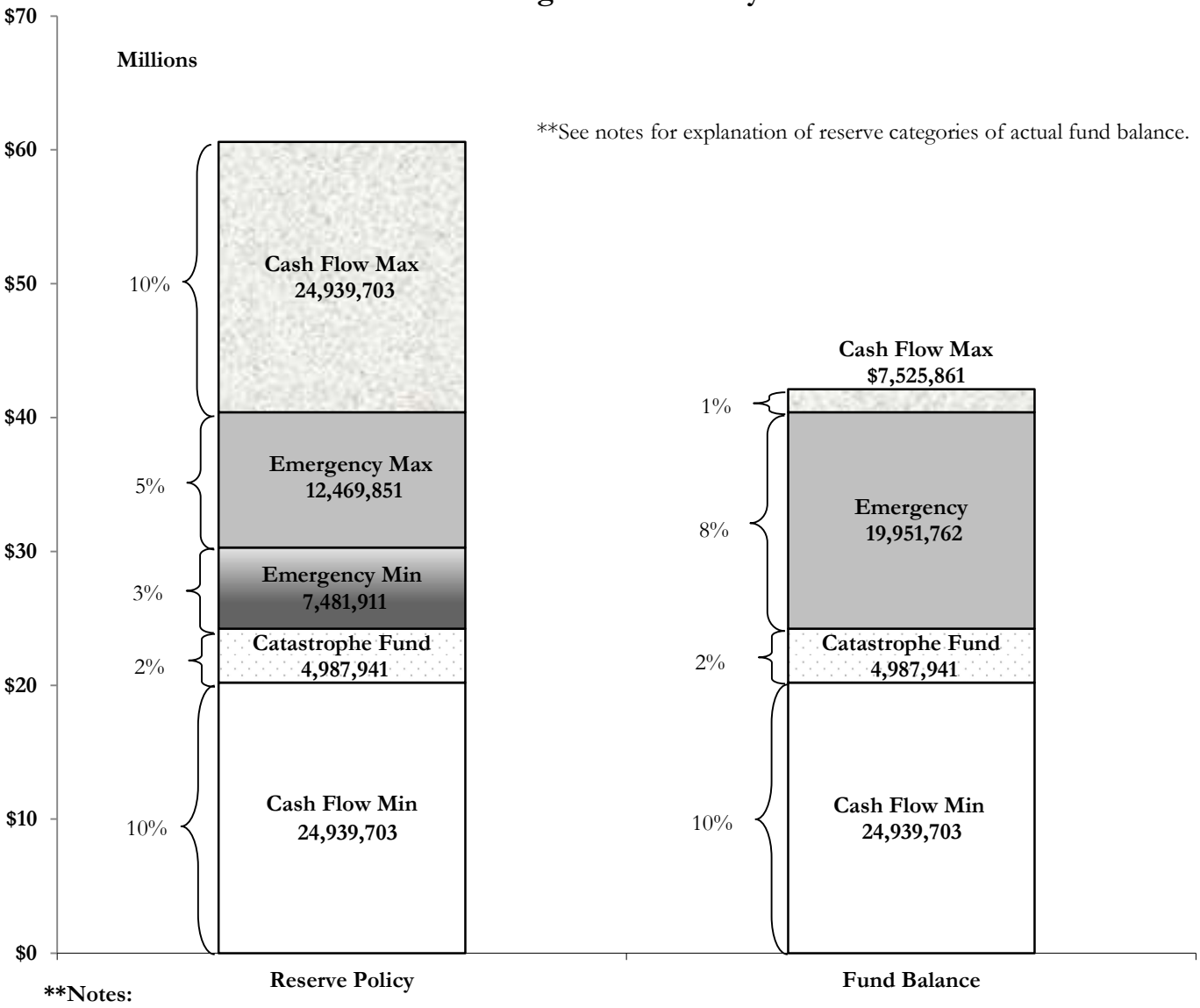
1. Emergency Reserves
a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
b. The reserve for contingency is separate 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 "Emegency 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.

Fund Balance

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



**See notes for explanation of reserve categories of actual fund balance.

**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.

»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.

»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.

»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

Fund #	Transfer To	Fund #	Transfer From		Transfer Amount
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. Srvcs. & 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	Muncipal 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 Servive	145	Fire Rescue Services	$	72,000
			Subtotal	**$**	**72,000**
			TOTAL	**$**	**57,280,834**

»Budget by Fund

Fund Types	155
Revenue by Source	156
Summary of All Funds	157
General Funds	158
Special Revenue Funds	163
Debt Service Funds	199
Capital Funds	204
Enterprise Funds	216
Internal Service Funds	219

»Organization of Funds

Basis of Budget

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

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

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

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

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

Funds

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

The various funds are as follows:

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»»Fund Revenue By Source

Fund	Property Tax MSTU or Assmt (1)	State & Local Gas Tax (2)	State Revenue Sharing & 1/2 Cent Sales Tax (3)	Local Sales Tax	PST and CST (4)	Fund Balance (5)	Fees & Licenses (6)	Other Revenue (7)	Transfers	Total Budgeted Revenue	Total Budgeted Revenue (Net Transfers)
001 General Fund	88,704,716	-	76,000	-	-	-	1,011,272	8,354,885	10,568,242	**108,715,115**	**98,146,873**
060 Supervisor of Elections	-	-	-	-	-	-	-	-	6,416,300	**6,416,300**	**-**
106 Transportation Trust	-	12,523,185	-	-	-	600,000	320,352	499,695	7,895,237	**21,838,469**	**13,943,232**
110 Fine and Forfeiture	138,385,941	-	17,879	-	-	-	601,635	963,955	-	**139,969,410**	**139,969,410**
111 Probation Services	-	-	-	-	-	800,000	479,275	81,510	3,274,478	**4,635,263**	**1,360,785**
114 Teen Court	-	-	-	-	-	-	65,360	-	-	**65,360**	**65,360**
116 Drug Abuse Trust	-	-	-	-	-	72,200	20,425	5,510	-	**98,135**	**98,135**
117 Judicial Programs	-	-	-	-	-	127,698	102,980	-	-	**230,678**	**230,678**
120 Building Inspection	-	-	4,275	-	-	1,271,240	1,776,305	51,775	-	**3,103,595**	**3,103,595**
121 Dvlpmt Srvs & Envrmt Mgmt	-	-	-	-	-	975,000	1,335,035	134,235	3,011,998	**5,456,268**	**2,444,270**
123 Stormwater Utility	3,704,172	-	-	-	-	-	-	142,405	3,880,835	**7,727,412**	**3,846,577**
124 SHIP Trust	-	-	-	-	-	-	-	760,744	-	**760,744**	**760,744**
125 Grants	-	-	443,647	-	-	-	-	176,531	421,586	**1,041,764**	**620,178**
126 Non-Countywide Gen Rev	-	-	23,065,050	-	2,526,050	-	247,000	212,088	-	**26,050,188**	**26,050,188**
127 Grants - Interest Bearing	-	-	60,000	-	-	-	-	-	-	**60,000**	**60,000**
130 9-1-1 Emergency Comm	-	-	1,352,040	-	-	-	-	-	182,255	**1,534,295**	**1,352,040**
135 Emergency Medical Srvs	20,473,989	-	-	-	-	593,029	22,547,637	1,118,959	-	**44,733,614**	**44,733,614**
140 Municipal Services	-	-	-	-	11,319,093	-	-	261,956	500,000	**12,081,049**	**11,581,049**
145 Fire Rescue Service	-	-	-	-	-	-	11,836,996	-	85,000	**11,921,996**	**11,836,996**
160 Tourism	-	-	-	8,921,042	-	435,559	-	402,926	-	**9,759,527**	**9,759,527**
162 Special Assess. 2/3 Paving	70,051	-	-	-	-	-	-	490	-	**70,541**	**70,541**
164 Special Assess Sewer	666,943	-	-	-	-	-	-	-	-	**666,943**	**666,943**
165 Bank of America Building	-	-	-	-	-	-	92,582	1,256,551	-	**1,349,133**	**1,349,133**
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	340,742	-	**340,742**	**340,742**
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	-	-	**-**	**-**
224 Supervisor of Elections Building	-	-	-	-	-	-	-	-	420,208	**420,208**	**-**
225 ESCO Lease	-	-	-	-	-	-	-	-	1,258,314	**1,258,314**	**-**
226 800 MHz Radios	-	-	-	-	-	-	-	-	509,286	**509,286**	**-**
305 Capital Improvements	-	-	-	-	-	-	-	407,294	15,060,243	**15,467,537**	**407,294**
306 Transportation Capital	-	-	-	-	-	-	-	-	1,455,210	**1,455,210**	**-**
330 9-1-1 Capital Projects	-	-	-	-	-	130,005	-	52,250	-	**182,255**	**182,255**
351 Sales Tax Extension 2020	-	-	-	6,479,407	-	-	-	93,385	-	**6,572,792**	**6,572,792**
352 Sales Tax Ext 2020 - JPA	-	-	-	5,170,882	-	-	-	61,750	-	**5,232,632**	**5,232,632**
401 Solid Waste	3,143,284	-	-	-	-	-	17,386,260	919,826	2,269,642	**23,719,012**	**21,449,370**
501 Insurance Service	-	-	-	-	-	-	-	6,973,007	72,000	**7,045,007**	**6,973,007**
502 Communications Trust	-	-	-	-	-	-	-	2,155,277	-	**2,155,277**	**2,155,277**
505 Motor Pool	-	-	-	-	-	-	-	4,947,964	-	**4,947,964**	**4,947,964**
TOTAL	**255,149,096**	**12,523,185**	**25,018,891**	**20,571,331**	**13,845,143**	**5,004,731**	**57,823,114**	**30,375,710**	**57,280,834**	**477,592,035**	**420,311,201**

Notes:
The $420,311,201 total budgeted revenue is net of interfund transfers.

1. Property tax from ad-valorem is allocated in Fund 001-General Fund and Fund 110-Fine and Forfeiture, while the EMS MSTU is allocated in Fund 135-Emergency Medical Services and the other non-ad valorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessments Sewer and Fund 401-Solid Waste.

2. State Gas Tax is estimated to provide $4.2 million and Local Gas Taxes are estimated to provide $7.8 million in funding to Fund 106 Transportation Trust Fund.

3. State Revenue Sharing is estimated to provide $7.0 million and the Half-Cent Sales Tax is estimated to provide $15.6 million to Fund 126 Non-Countywide General Revenue.

4. Public Services Tax (PST) on utilities is estimated to provide $11.5 million in funding for Fund 140 Municipal Services. Communications Services Tax (CST) is estimated to provide $2.4 million in funding for Fund 126 Non-Countywide General Revenue.

5. Appropriated Fund Balance is in the amount of $5.0 million for FY 2027.

6. Fees and Assessments account for $50.8 million of the $54.2 million in revenue including: licenses for $3.3 million ($2 million to Fund 120 Building Inspection, $1.1 million to Fund 121 Development Services & Environ. Mgmt., and $0.23 million to Fund 126 Non-Countywide General Revenue). Fees include $20.4 million for EMS, $15.9 million for Solid Waste, and $12.0 million for Fire Services.

7. Other Revenue include funding from interest, rents and royalties, fines, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Summary of All Funds

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.750	0.750	0.750	0.750	0.750	0.750	0.750
General Fund	001	**101,596,918**	**102,485,097**	**110,069,358**	**108,715,115**	**110,531,124**	**116,035,323**	**119,187,818**	**122,280,505**
Special Revenue Funds									
Supervisor of Elections	060	6,237,703	6,906,851	6,376,488	6,416,300	8,071,974	6,750,371	7,176,068	6,950,714
Transportation Trust	106	21,849,790	20,665,829	20,665,959	21,838,469	25,174,131	24,976,340	25,512,238	26,069,773
Fine and Forfeiture	110	127,680,880	132,356,205	138,228,086	139,969,410	149,282,276	159,149,650	169,894,697	181,514,290
Probation Services	111	3,617,115	4,402,469	4,664,778	4,635,263	4,759,592	4,879,671	4,952,910	5,130,583
Teen Court	114	61,327	64,363	89,019	65,360	66,690	68,970	71,440	72,865
Drug Abuse Trust	116	0	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Judicial Programs	117	187,377	215,099	230,083	230,678	235,638	240,834	236,198	251,642
Opioid Litigation Settlement	118	2,106,730	0	0	0	0	0	0	0
Building Inspection	120	2,810,948	3,380,390	3,130,041	3,103,595	3,138,844	3,224,117	3,302,645	3,404,642
Dvlpmt Srvcs & Environ. Mgmt.	121	4,116,137	5,093,777	5,469,972	5,456,268	5,610,240	5,766,852	5,918,532	6,096,693
Stormwater Utility	123	7,850,605	7,666,832	7,553,503	7,727,412	7,870,025	7,891,661	8,018,627	8,267,723
SHIP Trust	124	1,627,056	759,786	797,021	760,744	783,566	807,073	831,286	856,224
Grants	125	20,839,396	1,063,478	1,085,178	1,041,764	1,063,348	1,084,416	1,106,168	1,128,647
Non-Countywide General Revenue	126	26,990,687	25,451,954	26,207,566	26,050,188	27,228,476	28,304,363	29,423,284	30,586,820
Grants	127	1,757,613	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications	130	1,527,576	1,632,166	1,515,624	1,534,295	1,557,960	1,582,298	1,606,221	1,631,056
EMS MSTU	135	37,305,005	41,142,336	43,025,160	44,733,614	46,011,716	48,027,578	50,144,027	52,366,086
American Rescue Plan (ARPA)	137	2,547,932	0	0	0	0	0	0	0
Municipal Services	140	12,306,250	12,254,963	12,494,393	12,081,049	13,362,480	13,737,006	14,122,743	14,520,017
Fire Rescue Services	145	11,877,059	12,014,843	12,206,000	11,921,996	12,149,086	12,380,718	12,616,983	12,857,973
Tourism	160	10,281,549	10,507,198	9,744,155	9,759,527	10,060,996	10,131,423	10,335,855	10,422,478
Special Assessment Paving	162	138,245	72,013	72,013	70,541	59,135	54,513	54,513	54,513
Special Assessment Sewer	164	575,435	629,954	629,954	666,943	666,943	666,943	666,943	666,943
County Government Annex	165	1,411,835	1,366,772	1,309,575	1,349,133	1,316,482	1,398,938	1,419,289	1,440,380
Huntington Oaks Plaza	166	197,054	263,893	281,223	340,742	433,414	896,397	800,447	342,103
Subtotal		**305,901,304**	**288,069,306**	**295,933,926**	**299,911,426**	**319,061,147**	**332,178,268**	**348,369,249**	**364,790,301**
Debt Service Funds									
Series 2014	222	3,270,583	0	0	0	0	0	0	0
Bond Series 2020-Capital Equipment	223	257,601	71,781	0	0	0	0	0	0
Supervisor of Elections Building	224	417,788	421,590	420,208	420,208	418,733	417,165	420,505	418,660
ESCO Lease	225	1,255,119	1,256,892	1,258,314	1,258,314	1,254,427	1,255,232	1,255,685	1,255,786
800 MHz Radios	226	511,734	510,542	509,286	509,286	512,965	511,515	0	0
Subtotal		**5,712,824**	**2,260,805**	**2,187,808**	**2,187,808**	**2,186,125**	**2,183,912**	**1,676,190**	**1,674,446**
Capital Project Funds									
Capital Improvements	305	19,627,280	12,209,921	21,189,894	15,467,537	16,794,186	17,862,591	16,923,656	18,198,094
Transportation Improvements	306	4,835,559	1,630,703	7,200,410	1,455,210	4,301,791	3,614,080	3,652,302	3,691,480
Sales Tax	308	797,920	0	0	0	0	0	0	0
Sales Tax - Extension	309	111,362	0	0	0	0	0	0	0
9-1-1 Capital Projects	330	607,128	371,041	198,754	182,255	183,310	165,848	147,971	129,106
Sales Tax - Extension 2020	351	6,272,280	6,586,757	8,184,360	6,572,792	6,702,380	6,834,560	6,969,384	7,106,904
Sales Tax - Extension 2020 JPA	352	1,098,442	5,232,632	5,273,361	5,232,632	5,260,403	5,288,747	5,317,676	5,347,205
Subtotal		**33,349,971**	**26,031,054**	**42,046,779**	**28,910,426**	**33,242,070**	**33,765,826**	**33,010,989**	**34,472,789**
Enterprise Funds									
Solid Waste	401	18,260,489	21,920,504	24,010,624	23,719,012	23,833,724	24,325,797	24,437,072	24,835,330
Subtotal		**18,260,489**	**21,920,504**	**24,010,624**	**23,719,012**	**23,833,724**	**24,325,797**	**24,437,072**	**24,835,330**
Internal Service Funds									
Insurance Service	501	6,138,865	7,336,840	7,060,782	7,045,007	7,856,555	8,765,980	9,785,587	10,929,295
Communications Trust	502	1,441,661	2,187,202	2,194,704	2,155,277	2,167,419	2,176,569	2,179,436	2,179,436
Motor Pool	505	5,028,160	4,881,684	4,881,684	4,947,964	4,999,463	5,058,209	5,118,237	5,148,667
Subtotal		**12,608,686**	**14,405,726**	**14,137,170**	**14,148,248**	**15,023,437**	**16,000,758**	**17,083,260**	**18,257,398**
TOTAL		**477,430,192**	**455,172,492**	**488,385,665**	**477,592,035**	**503,877,626**	**524,489,883**	**543,764,578**	**566,310,769**
Less Interfund Transfers		70,293,585	53,654,188	57,280,834	57,280,834	60,328,461	64,563,071	66,067,109	68,456,862
NET TOTAL		**407,136,607**	**401,518,304**	**431,104,831**	**420,311,201**	**443,549,165**	**459,926,812**	**477,697,469**	**497,853,907**

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

General Fund (001)

Fund Type: General Fund

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Ad Valorem - General Fund	311110	81,356,997	85,268,884	93,248,385	88,585,966	92,901,723	95,074,217	96,970,756	98,624,447
Delinquent Taxes	311200	-	118,750	125,000	118,750	118,750	118,750	118,750	118,750
Delinquent Taxes 2004	311204	2	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	3	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	3	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	3	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	3	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	1	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	1,742	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	664	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	3,235	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	3,387	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	4,109	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	3,433	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	3,759	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	10,195	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	18,095	-	-	-	-	-	-	-
Delinquent Taxes 2023	311223	99,474	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	78,464	69,106	75,123	71,367	72,794	74,250	75,735	77,250
Tourist Development (1 Cent)	312110	19,609	17,277	18,781	17,842	18,199	18,563	18,934	19,313
Process Server Fees	329300	9,050	9,025	10,000	9,500	9,500	9,500	9,500	9,500
Hermine-FEMA Reimbursement	331319	15,643	-	-	-	-	-	-	-
COVID FEMA Reimbursement	331322	16,328	-	-	-	-	-	-	-
Hurricane Idalia Reimbursement	331324	285,618	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	309,874	293,455	287,600	273,220	281,417	289,859	298,555	307,512
State Library Aid	334710	85,843	90,250	80,000	76,000	77,520	79,070	80,652	82,265
COT Reimbursement for PSC	337220	1,266,145	1,575,327	2,174,112	2,174,112	2,521,335	2,389,515	2,375,711	2,446,982
GIS	337300	1,714,913	1,700,000	2,200,000	2,200,000	2,266,000	2,333,980	2,403,999	2,476,119
Blueprint 2000 Reimbursement	337402	99,802	104,601	110,069	110,069	113,371	116,772	120,275	123,884
Payments In Lieu Of Taxes	339100	23,750	23,750	25,000	23,750	23,750	23,750	23,750	23,750
$2.00 IT Added Court Cost FS 28.24(12)	341160	344,363	311,125	367,100	348,745	352,260	355,775	359,385	362,995
Zoning Fees	341200	11,100	3,800	4,000	3,800	3,800	3,800	3,800	3,800
Medical Examiner Facility Use Fee	343800	250,536	218,507	239,847	227,855	227,855	227,855	227,855	227,855
Parking Facilities	344500	122,840	124,450	125,000	118,750	121,125	123,548	126,018	128,539
Library Parking	344510	71	6,261	-	-	-	-	-	-
Library Fees	347100	61,771	57,614	62,000	58,900	58,900	58,900	58,900	58,900
Library Printing	347101	23,039	18,106	18,500	17,575	17,575	17,575	17,575	17,575
FS 29.0085 Court Facilities	348930	594,237	534,850	647,007	614,657	620,803	639,427	658,610	678,368

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

General Fund (001)

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Civil Fee - Circuit Court	349200	4	-	-	-	-	-	-	-
GAL / Ciruit-wide Reimbursement	349501	19,103	31,253	36,389	34,570	35,261	35,966	36,685	37,420
Radio Communications Program	351600	193,407	174,990	195,200	185,440	187,294	189,167	191,059	192,970
Pool Interest Allocation	361111	2,383,896	1,815,735	1,889,200	1,794,740	1,848,582	1,904,040	1,961,161	2,019,996
Net Incr(decr) In Fmv Of Investment	361300	20,100	-	-	-	-	-	-	-
Rents And Royalties	362000	122,449	152,982	149,595	142,115	144,957	144,957	144,957	144,957
Gain (loss) On Sale Land	364300	20,601	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	276,212	275,500	215,000	204,250	210,378	216,689	223,189	229,885
Public Defender Liens	369500	1,025	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	135,322	130,625	140,500	133,475	134,691	135,919	137,160	138,412
Volunteer Certificate Training Fees	369930	2,100	1,425	1,500	1,425	1,425	1,425	1,425	1,425
Transfer From Fund 106	381106	55,372	73,791	83,483	83,483	83,483	83,483	83,483	83,483
Transfer From Fund 126	381126	5,802,127	8,182,702	9,748,683	9,748,683	6,753,478	10,048,202	11,139,570	12,323,784
Transfer From Fund 137	381137	1,955,725	-	-	-	-	-	-	-
Transfer From Fund 140	381140	165,458	187,628	220,317	220,317	220,317	220,317	220,317	220,317
Transfer From Fund 145	381145	4,307	3,337	5,921	5,921	5,921	5,921	5,921	5,921
Transfer From Fund 160	381160	40,121	30,959	39,485	39,485	39,485	39,485	39,485	39,485
Transfer From Fund 162	381162	135,684	70,603	69,130	69,130	57,952	53,423	53,423	53,423
Transfer From Fund 165	381165	206,644	197,177	270,885	270,885	270,885	270,885	270,885	270,885
Transfer from Fund 166	381166	83,255	68,133	78,304	78,304	78,304	78,304	78,304	78,304
Transfer From Fund 401	381401	50,581	43,119	52,034	52,034	52,034	52,034	52,034	52,034
Clerk Excess Fees	386100	487,245	-	-	-	-	-	-	-
Property Appraiser	386600	435,328	-	-	-	-	-	-	-
Tax Collector	386700	977,703	500,000	600,000	600,000	600,000	600,000	600,000	600,000
Supervisor Of Elections	386800	257,422	-	-	-	-	-	-	-
Total Revenues		100,669,292	102,485,097	113,613,151	108,715,115	110,531,124	116,035,323	119,187,818	122,280,505

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Non Departmental	000-000	(112,248)	-	-	-	-	-	-	-
County Commission	100-511	2,070,780	2,112,596	2,119,776	2,122,521	2,157,017	2,192,547	2,229,345	2,267,455
Commissioner Office Budget	101-511	17,242	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	102-511	19,672	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	103-511	20,252	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	104-511	13,195	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	105-511	15,936	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	106-511	17,298	23,500	24,135	24,135	24,154	24,174	24,194	24,215
Commissioner Office Budget	107-511	10,489	23,500	24,135	24,135	24,154	24,174	24,194	24,215

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Commissioners' Account	108-511	34,163	24,530	24,530	25,286	25,296	25,307	25,318	25,330
County Administration	110-512	1,884,640	1,733,293	1,765,695	1,775,788	1,822,526	1,872,755	1,924,589	1,978,090
Volunteer Services	113-513	146,091	132,884	137,272	137,248	140,825	144,525	148,365	152,350
Strategic Initiatives	115-513	792,107	839,193	833,456	834,953	850,501	866,513	883,050	900,145
Community and Media Relations	116-513	1,132,767	1,304,919	1,314,646	1,228,448	1,256,353	1,285,165	1,315,003	1,345,909
County Attorney	120-514	1,933,144	2,389,761	2,384,402	2,385,637	2,438,763	2,493,548	2,550,182	2,608,735
Office of Sustainability	127-513	257,267	309,179	322,337	321,468	335,075	331,486	345,392	342,136
Office of Management & Budget	130-513	966,604	1,111,717	1,136,528	1,174,225	1,209,292	1,245,474	1,280,904	1,317,565
Clerk - Finance Administration	132-586	3,037,119	3,289,395	3,449,652	3,428,295	3,612,827	3,793,021	3,982,211	4,180,847
Procurement	140-513	566,708	647,515	655,238	659,657	679,888	700,762	722,361	743,529
Warehouse	141-513	116,647	139,154	146,473	148,107	153,000	157,799	162,759	167,885
Facilities Management	150-519	9,874,338	10,256,146	10,831,616	10,874,555	11,132,888	11,397,127	11,651,137	11,965,604
Facilities - Detention Center	152-519	3,017,054	3,357,708	3,421,545	3,428,786	3,487,397	3,524,220	3,572,347	3,621,457
Real Estate Management	156-519	479,066	592,058	603,677	605,861	617,588	629,698	642,235	655,218
Human Resources	160-513	1,656,167	1,922,377	1,944,255	1,941,716	1,995,301	2,048,685	2,103,801	2,158,534
Management Information Services	171-513	9,754,018	11,074,991	12,282,984	11,957,208	12,265,758	12,616,010	13,447,946	13,699,817
Health Department	190-562	247,381	252,260	252,260	256,161	256,161	256,161	256,161	256,161
Mosquito Control	216-562	652,767	847,967	930,989	867,965	884,529	898,807	913,568	928,835
Lib - Policy, Planning, & Operations	240-571	666,299	708,981	739,769	780,725	801,104	821,912	843,438	865,733
Library Public Services	241-571	6,226,829	6,684,724	6,820,045	6,934,650	7,137,606	7,342,493	7,510,730	7,765,479
Summer Youth Employment	278-551	65,099	80,178	80,178	80,178	80,178	80,178	80,178	80,178
Cooperative Extension	361-537	527,806	534,652	555,879	560,648	582,746	605,726	629,625	654,478
Medical Examiner	370-527	1,097,089	1,056,480	1,065,480	1,107,624	1,107,624	1,107,624	1,107,624	1,107,624
Tubercular Care & Child Protection Exams	370-562	35,250	36,000	27,000	27,000	27,000	27,000	27,000	27,000
Baker Act & Marchman Act	370-563	741,883	829,598	829,598	829,598	829,598	829,598	829,598	829,598
Medicaid & Indigent Burials	370-564	4,462,943	5,038,421	5,124,059	4,965,330	5,569,881	5,575,910	5,857,719	5,977,444
CHSP & Emergency Assistance	370-569	2,030,717	2,182,333	2,194,114	2,196,455	2,210,409	2,224,763	2,239,602	2,254,936
Housing Services	371-569	580,493	642,856	639,759	656,934	674,448	692,549	701,301	730,580
Affordable Housing Gap Financing Program	379-554	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Veteran Services	390-553	340,527	429,615	438,583	437,333	445,780	454,491	463,504	472,829
Blueprint	403-515	94,809	743,148	661,715	658,160	678,605	699,662	721,392	734,254
Public Safety Complex Facilities	410-529	1,864,182	2,256,559	2,326,262	2,329,178	2,368,870	2,409,205	2,477,485	2,503,451
Public Safety Complex Technology	411-529	220,499	253,941	266,662	280,749	287,341	294,169	301,267	308,642
Geographic Info. Systems	421-539	2,315,505	2,419,253	2,518,372	2,528,847	2,593,464	2,742,212	2,838,374	2,901,344
MIS Automation - General Fund	470-519	499,823	507,811	510,744	508,328	511,930	515,567	515,567	515,567
General Fund - Risk	495-519	805,109	931,737	935,182	775,141	775,141	775,141	775,141	775,141
Indirect Costs - General Fund	499-519	(9,624,000)	(11,576,173)	(11,930,938)	(12,974,000)	(13,370,000)	(13,781,000)	(14,204,000)	(14,642,000)
Property Appraiser	512-586	6,689,507	6,875,966	7,363,794	7,034,773	7,394,340	7,764,057	8,152,260	8,559,873
Tax Collector	513-586	6,959,452	7,334,300	7,701,100	7,701,100	8,086,100	8,490,400	8,914,900	8,914,900
Radio Communication Systems (800 MHZ)	529-519	2,170,756	2,009,992	2,168,247	2,221,443	2,230,804	2,230,804	2,230,804	2,230,804

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Court Administration	540-601	312,246	379,773	419,215	382,250	393,609	405,350	407,513	430,122
Court Information Systems	540-713	2,720	2,718	2,718	12,850	12,850	12,850	12,850	12,850
Guardian Ad Litem	547-685	12,892	20,238	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information Systems	547-713	420	419	419	505	505	505	505	505
Planning Department	817-515	805,217	1,001,228	1,041,277	1,041,277	1,082,928	1,126,245	1,171,295	1,171,295
Non-Operating General Fund	820-519	1,228,593	1,281,321	1,241,110	1,256,872	1,242,361	1,243,129	1,243,905	1,244,689
Tax Deed Applications	831-513	(16,354)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Line Item - Detention/Correction	888-523	247,759	247,759	247,759	247,759	247,759	247,759	247,759	247,759
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	23,987,144	20,566,627	24,245,494	24,582,847	23,675,771	26,926,073	27,077,087	28,262,094
Primary Health Care	971-562	2,060,829	1,858,683	1,861,727	1,862,217	1,865,258	1,868,395	1,871,636	1,874,986
CRA-Payment	972-559	3,614,189	4,018,816	4,602,520	4,700,275	4,851,812	5,008,489	5,170,489	5,338,005
Budgeted Reserves - General Fund	990-599	1,800,023	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		101,596,918	102,485,097	110,069,358	108,715,115	110,531,124	116,035,323	119,187,818	122,280,505
Revenues Less Appropriations		(927,627)	-	3,543,794	-	-	-	-	-

Notes:

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 7.87%. 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; and the implementation and impacts of a constitutional amendment approved by voters in November 2024 providing an annual inflationary adjustment to the exempt value of homestead properties.

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

To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the Board appropriated $3.6 million in general fund capital reserves in FY 2026. As a result, the total FY 2027 general fund transfer to the capital fund (Fund 305) is $14.5 million ($14 million coming from the general fund and $543,775 from the Municipal Services Fund).

With increased property tax revenue, and constraining expenditures to the greatest extent possible, there was no use of general fund balance for FY 2027. Outyears reflect maintaining the millage rate at the existing 8.3144, and increased property values providing the necessary revenue growth to fund increases in operational expenses. However, if the proposed constitutional amendment on property tax reform is passed by voters in November, the County would lose approximately $64 million in general fund property tax revenue in the first two years of implementation (FY 2028 and FY 2029), which would result in significant reductions in County services.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Supervisor of Elections (060)

Fund Type: General Fund

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Supervisor Of Elections	341550	28,230	-	-	-	-	-	-	-
Transfer From Fund 001	381001	6,209,473	6,906,851	6,416,300	6,416,300	8,071,974	6,750,371	7,176,068	6,950,714
Total Revenues		6,237,703	6,906,851	6,416,300	6,416,300	8,071,974	6,750,371	7,176,068	6,950,714

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
MIS Automation-SOE	470-513	47,625	47,625	47,625	27,740	27,740	27,740	27,740	27,740
Supervisor of Elections - Risk	495-513	42,070	44,608	44,831	41,361	41,361	41,361	41,361	41,361
Voter Registration	520-513	3,994,457	4,143,654	4,102,878	4,134,001	4,267,048	4,431,923	4,510,329	4,682,775
Elections	520-586	58,997	-	-	-	-	-	-	-
Elections	521-513	1,924,359	2,670,964	2,181,154	2,213,198	3,735,825	2,249,347	2,596,638	2,198,838
Elections	521-586	170,195	-	-	-	-	-	-	-
Total Appropriations		6,237,703	6,906,851	6,376,488	6,416,300	8,071,974	6,750,371	7,176,068	6,950,714
Revenues Less Appropriations		-	-	39,812	-	-	-	-	-

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary elections cycles and decreases in general election and off year election cycles. The upcoming FY 2027 cycle includes a general election.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Transportation Trust (106)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
County Ninth-Cent Voted Fuel Tax	312300	1,431,213	1,388,615	1,574,700	1,495,965	1,525,884	1,556,402	1,587,530	1,619,281
Local Option Gas Tax	312410	3,715,836	3,657,785	4,017,000	3,816,150	3,911,554	4,009,343	4,109,576	4,212,316
2nd Local Option Gas Tax	312420	2,895,952	2,791,005	3,063,600	2,910,420	2,983,181	3,057,760	3,134,204	3,212,559
Federal Payments in Lieu of Taxes	333000	20,433	47,025	43,900	41,705	41,705	41,705	41,705	41,705
20% Surplus Gas Tax	335420	586,271	594,700	625,000	593,750	602,656	611,696	620,872	630,185
5th & 6th Cent Gas Tax	335430	2,345,083	2,286,650	2,550,000	2,422,500	2,453,993	2,485,894	2,518,211	2,550,948
Gas Tax Pour-Over Trust	335440	1,284,447	1,278,700	1,350,000	1,282,500	1,314,563	1,347,427	1,381,112	1,415,640
Other Transportation	335490	-	4,465	2,000	1,900	1,900	1,900	1,900	1,900
Service Area App Fees	343651	5,936	1,330	2,000	1,900	1,900	1,900	1,900	1,900
FDOT NPDES Reimbursement	343901	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
DOT Reimbursement-Landscape	343917	72,658	70,000	65,750	65,750	67,700	69,700	71,800	73,903
Grading Fee Public Works	343920	55,632	62,320	62,000	58,900	59,489	60,084	60,685	61,292
FDOT Street Lighting Reimbursement	344909	142,872	110,045	156,087	156,087	160,770	165,593	170,560	175,677
Traffic Signs	344910	-	950	1,000	950	950	950	950	950
Subdivision Fees	344911	8,038	1,425	1,500	1,425	1,425	1,425	1,425	1,425
R-O-W Placement Fees	344913	32,915	21,470	37,200	35,340	35,693	36,050	36,411	36,775
Pool Interest Allocation	361111	334,281	372,115	313,600	297,920	297,920	297,920	297,920	297,920
Net Incr(decr) In Fmv Of Investment	361300	(1,176)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	89,870	130,600	124,070	118,750	95,000	95,000	95,000
Transfer From Fund 123	381123	1,724,735	1,770,470	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Transfer From Fund 126	381126	6,415,898	5,580,889	6,095,237	6,095,237	9,158,098	8,799,591	9,044,477	9,304,397
Appropriated Fund Balance	399900	-	500,000	600,000	600,000	600,000	500,000	500,000	500,000
Total Revenues		21,107,025	20,665,829	22,527,174	21,838,469	25,174,131	24,976,340	25,512,238	26,069,773

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Support Services	400-541	626,394	766,188	795,884	798,309	817,613	838,029	859,111	880,888
Engineering Services	414-541	4,253,753	5,079,948	5,460,163	5,522,802	5,663,005	5,808,332	5,958,608	6,114,008
Transportation Maintenance	431-541	4,685,780	5,276,619	5,429,776	5,508,014	5,633,637	5,758,479	5,880,337	6,010,242
Right-Of-Way Management	432-541	3,310,459	4,396,543	4,425,175	4,408,130	4,519,532	4,622,312	4,728,772	4,839,047
MIS Automation - Transportation Trust	470-541	61,224	64,432	64,892	65,865	66,414	66,969	66,969	66,969
Transportation Trust - Risk	495-541	104,810	101,265	102,045	106,656	106,656	106,656	106,656	106,656
Indirect Costs - Transportation Trust	499-541	2,329,000	2,678,000	2,758,340	3,080,000	3,172,000	3,268,000	3,366,000	3,467,000
Transfers	950-581	6,478,370	2,292,834	2,119,684	2,338,693	5,185,274	4,497,563	4,535,785	4,574,963

Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriations		21,849,790	20,665,829	21,165,959	21,838,469	25,174,131	24,976,340	25,512,238	26,069,773
Revenues Less Appropriations		(742,765)	-	1,361,215	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 4% or $518,511. Gas taxes, which are consumption based (taxes are per gallon, not a percentage of cost), are only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. As a result, $600,000 in available Transportation Fund balance is appropriated in FY 2027 to provide continued support for roadway maintenance.

Additionally, a review of fund reserves in FY 2025 indicated that $3.9 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program in FY 2026 and FY 2027. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, $2.4 million in funding was advanced funded in FY 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Fine and Forfeiture (110)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Ad Valorem - Fine/Fore. Fund	311120	122,121,951	130,698,962	145,669,412	138,385,941	147,688,499	157,545,515	168,279,963	179,888,808
Child Support Enforcement	331240	15,180	11,020	14,800	14,060	14,250	14,345	14,535	14,630
Title IV - Child Support Enforcement	331691	4,148	3,980	4,020	3,819	3,876	3,934	3,993	4,053
Sheriff Fees-Warrants, Fingerprints, Records	341520	370,975	327,275	392,000	372,400	377,986	383,656	389,411	395,252
Sheriff Wrecker Services	341525	7,569	62,415	39,200	37,240	37,799	38,366	38,941	39,525
Room And Board - Prisoners	342300	188,506	235,220	202,100	191,995	194,875	197,798	200,765	203,776
Court Fines	351120	22,577	29,355	20,300	19,285	19,475	19,665	19,855	20,140
Crime Prevention (fs 775.083(2))	351150	37,968	40,850	32,000	30,400	30,704	31,011	31,321	31,634
Pool Interest Allocation	361111	1,436,287	860,985	905,300	860,035	860,035	860,035	860,035	860,035
Net Incr(decr) In Fmv Of Investment	361300	(7,811)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	-	86,143	57,089	54,235	54,777	55,325	55,878	56,437
Sheriff Excess Fees	386400	2,738,718	-	-	-	-	-	-	-
Total Revenues		126,936,068	132,356,205	147,336,221	139,969,410	149,282,276	159,149,650	169,894,697	181,514,290

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
MIS Automation - State Attorney	470-602	65,769	69,590	69,992	76,678	77,276	77,880	77,880	77,880
MIS Automation - Public Defender	470-603	94,521	98,897	98,897	80,441	80,441	80,441	80,441	80,441
Fine & Forfeiture - Risk	495-689	831,117	971,770	973,343	611,658	611,658	611,658	611,658	611,658
Consolidated Dispatch Agency (CDA)	507-529	3,920,075	4,351,564	4,530,831	4,620,760	4,717,270	4,911,165	5,112,817	5,112,817
Diversionary Programs	508-569	32,059	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Law Enforcement	510-586	65,634,849	66,499,381	69,799,844	71,097,696	76,175,688	81,518,221	87,343,309	93,694,980
Detention	511-586	48,872,114	52,198,282	54,058,010	54,997,671	58,575,878	62,334,884	66,433,838	70,903,733
Judicial	516-586	6,159,553	5,953,822	6,431,604	5,876,213	6,364,205	6,876,176	7,434,070	8,042,083
State Attorney	532-602	99,090	98,600	98,600	98,600	98,600	98,600	98,600	98,600
State Attorney	532-713	1,425	1,426	1,426	5,195	5,195	5,195	5,195	5,195
Public Defender	533-603	94,762	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	1,665	1,667	1,667	17,385	17,385	17,385	17,385	17,385
Clerk - Article V Expenses	537-614	498,919	504,822	529,973	575,127	604,055	634,248	665,952	665,966
Legal Aid	555-715	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Juvenile Detention Payment - State	620-689	1,117,462	1,110,359	1,137,874	1,415,961	1,458,600	1,487,772	1,517,527	1,707,527
Total Appropriations		127,680,880	132,356,205	138,228,086	139,969,410	149,282,276	159,149,650	169,894,697	181,514,290
Revenues Less Appropriations		(744,812)	-	9,108,135	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Notes:

The County maintained the countywide millage rate of 8.3144 for FY 2027. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement, Detention and Judicial budgets. The overall increase to the Sheriff's budget is 6% or $7.3 million. The increase is attributed to normal personnel costs which are driven by the negotiated collective bargaining agreement for sworn officers and the statutory Florida Retirement Service (FRS) contribution rates for special risk members, and contractual services for medical and food services to operate the Leon County Detention Facility.

Other budget increases include personnel costs related to the Consolidated Dispatch Agency (CDA), of which the County pays 33% per the interlocal CDA agreement, and the County's statutory required payment to the State Department of Juvenile Justice.

Probation Services (111)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Sheriff Fees-Warrants, Fingerprints, Records	341520	(90)	-	-	-	-	-	-	-
County Court Probation Fees	349120	167,176	152,950	179,000	170,050	171,950	173,850	174,800	176,700
Community Service Fees	349122	78,223	68,400	84,000	79,800	81,700	84,550	86,450	89,300
Probation-no Show Fees	349125	120	380	100	95	95	95	95	95
Pre-trial Fees	349130	100,311	94,905	100,800	95,760	96,710	97,660	98,610	99,560
SCRAM Unit User Fees	349135	16,415	12,255	6,900	6,555	6,650	6,745	6,745	6,840
GPS	349136	12,955	19,000	5,500	5,225	5,415	5,510	5,700	5,890
Alternative Community Service Fees	349140	350	190	200	190	190	190	190	190
UA Testing Fees	349147	97,015	85,500	68,000	64,600	66,500	68,400	70,300	72,200
Alcohol Testing Fees	349148	58,973	42,655	60,000	57,000	58,710	60,515	62,320	64,220
Pool Interest Allocation	361111	97,533	89,775	85,800	81,510	81,510	81,510	81,510	81,510
Net Incr(decr) In Fmv Of Investment	361300	(2,129)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,887,826	3,236,459	3,274,478	3,274,478	3,390,162	3,500,646	4,366,190	4,534,078
Appropriated Fund Balance	399900	-	600,000	800,000	800,000	800,000	800,000	-	-
Total Revenues		4,514,677	4,402,469	4,664,778	4,635,263	4,759,592	4,879,671	4,952,910	5,130,583

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
MIS Automation - Probation Services	470-523	23,669	24,632	24,733	21,206	21,336	21,466	21,466	21,466
Probation Services - Risk	495-523	29,827	28,931	29,173	29,956	29,956	29,956	29,956	29,956
Indirect Costs - Probation Services	499-523	696,000	800,000	824,000	881,000	907,000	935,000	963,000	992,000
County Probation	542-523	1,236,009	1,584,833	1,375,637	1,575,976	1,621,612	1,664,382	1,708,707	1,754,674
Pretrial Release	544-523	1,465,396	1,744,065	1,843,946	1,889,592	1,937,250	1,981,818	1,987,949	2,075,690
Drug & Alcohol Testing	599-523	166,214	220,008	205,042	237,533	242,438	247,049	241,832	256,797
Total Appropriations		3,617,115	4,402,469	4,302,531	4,635,263	4,759,592	4,879,671	4,952,910	5,130,583
Revenues Less Appropriations		897,563	-	362,247	-	-	-	-	-

Notes:

The FY 2027 Probation Services revenues are only estimated to increase slightly from FY 2026 due primarily to increased number of pre and post assignments such as alcohol and urinalysis tests being administered. However, the Courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces collections. As a result of these revenue declines, the general revenue subsidy to the fund has continued to increase. The FY 2027 Budget reflects the use of $800,000 in available Probation fund balance to support the Probation and Pretrial program. The use of these dedicated reserves allows for reduced general revenue support in FY 2027. If revenues continue to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

Teen Court (114)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Mediation Fees	349310	-	-	-	-	-	-	-	-
Teen Court Fees	351500	59,098	64,363	68,800	65,360	66,690	68,970	71,440	72,865
Total Revenues		59,098	64,363	68,800	65,360	66,690	68,970	71,440	72,865

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Teen Court - Risk	495-662	1,678	1,351	1,356	968	968	968	968	968
Indirect Costs - Teen Court	499-662	12,000	14,000	14,420	15,000	15,000	16,000	16,000	17,000
Court Administration - Teen Court	586-662	47,649	49,012	73,243	49,392	50,722	52,002	54,472	54,897
Total Appropriations		61,327	64,363	89,019	65,360	66,690	68,970	71,440	72,865
Revenues Less Appropriations		(2,230)	-	(20,219)	-	-	-	-	-

Notes:

FY 2027 estimated revenues are anticipated to meet program costs. Outyear revenue projections are anticipated to remain steady.

Drug Abuse Trust (116)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
County Alcohol Tf (fs 938.13)	348125	3,466	2,945	2,600	2,470	2,565	2,565	2,660	2,660
Felony Drug Intervention	348241	18,478	27,170	18,900	17,955	18,335	18,715	19,095	19,475
Pool Interest Allocation	361111	10,519	5,700	5,800	5,510	5,510	5,510	5,510	5,510
Appropriated Fund Balance	399900	-	62,320	72,200	72,200	71,725	45,735	-	-
Total Revenues		32,463	98,135	99,500	98,135	98,135	72,525	27,265	27,645

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Drug Abuse	800-562	-	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Total Appropriations		-	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Revenues Less Appropriations		32,463	-	1,365	-	-	(25,610)	(70,870)	(70,490)

Notes:

The FY 2027 Drug Court program is experiencing a decline in court costs collected for misdemeanor and felony drug cases. Available Drug Abuse Trust fund balance is used to support the program through FY 2029. FY 2029 through FY 2031 reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2029. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Judicial Programs (117)

Fund Type: Special Revenue

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Court Innovations Local Requirement	348921	32,649	31,540	27,100	25,745	26,220	26,790	27,360	27,835
Legal Aid Local Ordinance	348922	32,649	31,540	27,100	25,745	26,220	26,790	27,360	27,835
Law Library Local Ordinance	348923	32,649	31,540	27,100	25,745	26,220	26,790	27,360	27,835
Juvenile Alternative Local Ordinance	348924	32,649	31,540	27,100	25,745	26,220	26,790	27,360	2,785
Leon County	349510	207	-	-	-	-	-	-	-
Fees	349600	-	-	-	-	-	-	-	-
Pool Interest Allocation	361111	20,792	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	88,939	127,698	127,698	130,758	133,674	126,758	165,352
Total Revenues		151,594	215,099	236,098	230,678	235,638	240,834	236,198	251,642

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Judicial Programs - Risk	495-569	1,519	1,654	1,670	2,124	2,124	2,124	2,124	2,124
Indirect Costs - Judicial Programs	499-601	1,000	1,000	1,030	1,000	1,000	1,000	1,000	1,000
Alternative Juvenile Programs	509-569	61,098	49,605	51,653	52,124	53,815	55,556	47,362	59,234
Law Library	546-714	-	28,595	28,595	25,745	26,220	26,790	27,360	27,835
Judicial Programs/Article V	548-662	79,760	90,245	103,135	105,685	108,479	111,365	114,352	117,449
Legal Aid - Court	555-715	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Total Appropriations		187,377	215,099	230,083	230,678	235,638	240,834	236,198	251,642
Revenues Less Appropriations		(35,783)	-	6,015	-	-	-	-	-

Notes:

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

Opioid Litigation Settlement (118)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	89,088	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	807	-	-	-	-	-	-	-
Lawsuit Settlements	369350	198,895	-	-	-	-	-	-	-
Opioid Settlement NWFHN	369351	924,539	-	-	-	-	-	-	-
Total Revenues		1,213,329	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Opioid Settlement NWFHN	925019-569	794,230	-	-	-	-	-	-	-
Opioid Settlement CORE	925020-569	1,312,500	-	-	-	-	-	-	-
Total Appropriations		2,106,730	-	-	-	-	-	-	-
Revenues Less Appropriations		(893,401)	-	-	-	-	-	-	-

Notes:

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

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

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

Building Inspection (120)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Building Permits	322000	2,208,199	1,866,750	1,755,895	1,668,100	1,721,053	1,775,595	1,831,772	1,889,636
Manufactured Homes	322005	49,677	58,235	42,500	40,375	41,586	42,834	44,119	45,442
Contractor's Licenses	329140	-	190	200	190	190	190	190	190
Electronic Document Recording Fee	329290	4,495	4,940	6,400	6,080	6,262	6,450	6,644	6,843
Notice of Commencement Fee	329291	18,270	-	-	-	-	-	-	-
State Surcharge Retention	335291	5,037	3,990	4,500	4,275	4,318	4,361	4,405	4,449
Technology Fee	341111	67,835	63,270	61,560	61,560	63,407	65,309	67,268	69,286
Pool Interest Allocation	361111	111,568	75,525	54,500	51,775	51,775	51,775	51,775	51,775
Net Incr(decr) In Fmv Of Investment	361300	(565)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,307,490	1,271,240	1,271,240	-	-	-	-
Total Revenues		2,464,516	3,380,390	3,196,795	3,103,595	1,888,591	1,946,514	2,006,173	2,067,621

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Building Inspection Technology	076055-524	65,814	63,270	124,170	61,650	63,407	65,309	67,268	69,286
Building Plans Review and Inspection	220-524	2,149,879	2,514,349	2,359,908	2,359,601	2,424,971	2,490,218	2,547,787	2,627,766
MIS Automation - Building Inspection	470-524	12,035	12,618	12,724	13,385	13,507	13,631	13,631	13,631
Building Inspection	495-524	18,220	18,153	18,329	20,959	20,959	20,959	20,959	20,959
Indirect Costs - Building Inspections	499-524	519,000	597,000	614,910	598,000	616,000	634,000	653,000	673,000
Transfers	950-581	46,000	175,000	-	50,000	-	-	-	-
Total Appropriations		2,810,948	3,380,390	3,130,041	3,103,595	3,138,844	3,224,117	3,302,645	3,404,642
Revenues Less Appropriations		(346,432)	-	66,754	-	(1,250,253)	(1,277,603)	(1,296,472)	(1,337,021)

Notes:

In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review and inspections fee study. The study found that overall permit costs were commensurate with the services provided but recommended a revenue-neutral transition to a flat fee structure and the implementation of a technology fee to support demands for greater digital services.

For FY 2027, revenues are estimated to decline slightly from FY 2026 based on a reduction in single family permitting and large residential development projects in the unincorporated Leon County area. To ensure Building Inspection continues to provide prompt permitting services, $1.3 million in fund balance is budgeted in FY 2027. The outyears reflect only nominal increases in revenues and depletion of the Building fund balance in FY 2027. A reduction in services may need to be considered if these revenues do not increase to support these services.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Development Support & Environ. Mgmt. Fund (121)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Licenses And Permits	322100	-	1,045,000	1,344,000	1,276,800	1,340,640	1,407,672	1,478,056	1,551,958
Stormwater - Standard Form	329100	150,976	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	26,280	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	187,199	-	-	-	-	-	-	-
New Address Assignments	329113	21,996	-	-	-	-	-	-	-
Tree Permits	329120	1,998	-	-	-	-	-	-	-
Vegetative Management Plans	329121	720	-	-	-	-	-	-	-
Landscape Permit Fees	329130	10,245	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	19,768	-	-	-	-	-	-	-
Operating Permit	329170	54,876	-	-	-	-	-	-	-
Communications Tower Bonds	329171	7,560	-	-	-	-	-	-	-
Subdivision Exemptions	329200	23,424	-	-	-	-	-	-	-
Certificate Of Concurrency	329210	9,456	-	-	-	-	-	-	-
Project Status	329240	76,800	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	16,985	-	-	-	-	-	-	-
Site Plan Review	329260	106,181	-	-	-	-	-	-	-
Other Development Review Fees	329270	36,700	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	798	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	15,300	15,675	14,500	13,775	14,602	15,478	16,406	17,391
Driveway Permit Fees	343930	24,560	25,175	25,400	24,130	25,337	26,603	27,933	29,330
Environmental Analysis	343941	38,638	-	-	-	-	-	-	-
Boaa Variance Requests	343950	1,500	-	-	-	-	-	-	-
Reinspection Fees	349100	4,392	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	117,320	48,450	19,900	18,905	19,472	20,056	20,658	21,278
Pool Interest Allocation	361111	152,305	140,790	121,400	115,330	115,330	115,330	115,330	115,330
Net Incr(decr) In Fmv Of Investment	361300	(2,117)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	7,818	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	13,650	20,425	21,400	20,330	20,737	21,151	21,574	22,006
Transfer From Fund 126	381126	3,543,490	2,998,262	3,011,998	3,011,998	4,074,122	4,160,562	4,238,575	4,339,400
Appropriated Fund Balance	399900	-	800,000	975,000	975,000	-	-	-	-
Total Revenues		4,668,817	5,093,777	5,533,598	5,456,268	5,610,240	5,766,852	5,918,532	6,096,693

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Environmental Services	420-537	1,324,695	1,787,992	1,802,799	1,803,517	1,854,138	1,904,528	1,946,686	2,010,683

Development Support & Environ. Mgmt. Fund (121)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Development Services	422-537	836,466	1,047,634	1,058,959	1,068,268	1,099,661	1,131,807	1,165,041	1,199,402
Code Compliance Services	423-537	429,593	538,362	676,826	703,220	722,285	741,914	762,241	783,281
DS Support Services	424-537	548,541	605,068	784,726	789,210	810,853	833,047	856,008	879,771
MIS Automation - Growth Management	470-537	39,154	40,351	40,568	36,730	36,980	37,233	37,233	37,233
Growth Management - Risk	495-537	24,687	24,370	24,594	15,323	15,323	15,323	15,323	15,323
Indirect Costs - Growth Management	499-537	913,000	1,050,000	1,081,500	1,040,000	1,071,000	1,103,000	1,136,000	1,171,000
Total Appropriations		4,116,137	5,093,777	5,469,972	5,456,268	5,610,240	5,766,852	5,918,532	6,096,693
Revenues Less Appropriations		552,680	-	63,626	-	-	-	-	-

Notes:

In FY 2027, permit fee revenue is estimated to increase slightly from FY 2026 due to new anticipated commercial development, including the Buc-ee's Travel Center. However, to maintain service levels for the development support and environmental management program, an increase in general revenue support and $975,000 in available DSEM fund balances are required in FY 2027. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to $4.3 million in FY 2031.

During FY 2026, the Board authorized a rate study to adjust DSEM development review and permitting fees to reflect actual service delivery costs, thereby reducing the general revenue subsidy to the fund.

Stormwater Utility (123)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Non Ad-valorem Assessment	319100	3,711,781	3,776,250	3,899,128	3,704,172	3,778,255	3,853,820	3,930,897	4,009,514
Delinquent Assessments-2015	319215	106	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	409	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	274	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	441	-	-	-	-	-	-	-
Delinquent Assessments	319219	290	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	95	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	447	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	1,101	-	-	-	-	-	-	-
Delinquent Assessments - 2023	319223	3,137	-	-	-	-	-	-	-
Pool Interest Allocation	361111	181,088	167,675	149,900	142,405	142,405	142,405	142,405	142,405
Net Incr(decr) In Fmv Of Investment	361300	(55)	-	-	-	-	-	-	-
Transfer From Fund 106	381106	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	2,485,009	2,922,907	3,080,835	3,080,835	3,149,365	3,095,436	3,145,325	3,315,804
Total Revenues		7,184,123	7,666,832	7,929,863	7,727,412	7,870,025	7,891,661	8,018,627	8,267,723

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Stormwater Maintenance	433-538	3,767,990	5,245,708	5,072,137	5,217,118	5,341,626	5,345,157	5,453,015	5,682,111
MIS Automation - Stormwater	470-538	185	8,478	8,561	10,595	10,700	10,805	10,913	10,913
Stormwater Utility - Risk	495-538	22,453	22,408	22,632	27,931	27,931	27,931	27,931	27,931
Indirect Costs - Stormwater Utility	499-538	474,000	545,000	561,350	597,000	615,000	633,000	652,000	672,000
Tax Collector	513-586	74,180	74,768	74,768	74,768	74,768	74,768	74,768	74,768
Transfers	950-581	3,511,797	1,770,470	1,814,055	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total Appropriations		7,850,605	7,666,832	7,553,503	7,727,412	7,870,025	7,891,661	8,018,627	8,267,723
Revenues Less Appropriations		(666,482)	-	376,360	-	-	-	-	-

Notes:

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

The increase in general revenue support in FY 2027 is related to no growth in the non-ad valorem assessment due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include personnel and inflationary costs associated with fuel and vehicle repair costs. To ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, during FY 2026 the Board approved a stormwater fee study to determine the appropriate stormwater non-ad valorem levels which reflect the actual cost of services and thereby reduce the general revenue subsidy to the fund.

SHIP Trust (124)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
SHIP - Doc Stamp Revenue	345100	1,512,611	698,493	699,742	699,742	720,734	742,356	764,627	787,566
SHIP Loan Repayment	345150	50,863	61,293	61,002	61,002	62,832	64,717	66,659	68,658
Pool Interest Allocation	361111	63,581	-	-	-	-	-	-	-
Total Revenues		1,627,056	759,786	760,744	760,744	783,566	807,073	831,286	856,224

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
SHIP 2022-2025	932059-554	552,742	-	-	-	-	-	-	-
SHIP 2023-2026	932080-554	1,005,285	-	-	-	-	-	-	-
SHIP 2024-2027	932081-554	69,028	-	71,548	-	-	-	-	-
SHIP 2025-2028	932082-554	-	759,786	725,473	-	-	-	-	-
SHIP 2026-2029	932083-554	-	-		760,744	783,566	807,073	831,286	856,224
Total Appropriations		1,627,056	759,786	797,021	760,744	783,566	807,073	831,286	856,224
Revenues Less Appropriations		-	-	(36,277)	-	-	-	-	-

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated $699,742 for local housing programs to Leon County during the FY 2026 legislative session. The County allocates approximately $125,000 annually in SHIP funds for the Rental Development Program, which provides gap financing to developers that build new affordable rental units for very low- and low-income renters.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Grants (125)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
EMPG Federal Grant	331271	118,716	85,821	86,531	86,531	86,531	86,531	86,531	86,531
SHSGP Cybersecurity Grant	331274	98,723	-	-	-	-	-	-	-
Law Enforcement Block Grant	331280	50,000	50,000	-	-	-	-	-	-
HMGP LCSO Grant	331399	740,909	-	-	-	-	-	-	-
Silver Lake to SR20 Blountstown Hwy	331419	(18,371)	-	-	-	-	-	-	-
FDOT Miccosukee Rd Bridge Grant	331420	2,131,709	-	-	-	-	-	-	-
Small Cities CDBG-CV	331512	2,000,852	-	-	-	-	-	-	-
NG911 Grant	334218	780,499	-	-	-	-	-	-	-
EMPA State Grant	334271	196,508	105,806	105,806	105,806	105,806	105,806	105,806	105,806
Waste Tire Grant	334324	19,321	-	-	-	-	-	-	-
Woodville Sewer Grant	334354	4,306,821	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer Grant	334357	1,636,826	-	-	-	-	-	-	-
FDEP - Willkinson Woods Sewer Project	334368	807,492	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	178,592	174,571	187,522	187,522	191,272	195,098	199,000	202,980
Mosquito Control	334610	68,808	38,026	67,479	67,479	67,479	67,479	67,479	67,479
FDEP Resiliency Grant	334616	264,953	-	-	-	-	-	-	-
Library Construction Grant	334754	88,343	-	-	-	-	-	-	-
Boating Improvement	334792	48,450	-	-	-	-	-	-	-
City Start Grant	336314	3,355	-	-	-	-	-	-	-
Blueprint 2000 Reimbursement	337402	22,345	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337406	6,164,558	-	-	-	-	-	-	-
HFA Emergency Repairs	337502	80,567	75,000	75,000	75,000	75,000	75,000	75,000	75,000
BP 2000 St. Marks Greenway	337702	286,933	-	-	-	-	-	-	-
Library of Things	337712	3,110	-	-	-	-	-	-	-
Friends Of The Library	337714	128,819	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Slosberg $3 Driver Education	348531	79,362	83,600	82,840	82,840	84,455	85,300	86,153	87,014
Capacity Fee	363244	256,110	-	-	-	-	-	-	-
Contributions And Donations	366000	986	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	248	-	-	-	-	-	-	-
Library E-Rate Program	369910	29,773	-	-	-	-	-	-	-
Transfer From Fund 126	381126	428,949	435,654	421,586	421,586	437,805	454,202	471,199	488,837
Total Revenues		21,004,266	1,063,478	1,041,764	1,041,764	1,063,348	1,084,416	1,106,168	1,128,647

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Significant Benefit District 1 - Northeast Quadrant	009010-541	149,040	-	-	-	-	-	-	-
Significant Benefit District 4	009012-541	107,070	-	-	-	-	-	-	-
Springhill Road Bridge Rehabilitation	051008-541	22,345	-	-	-	-	-	-	-
St. Marks Headwaters Greenways	047001-572	286,933	-	-	-	-	-	-	-
Silver Lake to SR20 Blountstown Hwy	053012-541	(18,371)	-	-	-	-	-	-	-
Magnolia Drive Multi-Use Trail	055010-541	5,640,303	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	2,131,709	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	4,306,821	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	2,259,070	-	-	-	-	-	-	-
NG911 Grant	096021-525	780,499	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	68,808	38,026	38,026	67,479	67,479	67,479	67,479	67,479
Grants - Risk	495-595	4,088	1,807	1,825	3,548	3,548	3,548	3,548	3,548
Emergency Management	864-525	125,302	130,698	130,762	151,284	151,867	152,473	153,087	153,727
DEP Storage Tank	866-524	241,744	266,733	275,279	278,903	287,594	296,177	305,046	314,210
Library E-Rate Program	912013-571	29,773	-	-	-	-	-	-	-
Main Library Construction Grant	912085-571	88,343	-	-	-	-	-	-	-
Patron Donations-Library	913023-571	986	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	28,819	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Library of Things	913075-571	3,110	-	-	-	-	-	-	-
City Start Grant	914025-525	3,355	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	79,610	81,225	82,840	82,840	84,455	85,300	86,153	87,014
FDEP Resiliency Grant	917017-538	264,953	-	-	-	-	-	-	-
Boating Improvement	921043-572	48,450	-	-	-	-	-	-	-
Waste Tire Grant FY25 - DEP	922050-534	19,321	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	27,492	-	-	-	-	-	-	-
FDEP Springs Restoration Incentive Project	927130-535	780,000	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	80,567	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CDBG-CV Concord School Grant	932157-572	2,000,852	-	-	-	-	-	-	-
Transfers	950-581	100,000	-	-	-	-	-	-	-
HMGP LCSO Building	951066-523	740,909	-	-	-	-	-	-	-
EMPA State Grant	952032-525	170,056	-	191,254	-	-	-	-	-
EMPG Federal Grant	952033-525	118,716	-	132,147	-	-	-	-	-
SHSGP Cybersecurity Grant	952034-525	98,723	-	-	-	-	-	-	-
EMPG Federal Grant	952035-525	-	128,557	1,260	-	-	-	-	-
EMPA State Grant	952036-525	-	186,432	1,785	-	-	-	-	-
EMPA State Grant	952040-525	-	-		193,873	200,139	206,602	213,287	220,204
EMPG Federal Grant	952041-525	-	-		133,837	138,266	142,837	147,568	152,465

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
FDLE JAG FY22-23	982067-521	50,000	-	-	-	-	-	-	-
FDLE JAG SFY25-26	982069-521	-	50,000	50,000	-	-	-	-	-
Grant Match Funds	991-595	-	90,000	90,000	40,000	40,000	40,000	40,000	40,000
Total Appropriations		20,839,396	1,063,478	1,085,178	1,041,764	1,063,348	1,084,416	1,106,168	1,128,647
Revenues Less Appropriations		164,870	-	(43,414)	-	-	-	-	-

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Non-Countywide General Revenue (126)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Local Communication Svcs Tax	315000	2,496,256	2,440,550	2,659,000	2,526,050	2,627,092	2,732,176	2,841,463	2,955,121
State Revenue Sharing	335120	7,999,638	7,009,489	8,549,000	8,121,550	8,446,412	8,784,268	9,135,639	9,501,065
Insurance Agents County	335130	86,355	78,755	95,000	90,250	91,125	92,000	92,985	93,859
Mobile Home Licenses	335140	40,396	40,309	40,000	38,000	38,760	39,535	40,326	41,132
Alcoholic Beverage Licenses	335150	125,144	109,535	125,000	118,750	122,324	125,994	129,749	133,680
Racing Tax F.S. 212.20 (6)	335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
Local 1/2 Cent Sales Tax	335180	15,609,898	15,561,228	15,730,000	14,943,500	15,690,675	16,318,302	16,971,034	17,649,875
Total Revenues		26,580,938	25,451,954	27,421,251	26,050,188	27,228,476	28,304,363	29,423,284	30,586,820

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfers	950-581	26,990,687	25,451,954	26,207,566	26,050,188	27,228,476	28,304,363	29,423,284	30,586,820
Total Appropriations		26,990,687	25,451,954	26,207,566	26,050,188	27,228,476	28,304,363	29,423,284	30,586,820
Revenues Less Appropriations		(409,749)	-	1,213,685	-	-	-	-	-

Notes:

The State Shared and ½ Cent Sales Tax revenues are projected to increase slightly by $580,000 for FY 2027. The fluctuation in growth for these revenues is attributed to continued economic uncertainty associated with shifts in consumer spending, continued enforcement of tariffs, and the ongoing military conflict in Iran.

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

The Communication Services Tax (CST) has been in decline statewide the past five years due to a decline in cable services as consumers "cord cut" in favor of streaming, and certain demographics and small businesses abandoning telephone landlines. FY 2027 revenues anticipate only a nominal increase from FY 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Grants - Interest Bearing (127)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
DOH-State EMS Matching Grant	334202	45,858	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	331612	1,175,000	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Tree Bank Donations	337410	6,015	-	-	-	-	-	-	-
Friends Endowment	337716	107,937	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	2,128	-	-	-	-	-	-	-
Parks And Recreation	347200	95,973	-	-	-	-	-	-	-
Pool Interest Allocation	361111	58,090	-	-	-	-	-	-	-
Sidewalk Fees	363243	254,775	-	-	-	-	-	-	-
Transfer From Fund 135	381135	31,375	-	-	-	-	-	-	-
Total Revenues		1,777,151	60,000	60,000	60,000	60,000	60,000	60,000	60,000

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Sidewalk Program District 1	001000-541	30,021	-	-	-	-	-	-	-
Sidewalk Program District 2	002000-541	22,922	-	-	-	-	-	-	-
Sidewalk Program District 3	003000-541	11,272	-	-	-	-	-	-	-
Sidewalk Program District 4	004000-541	181,530	-	-	-	-	-	-	-
Sidewalk Program District 5	005000-541	15,315	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961088-526	-	60,000	60,000	-	-	-	-	-
EMS/DOH - EMS Equipment	961090-526	-	-		60,000	60,000	60,000	60,000	60,000
US Treasury - Emergency Rental Assistance	932079-554	1,175,000	-	-	-	-	-	-	-
Friends Endowment 2005	913115-571	107,937	-	-	-	-	-	-	-
Van Brunt Library Trust	913200-571	2,128	-	-	-	-	-	-	-
Tree Bank	921053-541	6,015	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	30,026	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	9,154	-	-	-	-	-	-	-
Woodville Community Center	921136-572	11,905	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	44,698	-	-	-	-	-	-	-
Lake Jackson Community Center	921166-572	190	-	-	-	-	-	-	-
EMS/DOH Matching Grant M2437	961086-526	62,000	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Grants - Interest Bearing (127)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
EMS/DOH Matching Grant M2438	961087-526	47,500	-	-	-	-	-	-	-
Total Appropriations		1,757,613	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		19,538	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

CARES Act Fund (128)

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	29,942	-	-	-	-	-	-	-
Total Revenues		29,942	-	-	-	-	-	-	-
Revenues Less Appropriations		29,942	-	-	-	-	-	-	-

9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
State Revenue Sharing Enhanced 911 Fee	335220	187,165	209,950	187,400	178,030	189,050	194,750	200,450	206,150
State Revenue Sharing Enhanced 911 DMS	335221	1,239,381	1,051,175	1,235,800	1,174,010	1,185,600	1,221,700	1,257,800	1,295,800
Pool Interest Allocation	361111	3,195	-	-	-	-	-	-	-
Transfer From Fund 330	381330	607,128	371,041	182,255	182,255	183,310	165,848	147,971	129,106
Total Revenues		2,036,869	1,632,166	1,605,455	1,534,295	1,557,960	1,582,298	1,606,221	1,631,056

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Enhanced E-911-Administration	180-525	1,328,340	1,409,209	1,287,917	1,290,905	1,308,957	1,327,676	1,346,599	1,366,434
MIS Automation	470-525	74,828	78,124	78,645	76,381	76,994	77,613	77,613	77,613
Insurance for E-911	495-525	3,408	5,833	5,892	7,009	7,009	7,009	7,009	7,009
Indirect Costs - Emergency 911	499-525	121,000	139,000	143,170	160,000	165,000	170,000	175,000	180,000
Total Appropriations		1,527,576	1,632,166	1,515,624	1,534,295	1,557,960	1,582,298	1,606,221	1,631,056
Revenues Less Appropriations		509,293	-	89,831	-	-	-	-	-

Notes:

For FY 2027, revenue for this fund is projected to increase slightly, as the number of wireless phone lines and customers continues to grow. This increase is offset by the recent loss of revenue realized as consumers switched from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

Radio Communication Systems (131)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	7,461	-	-	-	-	-	-	-
Total Revenues		7,461	-	-	-	-	-	-	-
Revenues Less Appropriations		7,461	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
MSTU Ad Valorem	311130	18,356,220	19,481,368	21,551,567	20,473,989	21,497,688	22,572,572	23,701,201	24,886,261
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	-	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	-	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	-	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	-	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	105	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	40	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	195	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	204	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	247	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	206	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	226	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	613	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	1,088	-	-	-	-	-	-	-
Delinquent Taxes 2023	311223	7,584	-	-	-	-	-	-	-
Ambulance Fees	342600	17,303,826	17,257,216	18,661,000	17,727,950	18,614,347	19,545,065	20,522,318	21,548,434
Medicaid - Ambulance Fees	342601	-	200,070	210,575	200,046	200,046	200,046	200,046	200,046
Special Events	342604	331,100	347,216	333,891	317,196	326,711	336,513	346,608	357,006
Patient Transports	342605	17,472	18,145	15,600	14,820	15,265	15,723	16,195	16,680
Medicaid - Fee for Service	342607	4,811,073	2,906,565	4,604,821	4,604,821	4,604,821	4,604,821	4,604,821	4,604,821
Pool Interest Allocation	361111	803,778	613,795	761,400	723,330	723,330	723,330	723,330	723,330
Net Incr(decr) In Fmv Of Investment	361300	(12,738)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	353,250	39,900	51,500	48,925	-	-	-	-
Other Miscellaneous Revenue	369900	76,791	31,061	31,061	29,508	29,508	29,508	29,508	29,508
Appropriated Fund Balance	399900	-	247,000	593,029	593,029	-	-	-	-
Total Revenues		42,051,281	41,142,336	46,814,444	44,733,614	46,011,716	48,027,578	50,144,027	52,366,086

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	2,456,402	3,149,000	3,708,000	2,983,000	3,249,354	4,750,000	5,000,000	6,000,000
New Emergency Medical Services Vehicle & Equipment	026021-526	31,570	410,000	-	-	420,000	-	430,000	-
Emergency Medical Services Technology	076058-526	177,291	448,000	476,079	476,079	481,731	487,637	493,810	475,260
Emergency Medical Services	185-526	32,100,735	33,406,070	34,201,001	36,975,311	37,669,084	38,426,064	39,945,266	41,510,875
MIS Automation - EMS Fund	470-526	63,525	68,950	69,521	79,280	80,003	80,733	80,733	80,733
EMS - Risk	495-526	125,026	146,866	148,195	170,444	170,444	170,444	170,444	170,444
Indirect Costs - EMS	499-526	1,977,000	2,794,173	2,877,998	3,213,000	3,309,000	3,409,000	3,511,000	3,616,000
Tax Collector	513-586	342,080	391,200	399,000	411,500	432,100	453,700	462,774	462,774
Transfers	950-581	31,375	305,000	-	425,000	200,000	250,000	50,000	50,000

Emergency Medical Services MSTU (135)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Budgeted Reserves - EMS Fund	990-599	-	23,077	1,145,366	-	-	-	-	-
Total Appropriations		37,305,005	41,142,336	43,025,160	44,733,614	46,011,716	48,027,578	50,144,027	52,366,086
Revenues Less Appropriations		4,746,275	-	3,789,284	-	-	-	-	-

Notes:

Property valuations for the EMS MSTU increased 5.10% for the FY 2027 budget. During the FY 2024 budget process, the Board approved the planned millage rate increase from 0.50 to 0.75 to eliminate the general revenue subsidy to the EMS fund. Additionally, the 0.75 millage rate provides for reserves to support future increased staffing and equipment requirements for the program over the next five years. However, if the proposed constitutional amendment on property tax reform is passed by voters in November, the County would lose approximately $6 million in EMS MSTU revenue in the first two years of implementation (FY 2028 and FY 2029), which would result in significant reductions in emergency medical services.

In addition to the increase in property values, the growth in EMS revenues also reflects an increase in ambulance fees and Medicaid reimbursements from the State. Most of the increase in expenditures is related to the planned replacement of aging ambulances in the EMS fleet. In addition, to maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2027 budget includes the addition of ten full-time positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies.

American Rescue Plan Act (ARPA) (137)

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	154,261	-	-	-	-	-	-	-
Total Revenues		154,261	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfers	950-581	1,955,725	-	-	-	-	-	-	-
American Rescue Plan Act	952021-525	592,207	-	-	-	-	-	-	-
Total Appropriations		2,547,932	-	-	-	-	-	-	-
Revenues Less Appropriations		(2,393,671)	-	-	-	-	-	-	-

Notes:

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

The expenditure plan also allocated $25 million of the ARPA funding as revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. These funds were used to support general government services and the capital program from FY 2022 through FY 2025. All remaining ARPA funds will be expended by December 31, 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Municipal Services (140)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Public Service Tax - Electric	314100	8,906,197	9,186,081	9,414,673	8,943,939	9,866,136	10,152,620	10,447,604	10,751,341
Public Service Tax - Water	314300	1,472,426	1,441,417	1,654,162	1,571,454	1,792,527	1,843,452	1,895,877	1,949,846
Public Service Tax - Gas	314400	837,705	850,451	875,500	831,725	959,994	986,894	1,014,582	1,043,082
Public Service Tax - Fuel Oil	314700	492	2,708	1,500	1,425	1,425	1,425	1,425	1,425
Public Service Tax - 2% Discount	314999	(31,040)	(28,500)	(31,000)	(29,450)	(29,450)	(29,450)	(29,450)	(29,450)
DOT-Reimbursement Route 27	343913	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	12	-	-	-	-	-	-	-
Coe's Landing Park	347201	102,895	101,460	112,600	106,970	112,385	117,990	123,880	130,055
Animal Control Education	351310	140	-	-	-	-	-	-	-
Pool Interest Allocation	361111	165,647	195,605	157,100	149,245	153,722	158,334	163,084	167,977
Net Incr(decr) In Fmv Of Investment	361300	(1,327)	-	-	-	-	-	-	-
Contributions And Donations	366000	8,190	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	(100)	-	-	-	-	-	-	-
Transfer From Fund 352	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues		11,966,978	12,254,963	12,690,276	12,081,049	13,362,480	13,737,006	14,122,743	14,520,017

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Animal Control	201-562	2,195,513	2,565,066	2,611,009	2,401,662	3,223,804	2,798,023	2,625,038	2,704,975
Parks and Recreation Services	436-572	4,115,034	4,976,794	5,238,934	5,176,043	5,290,413	5,396,198	5,411,250	5,574,129
MIS Automation - Animal Control	470-562	8,683	8,858	8,877	6,476	6,499	6,522	6,522	6,522
MIS Automation - Parks and Recreation	470-572	10,094	26,815	27,057	24,723	24,953	25,190	25,190	25,190
Municipal Services - Risk	495-572	61,508	63,140	63,405	56,972	56,972	56,972	56,972	56,972
Indirect Costs - Municipal Services (Animal Control)	499-562	314,000	361,000	371,830	415,000	427,000	440,000	453,000	467,000
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	987,000	1,135,000	1,169,050	1,305,000	1,344,000	1,384,000	1,426,000	1,469,000
Payment to City- Parks & Recreation	838-572	1,729,969	1,852,356	1,931,081	1,931,081	2,013,152	2,098,711	2,187,906	2,280,892
Transfers	950-581	2,884,448	1,265,934	1,073,150	764,092	975,687	1,531,390	1,930,865	1,935,337
Total Appropriations		12,306,250	12,254,963	12,494,393	12,081,049	13,362,480	13,737,006	14,122,743	14,520,017
Revenues Less Appropriations		(339,271)	-	195,883	-	-	-	-	-

Notes:

For FY 2027, Public Services Tax (PST) revenues are projected to decrease slightly. Due to its consumption base, these revenues are subject to many variables including rates and usage. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, tree trimming on greenway and park trails, and increased capital maintenance needs at the Animal Services Center which is jointly funded with the City of Tallahassee.

The transfer to Fund 305 (the Capital Improvement Fund) was decreased by approximately $535,000 from the previous fiscal year ($1.08 million in FY 2026 to $543,775 in FY 2027). This is part of the total $14.5 million general revenue transfer to the capital fund. The remaining transfer is from the General Fund.

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Fire Rescue Services (145)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Fire Service Fee - City Billing	325201	7,038,681	-	-	-	-	-	-	-
Fire Service Fee	325202	3,895,988	11,532,364	11,952,123	11,354,517	11,581,607	11,813,239	12,049,504	12,290,494
Delinquent Fees	325203	6,938	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	128,866	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(616)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	352,859	-	85,000	85,000	85,000	85,000	85,000	85,000
Total Revenues		11,905,195	12,014,843	12,519,602	11,921,996	12,149,086	12,380,718	12,616,983	12,857,973

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Undefined	185-526	840,642	-	-	-	-	-	-	-
VFD Fire Services - Risk	495-552	1,275	1,466	1,466	944	944	944	944	944
Indirect Costs - Fire Services	499-522	54,000	62,000	63,860	71,000	73,000	75,000	78,000	80,000
Tax Collector	513-586	77,865	75,049	75,049	239,051	243,832	248,709	253,683	258,756
Fire Services Payment	838-522	10,376,180	11,318,512	11,497,009	11,050,601	11,260,110	11,472,445	11,686,453	11,903,945
Volunteer Fire Department	843-522	462,790	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	64,307	75,337	86,137	77,921	88,721	101,141	115,424	131,849
Total Appropriations		11,877,059	12,014,843	12,206,000	11,921,996	12,149,086	12,380,718	12,616,983	12,857,973
Revenues Less Appropriations		28,136	-	313,602	-	-	-	-	-

Notes:

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

In FY 2024, a new fire services fee was implemented to adequately fund the County's share of the Fire Department. Increasing the fire services fee eliminated the general revenue subsidy that was provided to assist funding these services. This fee will remain unchanged for FY 2027.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Tourism (160)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Tourist Development (4 Cents)	312100	7,610,563	7,218,100	7,512,651	7,137,018	7,279,758	7,425,353	7,573,860	7,725,337
Tourist Development (1 Cent)	312110	1,902,634	1,897,150	1,877,920	1,784,024	1,819,704	1,856,099	1,893,221	1,931,085
Pool Interest Allocation	361111	389,184	236,550	286,500	272,175	272,175	272,175	272,175	272,175
Net Incr(decr) In Fmv Of Investment	361300	(2,176)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	26,780	-	-	-	-	-	-	-
Merchandise Sales	365000	22,514	9,795	47,111	44,755	46,097	47,480	48,904	50,371
Special Event Grant Reimbursements	366500	-	150,000	12,000	12,000	12,000	12,000	12,000	12,000
Other Miscellaneous Revenue	369900	47,890	407,550	77,891	73,996	76,215	78,502	80,857	83,283
Appropriated Fund Balance	399900	-	588,053	435,559	435,559	555,047	439,814	454,838	348,227
Total Revenues		9,997,389	10,507,198	10,249,631	9,759,527	10,060,996	10,131,423	10,335,855	10,422,478

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Advertising	302-552	1,239,451	1,500,000	1,500,000	1,625,000	1,625,000	1,500,000	1,500,000	1,500,000
Marketing	303-552	3,312,915	4,533,656	4,008,690	3,889,749	4,144,683	4,305,057	4,467,988	4,511,507
Administration	301-552	647,246	862,365	857,395	858,694	883,092	896,006	913,507	931,611
Special Projects	304-552	713,142	800,000	980,000	980,000	980,000	980,000	980,000	980,000
1 Cent Expenses	305-552	547,488	-	-	-	-	-	-	-
MIS Automation - Tourism	470-552	18,231	18,973	19,094	17,787	17,924	18,063	18,063	18,063
Tourism - Risk	495-552	14,996	20,095	20,224	18,812	18,812	18,812	18,812	18,812
Indirect Costs - Tourism	499-552	325,000	374,000	392,700	430,000	452,000	474,000	498,000	523,000
Council on Culture & Arts (COCA)	888-573	1,902,639	1,897,150	1,935,093	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Transfers	950-581	1,560,440	500,959	30,959	39,485	39,485	39,485	39,485	39,485
Total Appropriations		10,281,549	10,507,198	9,744,155	9,759,527	10,060,996	10,131,423	10,335,855	10,422,478
Revenues Less Appropriations		(284,160)	-	505,476	-	-	-	-	-

Notes:

The decline in Tourism revenue is 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 FY 2027 expenditures also reflects a corresponding reduction from costs budgeted to host the event in FY 2026. Leon County continues to target events that attract overnight stays, which will continue to result in greater tourism revenue collection in future years.

County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	-	500	-	-	-	-	-	-
Other Interest Earnings	361390	17,776	1,000	516	490	110	-	-	-
Special Assessments	363000	123,878	70,513	73,738	70,051	59,025	54,513	54,513	54,513
Total Revenues		141,654	72,013	74,254	70,541	59,135	54,513	54,513	54,513

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Tax Collector	513-586	2,561	1,410	1,418	1,411	1,183	1,090	1,090	1,090
Transfers	950-581	135,684	70,603	70,595	69,130	57,952	53,423	53,423	53,423
Total Appropriations		138,245	72,013	72,013	70,541	59,135	54,513	54,513	54,513
Revenues Less Appropriations		3,409	-	2,241	-	-	-	-	-

Notes:

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

Special Assessment - Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with the special assessment levied on property owners to pay for the costs of maintaining the new City of Tallahassee sewer service distribution system. These assessments are collected and remitted to the City of Tallahassee in accordance with interlocal agreements with the City of Tallahassee. Areas include Killearn Lakes Units I and II completed in 2006, Annawood subdivision completed in 2022, and Woodville Phase 1 and Northeast Lake Munson completed in 2025.

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	22,017	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	568,001	620,347	652,608	619,978	619,978	619,978	619,978	619,978
Special Assessment - Annawood Sewer	363231	7,434	9,607	9,353	8,885	8,885	8,885	8,885	8,885
Special Assessment - Woodville Sewer	363234	-	-	22,326	21,210	21,210	21,210	21,210	21,210
Special Assessment - Northeast Lake Munson	363235	-	-	17,758	16,870	16,870	16,870	16,870	16,870
Total Revenues		597,452	629,954	702,045	666,943	666,943	666,943	666,943	666,943

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Tax Collector	513-586	11,481	12,599	12,599	13,340	13,340	13,340	13,340	13,340
Payment to City - Sewer Services	838-535	563,954	617,355	617,355	653,603	653,603	653,603	653,603	653,603
Total Appropriations		575,435	629,954	629,954	666,943	666,943	666,943	666,943	666,943
Revenues Less Appropriations		22,017	-	72,091	-	-	-	-	-

Notes:

The amount of sewer special assessments is established by the City of Tallahassee's sewer service rate ordinances, which are adjusted annually based on changes in Consumer Price Index (CPI). FY 2027 revenue reflects CPI rate adjustments and the addition of assessments for the Woodville Phase 1 and Northeast Lake Munson areas.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

County Government Annex (165)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Parking Facilities	344500	79,409	59,326	97,455	92,582	84,426	76,067	76,067	76,067
Pool Interest Allocation	361111	125,829	88,065	93,200	88,540	88,540	88,540	88,540	88,540
Net Incr(decr) In Fmv Of Investment	361300	(1,699)	-	-	-	-	-	-	-
Rents And Royalties	362000	1,648,376	1,035,102	1,229,485	1,168,011	757,834	731,356	746,579	746,579
Appropriated Fund Balance	399900	-	184,279	-	-	385,682	502,975	508,103	529,194
Total Revenues		1,851,914	1,366,772	1,420,140	1,349,133	1,316,482	1,398,938	1,419,289	1,440,380

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
County Government Annex	086025-519	526,561	401,511	246,557	246,557	188,905	252,794	252,794	252,794
County Government Annex	154-519	581,832	665,852	762,880	757,374	781,375	799,942	819,293	839,384
County Government Annex - Risk	495-519	72,798	78,232	78,241	50,317	50,317	50,317	50,317	50,317
Indirect Costs - County Government Annex	499-519	24,000	24,000	24,720	24,000	25,000	25,000	26,000	27,000
Transfers	950-581	206,644	197,177	197,177	270,885	270,885	270,885	270,885	270,885
Total Appropriations		1,411,835	1,366,772	1,309,575	1,349,133	1,316,482	1,398,938	1,419,289	1,440,380
Revenues Less Appropriations		440,079	-	110,565	-	-	-	-	-

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades, and safety improvements at the Leon County Government Annex. Specific project details are in the Capital Improvements Project Section. In addition, FY 2027 and outyear transfers reflect utility payments to the General Fund (001).

The additional rental revenue in FY 2027 is due to an increase in leasing activity at the Leon County Government Annex. Outyears reflect the programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. FY 2028 through FY 2031 reflect the use of accumulated fund balance to support expenditures, however, based on current leasing trends, it is anticipated that leasing revenue will increase. If lease activity does not increase, expenditure reductions and/or general revenue support may be needed after FY 2031 as fund balance will be depleted.

Huntington Oaks Plaza (166)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	38,825	24,890	29,100	27,645	27,645	27,645	27,645	27,645
Net Incr(decr) In Fmv Of Investment	361300	(670)	-	-	-	-	-	-	-
Rents And Royalties	362000	425,606	239,003	329,576	313,097	313,097	313,097	313,094	313,094
Appropriated Fund Balance	399900	-	-	-	-	92,672	555,655	459,708	1,364
Total Revenues		463,760	263,893	358,676	340,742	433,414	896,397	800,447	342,103

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Huntington Oaks Plaza Bldg Improvement	083002-519	-	20,916	18,244	78,938	167,645	627,645	527,645	66,184
Huntington Oaks Plaza Operating	155-519	46,208	97,178	115,680	115,680	117,645	119,628	121,678	123,795
Huntington Oaks - Risk	495-519	17,591	27,666	27,666	17,820	17,820	17,820	17,820	17,820
Indirect Costs - Huntington Oaks Plaza	499-519	50,000	50,000	51,500	50,000	52,000	53,000	55,000	56,000
Transfers	950-581	83,255	68,133	68,133	78,304	78,304	78,304	78,304	78,304
Total Appropriations		197,054	263,893	281,223	340,742	433,414	896,397	800,447	342,103
Revenues Less Appropriations		266,706	-	77,453	-	-	-	-	-

Notes:

FY 2027 reflects a increase in leasing activity at the Huntington Oaks Plaza. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

Leasing activity is anticipated to remain relatively flat in the outyears. Revenue is only contemplated when a lease is active. If lease activity does not increase expenditure reductions and/or general revenue support may be needed in the outyears.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Local Provider Participation (167)

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
LPPF Non Ad Valorem Assessment	329501	26,066,988	-	-	-	-	-	-	-
Pool Interest Allocation	361111	397,406	-	-	-	-	-	-	-
Total Revenues		26,464,394	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Local Provider Participation Fund	365-564	26,192,915	-	-	-	-	-	-	-
Total Appropriations		26,192,915	-	-	-	-	-	-	-
Revenues Less Appropriations		271,479	-	-	-	-	-	-	-

2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfer From Fund 126	381126	3,270,583	-	-	-	-	-	-	-
Total Revenues		3,270,583	-	-	-	-	-	-	-

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
2014 Debt Series	979-582	3,270,583	-	-	-	-	-	-	-
Total Appropriations		3,270,583	-	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

Bond Series 2020-Capital Equipment Financing (223)

Fund Type: Debt Service

The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office.

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
COT Capital Reimbursement	337304	130,000	35,890	-	-	-	-	-	-
Transfer From Fund 126	381126	127,601	35,891	-	-	-	-	-	-
Total Revenues		257,601	71,781	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Bond Series 2020	979-582	257,601	71,781	-	-	-	-	-	-
Total Appropriations		257,601	71,781	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The Bond Series 2020 Capital Equipment Financing Fund was established in FY 2020 to pay the debt service payment for a new Sheriff helicopter over a six-year term. Funding for the repayment of the debt service was split evenly between the County and the City of Tallahassee. The County billed the City for their half of the debt service payment. The loan reached maturity in FY 2026.

Supervisor of Elections Building (224)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfer From Fund 126	381126	417,788	421,590	420,208	420,208	418,733	417,165	420,505	418,660
Total Revenues		417,788	421,590	420,208	420,208	418,733	417,165	420,505	418,660

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Bond Series 2021	979-582	417,788	421,590	420,208	420,208	418,733	417,165	420,505	418,660
Total Appropriations		417,788	421,590	420,208	420,208	418,733	417,165	420,505	418,660
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

ESCO Lease (225)

Fund Type: Debt Service

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfer From Fund 001	381001	721,652	743,302	765,601	765,601	788,569	812,226	836,593	861,690
Transfer From Fund 126	381126	533,467	513,590	492,713	492,713	465,858	443,006	419,092	394,096
Total Revenues		1,255,119	1,256,892	1,258,314	1,258,314	1,254,427	1,255,232	1,255,685	1,255,786

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
ESCO Lease	977-582	1,255,119	1,256,892	1,258,314	1,258,314	1,254,427	1,255,232	1,255,685	1,255,786
Total Appropriations		1,255,119	1,256,892	1,258,314	1,258,314	1,254,427	1,255,232	1,255,685	1,255,786
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The ESCO Lease fund (225) was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2027 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

800 MHz Radios (226)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfer From Fund 126	381126	511,734	510,542	509,286	509,286	512,965	511,515	-	-
Total Revenues		511,734	510,542	509,286	509,286	512,965	511,515	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
800 MHz Radios	949-582	511,734	510,542	509,286	509,286	512,965	511,515	-	-
Total Appropriations		511,734	510,542	509,286	509,286	512,965	511,515	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Capital Improvements (305)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
COT Reimbursement for PSC	337220	100,000	-	-	-	-	-	-	-
Pool Interest Allocation	361111	1,510,487	501,600	428,731	407,294	498,750	523,688	549,872	577,365
Net Incr(decr) In Fmv Of Investment	361300	(18,345)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	12,815,334	9,680,015	14,041,468	14,041,468	11,340,066	15,777,830	14,613,236	15,855,709
Transfer From Fund 120	381120	46,000	175,000	50,000	50,000	-	-	-	-
Transfer From Fund 123	381123	1,787,062	-	-	-	-	-	-	-
Transfer From Fund 125	381125	100,000	-	-	-	-	-	-	-
Transfer From Fund 135	381135	-	305,000	425,000	425,000	200,000	250,000	50,000	50,000
Transfer From Fund 140	381140	2,718,990	1,078,306	543,775	543,775	755,370	1,311,073	1,710,548	1,715,020
Transfer From Fund 160	381160	1,520,319	470,000	-	-	-	-	-	-
Transfer From Fund 501	381501	1,100,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	4,000,000	-	-	-
Total Revenues		21,679,847	12,209,921	15,488,974	15,467,537	16,794,186	17,862,591	16,923,656	18,198,094

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
General Vehicle & Equipment Replacement	026003-519	498,497	-	500,000	-	450,000	300,000	350,000	350,000
Stormwater Vehicle & Equipment Replacement	026004-538	206,759	-	400,000	-	500,000	500,000	500,000	500,000
Fleet Management Shop Equipment	026010-519	-	-	-	-	37,000	-	-	-
Apalachee Regional Park	045001-572	371,026	450,000	1,275,000	500,000	100,000	100,000	-	50,000
Parks Capital Maintenance	046001-572	322,715	-	1,160,000	1,920,000	491,193	395,000	805,000	724,230
New Vehicles and Equipment for Parks/Greenways	046007-572	118,289	-	-	-	-	-	-	-
Greenways Capital Maintenance	046009-572	117,474	-	518,000	341,000	342,000	343,000	344,000	345,000
Dog Parks - Unincorporated Area	046013-572	-	90,000	-	-	-	-	-	-
Woodville Sewer Project	062003-535	1,130,590	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	73,731	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	2,334,457	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	16,411	-	-	-	-	-	-	-
Undefined	065001-538	2,747	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Stormwater Pond Repairs	066026-538	5,658	100,000	200,000	200,000	350,000	100,000	100,000	100,000
Antlers Subdivision Pond Dam Repair	067007-538	-	-	1,500,000	-	-	-	-	-
Leon County Basin Management Plan Updates	067009-538	-	-	250,000	250,000	750,000	750,000	750,000	750,000
Financial Hardware and Software	076001-519	143,206	420,762	604,221	598,335	443,959	386,027	188,158	690,353
Supervisor of Elections Technology	076005-519	49,972	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	289,869	1,070,000	467,500	467,500	723,425	1,129,528	1,135,813	1,542,288
Geographic Information Systems	076009-539	337,275	449,000	646,000	496,000	579,000	555,750	582,788	611,242
Library Services Technology	076011-571	202,903	385,030	625,030	495,030	310,030	270,030	265,000	265,000
Permit & Enforcement Tracking System	076015-537	326,238	260,000	225,600	375,600	342,136	409,664	378,244	447,939
Technology In Chambers	076022-519	43,814	141,480	141,974	141,974	142,484	143,008	143,548	144,104
Courtroom Technology	076023-519	238,234	391,000	367,230	359,230	448,497	524,802	526,146	527,530
User Computer Upgrades	076024-519	510,542	954,000	650,000	650,000	450,000	550,000	350,000	750,000
Mobile Devices	076042-519	6,963	25,000	25,000	25,000	25,000	25,000	25,000	25,000
State Attorney Technology	076047-519	213,758	285,224	187,567	132,585	270,678	354,358	363,335	372,589
Public Defender Technology	076051-519	65,707	136,733	85,975	85,975	159,440	172,172	155,692	171,508
Geographic Information Systems Incremental Basemap Update	076060-539	368,500	333,500	333,500	333,500	333,500	333,500	333,500	333,500
Records Management	076061-519	151,683	157,500	115,375	230,000	235,000	240,000	245,000	250,000
E-Filing System for Court Documents	076063-519	-	-	100,000	-	-	-	-	-
Justice Information System (JIS) Upgrade	076065-519	131,978	335,000	337,550	337,550	840,177	842,882	1,095,668	1,098,538
Large Application Upgrades	076066-519	-	100,000	229,822	143,322	200,667	206,687	212,887	219,273
Public Safety Complex Technology	076069-529	31,015	15,000	15,000	165,000	1,065,000	1,065,000	565,000	465,000
Courtroom Minor Renovations	086007-519	88,793	75,000	75,000	80,000	80,000	80,000	80,000	80,000
Architectural & Engineering Services	086011-519	28,341	120,000	50,000	50,000	50,000	60,000	60,000	60,000
Courthouse Security	086016-519	28,252	110,000	35,000	285,000	35,000	35,000	35,000	35,000
Common Area Furnishings	086017-519	23,158	65,000	35,000	10,000	55,000	55,000	55,000	55,000
Courthouse Renovations	086027-519	34,250	165,000	-	-	-	40,000	40,000	40,000
Sheriff Facilities Capital Maintenance	086031-523	3,861,505	1,867,609	1,947,000	2,510,000	2,490,000	2,880,000	3,035,000	2,205,000
Welcome Center Improvements	086065-519	923,036	-	-	-	-	-	-	-
Medical Examiner Facility	086067-527	14,078	-	-	-	-	-	-	-
Building Roofing Repairs and Replacements	086076-519	303,885	100,000	300,000	100,000	525,000	400,000	975,000	150,000

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Building Mechanical Repairs and Replacements	086077-519	427,984	-	415,000	639,836	1,255,000	1,445,000	1,335,000	1,055,000
Building Infrastructure Improvements	086078-519	666,932	-	725,000	941,136	700,000	1,511,183	950,000	2,275,000
Building General Maintenance and Renovations	086079-519	1,440,982	558,633	785,000	428,964	520,000	600,000	205,000	410,000
Solar Arrays on County Buildings	086081-519	-	80,000	50,000	-	-	-	-	-
Essential Libraries Initiative	086085-571	2,920,479	1,000,000	4,000,000	200,000	-	-	-	-
Serenity Cemetery Expansion	091002-519	-	-	-	-	-	-	-	190,000
Public Safety Complex	096016-529	7,050	1,585,000	1,050,000	1,575,000	1,120,000	1,010,000	688,877	860,000
Voting Equipment Replacement	096028-513	-	334,450	712,550	350,000	325,000	-	-	-
HMGP LCSO Building	951066-523	548,548	-	-	-	-	-	-	-
Total Appropriations		19,627,280	12,209,921	21,189,894	15,467,537	16,794,186	17,862,591	16,923,656	18,198,094
Revenues Less Appropriations		2,052,567	-	(5,700,920)	-	-	-	-	-

Notes:

The FY 2027 general capital improvement program is $15.5 million. The FY 2027 – FY 2031 Capital Improvement Plan is primarily focused on maintaining the County's infrastructure of buildings, roads, stormwater system, parks, information technology and fleet. To maintain the capital program, a consistent amount of recurring general revenue is required to fund these projects. From FY 2021 – FY 2026, the recurring general revenue support for the capital program has ranged from $5 million to $10.8 million. The general revenue transfer increased to $14.5 million for FY 2027.

A review of fund reserves in FY 2025 indicated that the County had $11.4 million in available general revenue fund balances above the policy minimums that were available to support the capital program for FY 2026 and FY 2027. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, $3.6 million in fund balances were appropriated in FY 2026. This funding will support projects associated with the purchase of County vehicles and heavy equipment, facility improvements, Sheriff Facilities improvements, and park facility improvements.

For FY 2027, additional funding is for IT infrastructure, improvements to critical facilities including the Public Safety Complex, and the Essential Libraries Strategic Initiative to complete renovations of existing restroom facilities at the Main Library required for ADA compliance.

Outyear expenditure projections reflect overall inflation and the rising costs of construction materials and supplies. Due in part to these inflationary pressures, the general revenue transfer is projected to increase to $17 million by FY 2031.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Transportation Improvements (306)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	410,750	211,660	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(5,184)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	22,922	-	-	-	-	-	-	-
Transfer From Fund 106	381106	5,622,998	1,419,043	1,455,210	1,455,210	4,301,791	3,614,080	3,652,302	3,691,480
Total Revenues		6,051,486	1,630,703	1,455,210	1,455,210	4,301,791	3,614,080	3,652,302	3,691,480

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Public Works Vehicle & Equipment Replacement	026005-541	782,968	-	860,000	-	750,000	800,000	800,000	800,000
Arterial & Collector Roads Pavement Markings	026015-541	154,843	135,200	135,200	-	135,200	135,200	135,200	135,200
Baum Road Drainage Improvement	054011-541	633,721	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	425,000	-	1,000,000	250,000	250,000	250,000
Public Works Design and Engineering Services	056011-541	137,458	100,000	100,000	-	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	1,499,878	1,395,503	1,755,210	1,455,210	1,491,591	1,528,880	1,567,102	1,606,280
Intersection & Safety Improvements	057001-541	21,858	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	820,759	-	-	-	-	-	-	-
Maylor Road Stormwater Improvments	065005-538	(3,041)	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	787,115	-	3,925,000	-	825,000	800,000	800,000	800,000
Total Appropriations		4,835,559	1,630,703	7,200,410	1,455,210	4,301,791	3,614,080	3,652,302	3,691,480
Revenues Less Appropriations		1,215,928	-	(5,745,200)	-	-	-	-	-

Notes:

The second local option gas tax is split 50/50 for sidewalk projects and general transportation maintenance. For FY 2027, $1.5 million is allocated for the Sidewalk Program. A review of fund reserves in FY 2025 indicated that $4.3 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program in FY 2026 and FY 2027. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, $2.4 million in funding was advanced funded in FY 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Sales Tax (308)

Fund Type: Capital Projects

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	62,741	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	245	-	-	-	-	-	-	-
Total Revenues		62,986	-	-	-	-	-	-	-

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Sheriff Facilities Capital Maintenance	086031-523	797,920	-	-	-	-	-	-	-
Total Appropriations		797,920	-	-	-	-	-	-	-
Revenues Less Appropriations		(734,935)	-	-	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. On November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. In FY 2020, two new funds (351 and 352) were established for the new sales tax extension that went into effect on January 1, 2020. Previous projects assigned to this fund were moved to Fund 351. This fund is still open due to the accumulated funds in the intersection and safety improvement project to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection and critical maintenance needs at the Sheriff Facilities.

Sales Tax - Extension (309)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	38,881	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(252)	-	-	-	-	-	-	-
Total Revenues		38,629	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Fred George Park	043007-572	3,156	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	110,953	-	-	-	-	-	-	-
Lafayette Street Stormwater	065001-538	(2,747)	-	-	-	-	-	-	-
Total Appropriations		111,362	-	-	-	-	-	-	-
Revenues Less Appropriations		(72,734)	-	-	-	-	-	-	-

Notes:

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

Supervisor of Elections Building (324)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	2,032	-	-	-	-	-	-	-
Total Revenues		2,032	-	-	-	-	-	-	-
Revenues Less Appropriations		2,032	-	-	-	-	-	-	-

800 MHz Radios (326)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	1,078	-	-	-	-	-	-	-
Total Revenues		1,078	-	-	-	-	-	-	-
Revenues Less Appropriations		1,078	-	-	-	-	-	-	-

9-1-1 Capital Projects (330)

Fund Type: Capital Projects

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

Revenue Sources	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	178,056	52,250	55,000	52,250	52,250	52,250	52,250	52,250
Net Incr(decr) In Fmv Of Investment	361300	(956)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	318,791	130,005	130,005	131,060	113,598	95,721	76,856
Total Revenues		177,100	371,041	185,005	182,255	183,310	165,848	147,971	129,106

Appropriations by Department/Division	**Acct #**	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Transfers	950-581	607,128	371,041	198,754	182,255	183,310	165,848	147,971	129,106
Total Appropriations		607,128	371,041	198,754	182,255	183,310	165,848	147,971	129,106
Revenues Less Appropriations		(430,028)	-	(13,749)	-	-	-	-	-

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2027 and outyear transfers reflect support for operating expenses for the E-911 System. Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year end to the capital fund for future expenditure on capital upgrades.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
1 Cent Sales Tax	312600	6,723,604	6,479,407	6,820,428	6,479,407	6,608,995	6,741,175	6,875,999	7,013,519
Pool Interest Allocation	361111	594,975	107,350	98,300	93,385	93,385	93,385	93,385	93,385
Net Incr(decr) In Fmv Of Investment	361300	(8,309)	-	-	-	-	-	-	-
Total Revenues		7,310,270	6,586,757	6,918,728	6,572,792	6,702,380	6,834,560	6,969,384	7,106,904

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Open Graded Cold Mix Main/Resurfacing	026006-541	215,606	215,605	215,605	215,605	215,605	215,605	215,605	215,605
DOT Old Bainbridge Road @ CC NW	053011-541	-	-	650,000	-	-	-	-	-
Arterial/Collect/Local Road Resurfacing	056001-541	3,865,288	5,371,152	6,318,755	4,857,187	5,486,775	6,368,955	6,503,779	6,641,299
Intersection and Safety Improvement	057001-541	2,191,386	1,000,000	1,000,000	1,500,000	1,000,000	250,000	250,000	250,000
Total Appropriations		6,272,280	6,586,757	8,184,360	6,572,792	6,702,380	6,834,560	6,969,384	7,106,904
Revenues Less Appropriations		1,037,990	-	(1,265,632)	-	-	-	-	-

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The 10% share supports the County's annual road resurfacing, OCGM maintenance and intersection/safety capital projects.

The FY 2027 revenue estimates reflect consumer spending remaining flat and no additional growth from FY 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Sales Tax - Extension 2020 JPA Agreement (352)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
LIFE Revenue	312601	1,041,831	1,295,882	1,364,086	1,295,882	1,321,800	1,348,236	1,375,200	1,402,704
BP2000 JPA Revenue	343916	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000
Pool Interest Allocation	361111	465,873	61,750	65,000	61,750	63,603	65,511	67,476	69,501
Net Incr(decr) In Fmv Of Investment	361300	(4,531)	-	-	-	-	-	-	-
Total Revenues		5,378,173	5,232,632	5,304,086	5,232,632	5,260,403	5,288,747	5,317,676	5,347,205

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Sidewalk Program	056013-541	6,648	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
BluePrint 2020 Water Quality and Stormwater	067003-538	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
L.I.F.E. Rural Road Safety Stabilization	091003-541	44,403	100,000	100,000	60,000	60,000	60,000	60,000	60,000
L.I.F.E. Miccosukee Sense of Place	091004-519	53,537	-	-	-	-	-	-	-
L.I.F.E. Street Lighting	091005-541	120,428	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006-541	232,315	175,000	175,000	150,000	150,000	150,000	150,000	150,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	87,145	85,000	85,000	70,000	70,000	70,000	70,000	70,000
L.I.F.E. Private to Public Dirt Road Improvement Program	091008-541	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	349,810	321,386	110,657	209,285	167,897	196,826	226,355
L.I.F.E. Recreational Amenities	091010-572	53,966	472,822	541,975	541,975	471,118	540,850	540,850	540,850
L.I.F.E Woodville Sense of Place	091011-519	-	-		250,000	250,000	250,000	250,000	250,000
Transfers	950-581	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Appropriations		1,098,442	5,232,632	5,273,361	5,232,632	5,260,403	5,288,747	5,317,676	5,347,205
Revenues Less Appropriations		4,279,732	-	30,725	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Notes:

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

For FY 2027, Sales Tax Extension revenue estimates reflect consumer spending remaining flat and no additional growth from FY 2026. The Blueprint JPA revenue is consistent in FY 2027 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2027 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety Improvements, Street Lighting, Neighborhood Enhancements and Transportation Safety, Boat Landing, Private to Public Dirt Road Improvements, Stormwater and Flood Relief, Recreational Amenities, and the Woodville Sense of Place). In addition, the $500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Solid Waste (401)

Fund Type: Enterprise

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Solid Waste	313700	363,236	379,003	340,860	323,817	326,084	328,367	330,665	332,980
Waste Disposal Special Assessment	319150	1,587,497	1,556,180	3,308,720	3,143,284	3,165,287	4,781,166	4,814,634	5,413,976
Delinquent Assessments-2015	319215	83	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	321	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	215	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	288	-	-	-	-	-	-	-
Delinquent Assessments	319219	171	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	17	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	224	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	626	-	-	-	-	-	-	-
Delinquent Assessments - 2023	319223	1,162	-	-	-	-	-	-	-
Operating Income - Class I	343410	40,647	-	-	-	-	-	-	-
Transfer Station Receipts	343411	12,785,334	13,386,467	15,712,962	14,927,314	15,225,860	15,530,377	15,840,985	16,157,805
Marpan Administrative Fee	343412	-	950	1,000	950	950	950	950	950
Marpan Class III Residuals	343413	1,580,614	1,605,305	1,738,676	1,651,742	1,663,305	1,674,948	1,686,672	1,698,478
Operating Income - Tires	343415	73,645	74,024	88,273	83,859	84,446	85,037	85,633	86,232
Operating Income - Electronics	343416	-	475	500	475	475	475	475	475
Operating Income - Yard Trash Clean	343417	223,152	234,967	226,498	215,173	216,679	218,196	219,724	221,262
Operating Income - Yard Trash	343418	131,796	103,460	109,667	104,184	104,913	105,648	106,387	107,132
Operating Income - Landfill Yard Trash Bagged	343420	-	393	-	-	-	-	-	-
Resource Recovery (metals, etc)	343451	(459,272)	-	-	-	-	-	-	-
Hazardous Waste	343453	46,968	61,978	47,891	45,496	45,814	46,135	46,458	46,783
Recycling Promotional Services	343461	69,380	33,250	35,000	33,250	33,483	33,717	33,953	34,191
Interest Income - Investment	361110	931,705	-	-	-	-	-	-	-
Pool Interest Allocation	361111	73,463	570,000	450,000	427,500	436,050	444,771	453,666	462,740
Net Incr(decr) In Fmv Of Investment	361300	32	-	-	-	-	-	-	-
Equipment Buyback	364100	-	-	231,579	220,000	-	429,000	-	-
Other Scrap Or Surplus	365900	-	64,125	-	-	-	-	-	-
Transfer From Fund 126	381126	3,454,042	3,849,927	2,269,642	2,269,642	2,258,052	374,684	544,544	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Solid Waste (401)

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Appropriated Fund Balance	399900	-	-	272,326	272,326	272,326	272,326	272,326	272,326
Total Revenues		20,905,346	21,920,504	24,833,593	23,719,012	23,833,724	24,325,797	24,437,072	24,835,330

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	147,311	100,000	560,000	350,000	85,000	55,000	75,000	75,000
Transfer Station Heavy Equip Replacement	036010-534	-	165,000	535,000	1,070,000	55,000	175,000	200,000	700,000
HHW Collection Center	036019-534	-	80,000	80,000	80,000	500,000	500,000	500,000	-
Transfer Station Improvements	036023-534	411,098	1,255,000	615,000	615,000	695,000	880,000	900,000	1,000,000
Rural Waste Service Center Improvements	036025-534	-	-	885,500	300,250	304,750	373,000	-	-
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	-	142,000	440,000	250,000	650,000	400,000	400,000	400,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	-	65,000	55,000	-	60,000	55,000	60,000	183,599
Yard Waste	416-534	472,026	548,434	576,299	577,854	604,533	632,218	661,228	691,635
Rural Waste Service Centers	437-534	929,735	1,009,888	1,038,670	1,051,347	1,076,528	1,100,492	1,125,202	1,150,643
Transfer Station Operations	441-534	14,122,638	15,897,351	16,195,656	16,234,647	16,537,699	16,814,589	17,097,614	17,138,069
Solid Waste Management Facility	442-534	621,910	672,264	998,444	1,010,294	1,023,761	1,037,067	1,050,821	1,065,042
Hazardous Waste	443-534	636,754	951,028	969,528	1,006,382	1,037,917	1,067,594	1,099,370	1,130,505
MIS Automation - Solid Waste Fund	470-534	34,853	35,816	36,087	35,460	35,758	36,059	36,059	36,059
Solid Waste - Risk	495-534	33,848	35,891	36,118	34,031	34,031	34,031	34,031	34,031
Indirect Costs - Solid Waste	499-534	768,000	883,000	909,490	1,015,000	1,045,000	1,077,000	1,109,000	1,142,000
Tax Collector	513-586	31,734	36,713	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	50,581	43,119	43,119	52,034	52,034	52,034	52,034	52,034
Total Appropriations		18,260,489	21,920,504	24,010,624	23,719,012	23,833,724	24,325,797	24,437,072	24,835,330
Revenues Less Appropriations		2,644,857	-	822,969	-	-	-	-	-

Notes:

The Solid Waste fund is an enterprise fund and is supported by a non-ad valorem assessment and tipping fees collected at the Transfer Station.

During the FY 2020 budget process, the Board adopted a multi-year fiscal plan that reallocated $4.1 million in FY 2021 debt services savings to avoid future tax and fee increases for as long as possible. The plan allowed for the elimination of the rural waste center collection fees and avoided the need to raise the non-ad valorem assessment. For FY 2021, the plan called for the reallocation of $1.11 million in debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. This general revenue transfer increased to $3.5 million and $3.8 million in FY 2025 and FY 2026 respectively.

For FY 2027, the general revenue transfer decreased to $2.2 million due to the Board approving a phased increase to the solid waste assessment over the next five years in unincorporated Leon County to support solid waste disposal services and ultimately eliminate the general revenue subsidy to the fund. Outyears reflect additional phased increases to the assessment in FY 2029 and FY 2031 when full general revenue elimination will be realized.

The increase in revenue and expenditures for the Transfer Station is related to a contractual increase in hauling and disposal rates associated with transferring waste from the transfer station to the regional landfill in Jackson County. FY 2027 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements, Hazardous Waste Collection and Transfer Station Improvements.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Insurance Service (501)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	356,513	19,845	67,143	63,786	65,062	66,363	67,690	69,044
Transfer From Fund 145	381145	60,000	72,000	72,000	72,000	82,800	95,220	109,503	125,928
Vehicle Insurance	396100	736,367	915,065	1,111,848	1,111,848	1,278,625	1,470,419	1,690,983	1,944,629
General Liability	396200	802,385	901,605	945,662	945,662	1,087,511	1,250,638	1,438,233	1,653,968
Aviation Insurance	396300	105,096	113,500	113,500	113,500	130,525	150,104	172,619	198,512
Property Insurance	396400	2,248,840	1,641,234	1,058,762	1,058,762	1,164,638	1,281,102	1,409,212	1,550,133
Workers Compensation Insurance	396600	2,418,513	3,673,591	3,679,449	3,679,449	4,047,394	4,452,134	4,897,347	5,387,081
Total Revenues		6,727,715	7,336,840	7,048,364	7,045,007	7,856,555	8,765,980	9,785,587	10,929,295

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Non Departmental	000-000	(14,874)	-	-	-	-	-	-	-
Risk Management	132-513	251,001	267,423	276,382	277,188	282,058	287,066	292,245	297,605
MIS Automation-Risk Fund	470-513	555	555	555	320	320	320	320	320
Enterprise Fund Fixed Asset Allocation	494-596	(172,143)	-	-	-	-	-	-	-
Insurance Service - Risk	495-596	681	759	767	874	883	892	901	910
Indirect Costs - Insurance Service	499-596	60,000	69,000	71,070	79,000	81,000	84,000	86,000	89,000
Workers' Comp Risk Management	821-596	4,913,644	6,999,103	6,712,008	6,687,625	7,492,294	8,393,702	9,406,121	10,541,460
Transfers	950-581	1,100,000	-	-	-	-	-	-	-
Total Appropriations		6,138,865	7,336,840	7,060,782	7,045,007	7,856,555	8,765,980	9,785,587	10,929,295
Revenues Less Appropriations		588,850	-	(12,418)	-	-	-	-	-

Notes:

The FY 2027 insurance budget reflects an increase to properly fund the County's insurance premium coverages for property and general liability. Leon County continues to have an aggressive safety and risk avoidance program, which has resulted in reduced workers compensation costs for Leon County Government.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Communications Trust (502)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	2,493	-	-	-	-	-	-	-
Departmental Billings	394000	1,057,381	1,102,769	891,575	891,575	891,575	891,575	891,575	891,575
Departmental Billings - MIS Automation	394200	1,147,462	1,084,433	1,263,702	1,263,702	1,275,844	1,284,994	1,287,861	1,287,861
Total Revenues		2,207,336	2,187,202	2,155,277	2,155,277	2,167,419	2,176,569	2,179,436	2,179,436

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Enterprise Fund Fixed Asset Allocation	494-590	(159,528)	-	-	-	-	-	-	-
Communications Trust	900-590	1,601,189	2,187,202	2,194,704	2,155,277	2,167,419	2,176,569	2,179,436	2,179,436
Total Appropriations		1,441,661	2,187,202	2,194,704	2,155,277	2,167,419	2,176,569	2,179,436	2,179,436
Revenues Less Appropriations		765,676	-	(39,427)	-	-	-	-	-

Notes:

The FY 2027 communications budget reflects inflationary increases in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Motor Pool (505)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Pool Interest Allocation	361111	29,454	-	-	-	-	-	-	-
Departmental Billings - Fleet	394100	2,520,189	2,245,697	2,328,149	2,328,149	2,351,220	2,369,497	2,387,343	2,404,691
Gas And Oil Sales	395100	1,928,509	2,635,987	2,619,815	2,619,815	2,648,243	2,688,712	2,730,894	2,743,976
Total Revenues		4,478,152	4,881,684	4,947,964	4,947,964	4,999,463	5,058,209	5,118,237	5,148,667

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Fleet Maintenance	425-591	5,009,173	4,860,563	4,936,353	4,930,882	4,982,344	5,041,050	5,101,078	5,131,508
MIS Automation - Motor Pool Fund	470-519	6,050	6,284	6,316	5,600	5,637	5,677	5,677	5,677
Fleet Maintenance - Risk	495-591	12,937	14,837	14,900	11,482	11,482	11,482	11,482	11,482
Total Appropriations		5,028,160	4,881,684	4,957,569	4,947,964	4,999,463	5,058,209	5,118,237	5,148,667
Revenues Less Appropriations		(550,009)	-	(9,605)	-	-	-	-	-

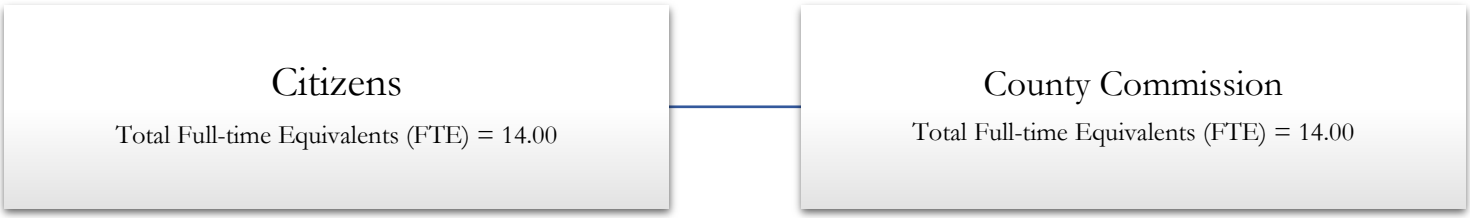
Notes:

The FY 2027 budget for this fund reflects inflationary growth in the costs of fuel and parts to maintain the County fleet.

Board of County Commissioners Index

Organizational Chart	223
Executive Summary	224
Summary	226
Board of County Commissioners	227

»Board of County Commissioners Organizational Chart



»Board of County Commissioners Executive Summary

This section of the Leon County FY 2027 Annual Budget is comprised of the Leon County Board of County Commissioners. The Board of County Commissioners is the legislative body of Leon County Government. The Board provides policy guidance and establishes the County's vision, mission, strategic priorities, and strategic initiatives that guide the day-to-day efforts of County staff.

The Board addressed and provided focused policy guidance on several key issues in Fiscal Year 2026-2027, consistent with the priorities established in the County's five-year Strategic Plan. The January 24, 2022 Board Retreat served as a "Renewal Year" to both close out the FY 2017 – FY 2021 Strategic Plan and established the baseline for the new FY 2022 – FY 2026 Strategic Plan. During the Retreat, the Board was presented with an "Impact and Progress Report" of the last five-year plan as well as the results of a community-wide survey, environmental scan, and a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis. As part of the planning process, the Board reestablished the Vision Statement, Mission Statement, and Strategic Priorities in addition to establishing new Strategic Initiatives for each priority area (Economy, Environment, Quality of Life, and Governance). The new five-year Strategic Plan also includes specific five-year Targets and Bold Goals for each priority area. The Board formally adopted the FY 2022 – FY 2026 Strategic Plan on February 8, 2022.

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. As of March 31, 2026, 107 (90%) of the Strategic Initiatives have been completed, with the remaining 12 (10%) in progress.

To advance the FY 2022 - FY 2026 Strategic Plan, the Board prioritized funding in the FY 2027 budget in support of several Strategic Initiatives to:

- 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)
- Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- 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)
- 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)

The Leon County Board of County Commissioners also took several actions in Fiscal Year 2025-2026 to further enhance the fiscal and organizational health of the County government while continuing to maintain core services and the community's infrastructure. At the June 16, 2026 Budget Workshop, the Board preliminarily approved a balanced FY 2027 budget which maintains the countywide millage rate at 8.3144 for the fifteenth year in a row, supports public safety and secure elections, addresses urgent community needs such as affordable housing and human services and so much more. The budget prioritizes investing in a high-performing workforce, long-term investments in infrastructure, safeguards the environment, and exhibits budgeting best practices, thus demonstrating a comprehensive commitment to meeting diverse community needs while striving to set the highest standard for local governments everywhere.

»Board of County Commissioners

Board of County Commissioners (001-100-511)

Goal	The goal of the County Commission is to serve as elected officers and fiscal representatives of the County as well as to serve as the legislative and governing body of the County government.
Core Objectives	1. Provide policy direction for the County Government. 2. Safeguard the citizens' tax dollars through the funding of necessary and effective programs that serve to improve and enhance the quality of life in Leon County.
Statutory Responsibilities	County Charter and all applicable Florida Laws
Advisory Board	Apalachee Regional Planning Council; Audit Advisory Committee; Canopy Roads Citizen Advisory Committee; Canvassing Board; Capital Region Transportation Planning Agency; Challenger Learning Center Board; Civic Center Authority; Community Health Coordinating Board; Council on Culture and Arts (COCA); Criminal Justice Coordinating Council; Criminal Justice, Mental Health, and Substance Abuse Reinvestment Advisory Council; Downtown Improvement Authority Board; Economic Development Council; Enterprise Zone Development Agency Board of Directors; Geographical Information Systems Executive Committee; Joint County/City/School Board Coordinating Committee on Public School Concurrency and Facility Planning; Joint Planning Board (Community Human Service Partnership); Public Safety Coordinating Council; Research & Development Authority; Science Advisory Committee; Tourist Development Council; Transportation Disadvantaged Coordination Board; and Value Adjustment Board

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Board of County Commissioners

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017
Operating	148,247	189,030	194,231	-	194,231	194,374
Total Budgetary Costs	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Commission	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391
Total Budget	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391
Total Revenues	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Commission	14.00	14.00	14.00	-	14.00	14.00
Total Full-Time Equivalents (FTE)	14.00	14.00	14.00	-	14.00	14.00

County Commission Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017
Operating	148,247	189,030	194,231	-	194,231	194,374
Total Budgetary Costs	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Commissioner Office Budget (001-101-511)	17,242	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-102-511)	19,672	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-103-511)	20,252	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-104-511)	13,195	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-105-511)	15,936	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-106-511)	17,298	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-107-511)	10,489	23,500	24,135	-	24,135	24,154
Commissioners' Account (001-108-511)	34,163	24,530	25,286	-	25,286	25,296
County Commission (001-100-511)	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017
Total Budget	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391
Total Revenues	2,219,027	2,301,626	2,316,752	-	2,316,752	2,351,391

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Commission	14.00	14.00	14.00	-	14.00	14.00
Total Full-Time Equivalents (FTE)	14.00	14.00	14.00	-	14.00	14.00

County Commission - County Commission (001-100-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017
Total Budgetary Costs	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017
Total Revenues	2,070,780	2,112,596	2,122,521	-	2,122,521	2,157,017

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Commissioner	7.00	7.00	7.00	-	7.00	7.00
Commission Aide	7.00	7.00	7.00	-	7.00	7.00
Total Full-Time Equivalents (FTE)	14.00	14.00	14.00	-	14.00	14.00

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

Increases 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 for 4% raises for all employees. Funding for raises pertains to Commission staff only. Board of County Commissioner salaries are established pursuant to County ordinance which uses rates set by the State of Florida.

County Commission - Commissioner Office Budget (001-101-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	17,242	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	17,242	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	17,242	23,500	24,135	-	24,135	24,154
Total Revenues	17,242	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-102-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	19,672	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	19,672	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	19,672	23,500	24,135	-	24,135	24,154
Total Revenues	19,672	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-103-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	20,252	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	20,252	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	20,252	23,500	24,135	-	24,135	24,154
Total Revenues	20,252	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-104-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	13,195	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	13,195	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	13,195	23,500	24,135	-	24,135	24,154
Total Revenues	13,195	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-105-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	15,936	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	15,936	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	15,936	23,500	24,135	-	24,135	24,154
Total Revenues	15,936	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-106-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	17,298	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	17,298	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	17,298	23,500	24,135	-	24,135	24,154
Total Revenues	17,298	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioner Office Budget (001-107-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	10,489	23,500	24,135	-	24,135	24,154
Total Budgetary Costs	10,489	23,500	24,135	-	24,135	24,154

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	10,489	23,500	24,135	-	24,135	24,154
Total Revenues	10,489	23,500	24,135	-	24,135	24,154

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

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

County Commission - Commissioners' Account (001-108-511)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	34,163	24,530	25,286	-	25,286	25,296
Total Budgetary Costs	34,163	24,530	25,286	-	25,286	25,296

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	34,163	24,530	25,286	-	25,286	25,296
Total Revenues	34,163	24,530	25,286	-	25,286	25,296

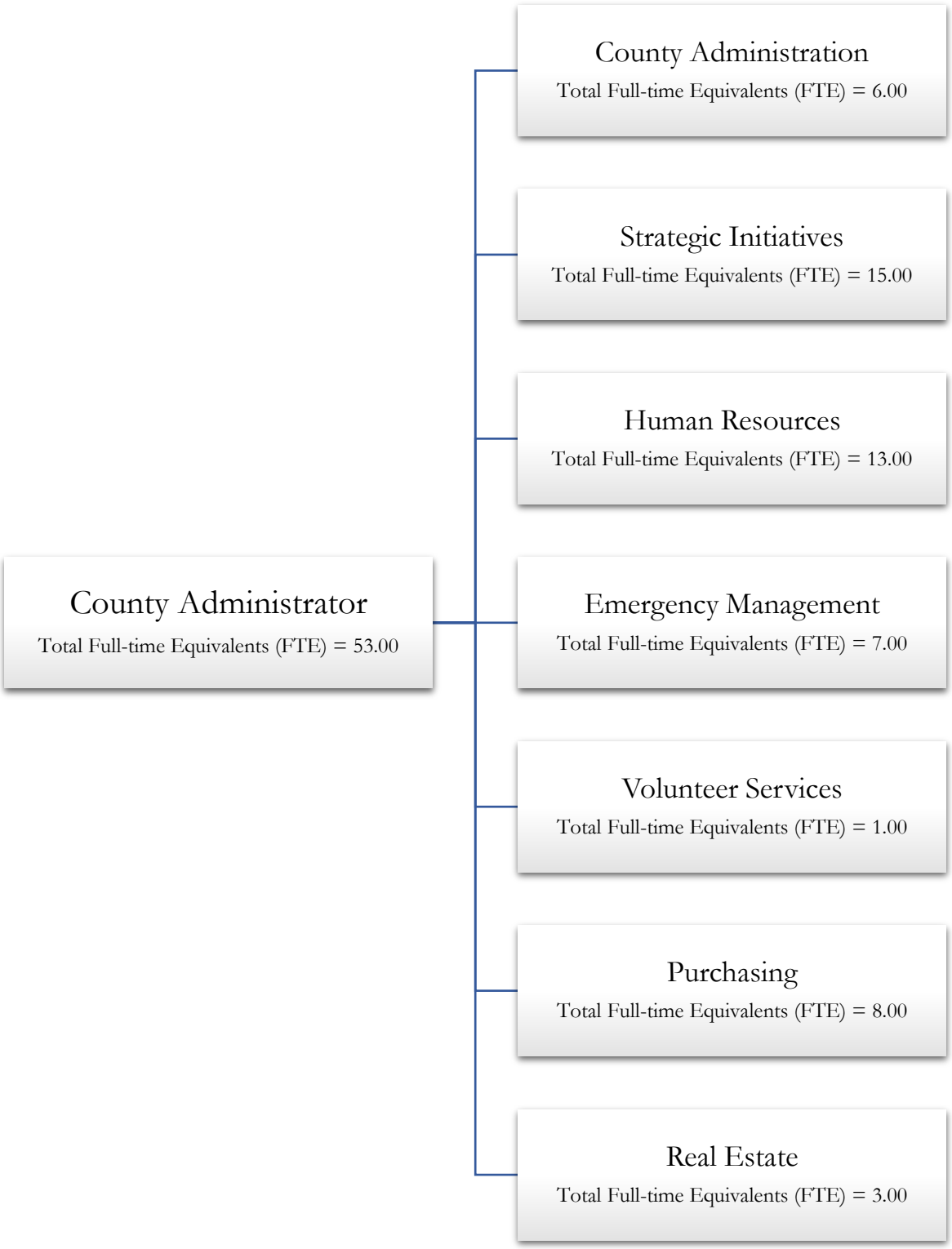
The major variances for the FY 2027 budget are as follows:

Increases to Program Funding:
1. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%.

» Administration Index

Organizational Chart	238
Executive Summary	239
Business Plan	241
Administration Summary	248
County Administration	249
Strategic Initiatives Division Summary	251
Strategic Initiatives	252
Community & Media Relations	254
Human Resources	257
Emergency Management Division Summary	260
Emergency Management	261
Enhanced 9-1-1	265
Volunteer Services	269
Purchasing	271
Real Estate	277

» Administration Organizational Chart



»Administration Executive Summary

The Administration section of the Leon County FY 2027 Annual Budget is comprised of County Administration, Strategic Initiatives, Community & Media Relations, Human Resources, Emergency Management, VolunteerLEON, Purchasing, and Real Estate.

County Administration provides leadership and direction to County staff, facilitates the delivery of services consistent with the priorities and policies established by the Board, and manages the operation of County functions to ensure the delivery of cost effective, customer responsive public services within the bounds of available resources. Strategic Initiatives coordinates Strategic Planning and Leon LEADS activities throughout Leon County departments and divisions. Community & Media Relations works to proactively facilitate the accurate, effective, timely and consistent flow of public information to internal and external parties of interest, providing community outreach, and serving as the County's liaison with media partners. Human Resources provides employee services in the areas of policy development, employee engagement, compensation and benefits, awards and recognition, and regulatory compliance. The Emergency Management division continuously trains staff and prepares for the next emergency that could possibly affect the County. Volunteer Services through the Volunteer LEON brand continues to be the leader in promoting volunteerism and community engagement in Leon County. The Office of Real Estate engages in the professional management of the County's real estate portfolio including procurement, disposition, leasing, and the administration of the County's real property. Procurement provides timely and professional procurement services to secure requested supplies, services, and commodities at a specified level of quality and at the lowest possible cost through open and fair competition as well as maintain exemplary records and management control program for the tangible personal property of Leon County. The Warehouse procures, stocks, and issues high turnover type items to facilitate the work routines of County departments.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the County Administration Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

During FY 2025, the County was recognized for its leadership and innovation by the National Association of Counties (NACo), earning seven more Achievement Awards recognizing Leon County programs and initiatives as nationwide best practices. These awards recognize cost-effective, high-quality services that Leon County provides to citizens. This year's awards bring the County's total to an impressive 118 Achievement Awards received since 2013.

County Administration, with direction to Community and Media Relations (CMR), continues to demonstrate leadership and innovation by advancing several impactful initiatives that strengthen public engagement, safety, and resilience. These initiatives include a full redesign of the Leon County Citizens Connect App and Emergency Information Portal to ensure a user-friendly experience and serve as critical tools for enhancing public safety and disaster resilience with real-time updates before, during, and after emergencies; the successful execution of the tenth annual Created Equal event, which brought more than 550 community members together to discuss race relations and encourage communication among all members of the community featuring live musical performances; and hosting the tenth annual Leon Works Expo, connecting more than 1,000 high school students with nearly 80 academic institutions, private businesses and public sector partners. Administration and CMR continued to lead in citizen engagement efforts, including the Citizen Engagement Series events and the Operation Thank You Initiative honoring local veterans. Additionally, CMR elevated disaster preparedness and public safety messaging through the LeonReady.com website and, for the first time ever, distributing the County's Disaster Survival Guide to every household in Leon County. The team further supported local neighborhoods and organizations through ongoing disaster training opportunities. Through these efforts, CMR delivered exceptional public information and communications strategies across all County work areas. In 2025, CMR was recognized with ten state and national awards for outstanding public relations from the Florida Public Relations Association (FPRA) and the National Association of County Information Officers (NACIO). The County set a new record for most statewide awards received from FPRA in the County's history and nearly twice as many awards as any other single agency or organization with six Awards of Distinction, one Judges' Award and the

Leon County Community and Media Relations (CMR) team being awarded with the Government Team of the Year Silver Pinnacle Award. Additionally, the County earned two NACIO Awards of Excellence with both awards receiving the Best of Category designation.

Human Resources remains at the forefront of talent management by guiding essential functions including recruitment, hiring, compensation, employee recognition, training, employee relations, benefits administration, and regulatory compliance at the state, local, and federal levels. Our strong partnerships with Lively Technical College, Tallahassee State College, and Leon County Schools play a vital role in sustaining a consistent pipeline of Junior Apprentice applicants. This also resulted in a new partnership with Tallahassee State College's new Tallahassee Collegiate Academy in FY 2025, which provided an increase in eligible high school students to participate in the program. These collaborations offer youth valuable on-the-job experience and help prepare them for future opportunities within Leon County Government. Additionally, the department remains committed to employee well-being through the ongoing success of the "Live Well Leon" wellness program, which supports a healthy workforce by focusing on five core areas of wellness which include: Community, Physical, Career, Financial, and Social.

Annually, Volunteer Services provides local organizations and agencies training on volunteer management. Volunteer Services also coordinates the Big Bend Community Organization Active Disaster (COAD) which is an organization composed of community and faith-based groups that collaborate in the planning and coordination of volunteers and resources during emergency events. Furthering on the need for skilled volunteers in an emergency, Volunteer Services also operates the Leon County Disaster Volunteer & Donation database to support additional community needs during a disaster. Additionally, Volunteer Services manages Get Connected, a volunteer engagement and management platform that helps nonprofits find and pair volunteers with opportunities that align with their goals.

Purchasing continues to expand the use of electronic documents, including the implementation of electronic purchase orders, electronic requisitions, and direct payment approvals. Purchasing continues to serve citizens faster and more easily with an online procurement system called OpenGov Procurement. This system provides vendors instant access to many different services and processes such as, instant access to bids, requests for proposal, invitations to negotiate, and various other solicitation documents. These initiatives allow vendors, staff, and other interested parties to obtain copies of purchasing and solicitation documents in a more efficient and cost-effective manner, while promoting sustainability by reducing the use of paper, further demonstrating the County's commitment to sustainable business practices. FY 2025 saw updates to the Purchasing Policy, continued outreach to minority business owners via attendance at the Black Business Expo and MED Weeks, as well as internal workshops to train staff on best practices when making emergency purchases.

Real Estate Management continues to lease vacant space in County-owned buildings. Real Estate Management also manages the inventory of County-owned properties, processes tax deeds, and identifies appropriate properties for County and Constitutional Offices' space needs.

» Administration Business Plan

MISSION STATEMENT

The mission of Leon County Administration is to provide leadership and direction to County staff, to facilitate the implementation of Board priorities and policies, and to manage the operation of County functions to ensure the delivery of cost effective, and customer responsive public services.

STRATEGIC PRIORITIES

ECONOMY	
	EC1 - Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits.
	EC2 – Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility.

ENVIRONMENT	
	EN2 - Conserve and protect environmentally sensitive lands and our natural ecosystems.
	EN3 - Promote orderly growth and sustainable practices.

QUALITY OF LIFE	
	Q3 - Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies.
	Q4 - Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need.
	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.
	Q7 - Build, sustain and improve resilience to mitigate against, prepare for, respond to and recover from man-made and natural disasters.

GOVERNANCE	
	G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.
	G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
	G3 - Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues.
	G4 - Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices.
	G5 - 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.

STRATEGIC INITIATIVES

ECONOMY

1. (EC1) Maximize the leveraging of the $1.0 trillion federal infrastructure bill to fund County projects. (2022-8)
2. (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)
3. (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)

ENVIRONMENT

1. (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)
2. (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)

QUALITY OF LIFE

1. (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)
2. (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)
3. (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
4. (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)
5. (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)

GOVERNANCE

1. (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)
2. (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)
3. (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
4. (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)
5. (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I^2) Program. (2022-39)
6. (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
7. (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
8. (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)
9. (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)
10. (G5) Evaluate future opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. (2024-84)
11. (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)
12. (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)

13. (G3) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts. (2025-100)
14. (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)
15. (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)

ACTIONS

ECONOMY

1. a.) Coordinate with the County's federal lobbying team, Squire Patton Boggs, to monitor and evaluate funding programs under the Infrastructure Investment and Jobs Act, including eligibility criteria and anticipated timelines for specific funding opportunities. (In Progress)

   b.) Coordinate with internal and external stakeholders to identify projects that will be eligible for funding through the various grant programs under the Infrastructure Investment and Jobs Act. (In Progress)

   c.) In FY 2023, the County successfully applied for and was awarded grant funds through the Florida Cybersecurity Grant. In addition, the Office of Economic Vitality (OEV) was awarded an Affordable Connectivity Program (ACP) grant to support outreach to households that are eligible to receive discounted internet service offered through the ACP. Through the ACP, eligible households can receive a discount of up to $30 per month toward internet service as well as a one-time discount for the purchase of a laptop, desktop computer, or tablet. OEV will leverage these funds to lead innovative outreach activities to raise awareness of the ACP and increase enrollment among eligible households in Leon County. (Ongoing)

   d.) OEV continues to aggressively pursue federal funding to extend broadband access to areas that are unserved, underserved, or have no service in Leon County. Building on prior County efforts, $6.5 million was awarded in FY 2024 to support broadband expansion projects in Leon County's rural areas with total project costs representing $15 million in new broadband investment through 2026 to expand broadband service to 3,000 new households across Leon County. The County plans to continue to take advantage of any potential funding opportunities as they are presented, and the Board will be notified upon notification of grant funding awards. (Ongoing)

   e.) The County is applying for a State Emergency Communications Board grant to cover the estimated $1.9 million in initial costs and annual maintenance. Later this year, the County will apply for another grant to offset years 2–5 of recurring costs. (In Progress)

   f.) The County received authorization to Issue a Letter of Support and Funding Commitment for a U.S. Department of Transportation Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation (PROTECT) Grant Application. (In Progress)

2. a.) The 2023 Legislative Priority list included the restoration of passenger rail service. (Complete)

   b.) Recognizing the federal funding opportunities previously available through the IIJA, the County's state and federal legislative priorities have included support of efforts to restore passenger rail service between New Orleans and Jacksonville through Leon County. Most recently, at its September 17, 2024 meeting, the Board approved support for a policy proposal to be considered as part of the Florida Association of Counties' legislative priorities for the 2025 State Legislative Session to "support the State of Florida becoming a member of the Southern Rail Commission (SRC) and actively working to secure federal funding for the restoration of passenger rail throughout Florida." In addition, at its November 19, 2024 meeting, the Board approved signing a letter in support of the State of Florida joining the SRC to initiate bringing passenger rail service to North Florida which was distributed to the Governor and Legislature during the 2025 Legislative Session. (Ongoing)

   c.) During the 2026 Legislative Session, the County continued to support efforts to restore passenger rail service along the Gulf Coast through Leon County and urged the State of Florida to join the Southern Rail Commission as part of the Board's adopted state and federal legislative priorities. (Ongoing)

3. a.) Leon County continues to collaborate with Leon County high schools and community partner CareerSource to promote the Leon Works Junior Apprenticeship program. In 2023, with the Board's approval to expand the program's eligibility to include charter, private, and Leon County virtual school students, the County expanded outreach efforts to additional high schools in Leon County and provided schools with updated posters and rack cards containing essential program facts and application information for display and distribution to students. Because of

this outreach, the County was asked to provide a Lunch-n-Learn for students at FAMU DRS to discuss the program. (Ongoing)

b.) Leon County also collaborated with local high schools and community organizations to promote and encourage student attendance at the Leon Works Expo. Promotional materials, such as posters and digital media, highlighting the benefits of exhibiting at the expo, and media coordination, such as a news advisory and release, to give insight on the benefits of the Family and Youth Services expo to the public, were provided. (Complete)

c.) Building upon the success of the Junior Apprenticeship program and Leon Works Expo, Leon County collaborated with the City of Tallahassee along with program experts and community leaders to promote the Summer Family and Youth Services Expo, a first-of-its-kind event connecting families of all income levels with summer activity providers. (Complete)

d.) Leon County continues to promote opportunities to students within the Community through outreach at Community events and through partnerships with local schools. Continuing to work closely with Leon County Schools and the additional new schools within the County has drawn new applicants to the Leon Works Junior Apprenticeship program. The latest partnership achieved with Tallahassee Collegiate Academy during the Fall 2024 semester resulted in 5 students applying and 1 being selected to participate. In March 2025, Leon County Human Resources attended a Career Fair at the Ghazvini Learning Center where 124 students received information on opportunities available with the County. Also in March, Human Resources attended a Community Youth Engagement event hosted by HSCP at the Woodville Community center and provided outreach to over 30 community members, including encouraging High school juniors and seniors to apply for the Leon Works Junior Apprenticeship program. Human Resources worked with CMR to provide promotional materials for HSCP to provide at the other 3 Community Youth Engagement events being held to promote the Junior Apprenticeship program as well.

ENVIRONMENT

1. a.) Coordinate with CMR on identifying and implementing program outreach strategies, including promotion via media outlets and roadside signage. In April 2024, the County's Adopt-A-Road webpage was launched on the County's website for users to identify currently adopted roads and to sign up for roads still in need of adoption. Since the launch of the new webpage, Public Works Operations has received over a dozen requests to adopt roads. (In Progress)

   b.) CMR is working with GIS on web application to identify available and adopted roads with an interface for citizens to go to the County's webpage and easily adopt available roads that will be advertised on the webpage. (Ongoing)

2. a.) During the FY 2025 budget process, the Board approved the Forestry Patrol Deputy in West Leon County, including the Apalachicola National Forest, to address crime and nuisance activity in the area such as illegal dumping, illegal camping and illegal burning. At its December 10, 2024 meeting, the Board received a status report on the County's efforts to mitigate and respond to illegal dumping in our community. The status report provided an overview of how the County and local law enforcement agencies work continuously to combat illegal dumping through enforcement of local and state laws, including the many successful programs, events, and practices in place to prevent illegal dumping. Since that time, Leon County work areas (CMR, Public Works, ORS) supported an LCSO-led community cleanup of the Pensacola Street Corridor on May 14, 2025. Leading up the event, CMR boosted the Leon County Sheriff's Office Community Street Clean-Up on W. Pensacola Street through County social channels and Nextdoor, driving volunteer sign-ups. Leon County Public Works furnished survey flags and a grapple truck so crews could collect bulky items immediately after volunteers tagged them, while partners Amazon, Junk Shot, the Kearney Center and the City of Tallahassee supplied extra hands and supplies. The half-day effort removed 920 pounds of trash from the corridor. Each outreach post also reminded residents how to report illegal dumping and use the free Rural Waste Centers (Ongoing)

3. a.) Executed subgrant agreement with Apalachee Regional Planning Council, and grant agreement with Department of Environmental Protection. (Complete)

   b.) The Apalachee Regional Vulnerability Assessment was completed for ARPC's nine-county region. While the assessment identified areas of exposure in the County, the evaluation was high-level and does not provide an in-depth analysis of the County's exposure necessary for the implementation of projects. In light of this, on April 9, 2024, the Board approved an agreement with Jones, Edmunds & Associates, Inc. to conduct a County-specific vulnerability assessment. The Leon County Assessment is anticipated to take approximately one year to complete. Upon completion, the report findings and recommendations will be presented to the Board which will identify and prioritize new resilience projects based on future flood conditions that will be eligible for future construction grants

through the Resilient Florida Grant Program. This proactive approach will allow the County to be more strategic through the budget process by identifying and prioritizing funding needs and leveraging opportunities years in advance. (Ongoing)

QUALITY OF LIFE

1. a) Presented an agenda item to allocate County funds to support the Council on the Status of Men and Boys. (Complete)

   b) Presented an agenda item for the Board's acceptance of the Final Charter for the Council on the Status of Men and Boys. (Complete)

2. a) Community and Media Relations continues to coordinate with the Leon County Sheriff's Office to share timely and important messages on child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence through the use of public information and social media channels. Further, space will be provided to LCSO in upcoming County LINKs to promote related programs, services, and public service announcements. (Ongoing)

   b) The County continues to support the Survive and Thrive Advocacy Center's business training efforts related to human trafficking, a curriculum endorsed by the Leon County Sheriff's Office. (Ongoing)

   c) CMR features program/service information and public service announcements from LCSO and STAC in the County's LINK newsletters. The County continues to leverage opportunities to raise community awareness to combat human trafficking. At its January 24, 2023 meeting, the Board adopted and presented a Proclamation Recognizing January 2023 as Human Trafficking Awareness Month.

   d) January 2026, the Board accepted a $174,996 U.S. Department of Justice Community Policing Microgrant on behalf of LCSO to address violent crime and human trafficking through proactive investigations into illicit massage businesses. At that time, the Board also accepted a $210,000 Protecting Children's Innocence Task Force grant on behalf of LCSO to address child exploitation and trafficking.

3. Board approved an agreement with Big Bend Cares, Inc. to serve as the operator of the syringe exchange program in Leon County, which launched in Fall 2023. (Complete)

4. Developed an interactive community web-based tool. The web-based tool is available on the County's website. (Complete)

5. The County has continued to support the coordination of local COVID-19 response and recovery through the quick and effective distribution of federal funding in accordance with the County's American Rescue Plan Act expenditure plan. The County has continued to leverage these funds to lead vaccine hesitancy engagement, increase COVID-19 testing and vaccination access, provide homelessness/housing support and small business support, among other efforts. (Complete)

GOVERNANCE

1. a) Planned and executed 2022 Created Equal with Village Square, and exploration of racial inequity in voting access and security. (Complete)

   b) Coordinated with KCCI and other community partners to launch and promote the Wander and Wonder book trails/installations at Eastside Branch Library's Pedrick Pond, Woodville Branch Library, and Fort Braden's History Walk. Ribbon cuttings occurred in August/September 2022. (Complete)

   c) BOCC approval of 2023 Citizen Engagement Series, Club of Honest Citizens, and Village Square Events. (Complete)

2. a) Plan and host the Florida Association of Counties Innovation Day in Leon County. (Ongoing)

   b) Attend the FAC Legislative Day. (Ongoing)

   c) Attend the NACo Legislative Conference. (Ongoing)

   d) Received seven NACo Achievement Awards for exceptional County programs. (Complete)

   e) Attend the FAC Annual Conference. (Ongoing)

3. In January 2022, the County successfully launched and integrated Zencity's community engagement tools into its social media monitoring suite and utilizes the platform's real-time data to inform strategy and decisions related to community engagement. Since that time, the County has leveraged the Zencity platform for limited operational

purposes; however, due to its limited functionality, the County has not been able to utilize the platform as intended, specifically to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. Furthermore, the platform does not offer additional functionality beyond the existing platforms and resources being utilized by the County. Accordingly, funding to renew the County's contract with Zencity was not included in the County's FY 2023 budget, and the County's Community & Media Relations Office continues to explore new opportunities to further enhance its ongoing commitment to engage the community in a proactive and transparent matter. (Complete)

4. Invest in continual leadership development opportunities for Leon County Employees. Leon County employees are invited to participate in the Certified Public Manager (CPM) program biannually. Since 2022, the County has supported the enrollment of six employees in the Certified Public Manager training. (Ongoing)
5. Promote the Innovator & Inspirator (I^2) Program to staff. During the first two quarters of FY 2025, the County has realized over $42,000 in new cost savings and avoidances through the I^2 Program. Since launching in FY 2015, the County's I^2 Program has saved the County $9.8 million to date. (Ongoing)
6. Coordinated with Leon County Schools regarding property acquisition. (Complete)
7. The State of Florida's DEO has announced that the Broadband Opportunity Program offering $400 million throughout the state to improve the internet access in rural areas. The Tallahassee-Leon County Local Broadband Technology Planning Team continue to aggressively pursue opportunities to extend broadband access to areas that are unserved, underserved, or have no service in Leon County. Building on prior County efforts, the State has awarded $6.5 million to date to support broadband expansion projects in Leon County's rural areas with total project costs representing $15 million in new broadband investment over the next two years. Construction is expected to begin as early as June 2024, and will expand broadband service to 3,000 new households across Leon County. The County plans to continue to take advantage of any additional funding opportunities as they are presented, and the Board will be notified upon notification of grant funding awards. (Ongoing)
8. Leon County contracted with Justice Planners to conduct a needs assessment of the Leon County Detention Facility (LCDF) to identify additional strategies to further mitigate the need for additional infrastructure, and to evaluate the future space needs that may be necessary for the LCDF. At the October 8, 2024, Board meeting, Justice Planners presented the Leon County Detention Facility Needs Assessment Final Report. The report concluded there would be no additional infrastructure needed through 2048 with case processing improvements to reduce the average length stay to 30 days. (Complete)
9. Unveiled in 2024, the County led efforts to convene state and local partners to explore relevant history to be displayed in the touch-screen kiosk showcasing "200 Years of Representation and Progress" in alignment with other ongoing bicentennial activities. These efforts included performing the necessary archival research with local and County experts for names, dates, and photographs. The kiosk is located at the County Courthouse and features current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. (Complete)
10. Evaluate future opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. During the Workshop on the 2025 State and Federal Legislative Priorities in October 2024, the Board adopted a legislative priority to coordinate and engage with the County's federal delegation and lobbying team in evaluating opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. (In Progress)
11. 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. (In Progress)
12. Launched a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County Services and information. (Complete)
13. These efforts will be ongoing to continue to engage the community on the County's Code Compliance Program. 1) Increased the Social Media posts regarding staff's availability to assist from quarterly to bi-monthly; 2) Attended Woodville Community Meeting; 3) Updated the Code Enforcement Board Member Handbook, which is available of the County's website; 4) Updated the Code Compliance Program FAQs and Brochure on "How to File a Code Complaint"; which are posted on the DSEM website; 5) Attend the 2025 Home Expo; 6) Continue to identify and attend HOA and Neighborhood Associations meetings; 7) Expand notification to Property Management and Mortgage Companies regarding the Abandoned Property Registration requirements. (Ongoing)

14. In an agenda item that was brought to the Board, 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 were completed. (Complete)
15. 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. (In Progress)

BOLD GOALS & 5-YEAR TARGETS

Target: Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Students Connected	11	12	11	16	19	69

Note: This only reflects the number of students connected to skilled job opportunities by Human Resources through the Junior Apprenticeship Program. Other program areas, such as Emergency Medical Services and the Office of Economic Vitality also connect students to skilled job opportunities.

Bold Goal: Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Citizen Ideas Implemented	138	74	94	158	100	564

Note: 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.

Target: Connect 50,000 volunteers with service opportunities communitywide. (T13)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Volunteers Connected	7,460	9,590	9,700	11,900	12,500	51,150

Note: 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.

Target: Reach 100,000 more citizens across all County platforms and programming. (T14)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Event/Program Attendance	11,500	11,100	12,600	24,300	11,000	70,500
Subscriptions to County Platforms	14,500	11,900	9,000	24,400	8,000	67,800
Combined (Attendance and Subscriptions)	26,000	23,000	21,600	48,700	19,000	138,300

Note: 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.

Target: Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Disaster Preparedness Messages	613,000	787,000	1,890,000	730,000	300,000	4,320,000

Note: 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.

***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

Administration

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	6,301,130	6,675,731	6,766,067	-	6,766,067	6,969,378
Operating	2,266,873	2,599,515	2,422,000	22,000	2,444,000	2,454,836
Capital Outlay	10,485	-	-	-	-	-
Total Budgetary Costs	8,578,488	9,275,246	9,188,067	22,000	9,210,067	9,424,214

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526
Strategic Initiatives	1,924,874	2,144,112	2,063,401	-	2,063,401	2,106,854
Human Resources	1,656,167	1,922,377	1,941,716	-	1,941,716	1,995,301
Emergency Management	1,820,650	1,938,853	1,831,289	22,000	1,853,289	1,883,232
Purchasing	683,354	786,669	807,764	-	807,764	832,888
Real Estate Management	462,712	617,058	630,861	-	630,861	642,588
Volunteer Services	146,091	132,884	137,248	-	137,248	140,825
Total Budget	8,578,488	9,275,246	9,188,067	22,000	9,210,067	9,424,214

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,757,838	7,336,393	7,356,778	-	7,356,778	7,540,982
125 Grants	414,074	445,687	456,994	22,000	478,994	490,272
130 9-1-1 Emergency Communications	1,406,576	1,493,166	1,374,295	-	1,374,295	1,392,960
Total Revenues	8,578,488	9,275,246	9,188,067	22,000	9,210,067	9,424,214

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration	6.00	6.00	6.00	-	6.00	6.00
Emergency Management	7.00	7.00	7.00	-	7.00	7.00
Human Resources	12.00	13.00	13.00	-	13.00	13.00
Purchasing	8.00	8.00	8.00	-	8.00	8.00
Real Estate Management	3.00	3.00	3.00	-	3.00	3.00
Strategic Initiatives	16.00	15.00	14.00	-	14.00	14.00
Volunteer Services	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	53.00	53.00	52.00	-	52.00	52.00

County Administration Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,855,572	1,697,751	1,739,726	-	1,739,726	1,786,464
Operating	29,068	35,542	36,062	-	36,062	36,062
Total Budgetary Costs	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration (001-110-512)	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526
Total Budget	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526
Total Revenues	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration	6.00	6.00	6.00	-	6.00	6.00
Total Full-Time Equivalents (FTE)	6.00	6.00	6.00	-	6.00	6.00

County Administration - County Administration (001-110-512)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,855,572	1,697,751	1,739,726	-	1,739,726	1,786,464
Operating	29,068	35,542	36,062	-	36,062	36,062
Total Budgetary Costs	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526
Total Revenues	1,884,640	1,733,293	1,775,788	-	1,775,788	1,822,526

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administrator	1.00	1.00	1.00	-	1.00	1.00
Senior Policy Analyst	1.00	1.00	1.00	-	1.00	1.00
Assistant County Administrator	3.00	3.00	3.00	-	3.00	3.00
Senior Executive Assistant (County Administration)	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.00	6.00	6.00	-	6.00	6.00

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

Increases 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 4% raises for all employees.

Strategic Initiatives Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,296,680	1,511,715	1,438,707	-	1,438,707	1,482,102
Operating	628,193	632,397	624,694	-	624,694	624,752
Total Budgetary Costs	1,924,874	2,144,112	2,063,401	-	2,063,401	2,106,854

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Community and Media Relations (001-116-513)	1,132,767	1,304,919	1,228,448	-	1,228,448	1,256,353
Strategic Initiatives (001-115-513)	792,107	839,193	834,953	-	834,953	850,501
Total Budget	1,924,874	2,144,112	2,063,401	-	2,063,401	2,106,854

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,924,874	2,144,112	2,063,401	-	2,063,401	2,106,854
Total Revenues	1,924,874	2,144,112	2,063,401	-	2,063,401	2,106,854

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Strategic Initiatives	6.50	5.50	5.50	-	5.50	5.50
Community and Media Relations	9.50	9.50	8.50	-	8.50	8.50
Total Full-Time Equivalents (FTE)	16.00	15.00	14.00	-	14.00	14.00

»Administration

Strategic Initiatives (001-115-513)

Goal	The goal of the Strategic Initiatives Division is to serve as a bridge from strategic planning to action implementation by ensuring alignment of organizational activities, initiatives, and culture with the overarching strategic vision and plan set forth by the Board of County Commissioners.
Core Objectives	1. Provide for continuous growth of Leon County's leadership team to ensure the organizational culture is instilled throughout all work areas and services. 2. Serve as ombudsman to citizens in need of specialized information and services to ensure interactions remain people focused, performance driven. 3. Coordinate special projects, intergovernmental, and interdepartmental activities on behalf of County Administration. 4. Develop and track annual federal and state legislative priorities and coordinate related lobbying services. 5. Coordinate and assemble the Commission meeting agenda.
Statutory Responsibilities	N/A
Advisory Board	Tallahassee/Leon County Commission on the Status of Women & Girls Children's Services Council of Leon County Leon County Research & Development Authority Nominating Committee

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)[1]	138	120	120	88	134	600

Notes:

1. Since the start of FY 2022, staff have 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.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Percent of Commission Agenda packets and follow-ups disseminated within scheduled timeframe[1]	100%	100%	100%	100%
	Percent of Citizens Connect comments and concerns successfully resolved[2]	78%	93%	95%	95%
	Number of LEADS Listening Sessions conducted[3]	N/A	28	N/A	28
	Number of Capital Update newsletters distributed during the annual Florida Legislative Session[4]	9	9	9	9

Notes:

1. Commission Agenda packets are anticipated to be disseminated within the scheduled timeframe.
2. For FY 2025, 93% of Citizens Connect comments and concerns were successfully resolved and closed out. The remaining comments/concerns are in the process of being resolved and/or closed and will be included in next fiscal year's analysis.
3. LEADS Listening Sessions are generally held every other year. Most recently, 28 LEADS Listening Sessions were held in 2025.
4. The Capitol Update newsletter is prepared and distributed each week during the annual Florida Legislative Session to provide the Board and Senior staff with a concise overview of the key issues affecting Leon County before the Legislature.

Strategic Initiatives - Strategic Initiatives (001-115-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	480,020	549,321	545,056	-	545,056	560,604
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	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	792,107	839,193	834,953	-	834,953	850,501
Total Revenues	792,107	839,193	834,953	-	834,953	850,501

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 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
Citizen Services Liaison	1.00		-	-	-	-
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	5.50	5.50	-	5.50	5.50

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.

Community & Media Relations (001-116-513)

Goal	The goal of Community and Media Relations is to proactively facilitate the accurate, effective, timely, and consistent flow of public information to internal and external parties of interest, provide community outreach, and serve as the County's liaison with its media partners.
Core Objectives	1. Coordinate special projects, intergovernmental, and interdepartmental activities on behalf of County Administration. 2. Manage Leon County Government's collective information and messaging; foster proactive and responsive communication with the public; and maintain consistency in messaging, visual presentation, and positive representation for the County. 3. Create and distribute graphic design deliverables to promote County events and projects. 4. Maintain routine contact with local news media outlets and manage shifting relationships with their personnel. 5. Prepare and distribute Leon County news and information via news releases, public notices, and other publications and oversee the content of Leon County's websites and government broadcast channel. 6. Organize and manage news conferences, community meetings and special events. 7. Communicate key issues and information to Leon County employees through the employee news email, electronic publications, advertisements and mass notification alerts via email and texting. 8. Coordinate and executes the annual Neighborhood Recognition Program, and maintain partnerships with local, regional, and national associations. 9. Train, prepare, and respond for Emergency Communication/Information within the Incident Command System (ICS) and train/prepare County staff for interaction with media partners. 10. Maintain the County's website with up-to-date content to connect citizens with County services and information.
Statutory Responsibilities	In accordance with Florida Statute 125.001, the Public Information Officer posts public meetings to the County's general calendar and sends public notices to local media in order to appropriately notice all regular and special public meetings.
Advisory Board	N/A

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[3]	TOTAL
Reach 100,000 more citizens across all County platforms and programming. Part A – Track attendance at all public events/programs (T14)[1]	7,500	15,000	12,600	24,300	15,000	74,400
Reach 100,000 more citizens across all County platforms and programming. Part B – Track subscriptions to County platforms (T14)[1]	11,300	15,100	9,000	24,432	10,000	69,832
Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)[2]	613,000	787,000	1,890,000	730,000	800,000	4,820,000

Notes:

1. 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.
2. 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. As a result, the County has continued to exceed its Strategic Target in communicating disaster preparedness messaging due to another unprecedented year of emergency activations and response to threats in our community in recent years.
3. Bold Goal & Target figures for FY 2026 are estimate. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Community & Media Relations (001-116-513)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Number of news advisories, releases, and notices detailing County activity[1]	288	361	315	300
	Number of press conferences, community meetings and events[2]	105	106	130	100
	Number of participants in Citizen Engagement Series and Club of Honest Citizens[3]	1,578	2,000	1,700	1,000
	Annual Report distribution[4]	1,650	1,650	1,650	1,650

Notes:

1. In FY 2024, CMR began folding announcements into the County's monthly digital LINK email, reducing the number of individual advisories sent each month. CMR continues to incorporate announcements into the LINK email while also utilizing the County's public noticing system, which has made public notices more accessible to residents and stakeholders, and continues to send traffic advisories for road closures on County roads through Mailchimp. Thus far, in FY 2026, the County has distributed 61 public notices and 137 news advisories and releases, totaling 198. Moderate growth is expected in FY 2026 as the County continues to engage with residents.
2. Moderate growth in the number of events and activities in FY 2026 is expected due to additional community events involving Library Services and Housing Services and Community Partnerships (HSCP), including Farm Share distributions and other community outreach efforts. However, recent State legislation prohibiting government funding for DEI initiatives may impact certain programs and events in FY 2027.
3. The number of participants is expected to increase in FY 2026 as the County reaches more residents about disaster preparedness through Neighborhood Readiness Trainings, and increased engagement with Billy the Bucket, the County's disaster preparedness mascot. Recently, Leon County and The Village Square hosted a successful Tallahassee Town Hall and Created Equal, which garnered hundreds of attendees. Attendance at Created Equal and similar community engagement initiatives may be impacted in FY 2027 by recent State legislation prohibiting government funding for DEI initiatives, which could affect programming and participation opportunities.
4. Annual Report video and hard copy distribution is projected to remain constant in FY 2025 and FY 2026.

Strategic Initiatives - Community and Media Relations (001-116-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	816,660	962,394	893,651	-	893,651	921,498
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	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	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:
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.

Human Resources (001-160-513)

Goal	The goal of the Office of Human Resources is to provide program leadership, personnel policy administration and strategic support in the implementation of Leon LEADS by demonstrating the relevance of the County's Core Values and Core Practices in the delivery of Human Resources programs and services to managers, employees, community partners and the public.
Core Objectives	The core objectives of the Office of Human Resources are to provide technical and consultation services in the areas of: Recruitment, Selection, Employment, Orientation, Retention, Separation, Employee Relations, Performance Management, Job Classification, Compensation & Benefits Design/Administration, Legal/Regulatory Compliance, Policy Development, Employee Communications, Professional Development, Attendance/Leave Management, Human Resources Information Systems/Record Management and Employee Well-Being.
Statutory Responsibilities	Title VII of the Civil Rights Act of 1964; Title I of the Americans with Disabilities Act; Veterans Reemployment Rights, Veterans Preference, Uniformed Services Employment and Reemployment Rights Act of 1994; Age Discrimination in Employment Act of 1967; Consumer Credit Protection Act of 1968; Fair Credit Reporting Act of 1969; Family and Medical Leave Act of 1993; Fair Labor Standards Act; Drug Free Workplace Act of 1988; Equal Pay Act of 1963; Immigration and Nationality Act; Internal Revenue Code and Regulations; Health Insurance Portability and Accountability Act of 1996; Consolidated Omnibus Budget Reconciliation Act of 1986; Lily Ledbetter Fair Pay Act of 2009; Florida Statute, Chapter 110.227 "Suspensions, Dismissals, Reductions in Pay, Demotions, Transfers, and Layoffs"; Florida Statute, Chapter 112.313; Code of Ethics; Florida Statute, Florida Retirement System; Leon County Personnel Policies and Procedures, and the Affordable Care Act of 2010 (National Health Care Reform).
Advisory Board	Human Resources Workgroup, Live Well Leon Team, S.M.A.R.T.I.E.S. Committee, and the Leon County-City of Tallahassee City-Start Grant Internal Workgroup.

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)[1]	11	12	11	16	11	61

Notes:

1. This only reflects the number of students connected to skilled job opportunities by Human Resources through the Junior Apprenticeship Program. Other program areas, such as Emergency Medical Services and the Office of Economic Vitality also connect students to skilled job opportunities.
2. Bold Goal & Target figures for FY 2026 are estimate. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Human Resources (001-160-513)

Performance Measures					
Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of requisitions created, and/or recruited for vacant positions[1]	154	93	125	130
	Number of internal employees promoted, transferred, or hired by other departments[2]	18	38	40	42
	Number of vacant positions filled from outside sources[3]	102	131	110	115
	Average days to fill vacant positions[4]	40	45	40	40
	Average Turnover Rate[5]	15%	21%	22%	23%
	Number of County/Constitutional employees participating in county-sponsored Wellness Program events[6]	6,339	7,891	7,200	7,400
	Number of County/Constitutional employees who successfully completed the Value Based Design My Rewards Program[7]	976	904	930	940
	Number of employees attending county-sponsored Training and Professional Development events[8]	1,497	1,510	800	875
	Number of employees nominated for I-Squared Awards[9]	101	117	135	135
	Percentage of new employees completing "on-boarding" within 30 days[10]	81%	75%	90%	90%

Notes:

1. This performance measure fluctuates from year to year depending on the organization's needs.
2. This performance measure varies each year as the County continues to evaluate succession planning, internal candidates, and qualified external candidates.
3. This figure represents the count of job offers extended to potential hires who apply through external channels such as Indeed, LinkedIn, Monster, and other hiring sites.
4. The metric for the average days to fill vacant positions fluctuates based on the number of positions being advertised, the various position types, particularly the "hard to fill positions" and those positions that remain "open until filled."
5. The projected turnover rates for FY 2026 and FY 2027 are expected to increase slightly due to a more competitive job market.
6. The FY 2025 participation in Wellness events was higher than average due to AAA Auto Club offering Leon County employees one-year free membership through Live Well Leon, sparking enrollment of 585 employees. When the AAA offer returned in FY 2026, employee enrollment normalized to 158, therefore reflecting decreased overall wellness program estimates for FY 2026. However, with engagement in other programs increasing: 43 more employees joined the Walking Challenge, 13 more participated in the Springtime Tallahassee Race, and 30 joined the World Cross Country Championship Fun Run for the first time; this momentum is expected to maintain and continue into FY 2027 across key wellness activities.
7. Completion rates for the Value Based Design My Rewards Program declined in 2025 due to technology transitions within a Constitutional Office, staffing shortages, and limitations imposed by the Safety Harbor Act, which reduced Employee Only savings to $5. While the full impact of the Act remains uncertain, improvements in technology and increased staffing in 2026 are expected to support a rebound in participation this year and next fiscal year.
8. The projected decrease for FY 2026 and FY 2027 from FY 2025 actuals reflects our minimum anticipated training participation. The Training team will continue to deliver high demand, strategically aligned in-person and virtual trainings, including providing individualized training sessions during departmental staff meetings county-wide in FY 2026. These sessions will emphasize HR's Well-being, Employee Recognition, and Employee Educational Programs, ensuring sustained workforce engagement and support. FY 2026 and FY 2027 reflect a modest but steady participation in County-sponsored trainings and professional development events, reinforcing the County's commitment to continuous learning and organizational excellence.
9. Each quarter, employees are nominated for employee-led projects that exemplify the County's core practices and values. These projects are recognized in two categories: Innovator and Inspirator. Innovator nominations drive measurable improvements by enhancing County services or products while generating cost savings or cost avoidance. Inspirator nominations strengthen organizational culture by motivating peers, elevating public awareness of the County's community impact, and advancing our "People Focused, Performance Driven" philosophy. FY 2026 and FY 2027 project 135 employee nominations, reflecting a strategic increase aligned with current trends and growing employee engagement.
10. Participation rates for FY 2026 and FY 2027 are projected at 90%, representing a return to historically strong engagement levels. This estimate assumes operational stability and no disruptions from unforeseen events such as natural disasters.

Human Resources (001-160-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,400,513	1,557,838	1,575,769	-	1,575,769	1,622,991
Operating	255,654	364,539	365,947	-	365,947	372,310
Total Budgetary Costs	1,656,167	1,922,377	1,941,716	-	1,941,716	1,995,301

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,656,167	1,922,377	1,941,716	-	1,941,716	1,995,301
Total Revenues	1,656,167	1,922,377	1,941,716	-	1,941,716	1,995,301

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Human Resources	1.00	1.00	1.00	-	1.00	1.00
Employee Engagement & Performance Manager	1.00	1.00	1.00	-	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	-	1.00	1.00
Health & Wellness Coordinator	1.00	1.00	1.00	-	1.00	1.00
Employee Development Coord.	1.00	1.00	1.00	-	1.00	1.00
Compensation Analyst	1.00	1.00	1.00	-	1.00	1.00
HR Records Coordinator	1.00	1.00	1.00	-	1.00	1.00
Human Resources Generalist	2.00	2.00	2.00	-	2.00	2.00
Employee Relations Manager	1.00	1.00	1.00	-	1.00	1.00
Benefits Administrator	1.00	1.00	1.00	-	1.00	1.00
HRIS Coordinator	1.00	1.00	1.00	-	1.00	1.00
Quality Assurance Analyst	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	12.00	13.00	13.00	-	13.00	13.00

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

Increases 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 4% raises for all employees.

Emergency Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	711,344	764,930	833,635	-	833,635	861,178
Operating	1,100,620	1,173,923	997,654	22,000	1,019,654	1,022,054
Capital Outlay	8,685	-	-	-	-	-
Total Budgetary Costs	1,820,650	1,938,853	1,831,289	22,000	1,853,289	1,883,232

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Emergency Management (125-864-525)	125,302	130,698	129,284	22,000	151,284	151,867
EMPA State Grant (125-952032-525)	170,056	-	-	-	-	-
EMPA State Grant (125-952036-525)	-	186,432	-	-	-	-
EMPA State Grant (125-952040-525)	-	-	193,873	-	193,873	200,139
EMPG Federal Grant (125-952033-525)	118,716	-	-	-	-	-
EMPG Federal Grant (125-952035-525)	-	128,557	-	-	-	-
EMPG Federal Grant (125-952041-525)	-	-	133,837	-	133,837	138,266
Enhanced E-911-Administration (130-180-525)	1,328,340	1,409,209	1,290,905	-	1,290,905	1,308,957
Insurance for E-911 (130-495-525)	3,408	5,833	7,009	-	7,009	7,009
MIS Automation (130-470-525)	74,828	78,124	76,381	-	76,381	76,994
Total Budget	1,820,650	1,938,853	1,831,289	22,000	1,853,289	1,883,232

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	414,074	445,687	456,994	22,000	478,994	490,272
130 9-1-1 Emergency Communications	1,406,576	1,493,166	1,374,295	-	1,374,295	1,392,960
Total Revenues	1,820,650	1,938,853	1,831,289	22,000	1,853,289	1,883,232

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
EMPA State Grant	1.00	1.00	1.00	-	1.00	1.00
EMPG Federal Grant	1.00	1.00	1.00	-	1.00	1.00
Enhanced E-911-Administration	5.00	5.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	7.00	7.00	7.00	-	7.00	7.00

Emergency Management – (125-864-525)

Goal	The goal of the Leon County Emergency Management is to protect our community by coordinating and integrating all activities necessary to build, sustain, and improve resilience so as to mitigate against, prepare for, respond to and recover from manmade or natural disasters.
Core Objectives	1. Maintain the Comprehensive Emergency Management Plan. 2. Maintain the functionality of the Emergency Operations Center. 3. Review health care facility plans. 4. Provide education on disaster preparedness, response, recovery, and mitigation.
Statutory Responsibilities	F.S. 252.31-252.60 – State Emergency Management Act F.S. 395.1055 – Hospital Licensing and Regulation F.S. 400.23 – Nursing Homes and Related Health Care Facilities F.S. 429.41 – Assisted Care Communities
Advisory Board	Local Emergency Planning Committee for Hazardous Materials; North Florida Domestic Security Task Force; Florida Domestic Security State Working Group Executive Committee; Local Mitigation Strategy Steering Committee; Florida Division of Emergency Management, Emergency Management Advisory Workgroup

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)[1]	613,000	787,000	1,890,000	730,000	800,000	4,820,000

Notes:

1. 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. As a result, the County has continued to exceed its Strategic Target in communicating disaster preparedness messaging due to another unprecedented year of emergency activations and response to threats in our community in recent years.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of annual exercises conducted/participated in[1]	5	4	4	4
	Number of health care facility plans reviewed[2]	88	88	88	88
	Number of presentations conducted[3]	17	18	20	19

Notes:

1. Exercises provide an opportunity to test plans and procedures in a simulated experience. Federal guidelines require emergency management to participate in a minimum of three exercises per year.
2. The number of licensed health care facilities reviewed fluctuate as businesses open and close year to year.
3. Emergency Management conducts a variety of presentations including a youth preparedness educational program "Billy the Bucket" and neighborhood based "Leon Ready" program. Additionally, Emergency Management plans monthly meetings with partners on all aspects of disaster response.

Emergency Management - Emergency Management (125-864-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	12,277	-	-	-	-	-
Operating	113,025	130,698	129,284	22,000	151,284	151,867
Total Budgetary Costs	125,302	130,698	129,284	22,000	151,284	151,867

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	125,302	130,698	129,284	22,000	151,284	151,867
Total Revenues	125,302	130,698	129,284	22,000	151,284	151,867

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

Increases to Program Funding:
1. 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.

Emergency Management - EMPA State Grant (125-952040-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	193,873	-	193,873	200,139
Total Budgetary Costs	-	-	193,873	-	193,873	200,139

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	-	-	193,873	-	193,873	200,139
Total Revenues	-	-	193,873	-	193,873	200,139

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Emergency Management	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	-	-	1.00	-	1.00	1.00

FY 2027 EMPA Base Grant:
Positions are funded by state grants. New grants are anticipated from the Florida Division of Emergency Management for July 2026 to coincide with the state fiscal year. FY 2027 funding reflects the County annually budgeted personnel costs.

Emergency Management - EMPG Federal Grant (125-952041-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	133,837	-	133,837	138,266
Total Budgetary Costs	-	-	133,837	-	133,837	138,266

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	-	-	133,837	-	133,837	138,266
Total Revenues	-	-	133,837	-	133,837	138,266

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

FY 2027 EMPA Base Grant:
Positions are funded by state grants. New grants are anticipated from the Florida Division of Emergency Management for July 2026 to coincide with the state fiscal year. FY 2027 funding reflects the county annually budgeted personnel costs.

Enhanced 9-1-1 – (130-180-525, 130-495-525, 130-470-525)

Goal	The goal of the Leon County 9-1-1 System is to provide Next Generation 9-1-1 services for the reporting of emergencies to response agencies including Law enforcement, Fire Department and Emergency Medical Services (EMS).
Core Objectives	1. Maintain the Master Street Address Guide to ensure 9-1-1 database accuracy. 2. Respond to requests for 9-1-1 information. 3. Develop digital map displays for the 9-1-1 system to pinpoint the location of landline and cellular callers.
Statutory Responsibilities	F.S. 365.171-175 – 9-1-1 and Wireless Enhanced 9-1-1
Advisory Board	State and National Emergency Number Association; State of Florida E-911 Board

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of days taken to respond to subpoena requests for 9-1-1[1]	1	1	1	1
	Number of responses to requests for 9-1-1 records[2]	1,043	1,124	1,000	1,035
	Percent of 9-1-1 database accuracy[3]	99%	99%	99%	99%

Notes:

1. Subpoenas for 9-1-1 records are received daily, and staff responds to them as they are received from the State Attorney's Office.
2. Requests for 9-1-1 records are received throughout the year and reflect public records requests and State Attorney's subpoenas. User demand will drive this number from year to year.
3. This percentage includes database records where landline number and physical location is a correct match. Database accuracy must meet or exceed 90% per state standards.

Emergency Management - Enhanced E-911-Administration (130-180-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	410,295	449,941	505,925	-	505,925	522,773
Operating	909,360	959,268	784,980	-	784,980	786,184
Capital Outlay	8,685	-	-	-	-	-
Total Budgetary Costs	1,328,340	1,409,209	1,290,905	-	1,290,905	1,308,957

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
130 9-1-1 Emergency Communications	1,328,340	1,409,209	1,290,905	-	1,290,905	1,308,957
Total Revenues	1,328,340	1,409,209	1,290,905	-	1,290,905	1,308,957

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
E-911 Systems Coordinator	1.00	1.00	1.00	-	1.00	1.00
911 Public Information Specialist	1.00	1.00	1.00	-	1.00	1.00
911 System Administrator	1.00	1.00	1.00	-	1.00	1.00
911 System Specialist	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.00	5.00	-	5.00	5.00

The major variances for the FY 2027 Enhanced 911 budget are as follows:

Decreases to Program Funding:
1. Reduced maintenance and repair costs offset by increased training and the 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.

Emergency Management - MIS Automation (130-470-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	74,828	78,124	76,381	-	76,381	76,994
Total Budgetary Costs	74,828	78,124	76,381	-	76,381	76,994

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
130 9-1-1 Emergency Communications	74,828	78,124	76,381	-	76,381	76,994
Total Revenues	74,828	78,124	76,381	-	76,381	76,994

The major variances for the FY 2027 Emergency Management MIS Automation budget are as follows:

Decreases to Program Funding:
1. Costs associated with the allocation of the phone system and other communication charges that are adjusted annually.

Emergency Management - Insurance for E-911 (130-495-525)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	3,408	5,833	7,009	-	7,009	7,009
Total Budgetary Costs	3,408	5,833	7,009	-	7,009	7,009

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
130 9-1-1 Emergency Communications	3,408	5,833	7,009	-	7,009	7,009
Total Revenues	3,408	5,833	7,009	-	7,009	7,009

The major variances for the FY 2027 Emergency Management - Insurance for E-911 budget are as follows:

Increases to Program Funding:
1. Costs associated with an increase in premiums for liability insurance.

Volunteer Services (001-113-513)

Goal	The goal of Volunteer Services is to empower citizens to answer local needs through volunteerism and community engagement.
Core Objectives	1. Promote volunteerism, build the capacity of local volunteer programs and participate in strategic initiatives that mobilize volunteers from all sectors. 2. Screen, interview, and place volunteers, interns, and court-ordered workers by matching their skills, talents, and interests with Leon County departmental needs. 3. Administer "Volunteer Connection" matching system portal to connect local volunteers with local volunteer opportunities. 4. Coordinate Leon County's internal employee volunteer program in which employees are allowed up to four hours of administrative leave per month to volunteer in community-based organizations. 5. Coordinate the following programs: County Government Internship and Service-Learning Program, County Library Volunteer Program, Big Bend Community Organizations Active in Disaster (COAD), Summer Youth Training Program, 9/11 Day of Service, Annual Volunteer Firefighter Firetruck Found-Up.
Statutory Responsibilities	**Florida Statute 252.35 (3)** requires each county to ensure the existence of a comprehensive statewide medical care and relief plan administered by the Department of Health; and establish systems for coordinating volunteers and accepting and distributing donated funds and goods.
Advisory Board	None

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Target: Connect 50,000 volunteers with service opportunities communitywide. (T13)[1]	7,460	8,600	10,200	11,500	12,500	50,260

Notes:
1. 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.
2. Bold Goal & Target figures for FY 2026 are estimate. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of citizen volunteers coordinated[1]	2,464	2,722	3,800	4,000
	Number of volunteer's hours[1]	76,003	76,741	92,000	96,000
	Dollar value of volunteer time[2]	$2,545,300	$2,660,427	3,324,880	$3,469,440
	Number of county departments utilizing volunteers annually[3]	27	30	32	35

Notes:
1. This performance measure varies year by year based on the number of volunteer opportunities within the community. In FY 2027, the number of volunteers and volunteer hours are expected to increase as the number of community events increases.
2. The dollar value of volunteer time is obtained from the Independent Sector, which is a resource to quantify volunteer time. The dollar value of volunteer time is expected to increase in FY 2027 as special events increase.
3. The number of Departments utilizing volunteers is expected to increase in FY 2027 due to continued VolunteerLEON staff training.

Volunteer Services (001-113-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	93,540	100,984	105,308	-	105,308	108,885
Operating	52,551	31,900	31,940	-	31,940	31,940
Total Budgetary Costs	146,091	132,884	137,248	-	137,248	140,825

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	146,091	132,884	137,248	-	137,248	140,825
Total Revenues	146,091	132,884	137,248	-	137,248	140,825

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

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

Increase 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 4% raises for all employees.

Purchasing Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	640,601	724,912	742,211	-	742,211	766,273
Operating	42,754	61,757	65,553	-	65,553	66,615
Total Budgetary Costs	683,354	786,669	807,764	-	807,764	832,888

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Procurement (001-140-513)	566,708	647,515	659,657	-	659,657	679,888
Warehouse (001-141-513)	116,647	139,154	148,107	-	148,107	153,000
Total Budget	683,354	786,669	807,764	-	807,764	832,888

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	683,354	786,669	807,764	-	807,764	832,888
Total Revenues	683,354	786,669	807,764	-	807,764	832,888

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Procurement	6.00	6.00	6.00	-	6.00	6.00
Warehouse	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

Purchasing – Procurement (001-140-513)

Goal	The goal of the Procurement Program is to provide: 1) timely and professional procurement services to secure requested supplies, services, and commodities at a specified level of quality and at the lowest possible cost, through open and fair competition; and 2) an exemplary records and management control program for the tangible personal property of Leon County.
Core Objectives	1. Review all purchasing activity for compliance with Purchasing Policy and applicable state laws. 2. Process requisitions and purchase orders and assist departments/divisions with technical information, quotes, and purchasing related requests. 3. Obtain price quotes, prepare and receive informal bids, review state and cooperative purchasing contracts for vendor sources and best pricing. 4. Provide accounts payable assistance to vendors and staff. 5. Prepare, advertise, and receive Bids, Invitations to Negotiate (ITN's), and Requests for Proposals (RFP's), and coordinate the evaluation processes for those Bids, ITN's, and RFP's. 6. Administer the County procurement card program: provide cardholder training, card management, and audits of card activity. 7. Implement and provide contract management services for County-wide services contracts such as uniforms, prescription safety glasses, and safety boots. 8. Administer the County property control program: maintain property control records, perform and reconcile property inventory, and provide technical assistance and training to Property Custodians.
Statutory Responsibilities	Leon County Government Purchasing Policy (revised 10/14/2025), Purchasing Card Policy (revised 5/9/2023), and Tangible Personal Property Policy (revised 05/12/2026); Florida Statute, Chapter 255 "Public Property and Publicly Owned Buildings"; Florida Statute, Chapter 274 "Tangible Personal Property"; Florida Statute, Chapter 287 "Public Procurement"; Office of Economic Vitality, "Minority, Women, and Small Business Enterprise Policy."
Advisory Board	None

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	ICMA Mean	ICMA Median
	$ amount of Central Purchasing purchases per Central Purchasing FTE (millions)	$37.25	$20.5	$13.0
	% of Purchasing Conducted with Purchasing Card	5.06%	5.87%	2.56%

Benchmark Sources: International City/County Management Association (ICMA), National Institute of Governmental Purchasing, Inc. (NIGP)

Purchasing – Procurement (001-140-513)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	% of completed requisitions for purchase orders processed within two days of receipt[1]	100%	100%	100%	100%
	% of bids/RFPs processed within 45 workdays of receipt of request[2]	100%	100%	100%	100%
	# of Purchase Orders Issued[3]	1,857	1,894	1,800	1,800
	$ Value of Purchase Orders Issued (millions)[4]	$122	$149	$150	$150
	$ Amount of Central Purchasing Office purchases per Central Purchasing FTE (millions)[5]	$30.50	$37.25	$37.25	37.25
	# of Bids Issued[6]	44	51	50	50
	Purchasing Card Volume[7]	$7,123,000	$7,911,000	$8,000,000	$8,000,000
	Purchasing Card Rebate[7]	$99,700	$110,700	$112,000	$112,000
	# of Assets at Year End[8]	5,206	4,984	5,000	5,000
	Year End Total Asset Value (millions)[8]	$54	$62	$60	$60
	# of Surplus Auctions[9]	49	19	25	25
	$ Value of Auction Proceeds[10]	$643,964	$312,956	$115,000	$115,000
	# of pre-bid meetings held to provide information on County projects to vendors[11]	21	19	20	20
	Ratio of bid protests to total solicited bids[12]	0:44	0:51	0:50	0:50

Notes:

1. The division anticipates processing completed requisitions and purchase orders within two days.
2. The division anticipates processing all bids/RFPs within 45 workdays of receipt of request.
3. The number of purchase orders fluctuates year to year due to operating, capital improvement project and maintenance needs, as well as unforeseen events such as hurricanes and storms.
4. The total value of purchase orders issued in FY 2026 and FY 2027 is expected to remain consistent with FY 2025. Previous increases were primarily driven by inflationary cost adjustments and the acquisition of several high-value items.
5. The value of Central Purchasing Office purchases per FTE is projected to remain consistent at $37.25 million in FY 2026 and FY 2027. Prior increases were driven by a stable FTE count combined with rising purchase order values.
6. The number of bids issued in FY 2027 is expected to remain consistent with FY 2026. Procurement activity has stabilized following fluctuations in prior years and is anticipated to remain steady based on current project planning and departmental needs.
7. Purchasing card volume is anticipated to continue to increase in FY 2026 and FY 2027 due to rising costs and a focused effort to use purchasing cards more strategically to reduce administrative expenses and maximize rebate opportunities. The purchasing card rebate is anticipated to increase slightly as it is directly related to the purchasing card volume.
8. The year-end total asset value is estimated at $60 million for FY 2026 and FY 2027, reflecting a slight decrease from FY 2025. Variations in asset value are primarily driven by the timing of capital purchases and the disposal or retirement of existing assets as part of normal lifecycle management.
9. The number of surplus auctions in FY 2026 and FY 2027 is expected to remain generally consistent with prior years. Auction frequency is primarily influenced by the timing of vehicle and equipment replacements.
10. Surplus auction proceeds decreased in FY 2025 following an unusually high level in FY 2024. The increase in FY 2024 was largely driven by the sale of higher-value surplus items and the disposal of equipment that had accumulated during prior years. Proceeds in FY 2026 and FY 2027 are expected to stabilize at lower levels based on typical surplus inventory and replacement cycles.
11. The number of pre-bid meetings held in FY 2026 and FY 2027 is expected to remain generally consistent with prior years. Variations between fiscal years are primarily driven by the number and complexity of solicitations issued.
12. The division does not anticipate any formal protests during FY 2025 and FY 2026.

Purchasing - Procurement (001-140-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	526,143	591,378	600,870	-	600,870	620,063
Operating	40,565	56,137	58,787	-	58,787	59,825
Total Budgetary Costs	566,708	647,515	659,657	-	659,657	679,888

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	566,708	647,515	659,657	-	659,657	679,888
Total Revenues	566,708	647,515	659,657	-	659,657	679,888

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Purchasing	1.00	1.00	1.00	-	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00	-	1.00	1.00
Procurement Administrator	1.00	1.00	1.00	-	1.00	1.00
Purchasing Agent & Property Control Specialist	1.00	1.00	1.00	-	1.00	1.00
Contract Compliance Specialist	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.00	6.00	6.00	-	6.00	6.00

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

Increase 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 4% raises for all employees.
2. Other operating costs associated with business subscriptions for the procurement of materials and supplies. These subscriptions allow for streamlined purchasing, reduced shipping timelines and overall cost savings.

Purchasing – Warehouse (001-141-513)

Goal	The goal of the Warehouse Program is to procure, stock, and issue high turnover type items to facilitate the work routines of County departments.
Core Objectives	1. Issue supplies and materials from the Warehouse. 2. Procure materials and supplies for the Warehouse and County customers. 3. Process purchase requisitions for Fleet Management and Operations Divisions and provide back-up to Procurement as needed. 4. Assist County staff with identifying vendors and sourcing needed items.
Statutory Responsibilities	Leon County Government Purchasing Policy (revised 11/19/2024), Purchasing Card Policy (revised 5/9/2023), and Tangible Personal Property Policy (revised 06/08/2021); Florida Statue, Chapter 274 "Tangible Personal Property"; Florida Statute, Chapter 287 "Public Procurement."
Advisory Board	None

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Inventory Turnover Rate (sales / inventory value)	1.25	Greater than or equal to 1.5
	Annual inventory loss/gain (to measure operational accuracy)	0.014%	Less than 1.5% +/-

Benchmark Sources: National Institute of Governmental Purchasing, Inc. (NIGP)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Cost per issuance[1]	$11.11	$3.75	$8.99	$9.75
	Operational cost % of total dollar value of issuances (expenses / $ value of issuances)[2]	16.12%	12.60%	15.41%	14.5%
	# of issuances[3]	11,706	12,948	11,250	11,200
	$ volume of issuances[4]	$743,477	$925,901	$755,902	$820,000

Notes:

1. Cost per issuance in FY 2027 is expected to increase modestly from FY 2026, reflecting a return to more typical storm activity following a period of lower demand.
2. The operational cost percentage is expected to remain stable in FY 2027, supported by ongoing procurement efficiencies such as bulk purchasing and vendor discounts implemented in prior years.
3. Issuance volume is projected to remain slightly below prior years, reflecting continued adherence to stricter oversight and improved controls on distribution activity.
4. Total dollar volume is expected to remain steady in FY 2027, as inventory levels stabilize following increases in prior years, while continuing to support operational demand.

Purchasing - Warehouse (001-141-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	114,458	133,534	141,341	-	141,341	146,210
Operating	2,188	5,620	6,766	-	6,766	6,790
Total Budgetary Costs	116,647	139,154	148,107	-	148,107	153,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	116,647	139,154	148,107	-	148,107	153,000
Total Revenues	116,647	139,154	148,107	-	148,107	153,000

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Materials Management Specialist	1.00	1.00	1.00	-	1.00	1.00
Materials Purchasing Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

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

Increases 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 4% raises for all employees.

Real Estate Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	302,880	317,601	330,711	-	330,711	341,485
Operating	158,033	299,457	300,150	-	300,150	301,103
Capital Outlay	1,800	-	-	-	-	-
Total Budgetary Costs	462,712	617,058	630,861	-	630,861	642,588

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Real Estate Management (001-156-519)	479,066	592,058	605,861	-	605,861	617,588
Tax Deed Applications (001-831-513)	(16,354)	25,000	25,000	-	25,000	25,000
Total Budget	462,712	617,058	630,861	-	630,861	642,588

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	462,712	617,058	630,861	-	630,861	642,588
Total Revenues	462,712	617,058	630,861	-	630,861	642,588

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

Real Estate (001-156-519)

Goal	The goal of the Office of Real Estate Management is the professional management of the County's real estate portfolio including procurement, disposition, leasing and the administration of the county's real property.
Core Objectives	1. Develop and maintain a comprehensive inventory of the County's real estate utilizing the existing TLC GIS database. 2. Generate revenue through the leasing of non-occupied space in County buildings. Negotiates leasing terms and conditions with tenants to maximize the rate of return to the County. 3. Develop a long-term strategic plan for the disposition and acquisition of real estate to ensure highest and best use. 4. Work with County staff in recommending and negotiating the most efficient use of space. 5. Regularly coordinate with the County Attorney Office for assistance in resolving easement usage related to projects. 6. Administer the County's leasing activity to ensure that all aspects of the Lease contract remain compliant, manage rent increases and renewals and maintain communications with the tenants and their representatives. 7. Identify alternative uses for under-utilized properties to help advance other County programs such as Community Gardens, Affordable Housing program, Stormwater management facilities, conservation and recreation areas, etc. 8. Work in tandem with Public Works to acquire property rights for capital improvement projects. 9. Work with county divisions and County Attorney Office to ensure that escheated parcels are placed into use by the county, offered to affordable housing or disposed of in a timely matter to return these properties to the County's Tax Roll. 10. Work with the County Tax Collector and the Clerk of Courts regarding Tax Deed Applications and escheated parcels pursuant to Florida Statutes. 11. Acquire property rights through donations, direct purchases and eminent domain. 12. Manage all County owned lease property; prepare and execute all leases for Leon County.
Statutory Responsibilities	TAX COLLECTIONS, SALES, AND LIENS Chapter 197 197.502 – Application for obtaining tax deed by holder of tax sale certificate; fees. 197.512 – Notice, form of publication for obtaining tax deed by holder. 197.522 – Notice to owner when application for tax deed is made. 197.532 – Fees for mailing additional notices, when application is made by holder. 197.542 – Sale at public auction. 197.552 – Tax deeds. 197.562 – Grantee of tax deed entitled to immediate possession. 197.572 – Easements for conservation purposes, or for public service purposes or for drainage or ingress and egress survive tax sales and deeds. 197.573 – Survival of restrictions and covenants after tax sale.
Advisory Board	N/A

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Total rentable square feet available for lease[1]	259,243	259,243	259,243	259,243
	Total rentable square feet occupied[2]	235,964	236,759	239,014	239,014
	% of total rentable square feet occupied[2]	91%	91%	92%	92%

Notes:

1. The total County-owned rentable square footage available for lease is projected to remain level in FY 2026 and FY 2027. Marketing and leasing activities for the Lake Jackson Town Center and Cross Creek Square remains steady. Leases at the Leon County Annex have been renewed and marketing continues for the vacant spaces.
2. The total occupied rentable square footage in FY 2026 includes:
   - The Leon County Annex (Tower and Plaza Buildings) total square feet is 130,028. The occupied square feet include County offices 43,809 SF; Tenants 70,739 SF; and 15,480 Vacant SF. Excluding County occupied space, the Annex generates revenue on 54% leased space.
   - The total rentable square feet available at the Lake Jackson Town Center is 69,215. The occupied square feet include County offices 34,248 SF; Tenants 30,218 SF; and 4,749 vacant SF. Excluding County occupied space, the Lake Jackson Town Center generates revenue on 44% leased space.
   - The total rentable square feet available at the Cross Creek Square is 60,000, and the Supervisor of Election office (Suite 1) occupies 45,000 SF, Tenant (Suite 2) 15,000 SF. Excluding County occupied space, the Cross Creek Square generates revenue on 25% leased space.

Real Estate Management - Real Estate Management (001-156-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	302,880	317,601	330,711	-	330,711	341,485
Operating	174,386	274,457	275,150	-	275,150	276,103
Capital Outlay	1,800	-	-	-	-	-
Total Budgetary Costs	479,066	592,058	605,861	-	605,861	617,588

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	479,066	592,058	605,861	-	605,861	617,588
Total Revenues	479,066	592,058	605,861	-	605,861	617,588

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Real Estate Manager	1.00	1.00	1.00	-	1.00	1.00
Real Estate Specialist	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	3.00	3.00	3.00	-	3.00	3.00

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

Increases 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 4% raises for all employees.

Real Estate Management - Tax Deed Applications (001-831-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	(16,354)	25,000	25,000	-	25,000	25,000
Total Budgetary Costs	(16,354)	25,000	25,000	-	25,000	25,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	(16,354)	25,000	25,000	-	25,000	25,000
Total Revenues	(16,354)	25,000	25,000	-	25,000	25,000

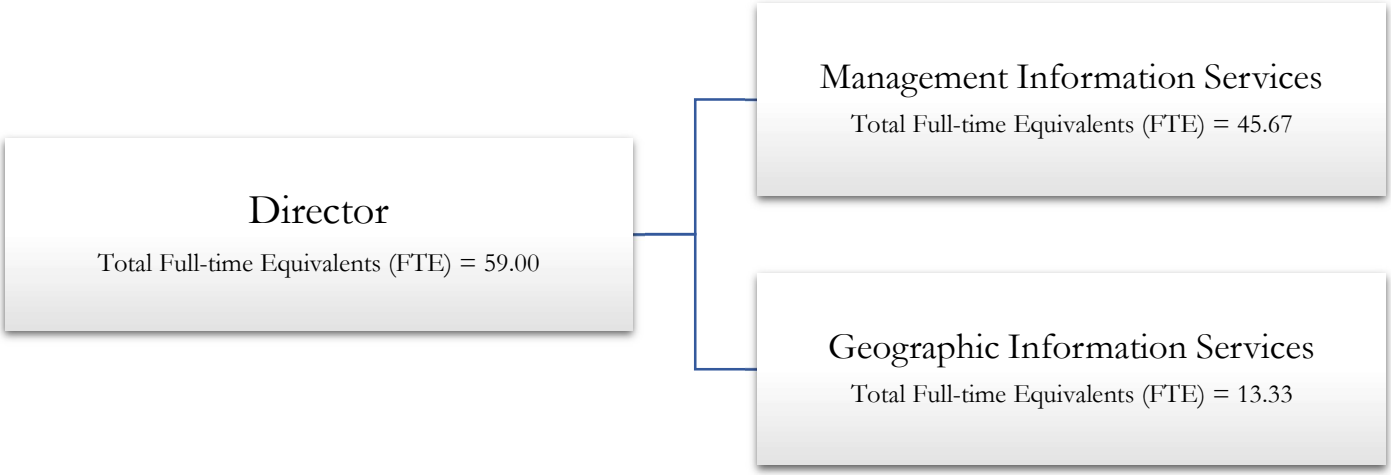
The major variances for the FY 2027 Real Estate Management - Tax Deed Applications budget are as follows:

Decreases to Program Funding:
1. This budget funds the statutorily required tax deed process where Leon County Government is required to apply for tax deeds for properties with delinquent property taxes.

Office of Information & Technology
Index

Organizational Chart	282
Executive Summary	283
Information and Technology Business Plan	284
Information and Technology Summary	286
Management Information Services	287
Geographic Information Systems	292

Office of Information & Technology
Organizational Chart



Office of Information & Technology
Executive Summary

The Office of Information and Technology (OIT) section of the Leon County FY 2027 Annual Budget is comprised of the Management Information Services (MIS) and Geographic Information Systems (GIS) divisions. The MIS and GIS divisions provide reliable and effective technology and telecommunications products and services, which enable County offices to fulfill their respective goals and missions.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the OIT Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. This is a road map and broad plan of action for accomplishing Board priorities and serves as a gauge for the department in measuring outcomes of the Strategic Plan.

Highlights

New solutions include cyber security improvements, supported the extensive networking and Internet requirements for the world-wide television production of the World Athletics Cross Country Championships held at Apalachee Regional Park, implemented new enterprise telephone solution infrastructure providing additional system redundancy at a savings of approximately $50,000 annually, fully implemented a custom new agenda routing solution, collaborated on Library, Amtrak, Miccosukee Community Center, and Court renovations, upgraded core network equipment, virtual server environment, and backup system, and many more. MIS continues to maintain a robust infrastructure and computing environment that supports over 2,500 users and nearly 10,000 devices at 82 sites, and a virtualized environment with over 700 servers and a storage environment of over 1 petabyte (over 1,000 terabytes).

Cyber security continues to be a top priority for OIT. OIT will continue to facilitate employee awareness trainings and maintain the many layers of protection from spam, viruses, and malware. Enhanced security monitoring has been implemented for the entire network. Cloud computing is leveraged to augment technology needs for the Library's work order management system and the Office of Intervention & Detention Alternatives' (IDA) point-of-sale system, the Office of Human Services & Community Partnerships work order management system, HR's e-recruitment system, Parks and Recreation's reservation system, the enterprise telephone system, as well as many other IT services for MIS. Application solutions provided by in-house staff include support of the Intranet and Internet websites; the County's Committee Tracking System; Justice Information System, and upgrades for the County's HR and Finance systems.

Efforts continue to grow O365 modules such as TEAMS, SharePoint, and One Drive for process improvements such as agenda processing, file sharing, and work collaboration.

As a joint City/County partnership, the Tallahassee/Leon County GIS (TLCGIS) program provides accurate, consistent, accessible, affordable, and comprehensive GIS data, GIS infrastructure, and GIS services to support the needs of Leon County and the City of Tallahassee as well as their citizens. The program supports 933 data layers and 214 web sites for 60 business units in the County and City which includes Public Works, the Planning Department, Tourism, the Property Appraiser, and Development Support & Environmental Management (DSEM). Additionally, GIS is integrated into the permitting systems for the City and the County, along with a shared portal for citizens and the building community for permitting information. TLCGIS supports WebEOC, a locally shared emergency incident tracking system, which is critical to the support efforts during and after storm and public safety events.

OIT continues to assist with the Real Time Crime Center networking and technology needs for the Leon County Sheriff's Office (LCSO). The Real Time Crime Center is a joint project with Leon County Sheriff, Tallahassee Police, FSU Police, and FDLE to monitor and provide real-time information to first responders in the field. OIT continues to provide support for the courts with the Justice Information System for criminal case management as well as the Jail Management System for the Sheriff's Office.

Leon County placed in the top ten of counties with populations of 250,000 – 499,999 for the past fourteen years and was awarded 10th place nationally and 1st place in Florida for the 2026 Digital Counties Survey Award at the National Association of Counties (NACo), in partnership with the Republic's Center for Digital Government.

Office of Information & Technology
Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Information and Technology is to provide reliable and effective technology and telecommunications solutions and services to county agencies to enable them to fulfill their missions in serving the citizens of Leon County.

STRATEGIC PRIORITIES

QUALITY OF LIFE	
	Q1 - Maintain and enhance our parks and recreational offerings and green spaces.
	Q2 - Provide relevant and essential offerings thorough our libraries and community centers which promote literacy, life-long learning, and social equity.
	Q3 - Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies.
	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.

GOVERNANCE	
	G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.
	G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
	G3 - Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues.
	G5 - 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.

STRATEGIC INITIATIVES

QUALITY OF LIFE

1. (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)

GOVERNANCE

1. (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)
2. (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)
3. (G5) Begin implementing next generation 9-1-1 technology and infrastructure to ensure regional connectivity, call taker functionality, and the most resilient infrastructure during future disasters. (2024-78)

4. (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)
5. (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)
6. (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)
7. (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)
8. (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)

ACTIONS

QUALITY OF LIFE

1. Developed an interactive community web-based tool which documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. (Complete)

GOVERNANCE

1. a) Convening County, State, and community partners to explore history in alignment with other ongoing bicentennial activities. (Complete)

   b) Performed necessary archival research with local and County experts for names, dates, and photographs to be displayed in touch-screen kiosk showcasing "200 Years of Representation and Progress". (Complete)
2. Selected a framework, designed look and feel, and developed a prototype to upgrade and improve the Citizens Connect mobile application. (Complete)
3. a) Board approved a five-year contract with NGA 911, L.L.C. for the implementation of the County's Next Generation 9-1-1 (NG911) System that will offer new dispatch capabilities including utilization of GIS to pinpoint caller location, reduction in call transfers, and the ability for texts, photos, and video to be sent to dispatchers. (Ongoing)

   b) Accepted a $2.24 million Next Generation 911 (NG-911) grant from the Florida Department of Management Service to fund the County's initial upgrades to the new cloud-based NG-911 system. The County plans to complete the transition to the new, internet-based 911 network in Fall 2026. (Ongoing)
4. The County's new digital public noticing system was launched which now allows citizens to access certain County advertisements and legal notices centrally on the County's webpage. (Complete)
5. Improved and redesigned the County's website to provide citizens with intuitive access to information on the County's wide array of services and programs. (Complete)
6. The County's Artificial Intelligence Workgroup has continued developing a comprehensive organization-wide Artificial Intelligence (AI) Policy and supporting implementation resources for Board consideration later this year. (In Progress)
7. Board approved a three-year renewal of the County's existing Banner support and maintenance agreement with Avenu Government Systems, LLC, to ensure continued support for the County's current financial system while long-term replacement options are evaluated. (In Progress)
8. The County is reviewing platform options for a centralized digital performance dashboard that would make key operational and strategic measures easier to monitor, analyze, and share. (In Progress)

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Office of Information and Technology

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	6,971,402	7,672,640	7,843,198	-	7,843,198	8,082,827
Operating	5,301,966	6,075,545	6,416,706	506,900	6,923,606	7,063,736
Capital Outlay	16,653	-	-	-	-	-
Total Budgetary Costs	12,290,022	13,748,185	14,259,904	506,900	14,766,804	15,146,563

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Management Information Services	9,974,517	11,328,932	11,731,057	506,900	12,237,957	12,553,099
Geographic Information Systems	2,315,505	2,419,253	2,528,847	-	2,528,847	2,593,464
Total Budget	12,290,022	13,748,185	14,259,904	506,900	14,766,804	15,146,563

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	12,290,022	13,748,185	14,259,904	506,900	14,766,804	15,146,563
Total Revenues	12,290,022	13,748,185	14,259,904	506,900	14,766,804	15,146,563

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Geographic Information Systems	13.33	13.33	13.33	-	13.33	13.33
Management Information Services	44.67	45.67	45.67	-	45.67	45.67
Total Full-Time Equivalents (FTE)	58.00	59.00	59.00	-	59.00	59.00

Management Information Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,316,775	5,896,809	6,026,230	-	6,026,230	6,208,770
Operating	4,651,742	5,432,123	5,704,827	506,900	6,211,727	6,344,329
Capital Outlay	5,999	-	-	-	-	-
Total Budgetary Costs	9,974,517	11,328,932	11,731,057	506,900	12,237,957	12,553,099

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Management Information Services (001-171-513)	9,754,018	11,074,991	11,455,808	501,400	11,957,208	12,265,758
Public Safety Complex Technology (001-411-529)	220,499	253,941	275,249	5,500	280,749	287,341
Total Budget	9,974,517	11,328,932	11,731,057	506,900	12,237,957	12,553,099

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,974,517	11,328,932	11,731,057	506,900	12,237,957	12,553,099
Total Revenues	9,974,517	11,328,932	11,731,057	506,900	12,237,957	12,553,099

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Management Information Services	43.17	44.17	44.17	-	44.17	44.17
Public Safety Complex Technology	1.50	1.50	1.50	-	1.50	1.50
Total Full-Time Equivalents (FTE)	44.67	45.67	45.67	-	45.67	45.67

Office of Information & Technology

Management Information Services (001-171-513)

Goal	The goal of Management Information Services (MIS) is to provide reliable and effective technology and telecommunications solutions and services to County agencies to enable them to fulfill their missions in serving the citizens of Leon County
Core Objectives	1. Provide technology infrastructure and support for the County, the Consolidated Dispatch Agency, Public Safety Complex, Medical Examiner, other County Constitutional Officers (Sheriff, Elections, Tax Collector, and Property Appraiser), and Article V agencies (Courts, State Attorney, Public Defender, Clerk, and Guardian Ad Litem). 2. Provide and maintain county network connectivity for all buildings and offices of the County, Constitutional Officers, Article V agencies and the 2nd Judicial Circuit courtrooms and detention centers in Gadsden, Wakulla, Jefferson, Franklin, and Liberty counties. 3. Provide and maintain Internet and wireless access for employees within County facilities, and wireless access for the public in the Courthouse, main and branch libraries, park facilities, community centers, and other County facilities. 4. Provide for mobile office services to Building Inspection, Public Works Operations, Animal Control, Emergency Medical Services (EMS), Facilities, and other field workers. Also, support the agenda process with iPads and paperless agendas and expand field use of work order systems. 5. Maintain network file systems, storage, and provide system security firewalls, SPAM and virus protection. 6. Provide telephone and voice mail services for the County and the Supervisor of Elections, the Public Defender and State Attorney offices, Guardian Ad Litem, the Property Appraiser's Office, the Tax Collector's Office, the Sheriff's Office, Court Administration, Clerk's Office, and the Medical Examiner. 7. Provide e-mail services for the County, all Constitutional Officers (except Property Appraiser) and Article V agencies. 8. Support and provide connectivity and apps for over 1,100 mobile devices such as smart phones and tablets. 9. Operate the central data center and a disaster recovery site, support and maintain over 50 physical servers and over 700 servers within a virtualized infrastructure environment, provide backup and restoration management, disaster recovery and business continuity services. 10. Support, maintain, and replace over 3,000 devices such as laptops, tablets, printers, personal computers, and desktop software (Microsoft Office Suite) for the County, Constitutional Officers, Article V agencies, and the public systems within the library facilities. 11. Develop, maintain and enhance the inter-agency Criminal Justice Information System (JIS) for the justice community. The JIS supports the Clerk's Office, the Courts, State Attorney, Public Defender, Sheriff's Office, Probation and Supervised Pretrial Release. 12. Develop, maintain and enhance the Jail Management Information System as well as case management and work release management software applications for Probation, Supervised Pretrial Release, and the Sheriff's Office. 13. Maintain the pawnshop network system, an award-winning system, which is currently being used by more than 30 Florida and Georgia counties. 14. Provide technical support to the Supervisor of Elections at all voting locations for all elections. 15. Develop and maintain web services (including an Intranet for the County; websites for the County, Court Admin, Tax Collector, Supervisor of Elections, State Attorney, County Medical Examiner, and the Tourist Development Council) and online web applications (such as Board meetings, workshops, agendas, calendars, job applications, customer problem reporting, permitting, online Purchasing, Summer Youth applications, Library Services, Volunteer Services, Parks Reservations, Have a Hurricane Plan, and the Emergency Information Portal). Provide mobile versions of the website for smart devices. 16. Support, maintain, and upgrade work order management systems, including Banner (Finance, Purchasing, Human Resources, and Payroll), Infor (Public Works, Facilities Mgmt., MIS), Animal Control, Faster (Fleet), Paradigm (Landfill), Halogen E-Appraisal (Human Resources), Permits and Enforcement Tracking Software (DSEM), E-Pro and Telestaff (EMS), Cycom (County Attorney's Office) and SIRSI (Library). Continue to collapse single work order management systems into the enterprise Infor system, as appropriate. 17. Develop and support specialized applications for Human Resources (electronic timesheets, e-recruitment, onboarding, compensation, employee benefits, and the Florida Retirement System) and the Office of Management and Budget (budget modeling support). 18. Implement electronic document management through Project Dox and/or AppXtnder for Public Works, Animal Control, Engineering, DSEM Divisions, Human Resources, HSCP Divisions, the County Attorney's Office, the Office for Intervention and Detention Alternatives, and other divisions or offices as they become ready. 19. Provide technology, telecommunications, and A/V support for the Public Safety Complex. 20. Develop and support visualization solutions through digital signage for the Libraries and Facilities. 21. Provide, maintain, and support secure telecommuting solutions for Leon County Government, Court Administration, Public Defender, State Attorney, Elections, and Tax Collector. 22. Design and maintain permitting system solution for DSEM to allow efficient processing of building, developmental, and environmental permits. 23. Provide teleconferencing solutions for Leon County Government. 24. Provide technology support to broadcast and record Commission meetings and hearings.

Office of Information & Technology

Management Information Services (001-171-513)

Statutory Responsibilities	Florida State Constitution under Article V (Judiciary), Section 14 (Funding) requires provision of communications services, existing radio systems, and existing multi-agency criminal justice information systems for the Trial Courts (Court Administration and the Clerk of the Court), the State Attorney, and the Public Defender within the Second Judicial Circuit.
Advisory Board	The Criminal Justice Coordinating Council is the executive steering committee for the Justice Information System. Internally, the Justice Information Systems Agreement of 2001, re-ratified in January 2007, by the Criminal Justice Coordinating Council, governs the responsibilities and expectations of the multi-agency criminal justice system called JIS.

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark (Median Values for City/County Sector)
	Average number of users per MIS Full Time Equivalent (FTE) (2,556 users/44 MIS Staff)	58:1	45:1[1]
	Average number of Devices per Information Technician (IT Staff) (10,000/44 MIS Staff)	227:1	70:1
	IT Operational Spending per User ($10,695,345/2,556)	$5,499	$6,140[1]
	Total IT Spending (Operating and CIPs) as Percentage of Budget (CIP: 5,995,499+ 13,748,185=19,743,684/$401,518,304)	4.9%	3.9%[1]
	Number of Network Sites	82	32

Benchmark Sources:

1. Computer Economics, a service by Avasant Research, IT Spending and Staffing Benchmarks, 2022/2023.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Average number of e-mails processed each month (millions)[1]	3.40	3.08	3.00	3.0
	Approximate percentage of valid e-mails (balance after malware/viruses trapped)[2]	76%	79%	80%	80%
	Average monthly visits to Leon County website[3]	284,993	228,940	230,000	292,000
	Percent of help calls completed the same day (8,721/11,465 calls)[4]	74%	81%	82%	81%
	Number of new applications/services deployed[5]	32	22	20	15

Notes:

1. The average number of emails is projected to stay approximately the same in FY 2026 and FY 2027.
2. In FY 2026, 80% of emails were identified as valid.
3. Visits to the website for FY 2025 were 20% lower than the prior year. This decrease can be attributed to fact there were no hurricanes in the fall of 2025.
4. The percentage of help calls completed the same day is expected to held steady in FY 2026 and FY 2027
5. In FY 2026, MIS implemented 20 new applications that include support and design for technology to support the World Cross Country Championship, multiple cyber security improvements, added more accessibility for the public website, fully implemented the new agenda routing app, implemented the new Jail management system, enhancements to Human Resources and Financial databases, law enforcement and court system enhancements, to name a few. FY 2027 is anticipated to decrease as long-term projects such as review of the County's ERP system begins and will consume many resources for this large project that impacts all departments. These type of projects can take several years for full implementation.

Management Information Services - Management Information Services (001-171-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,145,416	5,718,740	5,840,621	-	5,840,621	6,016,869
Operating	4,602,602	5,356,251	5,615,187	501,400	6,116,587	6,248,889
Capital Outlay	5,999	-	-	-	-	-
Total Budgetary Costs	9,754,018	11,074,991	11,455,808	501,400	11,957,208	12,265,758

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,754,018	11,074,991	11,455,808	501,400	11,957,208	12,265,758
Total Revenues	9,754,018	11,074,991	11,455,808	501,400	11,957,208	12,265,758

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Oracle Enterprise Architect	1.00	1.00	1.00	-	1.00	1.00
Chief Info. Officer (CIO)	0.67	0.67	0.67	-	0.67	0.67
IT Coordinator - Work Order & EDMS	1.00	1.00	1.00	-	1.00	1.00
IT Coordinator - Technical Services	1.00	1.00	1.00	-	1.00	1.00
IT Coordinator-Administrative Services	1.00	1.00	1.00	-	1.00	1.00
Director of Applications & Development	1.00	1.00	1.00	-	1.00	1.00
Public Safety Applications Manager	1.00	1.00	1.00	-	1.00	1.00
IT Coordinator-Web Development	1.00	1.00	1.00	-	1.00	1.00
Director of IT Operations	1.00	1.00	1.00	-	1.00	1.00
IT Coordinator-Systems	1.00	1.00	1.00	-	1.00	1.00
Applications Systems Analyst III	3.00	4.00	4.00	-	4.00	4.00
Network Systems Analyst	0.50	0.50	1.50	-	1.50	1.50
Applications Systems Analyst	1.00	1.00	1.00	-	1.00	1.00
IT Technical Support Specialist II	5.00	4.00	4.00	-	4.00	4.00
Network Systems Analyst I	1.00		-	-	-	-
Applications Systems Analyst	1.00		-	-	-	-
Applications Systems Analyst I	2.00	3.00	2.00	-	2.00	2.00
Apps Systems Analyst II	5.00	4.00	5.00	-	5.00	5.00
Network Systems Analyst II	5.00	6.00	7.00	-	7.00	7.00
Network Systems Analyst III	3.00	4.00	3.00	-	3.00	3.00
IT Technical Support Technician I	1.00	2.00	2.00	-	2.00	2.00
OIT Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Senior IT Technical Support Specialist	2.00	2.00	1.00	-	1.00	1.00
Senior IT Technical Support Specialist Mobile Services	1.00		-	-	-	-
Cyber Security Manager	1.00	1.00	1.00	-	1.00	1.00
IT Coordinator-Network	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate - OIT	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	43.17	44.17	44.17	-	44.17	44.17

The major variances for the FY 2027 Management Information Services (MIS) budget are as follows:

Increases 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 4% raises for all employees.
2. 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.

Management Information Services - Public Safety Complex Technology (001-411-529)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	171,359	178,069	185,609	-	185,609	191,901
Operating	49,140	75,872	89,640	5,500	95,140	95,440
Total Budgetary Costs	220,499	253,941	275,249	5,500	280,749	287,341

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	220,499	253,941	275,249	5,500	280,749	287,341
Total Revenues	220,499	253,941	275,249	5,500	280,749	287,341

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Network Systems Analyst	0.50	0.50	0.50	-	0.50	0.50
Network Systems Analyst I	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.50	1.50	1.50	-	1.50	1.50

The Public Safety Complex (PSC) officially opened in July 2013. The PSC budget is jointly funded 50/50 with the City of Tallahassee. The budget presented here shows 100% of the costs of the PSC Technology; the City's share is reflected as an offsetting revenue.

The major variances for the FY 2027 Public Safety Complex Technology budget are as follows:

Increases 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 4% raises for all employees.
2. Inflationary operating costs related to repair and maintenance for call recording systems and network infrastructure.

Office of Information & Technology

Geographic Information Systems (001-421-539)

Goal	The goal of the Tallahassee-Leon County GIS is to work in partnership with county agencies to provide accurate, consistent, accessible, affordable, and comprehensive GIS data, GIS infrastructure, and GIS services to support the unique business needs of Leon County and the citizens we serve.
Core Objectives	1. Development and management of high-accuracy planimetric and topographic basemap data. 2. Creation, compilation, access and distribution of derived and thematic GIS data. 3. Manage the overall quality and integrity of departmental GIS data. 4. Provide access to GIS analytical tools. 5. Integrate GIS technology, service and support into the business processes of government. 6. Identify additional sources of GIS data to support government activities and services.
Statutory Responsibilities	Florida Statute 7 – County Boundaries: Section 7.37 – Leon County ; Florida Statute 101 – Voting Methods & Procedures: 101.001 – Precincts and polling places, boundaries; Florida Statutes 163 – Intergovernmental Programs: Section 163.2511-163.3248 – Growth Policy; County and Municipal Planning; Land Development Regulation, Section 163.330-163.403 – Community Redevelopment, Section 163.501-163.526 – Neighborhood Improvement Districts, Section 163.565-163.572 – Regional Transportation Authorities; Florida States 166 – Municipalities: Section 166.231 – Public service tax; Florida Statutes 192 – Taxation: General Provisions, Non-ad Valorem; Florida Statutes 193 – Assessments: Section 193.023 – Property Appraiser's requirement established to provide or pay for other certified aerial imagery at FDOR specifications every three years., Section 195.002 – Property Appraiser and use of Aerial Imagery in Inspections; Florida Statute 202 – Communications Services Tax simplification Law: Section 202.19 Local Communications Tax; Florida Statute 472 – Land Surveying and Mapping: Section 472.027 – Minimum technical standards for surveying and mapping; City of Tallahassee Environmental Ordinance; Leon County Environmental Management Act; Local Comprehensive Plan; Interlocal Agreement for a Geographic information System, May 16, 1990; Senate Bill 360
Advisory Board	GIS Executive Committee, GIS Steering Committee, Permit Enforcement & Tracking System (PETS) Steering Committee, GIS Development Team, PETS Development Team, Addressing Steering Committee, Local Mitigation Strategy Committee (LMS).

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Number of Business Units that use GIS	60	36 (Average)
	Number of Layers of Data Maintained	933	420
	Number of Web Sites and Custom Applications	214	7

***Benchmark Source:** *2018 Poll of selected Florida counties.*

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Estimate
	Provide customer response to system and software requests within (1) hour 100% of the time[1]	95%	95%	95%	95%
	Increase GIS internet applications, services and downloadable files by 20% annually[2]	20%	20%	20%	20%
	Provide maintenance of base map components per schedule matrix, as required[3]	100%	100%	100%	100%
	Layers of data maintained (such as aerial photography; addressing; streets; building footprints, hydrography; elevation; flood zones; land use and zoning, subdivisions; easements)[4]	933	945	933	1000
	Published web services[5]	3,001	2,341	2,227	2,400

Notes:

1. TLCGIS continues to be responsive to the needs of its customers to ensure a rapid and effective response to the County, City, and Property Appraiser's Office.
2. Internet-based applications increase with every new project. TLCGIS continues to include additional layers of data to the open data download portal to best meet customer needs.
3. TLCGIS continues to maintain the base-map components and the associated derivative products while constantly seeking increased value in product and technology advances.
4. The number of data layers maintained varies from year to year; older data layers are consolidated, and new data layers are created. In FY 2025, additional base map layers were delivered by the vendor, as well as other new efforts initiating additional layer creation. Additional growth is forecasted for FY 2027, based on anticipated projects and growth in data sets. GIS also receives new data each year from aerial photography vendors.
5. The FY 2026 published web services is a product of a focus of user data clean-up and is holding about the same as FY 2025. This metric correlates with the number of layers maintained and is influenced by the number of projects and users.

Geographic Info. Systems (001-421-539)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,654,627	1,775,831	1,816,968	-	1,816,968	1,874,057
Operating	650,224	643,422	711,879	-	711,879	719,407
Capital Outlay	10,654	-	-	-	-	-
Total Budgetary Costs	2,315,505	2,419,253	2,528,847	-	2,528,847	2,593,464

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,315,505	2,419,253	2,528,847	-	2,528,847	2,593,464
Total Revenues	2,315,505	2,419,253	2,528,847	-	2,528,847	2,593,464

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Geographic Information System	1.00	1.00	1.00	-	1.00	1.00
Chief Info. Officer (CIO)	0.33	0.33	0.33	-	0.33	0.33
Applications Systems Analyst III	1.00	1.00	1.00	-	1.00	1.00
GIS Project Manager	1.00	1.00	1.00	-	1.00	1.00
GIS Specialist II	1.00	2.00	2.00	-	2.00	2.00
GIS Oracle Database Administrator	1.00	1.00	1.00	-	1.00	1.00
Applications Systems Analyst I	3.00	3.00	3.00	-	3.00	3.00
Apps Systems Analyst II	1.00	1.00	1.00	-	1.00	1.00
GIS Specialist I	1.00	1.00	1.00	-	1.00	1.00
GIS Integration Specialist	1.00	1.00	1.00	-	1.00	1.00
GIS Specialist III	2.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	13.33	13.33	13.33	-	13.33	13.33

The Geographic Information Systems budget is jointly funded 50/50 with the City of Tallahassee. The budget presented here shows 100% of the costs of the Geographic Information Systems program; the City's share is reflected as an offsetting revenue.

The major variances for the FY 2027 Geographic Information Systems (GIS) budget are as follows:

Increases 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 4% raises for all employees.
2. Operating cost related to software repair and maintenance for BlackShark - AI modeling for GIS data and Oracle.
3. Additional operating cost associated with contractual services for the ESRI: GIS mapping software.

» County Attorney's Office Index

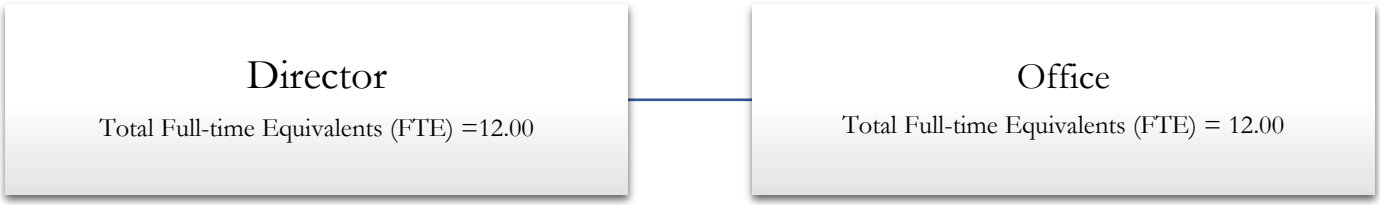
Organizational Chart 295

Executive Summary 296

Summary 298

County Attorney's Office 299

County Attorney's Office Organizational Chart



County Attorney's Office
Executive Summary

The County Attorney's Office provides legal services and advice to the Board of County Commissioners, the County Administrator, County departments, and certain boards, committees, councils, and workgroups organized under the Board of County Commissioners, unless they are separate legal entities or have their own legal counsel, and as otherwise directed by the Board. The Office also reviews and drafts contracts, bond documents, ordinances, resolutions, and other written instruments.

Highlights

The County Attorney's Office provides legal support to Leon County Government in a variety of areas, including the following litigation matter:

- Leon County is a plaintiff in the multidistrict opioid litigation against multiple opioid manufacturers, distributors, and retailers. The complaints include allegations of the manufacturer defendants' false, deceptive, and unfair marketing of opioids, as well as the distributor defendants' unlawful distribution of opioids. The Board has approved numerous settlement agreements, as well as a Memorandum of Understanding with the State of Florida governing how the settlement proceeds will be distributed among the State and local governments. Numerous settlement payments will be paid out over 18 years, with use restricted to abatement and treatment of opioid use disorders and other limited uses. When possible, the outside multidistrict litigation counsel is paid through an attorney fund established at a national level, but a percentage of the local government distribution may also be used to fund attorneys' fees. The Board has entered into funding agreements with Big Bend Community Based Care, LLC, d/b/a Northwest Florida Health Network, DISC Village, Inc., and the Leon County Sheriff's Office for the provision of substance abuse treatment and ancillary services for individuals with opioid and substance use disorders. Funds have also been used to purchase EMS equipment to address opioid use disorders. In addition, outside counsel investigated and researched the role that pharmacy benefit managers (PBMs) played in contributing to the opioid crisis and found that their failure to take action to slow distribution of opioid pills into communities across the country directly contributed to fueling the opioid crisis. This litigation is currently ongoing. As of May 2026, Leon County has received $4,171,855 in settlement funds.

The Office also provides legal research, review, drafting assistance, counsel, and training, and recently:

- Provided legal review and negotiation of over 20 different agreements necessary for the implementation and hosting of the 2026 World's Cross Country Championship.
- Provided HIPAA and Public Records training in July 2025 and May of 2026 to incoming EMTs and Paramedics for the Emergency Medical Services Division, and a Public Records Lunch n' Learn presentation to County staff in April 2026, and a programmatic specific Public Records presentation to Library staff in May of 2026.
- Worked closely with Human Resources to update their policies to ensure changes to disaster pay, parental leave, and the tuition reimbursement programs were successfully updated.
- Provided legal research and guidance regarding open carry laws in Florida.
- Assisted multiple departments (Public Works, DSEM, Procurement and OMB) regarding preparation and implementation of the Board's recently adopted School Zone Speed Detection System Program.
- Provided legal counsel to the Citizen Charter Review Committee.

Real Estate Transactions and Right-of-Way Acquisition, including:

- Assisting staff with the continued sale of County-owned real property appropriate for use as affordable housing, resulting in significant proceeds to the Housing Finance Authority of Leon County to be used for affordable housing.
- Preparing a resolution adopting an inventory list of all real property within Leon County to which the County holds fee simple title that is appropriate for use as affordable housing.
- Reviewing lease agreements for County-owned properties, such as the Leon County Government Annex and the Lake Jackson Town Center.
- Providing pre-suit negotiation and acquisition of easements, fee parcels, and other right-of-way needed for the County's capital improvement projects, including the Woodville septic-to-sewer projects, Crowder Road Intersection Improvement Project at U.S. 27, and various sidewalk projects including Safe Routes to School Program areas.
- Assisting with the implementation of the Board's private-to-public dirt road and private road repaving policies.

Procurements, Transactions, and Assessments, including:

- Provided legal input and guidance on the streamlining of the procurement process.
- Procurement of Canyon Creek Sidewalk Project.
- Procurement of Fire Service Consultant.
- Procurement for the Old St. Augustine Road Sidewalk Construction Project.

- Procurement of Nonresidential Real Estate Services.
- Procurement of Structural Engineering Professional Services.

In the past 12 months, the County Attorney's Office has responded to over 1,967 requests for legal advice or assistance, including reviewing, preparing, and/or signing ordinances, resolutions, proclamations, agenda items, and contracts; advice regarding various housing, land use, and other real estate documents, as well as employment, procurement, and litigation documents; and responding to public records requests and advertising public hearings. Included in this number are 361 agreements, 292 agenda items, 433 public records requests, 53 resolutions, 15 ordinances, and 22 policies. The County Attorney's Office provided legal support to the Planning Department for the 2025 Comprehensive Plan cycle and the Department of Development Support and Environmental Management in the approval of all Land Development Code revisions and applications for development approvals. The County Attorney's Office also represents Leon County in pre-submittal and Application Review Meetings and before the Tallahassee-Leon County Planning Commission, the Board of Adjustment and Appeals, the Code Enforcement Board, and the Development Review Committee. Office personnel have assisted with significant revisions to the Code of Laws concerning school zone automated speed enforcement, animal control, and code enforcement procedures, as well as amendments to various elements of the Comprehensive Plan.

Honors received this year: Chasity O'Steen served Chair-Elect of the City, County & Local Government Law Section of The Florida Bar, served as Chair of the Section's 49th Annual Conference, and is the incoming Chair of the Section. Mrs. O'Steen also served as Secretary of the Continuing Legal Education Committee of The Florida Bar and is the incoming Co-Chair of the Section. Mrs. O'Steen continues to serve on the Board of Directors of the Florida Association of County Attorneys and received the Tallahassee Bar Association's 2026 Martha Barnett Women Lawyers of Achievement Award in 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

County Attorney's Office

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,714,421	1,933,122	1,929,567	-	1,929,567	1,982,693
Operating	218,723	456,639	456,070	-	456,070	456,070
Total Budgetary Costs	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Attorney	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763
Total Budget	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763
Total Revenues	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Attorney	11.00	12.00	12.00	-	12.00	12.00
Total Full-Time Equivalents (FTE)	11.00	12.00	12.00	-	12.00	12.00

County Attorney's Office

County Attorney's Office (001-120-514)

Goal	The goal of the County Attorney's Office is to provide high quality legal representation on behalf of the Board of County Commissioners, all departments and divisions under the Board, the County Administrator, Leon County employees in their employment capacity, and certain other boards and officials of Leon County as directed by the Board of County Commissioners (collectively, clients).
Core Objectives	1. Advise, counsel, and provide legal opinions to clients. 2. Represent clients and supervise outside counsel in litigation matters before the courts. 3. Represent clients before administrative agencies such as the Code Enforcement Board, Nuisance Abatement Board, Planning Commission, and Board of Adjustment and Appeals. 4. Represent clients and supervise work of insurer's counsel in employment related matters before agencies such as the Florida Commission on Human Relations, the Equal Employment Opportunity Commission, and the Agency for Work Force Innovation. 5. Research and drafting of legal documents such as contracts, ordinances, resolutions, and policies for Board consideration. 6. Review documentation relating to subdivision approval, including plats, maintenance agreements, and homeowners' association documents. 7. Prepare and review legal advertisements relating to the adoption of ordinances and certain meetings of the Board of County Commissioners. 8. Review business impact estimates. 9. Represent the County in negotiating real estate contracts. 10. Commence eminent domain lawsuits on behalf of Leon County, when necessary. 11. Represent the County in road widening projects and drainage improvement projects. 12. Provide legal education seminars to Senior Management and other staff.
Statutory Responsibilities	Applicable portions of various Florida Statutes, including, but not limited to, Chapter 73, Eminent Domain; Chapter 74, Proceedings Supplemental to Eminent Domain; Chapter 112, Public Officers and Employees; Chapter 119, Public Records; Chapter 125, County Government; Chapter 127, Right of Eminent Domain to Counties; Chapter 129, County Annual Budget; Chapter 159, Bond Financing; Chapter 162, County or Municipal Code Enforcement; Chapter 163, Intergovernmental Programs; Chapter 200, Determination of Millage; Chapter 218, Financial Matters Pertaining to Political Subdivisions; Chapter 255, Public Property and Publicly Owned Buildings; Chapter 287, Procurement of Personal Property and Services; Chapter 401, Part III, Medical Transportation Services..
Advisory Board	None

County Attorney's Office

County Attorney (001-120-514)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,714,421	1,933,122	1,929,567	-	1,929,567	1,982,693
Operating	218,723	456,639	456,070	-	456,070	456,070
Total Budgetary Costs	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763
Total Revenues	1,933,144	2,389,761	2,385,637	-	2,385,637	2,438,763

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Attorney	1.00	1.00	1.00	-	1.00	1.00
Deputy County Attorney	1.00	1.00	1.00	-	1.00	1.00
Assistant County Attorney	3.00	4.00	4.00	-	4.00	4.00
Senior Assistant County Attorney	1.00	1.00	1.00	-	1.00	1.00
Legal Administrator	1.00	1.00	1.00	-	1.00	1.00
Paralegal	1.00	1.00	1.00	-	1.00	1.00
Sr Paralegal	2.00	2.00	2.00	-	2.00	2.00
Legal Records Manager	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	11.00	12.00	12.00	-	12.00	12.00

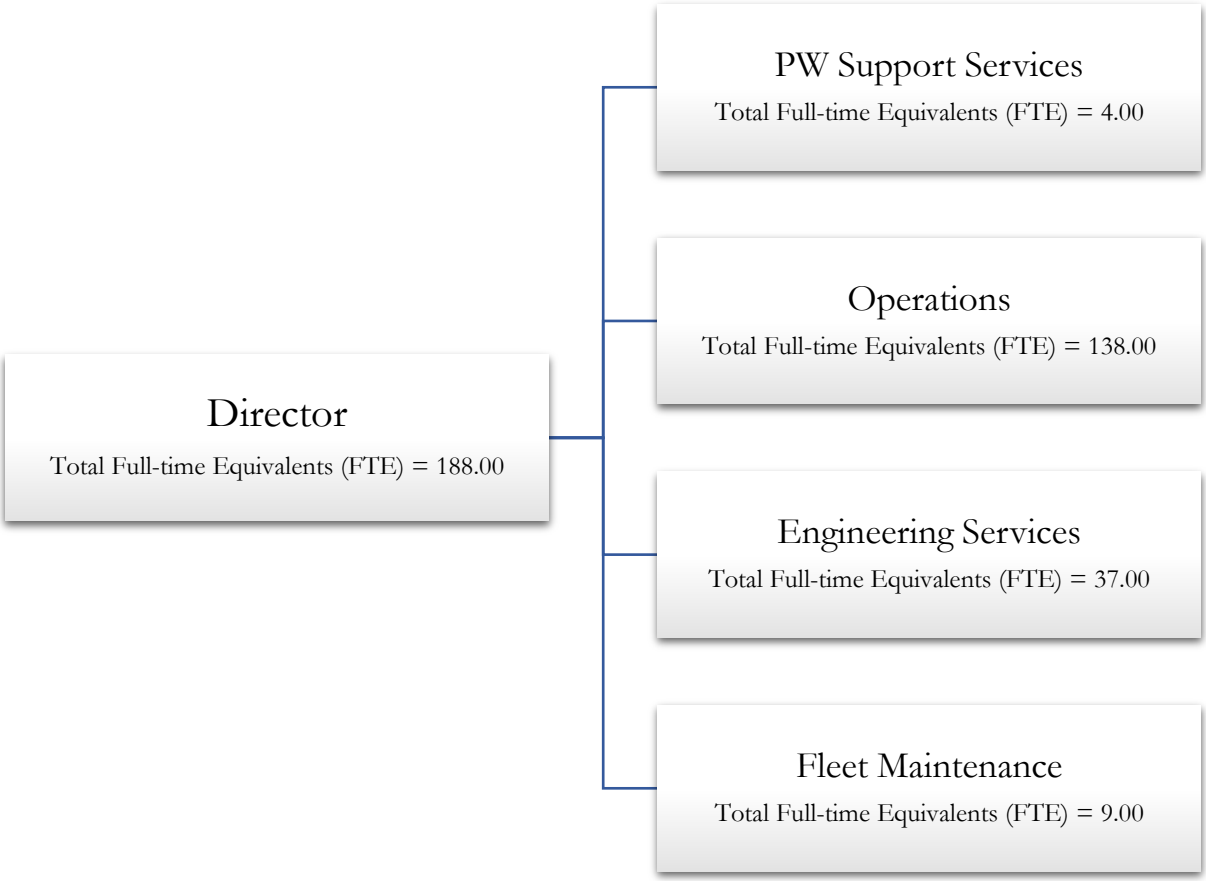
The major variances for the FY 2027 County Attorney budget are as follows:

Decreases to Program Funding:
1. Costs associated with staff turnover offset by increased costs associated with the 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.

Department of Public Works
Index

Organizational Chart	302
Executive Summary	303
Public Works Business Plan	304
Public Works Summary	308
Support Services	309
Operations Summary	311
Engineering Services	322
Fleet Maintenance	325

Department of Public Works Organizational Chart



»Department of Public Works Executive Summary

The Public Works section of the Leon County FY 2027 Annual Budget is comprised of Support Services, Operations, Engineering Services, and Fleet Management.

Support Services provides oversight, policy development, and coordination of departmental activities. The Operations Division, which consists of Transportation Maintenance, Right-of-Way, Stormwater, and Mosquito Control, manages programs that support transportation, roadside beautification, stormwater maintenance, and mosquito control. Engineering Services provides services for the construction and maintenance of transportation and stormwater-related infrastructure, implementation of water quality improvement projects, design of buildings and recreation facilities, and inspection/construction management. Fleet Management provides maintenance and repair of County-owned and operated vehicles.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Department of Public Works' Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the Department in measuring outcomes of the Strategic Plan.

Highlights

Support Services continued coordination with Development Support & Environmental Management, Department of Planning, Land Management and Community Enhancement (PLACE), Capital Region Transportation Planning Agency (CRTPA), Florida Department of Transportation, and the City of Tallahassee to ensure proper planning, construction, and maintenance of the County's transportation and stormwater related infrastructure.

During FY 2026, Mosquito Control was awarded a Florida Department of Environmental Protection Waste Tire Amnesty Event grant in the amount of $25,000. The grant supported the transportation and processing costs for waste tires collected during the event to reduce mosquito breeding locations. Operations, utilizing the Livable Infrastructure for Everyone (L.I.F.E.) Rural Road Safety funding, completed 4.8 miles of road improvements since FY 2020. In FY 2026, Operations is scheduled to resurface 16 miles of roads throughout Leon County.

Engineering Services is responsible for providing the public with professional services for the construction and maintenance of infrastructure to enhance our community's quality of life. The Division provides in-house design services for construction projects, performs design reviews, manages projects designed by consultants, inspects and performs quality control of new subdivision construction, and offers engineering support to other Leon County departments as needed. Additionally, Engineering provides water quality monitoring services at 73 sites throughout Leon County including all major water bodies. In FY 2026, the Division completed Centerville Turn Lane Project, Old Plank Road at Chicken Branch and the Miccosukee Road Bridge Replacement Project and anticipates completing Canyon Creek, Old St. Augustine Road from Lafayette Street to Paul Russell. In 2027, upcoming projects include: Munson Slough Embankment Repair Project, Chaires Cross Road between Chaires Elementary and Park Hill Road sidewalk projects, Magnolia Multi-use Trail Phase III completion, Franklin Bouvlevard Stabilization, Antler Pond Stabilization and View Point Pond Outfall Stabilization project completion, Old Plank Road at Chicken Branch and Timberlane Road Cross Drain Replacements, and Old Bainbridge Road Realignment at Capital Circle and Stormwater Vulnerability Assessment.

The Fleet Management Division is responsible for providing quality repairs and maintenance of over 700 vehicles and pieces of equipment for the Board of County Commissioners and all Constitutional Offices, excluding the Sheriff's Office. Fleet Management provides road and field service repairs on stationary equipment and disabled vehicles. As part of the ongoing green fleet Strategic Initiative efforts, the Fleet Division is charged with replacing fleet vehicles and equipment with alternative fuel replacements to achieve the goal of 30% of the light duty fleet being solely alternative fuel by 2030.

» Department of Public Works Business Plan

MISSION STATEMENT

The mission of the Leon County Department of Public Works is to provide safe, efficient, and sustainable roadways and transportation amenities, stormwater facilities, and vehicle fleet throughout Leon County that enhance its livability, environment and economic vitality.

STRATEGIC PRIORITIES

ENVIRONMENT	
	EN1 - Protect the quality and supply of our water.
	EN2 - Conserve and protect environmentally sensitive lands and our natural ecosystems.
	EN4 - Reduce our carbon footprint.

QUALITY OF LIFE	
	Q3 - Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies.
	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.

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

STRATEGIC INITIATIVES

ENVIRONMENT

1. (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems. (2022-11)
2. (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
3. (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)
4. (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
5. (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)

6. (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)
7. (EN2) Engage an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify solutions to flooding along Miccosukee Road. (2025-90)

QUALITY OF LIFE

1. (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)
2. Q5) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
3. (Q3) Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones. (2025-96)

ACTIONS

ENVIRONMENT

1. a) Annually update the Tentative Water Quality and Springs Restoration Implementation Plan. (Ongoing)

   b) At The September 15, 2025 meeting, the Board accepted $4,275,000 in additional FDEP Springs Restoration Grant funding to support Phase 2 of the Woodville Sewer System Project. (Ongoing)

   c) At the December 10, 2024 meeting, the Board amended the County's existing FDEP grant agreement for the Advanced Septic Systems Pilot Project to extend the term through March 2026. This extension will allow the County to upgrade the final two septic systems under the project which will result in the conversion of more than 80 septic systems. (Ongoing)

   d) At the February 10, 2026 meeting, the Board accepted $6 million in new Florida Department of Environmental Protection (FDEP) Springs Restoration Grant funding, including $5 million to support the Woodville Sewer System Phase 2 construction and $1 million for the County's Septic Upgrade Incentive Program. (Complete)

2. a) Identify impacts of requiring nitrogen-reducing OSTDS or connection to the City of Tallahassee advanced wastewater treatment system for any new construction. (Ongoing)

   b) The Comprehensive Wastewater Treatment Facilities Plan Report was brought to the Board at the January 24, 2023, meeting and recommended advanced wastewater treatment technologies for new development and for retrofitting existing conventional septic tanks and drainfields where it will most reduce nitrogen from entering the groundwater. (Complete)

3. a) Install advanced wastewater treatment septic systems as part of the FDEP Pilot Project. (Ongoing)

   b) Revise Policy No. 19-4, "Springs Restoration Grants and Septic System Upgrades Policy" to be eligible for future FDEP grant funding for septic system upgrade projects. (Complete)

   c) Accept two $1.11 million grants from FDEP Springs Restoration Program for a Septic Upgrade Incentive Program. (Complete)

   d) Install advanced wastewater treatment septic systems as part of the Septic Upgrade Incentive Program. (Ongoing)

   e) Board approval to formally realize $2,947,735 in additional funding for the Northeast Lake Munson Sewer Project and $4,900,000 in additional funding for the Woodville Sewer System Project. (Complete)

   f) Board approval to formally realize $4,275,000 in additional funding for the Woodville Sewer System Project. (Complete)

   g) Board approval to formally realize $5 million in additional funding for the Woodville Sewer System Project. (Complete)

   h) Board approval to formally realize $1 million in additional funding for the Septic Upgrade Incentive Program. (Complete)

4. a) Develop Basin Management Plan updates within unincorporated Leon County. (In Progress)

   b) Accept a $600,000 grant from FDEP Resilient Florida Program to complete a Leon County Vulnerability Assessment. (In Progress)

5. a) The Division of Right-of-Way Management added a litter control crew to support the litter control program. (Ongoing)

   b) Complete the development of a centralized inventory list of all roads available for adoption through the County's Adopt-a-Road program. (Complete)

   c) Coordinate with CMR to identify and implement program outreach strategies, including promotion via media outlets and roadside signage. (Ongoing)

   d) Leon County staff supported a Leon County Sheriff's Office-led community cleanup along the Pensacola Street Corridor, resulting in the removal of approximately 920 pounds of trash. (Complete)

   e) GIS continues to work on a web-based AAR application process which will make the adoption process easier for citizens. (In Progress)

6. a) At the October 11, 2022, meeting the Board adopted the Lake Munson Action Plan, including the 2022 lake drawdown, enhanced water quality sampling, aquatic vegetation management program, and innovative technology exploration. (Complete)

   b) In June 2025, the Board received a status update summarizing conditions one year after completion of the drawdown and implementation of the Lake Munson Action Plan. The update confirmed measurable improvements in water quality and ecosystem health, including nitrogen concentrations remaining below State targets, declining phosphorus levels, and the maintenance of approximately 250 acres of open water. The update also highlighted continued evaluation of innovative management technologies and outlined next steps to support ongoing lake management. (Ongoing)

   c) On August 26, 2025, the County hosted a Lake Munson Town Hall at the Woodville Community Center, engaging over 30 residents in the area. This event allowed the County to share project results, explain ongoing and future lake management strategies, and respond to resident questions regarding water quality, vegetation management, and long-term maintenance of Lake Munson. (Complete)

7. a) Complete Miccosukee Road Greenway Trail Flood Study in Fall of 2025, will identify the potential sources of flooding and provide recommendations for improvements along the roadway. (Ongoing)

8. b) A status update was brought to the Board in May 2026 summarizing the findings of the report and the next steps. (In Progress)

QUALITY OF LIFE

1. a) Coordinate with Florida Department of Transportation to implement intersection improvements at: Old Bainbridge Road at Capital Circle NW, Old Bainbridge Road from I-10 to Capital Circle NW, Silver Lake Road, Smith Creek Road Lane addition, Big Bend Scenic Byway, Woodville Road at Natural Bridge Road Intersection. (Ongoing)

   b) Coordinate with Florida Department of Transportation with bridge replacements for Miccosukee Road Bridge, Springhill Road Bridge and Veterans Memorial Drive Bridge Replacement. (In Progress)

   c) Coordinate with Florida Department of Transportation for Street Lighting projects at: Buck Lake Road and US 90, Lagniappe Way and Mahan Drive, South Monroe Street and Gaines Street, Thomasville Road and Timberlane Road, Crawfordville Road from Capital Circle to McKenzie Drive, Apalachee Parkway and Blairstone Road, North Monroe and Cool View Drive, Blountstown Highway and Bushlark Trail, Capital Circle Northwest and Woodlane Circle, Tennessee Street and Bethel Church Road, Blounstown Highway at Silver Saddle Drive, Highway 20 and Sir Richard Road, Apalachee Parkway and Talley Ann Drive, North Monroe Street and Homewood Drive, North Monroe Street and Lang Drive, North Monroe Street and Cynthia Drive, West Tennessee Street at Barineau Road, West Tennessee Street at Ida Road, Apalachee Parkway at Louvinia Drive, Tennessee Street and Horseman Association, North Monroe Street and Okeeheepkee Road, Capital Circle NW at Old Bainbridge Road, Blountstown Highway at Bushlark Trail, and Apalachee Parkway and Lafayette, Blountstown Highway and Stoutmire Road, Blountstown Highway and Oscar Harvey Road, Mahan Drive and Thornton Road, Mahan Drive and Charlais Street, Mahan Drive and Taylor Road, Apalachee Parkway and Mt. Sinai, North Monroe Street and Clara Kee, Capital Circle NW and Sombra Del Lago, Mahan Drive and Charlais Street, Mahan Drive and Thornton Road.(Ongoing)

d) Explore grant opportunities with Florida Department of Transportation's Safe Routes to School grant funding. Current grant supports the Canyon Creek Road Sidewalk between Old Woodville Highway, Shumard Drive project and Old St. Augustine Road Sidewalk project. Future projects include Blountstown Highway Sidewalk from Williams Landing Road to existing sidewalk east of School Campus and Blountstown Highway Sidewalk Merry Robin Road to Sir Richard Road. (Ongoing)

e) Draft a letter of support to the City of Tallahassee for its Safe Routes to School Grant Application for sidewalks within the County's right-of-way along Fred George Road which would provide greater pedestrian access to Springwood Elementary School. (Complete)

2. On July 9, 2024, the Board adopted the proposed revision to Policy No. 11-1, "Private Road Preventative Maintenance and Repair Program Policy" to include the repaving of the existing private paved road. The County started accepting applications to use the program on October 1, 2024. (Complete)
3. On October 14, 2025, the Board approved an ordinance implementing the School Zone Automated Speed Enforcement Program, which utilizes speed detection devices in school zones. (Complete)

BOLD GOALS & 5-YEAR TARGETS

Bold Goal: Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Septic Tanks Removed	195	98	81	206	70	650

Note: 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.

Target: Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
% Increase in # of electric vehicles	0%	0%	175%	125%	0%	300%

Note: 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 325% 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.

Target: Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Sidewalk/Greenway/Trail/Bike Lane Miles	3.50	2.67	2.05	3.10	0.83	12.15

Note: As of the end of FY 2026, the County enhanced the community's local recreational offerings with the construction of over 82 miles of sidewalks, greenways, trails, and bike lanes, 91% 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. This only reflects the number miles constructed by Public Works Engineering. Other program areas, such as Blueprint and Parks & Recreation, also contribute to this target.

*** 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

Department of Public Works

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	13,131,021	16,719,062	17,061,139	-	17,061,139	17,522,910
Operating	9,129,328	9,792,500	9,997,658	261,902	10,259,560	10,386,855
Capital Outlay	114,775	-	-	-	-	-
Total Budgetary Costs	22,375,124	26,511,562	27,058,797	261,902	27,320,699	27,909,765

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
PW Support Services	626,394	766,188	798,309	-	798,309	817,613
Operations	12,485,804	15,804,863	16,041,804	26,902	16,068,706	16,446,803
Engineering Services	4,253,753	5,079,948	5,295,802	227,000	5,522,802	5,663,005
Fleet Management	5,009,173	4,860,563	4,922,882	8,000	4,930,882	4,982,344
Total Budget	22,375,124	26,511,562	27,058,797	261,902	27,320,699	27,909,765

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	867,965	-	867,965	884,529
106 Transportation Trust	12,876,386	15,519,298	15,983,353	253,902	16,237,255	16,633,787
123 Stormwater Utility	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626
125 Grants	68,808	38,026	67,479	-	67,479	67,479
505 Motor Pool	5,009,173	4,860,563	4,922,882	8,000	4,930,882	4,982,344
Total Revenues	22,375,124	26,511,562	27,058,797	261,902	27,320,699	27,909,765

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Engineering Services	37.00	37.00	37.00	-	37.00	37.00
Fleet Management	9.00	9.00	9.00	-	9.00	9.00
Operations	140.00	138.00	138.00	-	138.00	138.00
PW Support Services	4.00	4.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	190.00	188.00	188.00	-	188.00	188.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operations	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

Department of Public Works

Support Services (106-400-541)

Goal	The goal of the Department of Public Works Support Services is to effectively serve the residents of Leon County by planning, developing, and maintaining quality infrastructure. This is accomplished by delivering environmentally sensitive and cost-effective products and services in order to achieve a high quality of life that includes health and safety, human comfort, and convenience.
Core Objectives	1. Provide oversight, monitoring, policy development and coordination of the seven divisions and multiple budget programs within the Department. 2. Coordinate the department-wide submission of the Annual Budget and Capital Improvement Program and manage capital improvement projects. 3. Coordinate Board meeting agenda items and other related correspondence. 4. Coordinate department travel requests and expense reports. 5. Respond to citizen inquiries related to water quality, transportation, right of way, and stormwater infrastructure. 6. Provide quality control relative to approximately 190 employee's annual appraisals, in addition to quarterly purchasing card audits. 7. Provide records management for entire department.
Statutory Responsibilities	Florida Statute, Chapter 119 "Public Records Law"; *Leon County Code of Laws, Chapter 10 "Comprehensive Plan"; Moving Ahead for Progress in the 21st Century (MAP-21); Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU); Florida Constitution Article 12 (9)(c)(5); Florida Statute 206.47(7); Florida Statute 206.875; Florida Statute 206.60; Florida Statute 336.021; Florida Statute 336.025
Advisory Board	Capital Regional Transportation Planning Agency (CRTPA) Transportation Technical Advisory Committee; Transportation Planning Advisory Committee; Florida Department of Transportation; Blueprint Technical Coordinating Committee; Development Review Committee.

Support Services (106-400-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	591,107	610,490	644,175	-	644,175	663,479
Operating	35,287	155,698	154,134	-	154,134	154,134
Total Budgetary Costs	626,394	766,188	798,309	-	798,309	817,613

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	626,394	766,188	798,309	-	798,309	817,613
Total Revenues	626,394	766,188	798,309	-	798,309	817,613

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Public Works	1.00	1.00	1.00	-	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	-	1.00	1.00
Records Manager	1.00	1.00	1.00	-	1.00	1.00
Operations Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.00	4.00	4.00	-	4.00	4.00

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

Increases 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 4% raises for all employees.

Department of Public Works

Operations Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	8,149,173	10,818,883	10,865,396	-	10,865,396	11,145,829
Operating	4,251,846	4,985,980	5,176,408	26,902	5,203,310	5,300,974
Capital Outlay	84,786	-	-	-	-	-
Total Budgetary Costs	12,485,804	15,804,863	16,041,804	26,902	16,068,706	16,446,803

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control (001-216-562)	652,767	847,967	867,965	-	867,965	884,529
Mosquito Control Grant (125-214-562)	68,808	38,026	67,479	-	67,479	67,479
Right-Of-Way Management (106-432-541)	3,310,459	4,396,543	4,381,228	26,902	4,408,130	4,519,532
Stormwater Maintenance (123-433-538)	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626
Transportation Maintenance (106-431-541)	4,685,780	5,276,619	5,508,014	-	5,508,014	5,633,637
Total Budget	12,485,804	15,804,863	16,041,804	26,902	16,068,706	16,446,803

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	867,965	-	867,965	884,529
106 Transportation Trust	7,996,239	9,673,162	9,889,242	26,902	9,916,144	10,153,169
123 Stormwater Utility	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626
125 Grants	68,808	38,026	67,479	-	67,479	67,479
Total Revenues	12,485,804	15,804,863	16,041,804	26,902	16,068,706	16,446,803

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control	5.00	5.00	5.00	-	5.00	5.00
Transportation Maintenance	52.00	43.00	45.00	-	45.00	45.00
Right-Of-Way Management	39.00	42.00	41.00	-	41.00	41.00
Stormwater Maintenance	44.00	48.00	47.00	-	47.00	47.00
Total Full-Time Equivalents (FTE)	140.00	138.00	138.00	-	138.00	138.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control	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

Department of Public Works

Operations – Mosquito Control (001-216-562/125-214-562)

Goal	The goal of the Public Works, Division of Operations Mosquito Control Program is to provide Leon County residents and visitors with effective and environmentally sound mosquito control services. Services and educational programs are provided to protect public health and reduce human discomfort associated with large mosquito populations.
Core Objectives	1. Conduct fog truck spraying services during the early evening hours to target active mosquitoes. 2. Provide inspections of citizens' properties, provide educational literature, and make practical recommendations to the residents. 3. Conduct inspections of ponds and pools to determine if they are suitable for introduction of mosquitofish. 4. Provide outreach through the Community Education program by conducting educational presentations to schools, civic organizations, homeowner associations, or other groups interested in learning more about mosquitoes and mosquito control. 5. Inspect wetlands, ponds, ditches, or other areas that may harbor larval mosquitoes and treat small and medium-sized areas immediately with appropriate control materials. For larger areas, an aerial application is scheduled. 6. Conduct aerial larviciding in cooperation with the Leon County Sheriff's Office Aviation Unit. The Division provides the application and navigation equipment, control materials, and support staff. The Leon County Sheriff's Office provides the helicopter, pilot, and aviation support services. 7. Map all mosquito control surveillance and requests to identify mosquito activity clusters that may require additional efforts. 8. Monitor for mosquito-borne diseases using sentinel chicken flocks. Collect blood samples and send to the Florida Department of Health for testing. 9. Collect discarded tires from neighborhoods and dispose of through Leon County Solid Waste Management Division.
Statutory Responsibilities	Florida Statutes, Chapter 388 and Florida Administrative Code, Chapter 5E-13; Generic Permit, DEP Document 62-621.300(8)(e), Florida Administrative Code (F.A.C.)
Advisory Board	None

	Performance Measures				
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	75% of mosquito larva requests responded to in three days[1]	77%	78%	75%	75%
	75% of adult mosquito spraying requests responded to in three days[2]	72%	74%	75%	75%

Notes:

1. The mosquito larva activities are conducted during the daytime and are directed at larval mosquitoes which are present in standing water. For FY 2026 and FY 2027, the Division estimates meeting the performance measure goal of 75% of mosquito larva requests in three days.
2. The truck spraying activities are conducted on the streets at nighttime and are directed at adult mosquitoes which are active at night. For FY 2026 and FY 2027, the Division estimates meeting the performance measure goal of 75% of adult mosquito spraying requests within three days.

Operations - Mosquito Control (001-216-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	515,848	526,027	549,954	-	549,954	565,845
Operating	133,956	321,940	318,011	-	318,011	318,684
Capital Outlay	2,963	-	-	-	-	-
Total Budgetary Costs	652,767	847,967	867,965	-	867,965	884,529

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	867,965	-	867,965	884,529
Total Revenues	652,767	847,967	867,965	-	867,965	884,529

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control Superintendent	1.00	1.00	1.00	-	1.00	1.00
Mosquito Control Technician	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.00	5.00	-	5.00	5.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control 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 major variances for the FY 2027 Mosquito Control budget are as follows:

Increases 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 4% raises for all employees.

Decreases to Program Funding:
1. Operating costs for vehicle fuel and oil.

Operations - Mosquito Control Grant (125-214-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	68,808	38,026	67,479	-	67,479	67,479
Total Budgetary Costs	68,808	38,026	67,479	-	67,479	67,479

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	68,808	38,026	67,479	-	67,479	67,479
Total Revenues	68,808	38,026	67,479	-	67,479	67,479

Increases to Program Funding:
1. Inflationary operating costs related to larvicide treatments.

Department of Public Works

Operations – Transportation Maintenance (106-431-541)

Goal	The goal of the Public Works, Division of Operations Transportation Program is to provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting transportation, roadside beautification, and stormwater maintenance. This is accomplished through cost effective, environmentally sensitive, and aesthetically pleasing products and services.
Core Objectives	1. Responsible for the creation, maintenance, management, and preservation of functional, safe, and effective transportation systems for the citizens of Leon County and its visitors. 2. Provide pothole patching and major asphalt repairs. 3. Provide dirt road grading, stabilization, and ditch maintenance. 4. Provide street sign installation and repair. 5. Provide supervision of contract services for various activities on over 660 miles of County roadways. 6. Provide repairs on private roads to citizens through Leon County's Private Road Preventative Maintenance and Repair Program and the L.I.F.E. Rural Road Stabilization Program. 7. Provide bridge and guardrail maintenance. 8. Provide pavement marking installations. 9. Provide Open Grade Mix resurfacing. 10. Provide Open Grade Mix pothole patching and major repairs. 11. Respond to service requests from citizens and internal customers. 12. Provide major and minor roadway shoulder repair. 13. Provide maintenance, repairs and inventory of sidewalks.
Statutory Responsibilities	Florida Statute, Chapter 125.01(1)(m) "Streets and Roads", Chapter 334.03(7), 336.01 "County Road System"; Leon County Code of Laws, Chapter 16 "Streets, Roads, and Public Ways" and Comprehensive Plan; Section II "Transportation", Section III "Utilities", Section IV "Conservation", Section V "Recreation", Section IX "Capital Improvements"
Advisory Board	None

Benchmarking

Strategic Priorities	Benchmark Data	Leon County Actual MH/Unit	Benchmark (FDOT 4 Year Average Production)
	Pavement Symbols (Plastic)	0.020 man hours/sq ft	0.077 man hours/sq ft
	Plant Mix Patching (Manual)[1]	15.632 man hrs/ton	15.094 man hours/ton
	Major Plant Mix Patching (Mechanical)[2]	5.951 man hrs/ton	5.622 man hours/ton
	Signs (ground signs 30 sq. ft. or less)[3]	0.471 man hrs/sign	1.115 man hours/sign

Source: Florida Department of Transportation

1. Leon County's man hours per unit ratio were lower than that of FDOT due to fully staffed asphalt repair crews.
2. Leon County's man hours per unit production exceeds FDOT due to additional travel time required to move crews and equipment to multiple small projects, as compared to FDOT's typical large projects.
3. Leon County's man hours per unit production is less than FDOT due to the close proximity, density and size of Leon County signs compared to those of FDOT.

Department of Public Works

Operations – Transportation Maintenance (106-431-541)

	Performance Measures				
Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Perform 600 tons/year of major asphalt repairs[1]	624	606	245	600
	Perform 300 tons/year asphalt/pothole patching[2]	100	249	153	300
	Install and repair 7,000 sign panels annually[3]	10,197	6,211	3,369	7,000
	Wash and clean 9,000 sign panels annually[4]	3,333	7,156	3,554	9,000
	Install and refurbish 75,000 sq. ft. of pavement markings and symbols with plastic[5]	26,748	52,811	53,354	75,000
	Respond to 90% of work orders within three weeks[6]	90%	90%	90%	90%
	Grade County maintained dirt roads on an 18 day cycle[7]	18 Days	18 Days	18 Days	18 Days
	Perform resurfacing on two miles of Open-Grade Mix roads annually[8]	4.50	2.00	2.00	2.00
	Repair 130 miles/year of shoulders[9]	80	205	102	130

Notes:

1. Staff vacancies will prevent the Division from achieving 600 tons of major asphalt repairs in FY 2026. The Division anticipates being fully staffed in FY 2027 to meet this performance measure.
2. In FY 2024 and FY 2025, the increase in major asphalt repairs reduced the number of roads needing pothole patching repairs. Staff vacancies will prevent the Division from achieving 300 tons of asphalt/pothole patching in FY 2026. However, staff anticipates meeting this performance goal in FY 2027.
3. Staff vacancies will prevent the Division from installing and repairing 7,000 sign panels in FY 2026. However, the Division anticipates being fully staffed and anticipates meeting the performance goal in FY 2027.
4. The Division focused on installation repair and replacing its current sign inventory in FY 2024 and FY 2025 resulting in fewer sign panels needing washing or cleaning. Staff vacancies will prevent the Division from washing and cleaning 9,000 sign panels in FY 2026. The Division anticipates meeting this performance measure in FY 2027.
5. In FY 2026 the Division anticipates to exceeded the previous year's actuals but fell short of the estimate due to manufacturer's inability to supply. The Division anticipates meeting the performance goal of 75,000 sq. ft in FY 2027.
6. Response time to work orders varies annually due to various factors such as staff vacancies, weather and the number of service requests received. The Division estimates meeting the 90% response goal in FY 2026 and FY 2027.
7. The Division anticipates meeting the performance goal of grading County maintained dirt roads on an 18-day cycle in FY 2026 and FY 2027.
8. In FY 2026 and FY 2027, it is estimated that 2.0 miles of county roads will be resurfaced.
9. Staff vacancies will prevent the Division from repairing 130 miles of shoulders in FY 2026. The Division anticipates meeting the performance goal in FY 2027.

Operations - Transportation Maintenance (106-431-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,781,193	3,345,217	3,547,546	-	3,547,546	3,666,036
Operating	1,825,651	1,931,402	1,960,468	-	1,960,468	1,967,601
Capital Outlay	78,936	-	-	-	-	-
Total Budgetary Costs	4,685,780	5,276,619	5,508,014	-	5,508,014	5,633,637

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	4,685,780	5,276,619	5,508,014	-	5,508,014	5,633,637
Total Revenues	4,685,780	5,276,619	5,508,014	-	5,508,014	5,633,637

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Operations	1.00	1.00	1.00	-	1.00	1.00
Transportation Superintendent	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	-	-	-	-
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	5.00	3.00	4.00	-	4.00	4.00
Traffic Sign Technician	6.00	6.00	6.00	-	6.00	6.00
Traffic Sign Crew Chief	1.00	1.00	1.00	-	1.00	1.00
Senior Crew Chief Traffic Supervisor	1.00	1.00	1.00	-	1.00	1.00
Welder	1.00	-	1.00	-	1.00	1.00
Equipment Operator	5.00	4.00	5.00	-	5.00	5.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Crew Chief I	3.00	3.00	3.00	-	3.00	3.00
Heavy Equipment Operator	6.00	5.00	5.00	-	5.00	5.00
Maintenance Technician	5.00	4.00	4.00	-	4.00	4.00
Maintenance Repair Technician	6.00	5.00	5.00	-	5.00	5.00
Senior Maintenance Technician	6.00	4.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	52.00	43.00	45.00	-	45.00	45.00

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

Increases 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 4% raises for all employees.
2. Other personnel costs related to the realignment of a Crew Chief II and Equipment Operator position from Stormwater Maintenance to Transportation Maintenance for organizational efficiencies. Additionally, the realignment of a Welder position from Right-of-Way to Transportation Maintenance for organizational efficiencies.
3. Inflationary operating costs related to vehicle repair and insurance.

Decreases to Program Funding:
1. Other personnel costs related to the realignment of a Management Analyst position from Transportation Maintenance to Stormwater Maintenance for organizational efficiencies.

Department of Public Works

Operations – Right-Of-Way Management (106-432-541)

Goal	The goal of the Public Works, Division of Operations Right-of-Way Management Program is to provide for the safety, comfort, and convenience of the public by managing programs that support transportation, roadside beautification and stormwater maintenance.
Core Objectives	1. Provide roadside maintenance on over 660 miles of County roadways. 2. Meet the objectives and goals set forth in the Canopy Road Management Plan. 3. Review tree removal requests and prune or remove high risk trees and noxious plants. 4. Manage the Roadside Beautification Program, including the Adopt A Tree, Adopt A Road, and Tree Bank programs. 5. Perform litter control and roadside mowing to enhance the functionality, safety, and effectiveness of the roadside environment for vehicular and pedestrian traffic. 6. Perform Clear Zone maintenance to provide a safe recovery area along roadways. 7. Respond to service requests from citizens and internal customers. 8. Perform finish cut mowing, edging, mulching, irrigation maintenance, herbiciding, fertilizing, and shrub/tree pruning in landscaped areas of County right of ways.
Statutory Responsibilities	Florida Statute, Chapter 125.01(1)(m) "General Authority Over Streets, Roads, etc."; Chapter 334.03(7), 336.01 et seq. "County Road System", Comprehensive Plan, Policy 3.3.2 "Implementation of Urban Forest Management Goals" & "Canopy Roads Management Plan Development and Implementation"
Advisory Board	Canopy Roads Citizen Committee; Tree and Wildlife Committee

Benchmarking

Strategic Priorities	Benchmark Data	Leon County MH/Unit	Benchmark (FDOT 4 Year Average Production)
	Roadside Litter Removal[1]	1.012 man hours/acre	1.50 an hours/acre
	Right-of-Way Mowing[1]	0.24 man hours/acre	1.40 an hours/acre
	Finish Cut Mowing[2]	1.20 man hours/acre	3.71 man hours/acre

Source: Florida Department of Transportation

1. Man hours per unit ratios are lower than FDOT due to County right-of-ways being narrower and in closer proximity.
2. FDOT man hours per unit is higher than Leon County's due to FDOT landscape areas being larger and more expansive than Leon County, which results in less FDOT time lost due to mobilization and travel.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Increase the number of Adopt-a-Road litter control groups by 2% over the prior year[1]	37%	25%	2%	2%
	Inspect and remove high risk wood on 58 miles of Canopy Roads every three years with an annual average of 19.3 miles[2]	19.4	23.0	19.3	19.3
	Perform clear zone maintenance on 500 shoulder miles[3]	330	516	500	500
	Pick up litter on 519 miles of roads two times per year[4]	287	846	1,000	1,000
	Maintain 208.33 acres of landscaped area 5 times per year (Goal: 1,042 acres)[5]	750	673	1,042	1,042
	Respond to 100% of work orders within three weeks[6]	100%	100%	100%	100%
	Mow 519 miles, five times during the mowing season (Goal: 2,595 miles)[7]	3,061	3,692	2,595	2,592

Notes:

1. The Adopt-A-Road Program is 100% driven by public interest; therefore, participation levels vary from year to year. In FY 2024, the Division implemented an "online" ability to view and adopt potential roads, leading to a significant increase over the prior year. Future estimates indicate achieving the 2% performance goal to support Strategic Initiative 2022-19 in expanding the County's Adopt-a-Road program.
2. The number of miles varies annually due to factors such as the length of the canopy road currently in the inspection cycle and the number of trees in the dead and critical condition classes, which can increase the number of miles requiring maintenance. Staff anticipates meeting the performance measure goal of 19.3 miles for FY 2026 and FY 2027.
3. The performance measure was adjusted in FY 2026 to reflect an increase in the number of clear zone miles per year from 200 miles to 500 miles due to the increased efficiency in the specialized equipment deployed. The Division anticipates meeting this goal in FY 2026 and FY 2027.
4. The performance measure was adjusted in FY 2026 to reflect a decrease in the number of time per year for litter pick up for 519 shoulder miles from five times a year to two times a year due to various service needs throughout the year and a decrease in community service/work participation that makes the additional full liter cycles difficult to complete. The Division anticipates completing 1,000 miles of liter pick in FY 2026 and FY 2027
5. The performance measure was adjusted in FY 2026 to reflect a decrease due to staff vacancies which have impacted the ability to meet the previous landscaped area goal 208.33 acres 9 times per year for the past several years. The decrease reflects a reduction in the number of landscape cycles to 5 times per year or 1,042 acres per year. For FY 2026 and FY 2027, the Division anticipates meeting the goal.
6. The Division anticipates responding to 100% of work orders in a three-week time frame. Response time to work orders varies annually due to factors such as weather and the number of service requests received.
7. This performance measure is influenced by weather conditions, impacting the ability of staff to mow. The Division is currently on track to meet the performance goal for FY 2026 and FY 2027.

Operations - Right-Of-Way Management (106-432-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,308,596	3,121,983	3,072,207	-	3,072,207	3,174,198
Operating	998,977	1,274,560	1,309,021	26,902	1,335,923	1,345,334
Capital Outlay	2,887	-	-	-	-	-
Total Budgetary Costs	3,310,459	4,396,543	4,381,228	26,902	4,408,130	4,519,532

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	3,310,459	4,396,543	4,381,228	26,902	4,408,130	4,519,532
Total Revenues	3,310,459	4,396,543	4,381,228	26,902	4,408,130	4,519,532

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
R-O-W Mngmt Superintendent/Assistant Director of Operations	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
In-Mate Supervisor	2.00	2.00	2.00	-	2.00	2.00
Senior Crew Chief	-	-	1.00	-	1.00	1.00
Senior Crew Chief R-O-W Management	2.00	2.00	2.00	-	2.00	2.00
Welder		1.00	-	-	-	-
Equipment Operator	4.00	4.00	4.00	-	4.00	4.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Crew Chief I	8.00	8.00	8.00	-	8.00	8.00
Heavy Equipment Operator	2.00	2.00	2.00	-	2.00	2.00
Maintenance Technician	14.00	14.00	14.00	-	14.00	14.00
Maintenance Repair Technician	-	1.00	1.00	-	1.00	1.00
Work Program Crew Chief	2.00	2.00	-	-	-	-
Senior Maintenance Technician	2.00	3.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	39.00	42.00	41.00	-	41.00	41.00

The major variances for the FY 2027 Right-of-Way Management budget are as follows:

Increases to Program Funding:
1. Inflationary operating costs related to maintenance of Capital Circle NE/SW in the amount of $26,902.
2. Inflationary operating costs related to right-of-way maintenance.

Decreases to Program Funding:
1. Other personnel costs related to the realignment of a Welder position to Transportation Maintenance for organizational efficiencies. This is 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.

Department of Public Works

Operations – Stormwater Maintenance (123-433-538)

Goal	The goal of the Public Works, Division of Operations Stormwater Maintenance Program is to provide for the safety, comfort and convenience of the public by creating, maintaining and managing infrastructure and programs supporting transportation, roadside beautification, and stormwater maintenance.
Core Objectives	1. Maintain and retrofit open and enclosed County owned drainage systems providing for water quality and rate control. 2. Protect citizens against personal injury and private property loss, as well as Leon County from financial loss associated with stormwater runoff. 3. Provide silt removal from open ditches and enclosed stormwater pipe maintenance (mechanically and by hand labor). 4. Sod, hydromulch, seed and hay shoulders, front slopes, back slopes and ditches to prevent erosion. 5. Respond to service requests from citizens and internal customers. 6. Construct and repair concrete structures (i.e. concrete ditch block, concrete ditch pavement, inlets, curbs, and head walls). 7. Conduct routine maintenance such as mowing, tree trimming, and fence repair on stormwater ponds and conveyances. 8. Remove silt from ponds and replace stormwater pond filter systems to ensure proper treatment of stormwater. 9. Repair and stabilize stormwater ponds and conveyances to prevent erosion and future damage to the facility. 10. Conduct inspections of stormwater ponds and conveyance systems to ensure compliance with environmental permits. 11. Maintain vegetation in all County maintained stormwater facilities.
Statutory Responsibilities	Comprehensive Plan: Section II Transportation; Section III Utilities; Section IX Capital Improvements; Federal Non Point Discharge Elimination System (NPDES) regulations set forth in Section 40 CFR 122.26; State Water Policy: Florida Administrative Code Chapter 62; Rule 62 40.432(2)(c), FAC; Leon County Code of Ordinances, Chapter 10, Article VII, City of Tallahassee Land Development Code, Chapter 5, Section 5 57
Advisory Board	None

Benchmarking

Strategic Priorities	Benchmark Data	Leon County MH/Unit	Benchmark (FDOT 4 Year Average Production)
	Cleaning of Drainage Pipes (Mechanical)[1]	0.048 man hrs./linear ft.	0.162 man hrs./linear ft.
	Cleaning and Reshaping Roadside Ditches[2]	0.130 man hrs./linear ft.	0.093 man hrs./linear ft.

Source: Florida Department of Transportation

1. Leon County man hour production is slightly lower than FDOT this year due to several of the projects having longer runs of enclosed drainage conveyances resulting in higher production per project.
2. Leon County man hours production is slightly higher than FDOT due to additional travel time required to move crews and equipment to multiple small roadside ditch projects, as compared to FDOT's typical large projects.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Complete 90% of work order requests, excluding major construction projects, within six weeks[1]	90%	90%	90%	90%
	Clean and reshape 90,000 feet/year of roadside ditches annually[2]	42,226	49,302	50,000	90,000
	Clean 9,500 feet of drainage pipes annually (Mechanical)[3]	5,430	9,150	4,000	9,500
	Percent of ponds and associated conveyances mowed two times annually per County Operating Permit requirements[4]	50%	75%	90%	90%
	Percent of County conveyance systems, not associated with County Operating Permits, mowed one-time annually[5]	11%	11%	11%	11%

Notes:

1. This performance measure is influenced by various factors such as weather and the number of service requests received. The Division estimates completing 90% of work order requests within six weeks in FY 2026 and FY 2027.
2. Staff vacancies will prevent the Division estimates cleaning and reshaping 50,000 feet of roadside ditches for FY 2026. The Division anticipates being fully staffed in FY 2027 and meeting the goal of 90,000 feet.
3. Staff vacancies will prevent the Division estimates cleaning 4,000 linear feet of drainage pipes in FY 2026. In FY 2027, the Division anticipates being fully staffed to meet the performance goal of 9,500.
4. The Division estimates meeting 90% of the performance goal of mowing ponds and conveyances two times annually in FY 2026 and FY 2027.
5. The Division estimates meeting the performance measure goal of mowing 11% of County non-permitted conveyance systems. The Division will utilize inmate work crews for a portion of the year to perform this activity.

Operations - Stormwater Maintenance (123-433-538)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,543,536	3,825,656	3,695,689	-	3,695,689	3,739,750
Operating	1,224,454	1,420,052	1,521,429	-	1,521,429	1,601,876
Total Budgetary Costs	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
123 Stormwater Utility	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626
Total Revenues	3,767,990	5,245,708	5,217,118	-	5,217,118	5,341,626

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Stormwater Superintendent	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	-	-	1.00	-	1.00	1.00
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	7.00	9.00	8.00	-	8.00	8.00
In-Mate Supervisor	2.00	2.00	2.00	-	2.00	2.00
Equipment Operator	11.00	12.00	11.00	-	11.00	11.00
Crew Chief I	1.00	1.00	1.00	-	1.00	1.00
Heavy Equipment Operator	2.00	3.00	3.00	-	3.00	3.00
Maintenance Technician	7.00	5.00	5.00	-	5.00	5.00
Maintenance Repair Technician	-	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Senior Maintenance Technician	9.00	10.00	10.00	-	10.00	10.00
Total Full-Time Equivalents (FTE)	44.00	48.00	47.00	-	47.00	47.00

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

Decreases in Program Funding:
1. Personnel costs savings associated with employee turnover and benefit changes.
2. Other personnel costs related to the realignment of a Crew Chief II and Equipment Operator position from Stormwater Maintenance to Transportation Maintenance and the realignment of a Management Analyst position from Transportation Maintenance to Stormwater Maintenance for organizational efficiencies. These position changes are 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.

Increases to Program Funding:
1. Inflationary operating costs related to stormwater maintenance and repair.

Department of Public Works

Engineering Services (106-414-541)

Goal	The goal of the Department of Public Works Engineering Services is to provide the public with professional services for the construction and maintenance of cost-effective infrastructure to enhance our community's quality of life.
Core Objectives	1. In house design using County staff and consultants to design projects for construction, either for Capital Improvement Projects or for smaller identified projects; engineering support for activities such as maintenance of existing facilities and repairs or construction of infrastructure for the Operations Division, Fleet Management Division, Solid Waste Management Division, Office of Resource Stewardship, and Office of Public Safety. Evaluates, performs design reviews, manages, inspects, and performs quality control of new subdivision construction and other projects creating infrastructure for County ownership and maintenance. Also, processes subdivision plats for recording in the public records, reviewing with developers and their consultants, as well as preparing agendas to present plat and associated agreements to the Board. 2. Representation of the County at meetings of County interests, such as utility coordination, construction coordination, sidewalk and pedestrian infrastructure coordination. Responsible for Interagency Coordination including: representing Leon County's Transportation interests with CRTPA projects and initiatives, Stormwater and Transportation interests with Blueprint Program administration and capital project implementation, participating in the annual review of tax deeds, representing Leon County Public Works with citizen committees (Science Advisory & Water Resources Committees, and Community Traffic Safety Team), coordinating with state, federal, and local agencies regarding water resource priorities and public health concerns, and providing technical support for permitting and litigation actions. 3. Represents the County in property acquisitions for Capital Improvement projects in the eminent domain process. Responds to requests from other departments/divisions for delineation of County property and easements, which also includes preparing and/or reviewing legal descriptions, sketches, and maps for the acquisition or disposition of property; easements, or other real estate interest. In addition, the preparation and/or review of legal descriptions, sketches and maps for the County Attorney's Office and other departments; responding to the Board for information regarding land ownership issues; and assists with the new County owned property inventory list. 4. Responsible for the administration of the Stormwater Utility Program, the Water Quality Monitoring/Total Maximum Daily Load (TMDL) Program and implementation of the National Pollutant Discharge Elimination Systems (NPDES) standards for public drainage systems. Provide technical support for implementing the management strategies outlined in the Wakulla Springs BMAP. 5. Responsible for Infrastructure Operations including review of drainage complaints with field staff; responding to citizens, administration, and commission staff; developing operational corrections or scope of required capital project to address complaints, and identification of problem areas. 6. Provides support to the Development Review Division of Development Support & Environmental Management, including; review of drainage and treatment designs for public subdivisions, recommendations of plan modifications to comply with maintenance requirements, ensurance of traffic safety and pedestrian accessibility, identification of drainage problem areas potentially affected by design, coordination with Stormwater Maintenance staff when standards cannot be achieved, and representing Leon County Public Works in review of regional development plans. 7. Responsible for Capital Project Development which includes identifying planning needs to define project scope to correct flooding or water quality concerns, improve roadway levels of services, and enhance traffic and pedestrian safety. Prepares grant applications to support capital projects and provides technical assistance regarding wetland and water resource protection/restoration, public outreach and coordination. Implements the Water Quality Improvement projects such as the Septic to Sewer and Advanced Septic Tank Retrofit projects. 8. Provides significant public support in response to citizen requests for roadway and traffic issues including, but not limited to; speed studies, stop sign evaluations, striping, warning or advisory sign placement or safety markings and administering the traffic calming program. 9. Manages the Fire Hydrant Installation Program. 10. Provides pavement management evaluation and maintains relative priorities for pavement restoration methodology within the available budget. Significant interaction and coordination is provided to assure that underlying infrastructure is repaired prior to resurfacing. 11. Develops and manages Capital Improvement Projects for County owned facilities and facilities utilized by the County departments and Constitutional Offices. 12. Provides professional assistance to Facilities Management with in-house resources or consultants.

Department of Public Works

Engineering Services (106-414-541)

Statutory Responsibilities	Florida Statutes, Chapter 316 "State Uniform Traffic Control", Chapter 336 "County Road System", Chapter 337 "Contracting, Acquisition and Disposal of Property", Chapter 472 "Land Surveying", Chapter 177 "Land Boundaries" ; Leon County Code of Laws, Chapter 10 "Land Development Code", Chapter 13 "Parks and Recreation", Chapter 16 "Streets, Roads, and Public Ways", Chapter 18 "Utilities", Chapter 341 "Public Transit", Chapter 373 "Water Resources", Chapter 471 "Engineering"; Leon County Code of Laws, Chapter 14 "Drainage", Federal Statutes 1972 "Federal Water Pollution Control Act (NPDES: 40 CFR, parts 9, 122, 123,124)", Florida Constitution Article 12(9)(c)(5), Florida Statute 206.47(7), Florida Statute 206.875, Florida Statute 206.60, Florida Statute 336.021, Florida Statute 336.025,Policy 2.2.6 of the Conservation Element of the Comprehensive Plan, Federal Statute 33 U.S.C. Section 1342(p) and Florida Statute Section 403.0885
Advisory Board	Blueprint Technical Coordinating Committee, Parks & Recreation Advisory Team, Community Traffic Safety Team, Bicycle/Pedestrian Advisory Committee, Capital Region Transportation Planning Agency Technical Advisory Committee, Capital Region Transportation Planning Agency, Transportation Alternatives Subcommittee.

FY 2022-2026 Strategic Plan						
Bold Goals & Five-Year Targets	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**Total**
Septic Tanks Removed (BG2)[1]	195	98	81	206	70	650
Sidewalk/Greenway/Trail/Bike Lane Miles (T11)[2]	3.50	2.67	2.05	3.10	0.83	12.15

Notes:

1. Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. By the conclusion of the FY 2017 – 2021 Strategic Plan, a total of 610 septic tanks were completed or in progress through the completion of the Woodside Heights, Belair/Annawood, and Lake Munson Septic to Sewer projects. During the FY 2022 – 2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated. Since the start of FY 2022, the County has 601 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.
2. This only reflects the number of miles constructed by Public Works Engineering. Other program areas, such as Blueprint and Parks & Recreation, also contribute to this target.

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Manage staff so that not less than 35% of staff time is spent on Capital Improvement Project activities[1]	35%	35%	35%	35%
	Review, permit, and inspect for completion of all projects assigned to ensure compliance with County standards[2]	100%	100%	100%	100%
	Maintain subdivision plat review time by Engineering Services to an average of six (6) days or less after receipt of complete submittals[3]	5	5	5	5
	Maintain number of Leon County water bodies sampled annually[4]	41	41	41	41

Notes:

1. The Division anticipates meeting the performance goal in FY 2026 and FY 2027 with 35% of staff time being spent on Capital Improvement Project activities.
2. The Division anticipates meeting 100% of the goal in FY 2026 and FY 2027 to review, permit, and inspect for completion of all projects assigned to ensure compliance with County standards.
3. The Division met and exceeded the performance goal of reviewing subdivision plats in an average of six days in FY 2024 and FY 2025. The Division anticipates continuing to exceed the performance measure in FY 2026 and FY 2027.
4. Leon County has 41 water bodies that are sampled annually by the Division.

Engineering Services (106-414-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,826,477	4,514,664	4,721,409	-	4,721,409	4,861,034
Operating	400,772	565,284	574,393	227,000	801,393	801,971
Capital Outlay	26,504	-	-	-	-	-
Total Budgetary Costs	4,253,753	5,079,948	5,295,802	227,000	5,522,802	5,663,005

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	4,253,753	5,079,948	5,295,802	227,000	5,522,802	5,663,005
Total Revenues	4,253,753	5,079,948	5,295,802	227,000	5,522,802	5,663,005

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Engineering Services	1.00	1.00	1.00	-	1.00	1.00
Water Resource Scientist	1.00	1.00	1.00	-	1.00	1.00
Construction Manager II	2.00	2.00	2.00	-	2.00	2.00
Chief of Engineering Coordination	1.00	1.00	1.00	-	1.00	1.00
Chief of Engineering Design	1.00	1.00	1.00	-	1.00	1.00
MEP Engineer	1.00	1.00	1.00	-	1.00	1.00
Stormwater Management Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Design Engineer	3.00	3.00	3.00	-	3.00	3.00
Customer Support Engineer	1.00	1.00	1.00	-	1.00	1.00
Chief of Construction Management	1.00	1.00	1.00	-	1.00	1.00
County Surveyor	1.00	1.00	1.00	-	1.00	1.00
CAD Technician	2.00	2.00	2.00	-	2.00	2.00
Engineering Technician	1.00	1.00	1.00	-	1.00	1.00
Design Analyst	2.00	2.00	2.00	-	2.00	2.00
Survey Technician II	1.00	1.00	1.00	-	1.00	1.00
Senior Construction Inspector	2.00	2.00	2.00	-	2.00	2.00
Design Engineer	1.00	1.00	1.00	-	1.00	1.00
Chief of Building Engineering	1.00	1.00	1.00	-	1.00	1.00
Water Resource Specialist	1.00	1.00	1.00	-	1.00	1.00
Water Quality Engineer	1.00	1.00	1.00	-	1.00	1.00
Survey Technician I	1.00	1.00	1.00	-	1.00	1.00
Water Resource Limnologist	1.00	1.00	1.00	-	1.00	1.00
Project Engineer	1.00	1.00	1.00	-	1.00	1.00
Survey Party Chief	1.00	1.00	1.00	-	1.00	1.00
Construction Inspector	2.00	2.00	2.00	-	2.00	2.00
Senior Administrative Associate	2.00	2.00	2.00	-	2.00	2.00
Engineer Intern	1.00	1.00	1.00	-	1.00	1.00
Construction Inspection Aide	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	37.00	37.00	37.00	-	37.00	37.00

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

Increases 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 4% raises for all employees.
2. Operating costs for Third Party Damn Inspections and Water Quality Lab Fees.

Department of Public Works

Fleet Maintenance (505-425-591)

Goal	The goal of the Department of Public Works Fleet Maintenance is to provide the best quality maintenance and repair at the most economical cost to taxpayers of Leon County.
Core Objectives	1. Repair and maintain more than 728 vehicles and equipment for the Board and the Health Department. Additionally, repair and maintenance are provided on 30 vehicles by request on vehicles owned by the Constitutional Officers excluding the Sheriff's Department. 2. Perform preventative maintenance services on light, heavy, and miscellaneous equipment. 3. Procure parts and supplies needed for repairs. 4. Provide road and field service repairs on stationary equipment and disabled vehicles. 5. Repair and maintain computerized Mosquito Control fogging units. 6. Coordinate tire repairs for field service vehicles and normal replacement due to wear and/or damage. 7. Procure, store and distribute more than 550,000 gallons of fuel and more than 4,500 gallons of motor oil annually for Board, Constitutional Offices, and Florida Department of Law Enforcement vehicles. 8. Provide total in-house management of fuel reporting system. 9. Coordinate collision repairs as well as vandalism, theft and wrecker service. 10. Develop, implement, and maintain six annual vehicle/equipment Capital Improvement Programs according to County Green Fleet Policy. 11. Implement and maintain total cost concept buying on heavy equipment. 12. Coordinate, maintain and repair Emergency Medical Services fleet including all ambulances.
Statutory Responsibilities	Code of Federal Regulations (CFR) Chapter 40, Part 279 "Used Oil and Filters" F.S. Chapter 316.2935 "Air Pollution Control Equipment; Tampering Prohibited; Penalty" F.S. Chapter 316.2937 "Motor Vehicle Emission Standards" F.S. Chapter 403.717 "Environmental Control – Waste Tire and Lead-Acid Battery Requirements" F.S. Chapter 403.751 and 403.760 "Environmental Control – Resource Recovery and Management" Florida Department of State Rules 62-710 "Used Oil Management" and 62-711 "Waste Tire Rule"
Advisory Board	None

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	TOTAL
Increase the number of fully electric vehicles in the County's fleet by 500% (T8)[1]	0%	0%	175%	125%	0%	300%

1. 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 325% 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.
2. 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. Notwithstanding this, since the start of FY 2022, the County has achieved 60% of the County's five-year Target by increasing the County's electric vehicle fleet by 300% for a total of 16 electric vehicles as of the end of FY 2025.

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Hourly Shop Rate (Light Equipment)[1]	$80.00	$221.28
	Hourly Shop Rate (Heavy Equipment)[2]	$80.00	$193.75
	Mechanic productivity (based on 2,080 hours annually)[3]	64%	66% to 72%

Benchmark Sources:

1. Survey of Local Vendor Hourly Labor Cost: Dale Earnhardt Chevrolet - $269.00; Capital Dodge Chrysler Jeep $199.95, Tallahassee Ford - $195.00.
2. Survey of Local Vendor Hourly Labor Cost: Rush Equipment - $180.00, Nextran $199.00, Ward International $205.00 and Four Star Freightliner $191.00
3. The Mechanic Productivity rate is based on data from Beard Equipment and Ring Power, November 2025.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of chargeable hours[1]	5,491	5,819	5,550	6,000
	Number of preventative maintenance services performed[2]	1,065	1,009	992	1,100
	Number of alternative fuel vehicles purchased[3]	7	6	6	6
	Number of average miles per gallon for hybrid vehicles[4]	27.30	31.39	33.90	34.00

Notes:

1. The number of chargeable hours fluctuates each year depending on how many hybrid and electric vehicles increase in the fleet. Newer vehicles are designed to be more efficient and hold their charge longer between uses.
2. The number of preventative maintenance services performed fluctuates each year based on acquisition or disposal of equipment as well as miles or hours of use logged on the equipment.
3. The Division continues to increase the number of alternative fuel vehicles purchased to meet the County's long-term goal of reducing petroleum consumption. The amount of EVs purchased each year depends on several factors including when vehicles need to be replaced to align with the Green Fleet Policy, as well as budget availability.
4. The average mile per gallon (MPG) for hybrid vehicles is estimated to be 33.90 MPG for FY 2026. The Division anticipates an increase in average miles per gallon and/or EV miles for vehicles in FY 2026 and FY 2027 as the County increases the number of hybrid and electric vehicles to the fleet.

Fleet Maintenance (505-425-591)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	564,264	775,025	830,159	-	830,159	852,568
Operating	4,441,423	4,085,538	4,092,723	8,000	4,100,723	4,129,776
Capital Outlay	3,486	-	-	-	-	-
Total Budgetary Costs	5,009,173	4,860,563	4,922,882	8,000	4,930,882	4,982,344

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
505 Motor Pool	5,009,173	4,860,563	4,922,882	8,000	4,930,882	4,982,344
Total Revenues	5,009,173	4,860,563	4,922,882	8,000	4,930,882	4,982,344

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Fleet Management	1.00	1.00	1.00	-	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00	-	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	-	1.00	1.00
Senior Equipment Mechanic	4.00	4.00	4.00	-	4.00	4.00
Materials Management Specialist	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

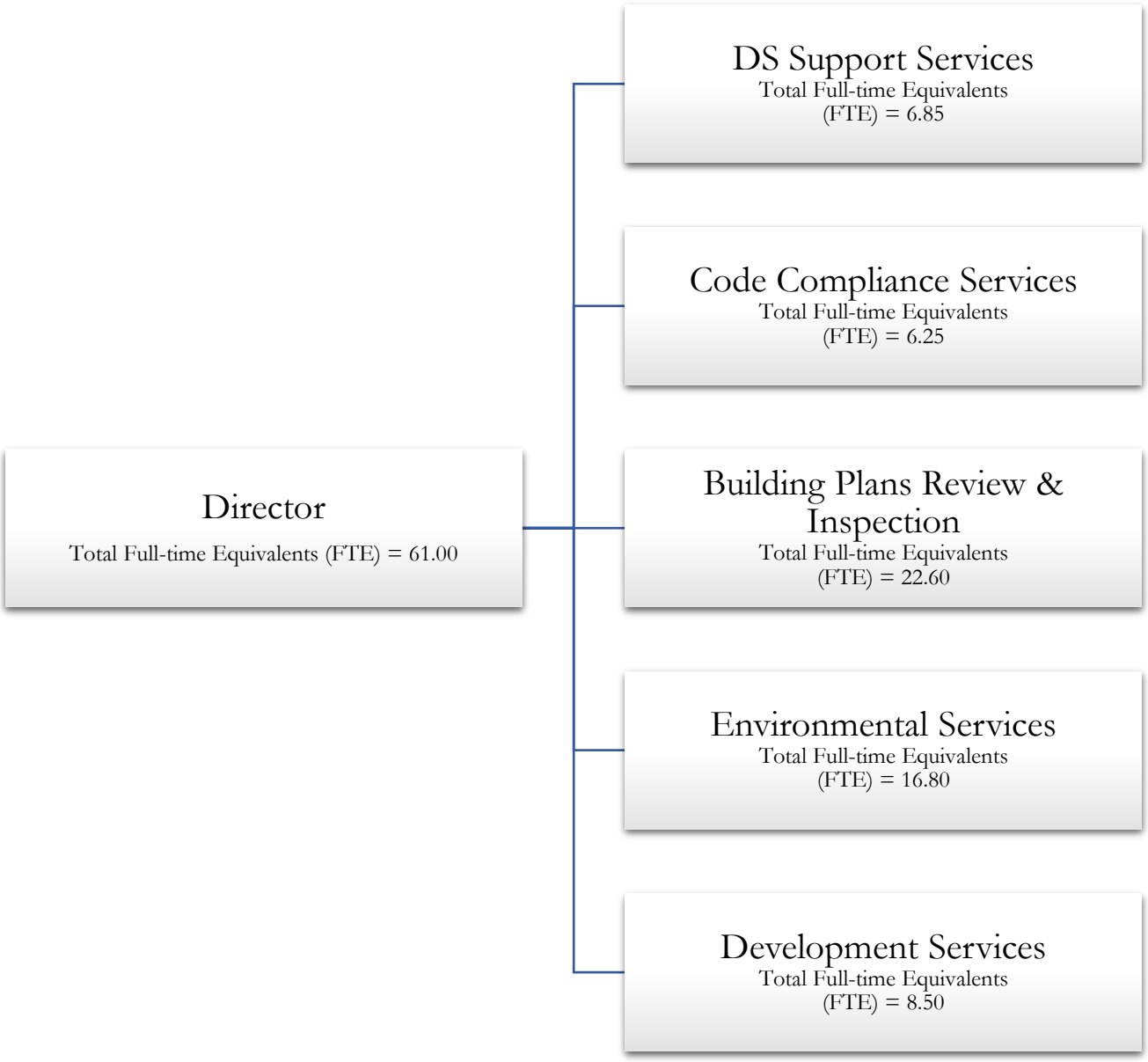
The major variances for the FY 2027 Fleet Management budget are as follows:

Increases 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 4% raises for all employees.
2. Inflationary operating costs related to security contract increase in the amount of $8,000.

Department of Development Support & Environmental Management
Index

Organizational Chart	329
Executive Summary	330
Business Plan	332
DSEM Summary	334
Code Compliance Services	335
Support Services	338
Building Plans Review and Inspection	340
Environmental Services	344
DEP Storage Tank	348
Development Services	350

Department of Development Support & Environmental Management
Organizational Chart



Department of Development Support & Environmental Management Executive Summary

The Department of Development Support and Environmental Management (DSEM) section of the Leon County FY 2026 Annual Budget is comprised of Code Compliance Services, Support Services, Building Plans Review & Inspection, Environmental Services, Development Services, and Florida Department of Environmental Protection (FDEP) Storage Tank Program.

Code Compliance Services coordinates and administers code compliance and citizen review board services. Support Services provides initial point of contact for phone-in customers and provides administrative support for the department, including processing internal and external records requests and staffing all DSEM Board-appointed citizens' groups. Building Plans Review & Inspection ensures compliance using the Florida Building Code for building permit application review and inspections. Environmental Services provides technical and scientific permitting and review services and disseminates environmental information to the public. Development Services ensures land development proposals are approved consistent with adopted standards and regulations and coordinates address assignment and street naming. The Department's Storage Tank program implements the FDEP Storage Tank Contract.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, DSEM's Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

Development Services:
During FY 2026, Development Services processed 188 Permitted Use Verifications (PUV) and Residential Compliance Certificates (RCC), 50 exempt development applications, 42 site and development plans, 1,415 zoning compliance determinations for residential developments, and 26 concurrency certificates. The Division processed over 720 construction address assignments and 70 street name and renaming notifications. The Division also facilitated Land Development Code (LDC) amendments including updates necessary to implement new Comprehensive Plan amendments as well as an Ordinance amendment to the Leon County Charter regarding Addressing and Street Naming. The Division reviewed a 74,000 square foot travel center that included 120 fueling stations and over 776 parking spaces. The Division also reviewed the Citrus Grove Phases III and IV subdivisions which contained over 300 residential dwelling units.

Support Services:
Support Services answered approximately 20,000 phone calls during FY 2026. The recent implementation of DSEM's automated telephone system and the 'text to inspect' feature enables calls to be routed more efficiently, reducing wait times. The numbers for FY 2027 are expected to further decrease as customers get more acquainted with these and other technological enhancements. Support Services also responded to internal and external public records requests, as well as provided staffing for all DSEM Board-appointed citizens' groups.

Environmental Services:
During FY 2026, Environmental Services is projected to review and approve 42 Natural Features Inventories, 92 site plans, 25 stormwater management facility (SWMF) operating permits, 650 single-family environmental permits, 145 SWMF operating permit renewals, 90 driveway applications, 188 permitted use verifications for environmental requirements, and 35 environmental management permits. The Division also anticipates executing more than 5,500 environmental inspections, including over 350 Florida Department of Environmental Protection (FDEP) Petroleum Storage Tanks Compliance Inspections.

Department of Development Support & Environmental Management Executive Summary

Building Plans Review and Inspection:
During FY 2026, BPRI is on track to review and issue 5,000 building permits and conduct 24,000 inspections. The number of new single-family home permits at the end of FY 2026 is expected to be approximately 180, which is an increase of 26% from FY 2025 (142). However, while the number of new single family home permits is on the rise in FY 2026, the overall number of permits issued is on track to decrease by 16% from FY 2025 (5,969). In addition to permit review and inspection responsibilities, the division has continued to refine its internal and external permitting and inspection policies in an effort to increase efficiencies and transparencies within the department. As the main point of contact in the lobby, staff assisted approximately 1,649 walk-in customers.

Code Compliance Services:
During FY 2026, Code Compliance Services investigated 1,243 code compliance inquiries, conducted 1,207 site inspections, and presented 43 cases before the Code Enforcement Board for disposition. In addition, the Division staffed the County's Code Enforcement Board and Nuisance Abatement Board. The Division also facilitated a comprehensive update to the Code Enforcement Board and Nuisance Abatement Board Member Handbook.

Department of Development Support & Environmental Management Business Plan

MISSION STATEMENT

The mission of the Leon County Department of Development Support & Environmental Management is to support the development of a sustainable community and its built environment, while protecting and preserving our natural resources to maintain the quality of life for all citizens, while building positive relationships through exceptional customer service.

STRATEGIC PRIORITIES

ENVIRONMENT	
	EN1 - Protect the quality and supply of our water.
	EN2 - Conserve and protect environmentally sensitive lands and our natural ecosystems.
	EN3 - Promote orderly growth and sustainable practices.

GOVERNANCE	
	G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
	G3 - Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues.

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

GOVERNANCE

1. (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
2. (G3) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts. (2025-100)

ENVIRONMENT

1. (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)

ACTIONS

GOVERNANCE

1. Coordinated with CMR to implement the notification of development project meetings through the NextDoor application online. (Complete)
2. Engage the community on updates to the County's Code Compliance Program through social media as well as community meetings and events. (Ongoing)

ENVIRONMENT

1. a.) The Board authorized staff to proceed with drafting an ordinance to amend the silviculture and forest management application requirements section of the Environmental Management Act (EMA) and approval to schedule the first and only Public Hearing for June 10, 2025. (Complete)

b.) Proposed amendments to Section 10-4.207 of the Environmental Management Act to expand environmental permitting exemption criteria to include accredited land conservancy management groups. (In Progress)

c.) Support the mission of accredited land conservancy management organizations like Tall Timbers with their exemplary land stewardship and public outreach and conservancy education efforts. (In Progress)

BOLD GOALS & 5-YEAR TARGETS

Target: Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
% Online Permitting	25%	100%	100%	100%	100%	100%

Notes: 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.

***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

Department of Development Support & Environmental Management

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,283,330	6,329,334	6,568,160	-	6,568,160	6,764,130
Operating	247,589	430,804	434,559	-	434,559	435,372
Total Budgetary Costs	5,530,919	6,760,138	7,002,719	-	7,002,719	7,199,502

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
DS Support Services	548,541	605,068	789,210	-	789,210	810,853
Code Compliance Services	429,593	538,362	703,220	-	703,220	722,285
Building Plans Review & Inspection	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971
Environmental Services	1,566,439	2,054,725	2,082,420	-	2,082,420	2,141,732
Development Services	836,466	1,047,634	1,068,268	-	1,068,268	1,099,661
Total Budget	5,530,919	6,760,138	7,002,719	-	7,002,719	7,199,502

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971
121 Development Support & Environmental Managment Fund	3,139,296	3,979,056	4,364,215	-	4,364,215	4,486,937
125 Grants	241,744	266,733	278,903	-	278,903	287,594
Total Revenues	5,530,919	6,760,138	7,002,719	-	7,002,719	7,199,502

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review & Inspection	26.45	25.95	22.60	-	22.60	22.60
Code Compliance Services	5.50	4.50	6.25	-	6.25	6.25
Development Services	8.00	8.50	8.50	-	8.50	8.50
DS Support Services	5.15	5.15	6.85	-	6.85	6.85
Environmental Services	16.90	16.90	16.80	-	16.80	16.80
Total Full-Time Equivalents (FTE)	62.00	61.00	61.00	-	61.00	61.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Development Services	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

Code Compliance Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,478	451,129	612,851	-	612,851	631,861
Operating	58,116	87,233	90,369	-	90,369	90,424
Total Budgetary Costs	429,593	538,362	703,220	-	703,220	722,285

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Services (121-423-537)	429,593	538,362	703,220	-	703,220	722,285
Total Budget	429,593	538,362	703,220	-	703,220	722,285

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Mana	429,593	538,362	703,220	-	703,220	722,285
Total Revenues	429,593	538,362	703,220	-	703,220	722,285

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Services	5.50	4.50	6.25	-	6.25	6.25
Total Full-Time Equivalents (FTE)	5.50	4.50	6.25	-	6.25	6.25

Department of Development Support & Environmental Management

Code Compliance Services (121-423-537)

Goal	The goal of the Division of Code Compliance Services is to administer, centralize, coordinate and facilitate code compliance, citizen review boards, and growth and environmental management services to residents, property owners and land development professionals served by the Department of Development Support and Environmental Management.
Core Objectives	1. Provide administrative support for the Code Enforcement Board and Nuisance Abatement Board. 2. Coordinate Code processing through the Code Compliance Program. 3. Coordinate and promote Code compliance through educational efforts. 4. Provide an initial point of contact to customers for all code compliance related matters. 5. Coordinate compliance activities for the Abandoned Property Registration Ordinance, Refueling Assistance for Persons with Disabilities Ordinance, Criminal History Records Check and Waiting Period for Purchase of Firearms (aka the "Gun Show Loophole"), and Signs on the Right-of-Way Ordinance. 6. Coordinate activities for the Compliance Certification Letter to research and process open code violations and lien research requests. 7. Coordinate the streamlined Nuisance Abatement Process as outlined in Chapter 14 consistent with applicable Florida Law.
Statutory Responsibilities	Leon County Code of Laws Chapter 5 "Minimum Housing Code;" Chapter 10 "Land Development Code;" Chapter 11 "Refueling Assistance for Persons with Disabilities;" Chapter 12 Criminal History Records Check and Waiting Period for Purchase of Firearms (aka the "Gun Show Loophole"); Chapter 14 "Property Safety and Maintenance Code;" Chapter 6 and Florida Statutes, Chapter 162 "Code Enforcement Board"
Advisory Board	Code Enforcement Board; Nuisance Abatement Board

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark*
	Code compliance cases brought into compliance as a % of open cases (123 cases)	56%	55.6%
	Code compliance cases brought into compliance as a % of all cases (219 total)	75%	73.1%

*International City/County Management Association Comparable Performance Measurement

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Percentage of Code Enforcement Board orders prepared and executed within 10 working days.[1]	112/100%	107/100	100/100%	100/100%

Notes:

1. In FY 2025, there were 107 Code Enforcement Board orders filed within the required 10 working days, which is consistent with the previous year. This trend of executing 100% of orders within 10 days is expected to continue in FY 2026 and FY 2027.

Code Compliance Services - Code Compliance Services (121-423-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,478	451,129	612,851	-	612,851	631,861
Operating	58,116	87,233	90,369	-	90,369	90,424
Total Budgetary Costs	429,593	538,362	703,220	-	703,220	722,285

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	429,593	538,362	703,220	-	703,220	722,285
Total Revenues	429,593	538,362	703,220	-	703,220	722,285

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Supervisor	0.75	0.75	0.75	-	0.75	0.75
Director of Permit & Code Services	1.00	1.00	1.00	-	1.00	1.00
Senior Compliance Specialist	2.00	2.00	2.50	-	2.50	2.50
Addressing Customer Service Technician	0.50		-	-	-	-
Building Inspection Supervisor	-	-	0.25	-	0.25	0.25
Senior Compliance Services Technician	0.25	0.25	0.75	-	0.75	0.75
Addressing Program Coordinator	0.50		-	-	-	-
Compliance Services Technician	0.50	0.50	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.50	4.50	6.25	-	6.25	6.25

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

Increases 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 4% raises for all employees.
2. Realignment of various positions from Building Plans Review & Inspection for organizational efficiencies.

Department of Development Support & Environmental Management

Support Services (121-424-537)

Goal	The Support Services Division provides administrative direction and support for all Divisions within the Department of Development Support and Environmental Management (DSEM). Staff serve as the initial point of contact for telephone customers, all internal and external records requests, issuance of Certificates of Occupancy and Completion, and staffing Board-appointed citizen committees.
Core Objectives	1. Direct incoming telephone calls to the appropriate staff for assistance. 2. Provide department-wide direction, coordination, and support to divisions and programs. 3. Provide administrative coordination and support for agenda, budget, personnel, training, property, and other such reports. 4. Act as liaison between the public and Department staff regarding scheduling, meetings, correspondence, public records requests, etc. 5. Provide the initial point of contact for the public and other governmental entities in their requests for information and reservation of the Renaissance Center's 2nd floor meeting room. 6. Provide the initial point of contact for the public, Department staff, and other governmental staff in their request for building, code compliance, development review, or environmental records. 7. Provide staffing for DSEM related Board-appointed citizen's committees, including but not limited to Advisory Committee on Quality Growth, Board of Adjustment and Appeals and the Science Advisory Committee. 8. Act as liaison between the public and the Clerk of Courts Office regarding electronic recording of DSEM site plan review and permitting-related documents.
Statutory Responsibilities	Chapter 119, Florida Statutes (Florida Public Records Law); Leon County Code of Laws Chapter 10 (Land Development Code); Countywide Minimum Environmental Standards Regulations (Environmental Management Act); Florida Building Code; and other BCC-adopted plans and implementing policy and procedures manuals.
Advisory Board	Board of Adjustment and Appeals; Development Review Committee; Advisory Committee for Quality Growth; Tallahassee-Leon County Planning Commission; Science Advisory Committee.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of telephone calls processed through the main switchboard[1]	21,500	21,443	20,000	20,000

Notes:

1. The anticipated decrease in the number of telephone calls processed in FY 2026 is likely due to the implementation of an automated phone system which more accurately tracks all incoming phone calls, including ones made to staff direct lines. It is anticipated that the number of phone calls will slightly decrease over time as customers become familiar with the automated phone system.

DS Support Services (121-424-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	526,796	558,536	739,048	-	739,048	760,691
Operating	21,745	46,532	50,162	-	50,162	50,162
Total Budgetary Costs	548,541	605,068	789,210	-	789,210	810,853

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	548,541	605,068	789,210	-	789,210	810,853
Total Revenues	548,541	605,068	789,210	-	789,210	810,853

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Support & Environmental Management	0.90	0.90	0.90	-	0.90	0.90
Chief Development Resources Officer	0.75	0.75	0.75	-	0.75	0.75
Records Manager	0.50	0.50	1.00	-	1.00	1.00
Operations Analyst	0.50	0.50	0.90	-	0.90	0.90
Senior Administrative Associate II	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate -DSEM	0.50	1.00	1.80	-	1.80	1.80
Administrative Associate	0.50		-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	5.15	5.15	6.85	-	6.85	6.85

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

Increases 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 4% raises for all employees.
2. Realignment of various positions from Building Plans Review & Inspection for organizational efficiencies.

Building Plans Review & Inspection Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,060,668	2,380,050	2,229,599	-	2,229,599	2,294,514
Operating	89,212	134,299	130,002	-	130,002	130,457
Total Budgetary Costs	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review and Inspection (120-220-524)	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971
Total Budget	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971
Total Revenues	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review and Inspection	26.45	25.95	22.60	-	22.60	22.60
Total Full-Time Equivalents (FTE)	26.45	25.95	22.60	-	22.60	22.60

Department of Development Support & Environmental Management

Building Plans Review & Inspection (120-220-524)

Goal	The goal of the Building Plans Review and Inspections Division is to ensure that built environments are safe, accessible, and energy efficient through compliance with all applicable construction codes, plans review, inspections, the use of automated technologies, and continuing staff development and training. Staff serve as the initial point of contact for walk in customers and DSEM related Citizen Connect inquiries.
Core Objectives	1. Process permit applications and collect permit fees. 2. Provide an initial point of contact for walk-in customers and direct to the appropriate staff for assistance. 3. Direct Citizen Connect inquiries to the appropriate staff for resolution, and track assignments until completed. 4. Review building plans and permit applications for all proposed new, existing, renovated, additions, and alterations for construction projects, both public and private, to ensure compliance with the Florida Building Codes, all state-mandated construction laws, County's Code of Laws Chapter 5 Building Code, and the Florida Building Code for Floodplain compliance in concert with the County's Floodplain Management Ordinance requirements. 5. Inspect all proposed manufactured housing permits to ensure compliance with the State Department of Motor Vehicles requirements related to the installation and set-up. 6. Inspect building foundation systems of all manufactured housing to ensure compliance with the State Department of Motor Vehicles requirements and Florida Building Code Floodplain requirements. 7. Inspect all new, existing, renovated, additions, and alterations for construction projects, both public and private, to ensure compliance with the Florida Building Codes, all state-mandated construction laws and the County's Floodplain Management Ordinance. 8. Provide daily, on demand building plans review and inspection service advisor assistance to the public. 9. Provide the Board, upon request, with recommendations and professional assistance regarding all matters relating to building plans review and approval, construction regulations, and building inspections. 10. Provide technical support to the Leon County Code Enforcement, Contractors' Licensing, Examination Board, and the Board of Adjustment and Appeals, and other County, City, and State agencies for construction code requirements, permitting, and related management decisions. 11. Division Director participates on the COOP Planning Team and serves as Facilities Manager. 12. The Division must manage the private provider process for plan review and inspections, which accounts for about 40% of the permit fee collected for administrative work to be performed in the management of the permit and permitting process. 13. Makes recommendations to Leon County Commissioners with updates and revisions to the Leon County's Code of Laws that regulate the permitting, plan review and inspection processes.
Statutory Responsibilities	Florida Mechanical Code; Leon County Code of Laws, Chapter 5; Florida Plumbing Code; & F.S., Chapter 553.01 - 553.14; Florida National Electrical Code; & F.S., Chapter 553.15 - 553.23; Florida Gas Code; Florida Building Code: & F.S., Chapter 553.73; Florida Energy Code - F.S., Chapter 553.900 - 553.998; Florida Accessibility Code; & F.S., Chapter 553.45 - 553.495; Contractor Licensing – (LCCOL) Section 5-(5-3.01 – 5.3.31); Swimming Pool Code – Section 5 (5-2.19); Florida/County Mobile Homes Installation, Section 5-(5.2.11 – 5-2.18); F.S., Administrative Rule, Chapter 15C-1.10; Floodplain Management; Sign Code - (LCCOL), Section 10-(1801 - 1830); Florida Fire Code – Life Safety; F.S., Chapter 633.025 & Chapter 553.895; Section 10-362; Florida Construction Lien Laws - F.S., Chapter 713; Funding of the Building Code Administrators and Inspectors Board, F.S. Chapter 468.631; Funding of the Florida Building Commission, F.S. Chapter 553.721; Mandatory Building Inspector Certification - F.S., Chapter 468.601-468.633, Carbon Monoxide Detection by Occupancy- F.S., Chapter 509.211; Property Maintenance Code – (LCCOL) Section 5 – (5-4.01 – 5-4.12); Tiny Houses – (LCCOL) Section 5 – (5-2.10 (a – f); Regulations for the Practice of Building Code Administration and Inspection – F.S. Chapter 468.
Advisory Board	Code Enforcement Board; Board of Adjustment and Appeals

Building Plans Review & Inspection (120-220-524)

Benchmarking

Strategic Priorities	Permit Review & Time Frames[1]	Single Family			Commercial		
		Total Days	Applicant	Staff	Total Days	Applicant	Building Plans Review & Inspection
☑	2023 Actual	14	6	8	31	20	11
☑	2024 Actual	26	21	5	47	38	11
☑	2025 Actual	15	10	5	62	54	8
☑	2026 Estimate	16	10	6	30	20	10
☑	2027 Estimate	16	10	6	30	20	10
☑	Internal Benchmark[2]	18	12	6	47	37	10

Notes:

1. Review times are based on business days and include both staff and applicant/consultant holding periods. Building, Environmental and septic permit applications are reviewed concurrently.
2. The internal benchmark is based on Leon County averages of reported data from FY 2023 to FY 2025.

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)[1]	25%	50%	75%	100%	100%	100%

Notes:

1. In recent years, the County has reduced average permitting times in large part due to the launch of new permitting software which previously allowed licensed contractors, engineers, and architects to complete most of the permitting process online. Specifically, 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 100% online permitting for licensed contractors, engineers, and architects.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
☑	Number of building inspections performed.[1]	27,716	28,456	24,000	28,000
☑	Percentage of inspections completed on time.[2]	100%	100%	100%	100%
☑	Percentage of permit requests completed within 30 days.[3]	100%	100%	100%	100%
☑	Building inspections per day per inspector.[4]	14	15	10	11
☑	Plan reviews per plans examiner per day.[5]	7	7	5	5
☑	Number of permits issued and processed[6]	6,338	5,980	5,000	6,000
☑	Total application review fees received (millions) [7]	$4.1	$3.1	$3.0	$3.0
☑	Number of walk-in customers[8]	2,857	1,649	1,100	1,000

Notes:

1. The decrease in the number of inspections estimated for FY 2026 is due to a decrease in permitting activity.
2. In FY 2026 and FY 2027 the percentage of inspections completed on time are expected to remain consistent with the previous fiscal years.
3. In FY 2026 and FY 2027 the percentage of permit requests completed within 30 days is expected to remain consistent with the previous years.
4. In FY 2026 and FY 2027 the number of building inspections per day per inspector is expected to decrease due to the decrease in permitting activity.
5. The number of plan reviews per plans examiner per day in FY 2026 and FY 2027 is expected to remain the same.
6. Based on the current numbers, it is anticipated that the number of building permits issued will decrease in FY 2026.
7. Total application review fees include revenue received in the Building Inspection ($2.3 million) and DSEM ($1.8 million) funds for FY 2025. This increase coincides with the increase in permitting activity. The revenue received in FY 2026 is expected to decrease based on an anticipated decrease in permitting activity. The revenue received in FY 2027 is expected to remain flat based on permitting activity.
8. The number of walk-in customers is expected to continue to decrease in FY 2026 and FY 2027 as customers become more familiar with the new electronic application filing software.

Building Plans Review & Inspection - Building Plans Review and Inspection (120-220-524)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,060,668	2,380,050	2,229,599	-	2,229,599	2,294,514
Operating	89,212	134,299	130,002	-	130,002	130,457
Total Budgetary Costs	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971
Total Revenues	2,149,879	2,514,349	2,359,601	-	2,359,601	2,424,971

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Support & Environmental Management	0.10	0.10	0.10	-	0.10	0.10
Director of Building Plans Review & Inspection	1.00	1.00	1.00	-	1.00	1.00
Building Plans Review Administrator	1.00	1.00	1.00	-	1.00	1.00
Chief Development Resources Officer	0.25	0.25	0.25	-	0.25	0.25
Code Compliance Supervisor	0.25	0.25	0.25	-	0.25	0.25
Senior Environmental Engineer	-	-	0.10	-	0.10	0.10
Building Plans Reviewer	3.00	3.00	3.00	-	3.00	3.00
Records Manager	0.50	0.50	-	-	-	-
Senior Compliance Specialist	1.00	1.00	0.50	-	0.50	0.50
Addressing Customer Service Technician	0.50		-	-	-	-
Environmental Compliance Specialist	0.10	0.10	0.10	-	0.10	0.10
Building Inspector	9.00	9.00	8.00	-	8.00	8.00
Building Inspection Supervisor	1.00	1.00	0.75	-	0.75	0.75
Senior Compliance Services Technician	0.75	0.75	0.25	-	0.25	0.25
Addressing Program Coordinator	0.50	0.50	0.50	-	0.50	0.50
Permit Processing Supervisor	1.00	1.00	1.00	-	1.00	1.00
Operations Analyst	0.50	0.50	0.10	-	0.10	0.10
Compliance Services Technician	0.50	0.50	-	-	-	-
Permit Technician	3.00	3.00	3.00	-	3.00	3.00
Deputy Building Official	-	-	1.00	-	1.00	1.00
Senior Administrative Associate -DSEM	1.50	2.00	1.20	-	1.20	1.20
Administrative Associate	0.50		-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	26.45	25.95	22.60	-	22.60	22.60

The major variances for the FY 2027 Building Plans Review and Inspection budget are as follows:

Increases 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 4% raises for all employees.
2. Realignment of various positions for organizational efficiencies.

Environmental Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,514,847	1,949,787	1,980,722	-	1,980,722	2,039,792
Operating	51,592	104,938	101,698	-	101,698	101,940
Total Budgetary Costs	1,566,439	2,054,725	2,082,420	-	2,082,420	2,141,732

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
DEP Storage Tank (125-866-524)	241,744	266,733	278,903	-	278,903	287,594
Environmental Services (121-420-537)	1,324,695	1,787,992	1,803,517	-	1,803,517	1,854,138
Total Budget	1,566,439	2,054,725	2,082,420	-	2,082,420	2,141,732

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Mana	1,324,695	1,787,992	1,803,517	-	1,803,517	1,854,138
125 Grants	241,744	266,733	278,903	-	278,903	287,594
Total Revenues	1,566,439	2,054,725	2,082,420	-	2,082,420	2,141,732

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Environmental Services	14.90	14.90	14.80	-	14.80	14.80
DEP Storage Tank	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	16.90	16.90	16.80	-	16.80	16.80

Department of Development Support & Environmental Management

Environmental Services (121-420-537)

Goal	The goal of the Division of Environmental Services is to provide high quality technical and scientific permitting and review services to the public and to disseminate environmental information to the public and government agencies in support of environmental protection efforts.
Core Objectives	1. Review development proposals, including permit applications, site and development plans and pre-application requests for compliance with the Environmental Management Act and sound environmental management practices. 2. Conduct environmental analysis for rezoning, subdivisions, site plans, and other proposed activities to ensure identification and mitigation of environmentally sensitive areas (ESA) and other regulatory constraints. 3. Provide technical support and recommendations on environmental policy, land use, permitting, and related management decisions to the Planning Commission, Board of Adjustment and Appeals, the Board of County Commissioners, and other County, City and State agencies. 4. Inspect permitted new construction and development activity for code compliance and consistency with permitted plans. 5. Implement the stormwater facility maintenance and operating permit program. 6. Provide walk-in client assistance through the environmental service advisor rotation in research, interpretation, information gathering, or generally directing the client to the appropriate resource or agency. 7. Implement single family permit reviews, including flood letter review and flood protection notification, Board mandated flood indemnification declaration, compliance with master permit and plat, tree protection, erosion and sedimentation control, protection of features, lot to lot drainage issues, and driveway connection permit review. 8. Perform inspections and resolution of code violations with possible Code Enforcement Board involvement, such as non-permitted development activities, junk and mowing ordinance violations.
Statutory Responsibilities	Florida Statutes, Chapter 163; the Comprehensive Plan; Florida Statutes, 403.0885(NPDES); Florida Statues 403.0891; Environmental Management - Leon County Code of Laws; Chapter 10 "Environmental Management Act"; Leon County Code of Laws; Chapter 14 "Junk and Litter"; Leon County Code of Laws; Chapter 6 and Florida Statutes, Chapter 162 "Code Enforcement Board"; Leon County Driveway and Street Connection Guidelines and Procedures Manual
Advisory Board	Tallahassee-Leon County Planning Commission; Board of Adjustment and Appeals; Code Enforcement Board; Science Advisory Committee; Water Resources Committee; Canopy Road Citizen's Committee

Benchmarking

Strategic Priorities	Permit Review Time Frames[1]	Natural Feature Inventory			Environmental Permits		
		Total Days	Applicant	Staff	Total Days	Applicant	Environmental Services
✓	FY 2023 Actual	29	14	15	41	31	10
✓	FY 2024 Actual	47	33	14	25	17	10
✓	FY 2025 Actual	12	5	7	37	21	15
✓	FY 2026 Estimate	90	1	7	45	22	14
✓	FY 2027 Estimate	10	5	9	35	20	15
✓	Internal Benchmark[4]	29	17	12	34	23	12

Notes:

1. Review times are based on calendar days and include both staff and applicant/consultant holding periods.
2. The estimated decrease in total days for Natural Feature Inventory is due to an higher number of Natural Feature Inventory No Impact applications, which have much shorter review times. It is anticipated this may be an ongoing trend and the numbers may remain consistent in FY 2027.
3. The estimated decrease in applicant days for Environmental Permits is due to smaller projects being submitted and the addition of new staff to help review projects that do not require specific engineering data that is not provided in the initial application, resulting in fewer re-submittals being required.
4. The internal benchmark is based on Leon County averages of reported data from FY 2023 to FY 2025.

Department of Development Support & Environmental Management

Environmental Services (121-420-537)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of Natural Features Inventory (NFI) application reviews.[1]	39	45	38	38
	Number of site plan reviews (environmental impacts).[2]	82	82	92	92
	Number of stormwater operating permits reviews.[3]	37	27	25	25
	Number of environmental service advisor clients.[4]	721	788	750	750
	Number of single-family lot Environmental Permit Application reviews.[5]	763	569	575	575
	Number of driveway application reviews.[6]	196	112	90	90
	Number of stormwater operating permit renewals completed within the 3-year renewal cycle.[7]	102	129	145	145
	Number of environmental compliance Plans Review, and Inspections completed on an annual basis consistent with established guidelines.[8]	4,756	5,557	5,000	5,000
	Number of Environmental Management Act permits issued within the time frame designated by Ordinance.[9]	46	36	35	35
	Number of Science Advisory Committee meetings administered.[10]	5	4	4	4

Notes:

1. NFI totals for FY 2026 are projected to remain consistent, even with a weakened development market in the first half of the year. It is expected this figure will remain consistent in FY 2027 due to the current economy and market trends.
2. The number of environmental impact reviews associated with site plans is anticipated to have a slight increase in FY 2026 due to the current market trends and remain somewhat consistent through FY 2027.
3. The operating permit reviews are dependent on the timing of the construction project completion, and therefore, projections are based on completed projects thus far.
4. The number of service advisor clients is expected to stay steady in FY 2026 and FY 2027. This is due to the number of developments under construction, ongoing drainage issues, routine complaints, tree issues, increased weather events, inquiries into developments, and more calls from the public trying to develop their property.
5. The number of single-family applications reflects a steady rate due to increasing interest rates and a slowing of the market.
6. The number of driveway applications is projected to trend with the developments and residential building permits, which is consistent with the combined total of single-family building permits and environmental permits with access to county-maintained roadways.
7. Operating permit renewals are based on a three-year cycle; therefore, the numbers will vary depending on the sites scheduled for renewal.
8. The decrease in environmental inspections is due to the current active permits in the development market. It is directly related to the number of environmental and building permits that were issued in FY 2024, FY2025 and FY 2026.
9. In FY 2026, the number of approved environmental permits, which encompasses a wide range of development activities, is anticipated to remain consistent due to the current housing market trends.
10. The number of Science Advisory Committee meetings is projected to remain consistent in FY 2026 and FY 2027.

Environmental Services - Environmental Services (121-420-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,280,618	1,695,660	1,714,879	-	1,714,879	1,765,299
Operating	44,077	92,332	88,638	-	88,638	88,839
Total Budgetary Costs	1,324,695	1,787,992	1,803,517	-	1,803,517	1,854,138

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	1,324,695	1,787,992	1,803,517	-	1,803,517	1,854,138
Total Revenues	1,324,695	1,787,992	1,803,517	-	1,803,517	1,854,138

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Environmental Services	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Engineer	2.00	2.00	1.90	-	1.90	1.90
Environmental Inspection Supervisor	1.00	1.00	1.00	-	1.00	1.00
Environmental Review Supervisor	1.00	1.00	1.00	-	1.00	1.00
Environmental Compliance Specialist	4.90	4.90	4.90	-	4.90	4.90
Stormwater Senior Design Analyst	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Compliance Specialist	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Review Biologist	2.00	2.00	2.00	-	2.00	2.00
Engineer Intern	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	14.90	14.90	14.80	-	14.80	14.80

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

Increases 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 4% raises for all employees.
2. Realignment of .10 FTE for the Senior Environmental Engineer to Building Plans Review & Inspection for organizational efficiencies.

DEP Storage Tank (125-866-524)

Goal	The goal of the Department of Environmental Protection Storage Tank Program is to effectively and efficiently implement the Florida Department of Environmental Protection's Storage Tank Contract in a customer sensitive manner.
Core Objectives	1. Perform compliance inspections of registered petroleum storage tank facilities annually in Leon County, and every other year in Gadsden, Wakulla and Jefferson Counties. 2. Perform installation inspections of new petroleum equipment at new and existing facilities. 3. Perform site inspections for tank removals and abandonments. 4. Investigate and report on petroleum discharges, leaks, non-registered tanks and other code violations, and initiate enforcement actions as appropriate. 5. Provide assistance to citizens and consultants concerning petroleum storage tanks. 6. Orientate new DEP/Office of General Counsel Storage Tank employees on tank inspections, closures, and installations in Leon, Gadsden, Wakulla and Jefferson Counties.
Statutory Responsibilities	Florida Statutes, Chapter 376.3071 "Petroleum Storage Tank Section"; Florida Administrative Code, Chapters 62-761 & 62-762; Aquifer Recharge Element of Comp Plan, Policy: 1.1.5
Advisory Board	N/A

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Percent of regulated facilities inspected with Leon County.[1]	100%	100%	100%	100%
	Percent of requests for customer assistance responded to within contract guidelines.[2]	100%	100%	100%	100%
	Percent of task assigned facilities inspected.[3]	100%	100%	100%	100%

Notes: The regional program includes Gadsden, Wakulla, and Jefferson counties. The program began in FY 2012 with contractual obligations originally requiring these facilities be inspected once every two years. These inspections have been reduced in some counties and increased in others and can change based on contractual obligations outlined in the yearly task assignments, with the overall average remaining at approximately 50%.

1. Grant program expenditures for Emergency Management and the Storage Tank Program are greater than the grant allocations, which require increasing the general revenue transfer to maintain program service levels. Since 2012, the Board has allocated additional funding for the Storage Tank Program to ensure all local petroleum facilities are inspected on an annual basis, which is more than the Florida Department of Environmental Protection's task assignment requirement.
2. 100% of customer assistance calls were responded to in FY 2024. This trend of 100% of requests for customer assistance responded to within contract guidelines is expected to continue in FY 2025 and FY 2026.
3. Per the annual FDEP Task Assignment, all the contracted storage tanks identified in Wakulla, Gadsden, and Jefferson counties are inspected in FY 2026 and the same is expected for FY 2027.

.

Environmental Services - DEP Storage Tank (125-866-524)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	234,229	254,127	265,843	-	265,843	274,493
Operating	7,515	12,606	13,060	-	13,060	13,101
Total Budgetary Costs	241,744	266,733	278,903	-	278,903	287,594

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	241,744	266,733	278,903	-	278,903	287,594
Total Revenues	241,744	266,733	278,903	-	278,903	287,594

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Senior Environmental Compliance Specialist	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

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

Increases 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 4% raises for all employees.

Department of Development Support & Environmental Management

Development Services (121-422-537)

Goal	To guide and support the development of sustainable communities through the implementation of the adopted policies of the Comprehensive Plan and development standards of the Land Development Code, in order to ensure and promote the quality of life for all citizens of Leon County Florida.
Core Objectives	1. Provide comprehensive and timely analysis of new development and redevelopment activities requiring site and development plan review. 2. Complete the review of exempt subdivisions and other exempt processes within established minimum time-frames. 3. Issue zoning letters, Permitted Use Verifications and Residential Compliance Certificates in a timely manner providing guidance and notification to property owners and the development community for proposed development activities. 4. Review all building construction permits to ensure compliance with the applicable zoning and development standards. 5. Provide assistance to the Board of Adjustment and Appeals in review of requests for variances to development standards or appeals of determinations made by DSEM. 6. Enhance customer service delivery by streamlining procedural requirements and revising or updating the applicable provisions of the Leon County Land Development Code.
Statutory Responsibilities	Florida Statutes, Chapters 163 and 380; Florida Administrative Codes 73C-40, 73C-41 and 28-24, the Tallahassee-Leon County Comprehensive Plan; Leon County Code of Laws, Chapter 10 (Land Development Code); Bradfordville Sector Plan; and other BCC-approved plans and implementing policy and procedures manuals
Advisory Board	Board of Adjustment and Appeals; Development Review Committee; Advisory Committee on Quality Growth; Code Enforcement Board; Parking Standards Committee; Tallahassee-Leon County Planning Commission; Addressing Steering Committee

Benchmarking

Strategic Priorities	Site Plans Types→	Average time for review of ASAP[1], Limited Partition, and Type A, B, C, D applications		
	Fiscal Year↓	Total Days[2]	Applicant[2]	Development Services[2]
✓	2023 Actual	174	154	20
✓	2024 Actual	140	123	17
✓	2025 Actual	165	150	15
✓	2026 Estimate	140	110	30[3]
✓	2027 Estimate	135	110	25
✓	Internal Benchmark[4]	160	142	17

Notes:

1. Administrative Streamlined Approval Process (ASAP) includes minor site plan reviews that require significantly fewer days to complete, resulting in a lower combined mean time for review.
2. Review times are based on calendar days. "Applicant" refers to number of days that the applicant was responsible for making corrections to the plan; "Development Services" refers to number of days that staff spent reviewing the plan.
3. The estimated increase for staff time in FY 2026 is a result of several projects requiring multiple ARM meetings to address ongoing deficiencies along with fewer ASAP applications which have shorter timeframes. With the uncertainty in the market, it is expected that the numbers may remain the same or slightly decrease for FY 2027.
4. The internal benchmark is based on Leon County averages of reported data from FY 2023 to FY 2025.

.

Department of Development Support & Environmental Management

Development Services (121-422-537)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Number of site and development plan reviews (Limited Partition, ASAP, Type A-D).[1]	45	37	42	42
	Number of subdivisions & exempt determinations completed by staff within the applicable time frames as established by Code.[2]	54	45	50	50
	Number of Permitted Use Verifications (PUV), Residential Compliance Certificates (RCC) and zoning letters completed within 15 days.[3]	188	176	188	188
	Number of zoning compliance determinations issued for residential development.[4]	1,542	1,673	1,415	1,500
	Number of Board of Adjustment and Appeals Requests.[5]	7	5	5	5
	Number of Concurrency Management Certificates issued, small and large projects.[6]	20	24	26	24
	Number of Development Agreements & DRI applications reviewed with recommendations provided to the Board. [7]	3	1	2	2
	Number of Land Development Code (LDC) amendments by section recommended to the Board for approval.[8]	2	5	55	15
	Number of all new construction address assignments and verifications completed within the permitting and review process as established by County code.[9]	817	730	720	710
	Number of all new street name and street renaming notifications generated.[10]	24	67	71	50

Notes:

1. The recent development trend indicates a possible slight increase in site plan applications compared to the previous year, which is consistent with previous years.
2. The number of exempt applications is anticipated to increase in FY 2026 and FY 2027 due to market conditions.
3. The number of Permitting Use Verifications in FY 2026 and FY 2027 is expected to be consistent with previous years.
4. The number of zoning compliance determinations in FY 2026 is expected to be consistent with previous years as applicants are finishing out building projects as a result of uncertainty in the market.
5. The number of Board of Adjustment and Appeals Requests applications is expected to be consistent with the previous year.
6. The number of Concurrency Management Certificates issued is anticipated to be slightly more than the previous fiscal year, and likely the result of a number of site plans from the previous year being finalized.
7. The projected number of Development Agreements reviewed & DRI Applications reviewed is consistent with the previous fiscal years.
8. The significant projected increase in LDC amendments from FY 2025 to FY 2026 is due to a scrivener's ordinance update that included updates to reflect the new Comprehensive Plan amendments adopted earlier this year.
9. The FY 2026 figure shows a slight decrease, consistent with the reduction in the number of single-family home building permits issued during this period and the number of new subdivisions approved. A slight decrease is also anticipated in FY 2027 due to uncertainty in the current market.
10. The number of street naming notifications has increased as the city continues to rename portions of streets within the city limits in their efforts to honor various local individuals as well as an increase in new subdivisions within the city and county.

Development Services (121-422-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	809,541	989,832	1,005,940	-	1,005,940	1,037,272
Operating	26,925	57,802	62,328	-	62,328	62,389
Total Budgetary Costs	836,466	1,047,634	1,068,268	-	1,068,268	1,099,661

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	836,466	1,047,634	1,068,268	-	1,068,268	1,099,661
Total Revenues	836,466	1,047,634	1,068,268	-	1,068,268	1,099,661

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Services	1.00	1.00	1.00	-	1.00	1.00
Development Services Administrator	1.00	1.00	1.00	-	1.00	1.00
Planner	2.00	2.00	2.00	-	2.00	2.00
Senior Planner	2.00	2.00	2.00	-	2.00	2.00
Concurrency Management Planner	1.00	1.00	1.00	-	1.00	1.00
Addressing Program Coordinator	-	0.50	0.50	-	0.50	0.50
Principal Planner	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.50	8.50	-	8.50	8.50

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Part-Time OPS Planning Intern	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

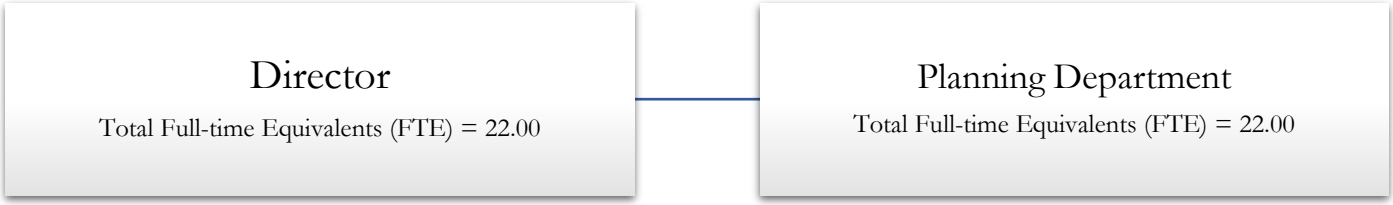
The major variances for the FY 2027 Development Services budget are as follows:

Increases 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 4% raises for all employees.

Department of PLACE
Index

Organizational Chart	354
Executive Summary	355
Business Plan	357
Planning Department	364

Department of PLACE
Organizational Chart



»Department of PLACE
Executive Summary

The Department of Planning, Land Management and Community Enhancement (PLACE) section of the Leon County FY 2026 Annual Budget is comprised of the Planning Department, the Office of Economic Vitality, and Blueprint.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Department of PLACE Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

Planning Department

The Planning Department continues to provide technical and administrative support for the Comprehensive Plan amendment process particularly in the areas of long-range land use, environmental and transportation planning, land use administration, and compliance with Florida Statutes.

The Planning Department recently completed the update to the Land Use and Mobility Elements of the Comprehensive Plan in 2025, which is the County and City's blueprint for growth for the next 20 years. Through this effort Tallahassee-Leon County became the first community in Florida to combine its Land Use and Transportation Elements into a single cohesive Element, linking together land use and transportation decision-making. This effort also established a Context Classification system for Tallahassee-Leon County, setting the stage for future growth to further foster distinct urban, sub-urban, rural, and natural places. The Planning Department has begun the process of developing Land Development Regulations (LDRs) in conjunction with the Leon County Development Support and Environmental Management (DSEM) Department that will support and implement the updated Comprehensive Plan, and initiating updates to other portions of the Comprehensive Plan that were identified as needing attention as a result of the update. The plan is intended to guide economic, social, physical, environmental and fiscal development of the community and with support in the LDRs and through plan amendments will continue to maintain its the high quality and consistency

The PLACE team continues to play an integral role in growing and connecting the local bicycle and trail network. The Greenways and Bike Route System projects, funded and implemented through the Blueprint program, will continue to leverage and build on previous investments, with new projects like the Downtown-University Projected Bike Lane that will expand the local multimodal network. Adding to that successful investment in bike and pedestrian infrastructure, the Planning Department developed the Bike Route System Plan and coordinated with the Capital Region Transportation Planning Agency (CRTPA) on the bicycle and pedestrian master plan that identified projects that will be funded by Blueprint and other agencies.

The Woodville Sense of Place Plan was accepted by the Board in Summer 2026. As a result of an online survey, pop-up style community outreach, and in-person public engagement meetings, the Sense of Place Plan identified the top three goals for the Woodville Community was to maintain Woodville's rural character, preserve its natural areas, and attract more businesses. To accomplish these, 13 recommendations were developed that focus on enhancing the rural town center though activation and beautification of public spaces, economic development, and continued investment in infrastructure improvements. In addition to vehicular and pedestrian roadway safety improvements, the plan recommends trail-oriented development strategies that seek to improve amenities near the St. Marks Trail and update zoning districts to encourage new trailside business activity.

Blueprint Infrastructure

Endorsed by Tallahassee-Leon County voters in 2000 and renewed in 2014 for a 20-year extension, the Blueprint Program executes large, transformative, and generational projects. These projects aim to enhance the Tallahassee-Leon County community through coordinated planning and construction of transportation, utilities, stormwater management, parks, greenways, and economic development programs, creating long-term sustainable growth and economic impact for the community.

During FY 2026, Blueprint had 16 projects in construction and has received three awards for Lake Jackson Greenway Phase 1, Animal Services Center, and Magnolia Drive Trail Phase 2, recognizing the impactful projects being implemented across Leon County.

The Blueprint 2020 program began on January 1, 2020. Over the past decade, the Intergovernmental Agency Board prioritized the Blueprint 2020 Infrastructure projects, approved an implementation plan that includes bonding to advance key community projects, and directed the expedited construction of several critical projects. Blueprint is proceeding with the implementation plan as directed by the

Intergovernmental Agency Board, which is moving numerous infrastructure projects and subprojects to construction by the end of FY 2027.

By FY 2027, 25 of 27 Blueprint 2020 projects will be in progress or completed. These projects will provide approximately 122 miles of bicycle and pedestrian improvements, 26 miles of roadway improvements, 70 miles of trails, 19 miles of sidewalk improvements, 7 new public parks, and 540 acres of recreational public space.

Office of Economic Vitality

The Office of Economic Vitality (OEV) conducted year-round business recruitment, outreach, and retention activities, including 7 new project prospects. OEV responded to 4 RFPs issued through FloridaCommerce, totaling an estimated $650 million in capital investment and more than 2,300 potential jobs. OEV continued to certify Minority, Women, & Small Business Enterprise (MWSBE) firms, ensuring they are equipped and prepared to engage in business with Leon County, the City of Tallahassee, and the Blueprint Intergovernmental Agency.

The annual Leon Works Expo was held in April 2026, connecting over 650 high school students with more than 130 employers representing skilled careers in healthcare, industry, creative services, public safety, information technology, and other high-demand sectors.

In March 2026, Tallahassee-Leon County welcomed over 250 national and international attendees to the Motors, Drives, Systems, and Magnetics (MDSM) Conference, hosted for the second time in Tallahassee-Leon County. This premier event, held in partnership with the National High Magnetic Field Laboratory and Florida State University, attracted advanced manufacturers, engineers, and innovators. A major theme throughout the conference was rare earth materials and the geopolitical factors driving supply chain challenges. There was a strong focus on developing secure domestic supply chains—from mining and processing to magnet manufacturing—as well as on innovative solutions such as extracting rare earth elements from industrial waste and reducing reliance on foreign sources. Florida State University played a key role, particularly through the MagLab. Dr. Munir Humayun and his team are doing important work around domestic sourcing and recovery of rare earth materials, which directly ties into these national priorities. Overall, this conference reinforces our strategy to position Tallahassee–Leon County as the Magnetic Capital of the World, while creating real opportunities for investment and long-term economic growth.

OEV continued its commitment to inclusive economic development by certifying and supporting diverse vendors. As of 2026, a total of 357 vendors were jointly certified by both OEV and OSD, 204 businesses were certified through the Office of Supplier Development (OSD), and 153 businesses were certified through OEV's MWSBE Division.

The MWSBE Division continues to collaborate with the Purchasing Division to identify opportunities for small and minority-owned businesses, build capacity, and expand participation in government contracting. Collectively, MWSBE vendors reported a total workforce of 1,215 individuals.

The Office of Economic Vitality's efforts in 2026 demonstrate a strong commitment to job creation, business expansion, innovation, and inclusive economic growth. By leveraging public-private partnerships, strategic investments, and targeted outreach, OEV remains focused on fostering a resilient and prosperous economic future for all of Leon County.

Department of PLACE
Business Plan

MISSION STATEMENT

The mission of the Department of PLACE (Planning, Land Management, and Community Enhancement) is to serve the citizens of Tallahassee and Leon County by providing the City and County Commissions, the Planning Commission, numerous boards, committees, residents and business with accurate information, creative solutions, effective planning recommendations and expertise in the areas of infrastructure and economic development.

STRATEGIC PRIORITIES

ECONOMY	
	EC1 - Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits.
	EC2 - Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility.
	EC3 - Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities.
	EC4 - Grow our tourism economy, its diversity, competitiveness, and economic impact.

ENVIRONMENT	
	EN3 - Promote orderly growth and sustainable practices.

QUALITY OF LIFE	
	Q1 - Maintain and enhance our parks and recreational offerings and green spaces.
	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.

GOVERNANCE	
	G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.
	G3 - Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues.
	G5 - 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.

STRATEGIC INITIATIVES

ECONOMY

1. (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)
2. (EC2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency. (2022-2)
3. (EC2) Implement the recommendations from the joint County/City disparity study to be completed in FY 2022. (2022-3)
4. (EC3) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry. (2022-4)
5. (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)
6. (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)
7. (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)
8. (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)
9. (EC1) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project. (2023-48)
10. (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)
11. (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)
12. (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)
13. (EC1, 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)

ENVIRONMENT

1. (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
2. (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)

QUALITY OF LIFE

1. (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
2. (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)
3. (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)

4. (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)
5. (Q1) Design and construct the new Northeast Park. (2023-59)
6. (Q5) 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)

GOVERNANCE

1. (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
2. (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
3. (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)

ACTIONS

ECONOMY

1. a) The Blueprint IA Board provided over $174 million in its FY 2024 budget to support the continued implementation of 16 key community projects across Leon County. The FY 2024 budget included over $136 million in bond financing secured by Blueprint. (Complete)

   b) The FY 2025 Blueprint budget provides over $21 million to support the continued implementation of 15 key community projects across Leon County. As detailed in the IA Board's FY 2025 Budget Workshop material, over $143 million will be invested across 32 community projects over the next five years. (Complete)

   c) The County received six APWA Project of the Year awards from the Big Bend Branch of the American Public Works Association (APWA). In addition, since the start of FY 2025, Blueprint has received 5 awards from state and local organizations. (Complete)

   d) Blueprint Infrastructure produces Quarterly Project Reports providing updates on all active projects, as well as project snapshots which are updated monthly on the Blueprint website. (Ongoing)

2. a) Adopted by the IA Board. (Ongoing)

   b) Present two updates to the Board annually, with the Mid-Year Update provided in February and the Annual Update provided in September. (In Progress)

3. a) The subsequent policy revisions were submitted to the IA Board Spring 2023 and the County Commission immediately following the approval of the IA. (Complete)

   b) The updated Consolidated MWSBE Policy will be presented to all three jurisdictions for respective policy analysis and future consideration for approval. OEV will continue to support the full integration of the B2GNow as the contract compliance software for all three jurisdictions. This integration is the final recommendation from the Strategic Plan and Disparity Study to complete the consolidation of all three programs. (Ongoing)

4. a) The Magnetic Taskforce completed an agreement between the MagLab and Philips, one of the largest global MRI manufacturers, for assistance in researching and developing a new magnet design that will support Philips in marketing and deploying its products in less developed regions and countries. (Ongoing)

   b) OEV and the MagLab are in conversations, led by MagCorp, with numerous organizations which supply electromagnets and high-temperature superconducting tape to the fusion generation manufacturers about potential research opportunities, collaborations, and possible manufacturing facilities in Tallahassee. (Ongoing)

   c) Successfully attracted the world's largest magnetics conference (MDSM Magnetics) to Tallahassee in February 2025. (Complete)

5. a) As part of Mountain Bike Trails Master Plan, the County has constructed new biking trails and related infrastructure at various County sites, including the J.R. Alford Greenway, Apalachee Regional Park, and Debbie Lightsey Nature Park. (Ongoing)

   b) Blueprint was awarded a Recreational Trail Program grant for $450,000 to support construction of the Welaunee Greenway. (Complete)

   c) The Florida Greenways and Trails Council voted to approve Trail Town designation on April 14, 2023. (Complete)

   d) Conducts stakeholder meetings to coordinate other actions items identified in the master plan in advancement of ongoing trail enhancements throughout the County. (Ongoing)

6. a) North Florida World of Work Expo was held at the Tallahassee State College and Lively Technical College. During the event, over 3,000 students were connected to over 120 employers from across the Big Bend region representing various industries. (Ongoing)

   b) OEV continues to collaborate with entities whose primary focus is on talent development and recruitment. OEV routinely meets with organizations such as Career Source Capital Region, Career Source Florida, Lively Technical College, and Tallahassee State College to develop programs and initiatives geared toward growing the skilled labor force in Leon County. OEV staff also serve on the Greater Tallahassee Chamber of Commerce's Talent Development Council. (Ongoing)

7. a) On February 25, 2025, Leon County held a Board workshop on the Southside Action Plan which included information and discussion of the Fairgrounds Master Plan. The Board directed staff to renegotiate the lease with the Fair Association to support the implementation of the Fairgrounds Master Plan. (Complete)

   b) Blueprint finalized a design contract with Kimley-Horn and design is currently underway. (In progress)

   c) At the February 10, 2026 Board of County Commissioners meeting, the Board received a status update on the North Florida Fair Association which provided a history of the Fairgrounds, a summary of the prior county evaluations and studies for its redevelopment, and an overview of the Blueprint Fairgrounds Beautification and Improvement Project. The status update summarized state laws regulation fair associations and outlined the current lease framework with the Fair Association and limitations the existing structure places on Bluerpint to implemented the approved $30 million project. (Complete)

8. a) The Board approved signing a letter in support of the State of Florida joining the Southern Rail Commission (SRC) in order to initiate bringing passenger rail service to North Florida which was distributed to the Governor and Legislature during the 2025 Legislative Session. (In Progress)

   b) NACo Legislative Conference – Advocacy. (In Progress)

9. a) Blueprint has finalized the contract with Lochner for the Project Development and Environment PD&E study phase of the project. (Complete)

   b) Construction of the Tharpe Street improvements has been accelerated by approximately seven years to FY 2030 and is fully funded at the reduced project cost estimate of $49.5 million, as approved by the IA Board at the March 9, 2023, meeting. (In progress)

   c) Blueprint applied for the Better Utilizing Investments to Leverage Development (BUILD) Grant, formerly RAISE Grant, offered by the US Department of Transportation for $2.5 million for design services in January 2026. Blueprint will continue to seek and apply for grant funding to support and advance the Tharpe Street project. (In Progress)

10. a) Leon Works: Each year, Leon County, OEV, and the Leon County School District team up to connect high school students to regional employers and educational institutions. The event aims to make the students aware of future educational and career opportunities in Leon County. (Ongoing)

    b) Sponsored the inaugural North Florida Worlds of Work event in October 2023. (Complete)

    c) OEV continues to strengthen its role as a regional leader in workforce development through active engagement with key partners and institutions. (Ongoing)

11. a) Leon County continues to collaborate with Leon County high schools and community partner CareerSource to promote the Leon Works Junior Apprenticeship program. In 2023, with the Board's approval to expand the program's eligibility to include charter, private, and Leon County virtual school students, County staff expanded outreach efforts to additional high schools in Leon County and provided schools with updated posters and rack cards containing essential program facts and application information for display and distribution to students. (Ongoing)

b) In March 2025, Leon County hosted a Career Fair at the Ghazvini Learning Center where 124 students received information on opportunities available with the County. The county also hosted a Community Youth Engagement event at the Woodville Community center and provided outreach to over 30 community members, including encouraging High school juniors and seniors to apply for the Leon Works Junior Apprenticeship program. (Complete)

c) OEV continues to promote youth training and development throughout Leon County by serving as the lead organization in facilitating the annual Leon Works Expo, a cornerstone initiative connecting students with career opportunities in high-demand fields. The 2025 Leon Works Expo marked the largest event to date, attracting more than 150 businesses, municipal departments, and higher education institutions, and engaging students from nine surrounding counties, totaling over 2,000 participants. This hands-on, immersive experience exposes students to a broad range of career pathways, empowering them to make informed decisions about their futures while strengthening the region's workforce pipeline. These efforts directly advance OEV's strategic mission to serve as an advocate for workforce alignment with higher education, ensuring that local talent development remains closely connected to the evolving needs of employers and the regional economy. (Complete)

12. a) The 2025 Motor, Drive Systems, and Magnetics (MDSM) Conference was hosted in Leon County which engaged nearly 300 advanced magnetic technology corporate representatives and researchers to highlight the assets and resources in our ecosystem that align with business expansion in their respective industries. (Complete)

    b) OEV convened a planning group of representatives from the County's Division of Tourism, the National High Magnetic Field Laboratory, Florida State University, Danfoss, and the City of Tallahassee to develop a proposal package aimed at recruiting the MDSM Conference for future years. (Ongoing)

    c) The 2026 MDSM Conference, hosted in Tallahassee-Leon County, provide to be another significant success, attracting more than 250 participants and nearly 40 exhibitors. Building on the strong momentum of 2025, this continued success further elevates the region's reputation as a hub for innovation in advanced manufacturing and magnetic technologies. It also reinforces OEV's strategic efforts to position Tallahassee-Leon County as the Magnetic Capital of the World. Hosting consecutive global conferences of this caliber enhances the community's visibility among industry leaders, researchers, and investors-strengthening local partnerships, attracting high-value business prospects, and solidifying the area's role as a premier destination for magnetic research and development. (Complete)

13. a) OEV and the Leon County Local Technology Planning Team (LTPT) are actively preparing for two rounds of funding from Florida Commerce, both of which are anticipated to open by the end of 2025. These are the Digital Capacity Grant Program for digital adoption and use activities, and the Broadband Equity, Access and Deployment (BEAD) Program for various uses. (In Progress)

    b) In 2025, Leon County made meaningful progress in expanding broadband access through state and federal initiatives, highlighted by final approval of Florida's BEAD Program in early 2026. This effort will deliver service to more than 1,100 locations using a mix of fiber, fixed wireless, and satellite technologies. (In Progress)

ENVIRONMENT

1. a) Staff coordinated presentation for the Local Planning Agency (LPA), heard public comments, and discussed the Draft Goals and Objectives for the Land Use and Mobility Update. (Complete)

    b) Local Planning Agency (LPA) Public Hearing held on Draft Goals, Objective, Policies and Future Land Use Map. (Complete)

    c) On May 13, 2025 the Board held a statutorily mandated public hearing for amendments with the LPA in which the report on Draft Land and Mobility Goals and Objectives was accepted along with a joint workshop. (Complete)

2. a) Status report on Phase 2A, which entails developing a Mobility Infrastructure Plan upon which new fees would be based. (Complete)

    b) Complete Phase 2A, which entails developing a Mobility Infrastructure Plan upon which new fees would be based. (Complete)

QUALITY OF LIFE

1. a) Upper Lake Lafayette Trail is being constructed and will connect the Buck Lake corridor to the recreational amenities along Upper Lake Lafayette. Construction began in Q4 2023 and is anticipated to be completed in Q2 2025. (Ongoing)

   b In early 2025, Blueprint acquired a parcel supporting a key connection for Phase 2 of the Lake Jackson Greenway north of Interstate 10. (Complete)

   c) The IA Board approved the FY 2025 Greenways Master Plan Work Program at their May 16, 2024 budget workshop. (Complete)

   d) The Capital Circle Southwest Greenway: Munson Spur Trail has completed the design phase and is anticipated to move into procurement for construction. (Complete)

2. a) Develop a tracking mechanism to monitor the various recommendations in the Citizens North Monroe Street Task Force report. (Complete)

   b) Coordinate with various Departments across the County to implement recommendations in their respective areas. To date, 15 of the 16 recommendations have been completed. The other 1 recommendation is in progress. (Ongoing)

3. a) Evaluate venue location options and identification of possible dates. (Complete)

   b) Host an intensive multi-day charette to collaborate with the community, discussing and evaluating a variety of land use and planning strategies to further enhance the North Monroe Corridor area. (Complete)

   c) The Board accepted the Final Report at the February 20, 2024, Board meeting. (Complete)

4. Develop an interactive community web-based tool. (Complete)

5. Northeast Park is currently under construction and expected to open to the public in Spring 2027. A groundbreaking ceremony to kick off the construction phase of the Northeast Park project was held on October 16, 2024. (Ongoing)

6. Woodville Rural Community Sense of Place Plan developed to evaluate land uses and guide future improvements in the Woodville Area and coordinate with County Public Works in developing a five-year improvement plan to include vehicular and pedestrian safety. (In progress)

GOVERNANCE

1. a) Local Technology Planning Team will continue to engage Internet Service Providers to present their ideas and solutions to address gaps identified in the analysis of the existing local broadband network. (In Progress)

   b) On February 3, 2023 Leon County received grant awards through the State of Florida's Broadband Opportunity Grant Program, and Comcast was awarded $230,000 to deploy fiber optic cable internet service to approximately 120 unserved households in the Chaires community. (Complete)

   c) The State awarded almost $6.5 million to support broadband expansion projects in Leon County's rural areas. Comcast reports that these grants combined with their own investments total $15 million in new broadband investment coming over the next two years to provide broadband access to currently unserved areas in Leon County. (Ongoing)

2. a) Policies being developed as part of the Southside Action Plan. (Complete)

   b) Additional policies to be developed as part of the Land Use Element Update. (In Progress)

3. a) 2023 Public Engagement included the "Educational Roadshow" from September 18 to 20, Vision Survey from October through November, and Community Building blocks Survey from December 2023 to February 2024. (Complete)

   b) Community Engagement being planned for early 2025. (Complete)

BOLD GOALS & 5-YEAR TARGETS

Target: Grow the job market by 10,000 new jobs and co-create 500 entrepreneur ventures. (T2)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
New Jobs	6,064	2,355	1,887	1,000	1,000	12,306
Entrepreneur Ventures	100	100	100	100	100	500

Note: 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.

Target: Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Students Connected	3,426	800	1,400	1,100	950	7,676

Note: 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.

Target: Increase the number of certified MWSBE's by 30% (T4)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
% Increase in # of MWSBE's	6%	8%	5%	9%	6%	34%

Note: Since the start of FY 2022, OEV has achieved 167 new MWSBE certifications, 96% of the County's five-year Target.

Target: Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Sidewalk/Greenway/Trail/Bike Lane Miles	1.18	5.45	14.33	1.77	30.00	52.73

Note: 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.

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

»Department of PLACE

Goal	The goal of the Tallahassee-Leon County Planning Department is to provide accurate information, creative and effective planning recommendations, and expertise in the areas of long-range land use, environmental, and transportation planning for the orderly growth of the Leon County and Tallahassee community.
Core Objectives	**Management** 1. Provides coordination and oversight of all planning functions. 2. Administers the department budget; ensures expenditure levels conform to approved resources. 3. Monitors federal and state legislation impacting municipal government planning activities. 4. Provides timely and effective planning information and recommendations for the orderly growth of the Tallahassee and Leon County community. **Land Use Administration** 1. Reviews applications for rezoning, Planned Unit Developments (PUD), Developments of Regional Impact (DRI), Type C site plans, annexations, and other largescale developments. 2. Reviews site plan and subdivision development applications and provides customer service by demonstrating code-compliant design concepts. 3. Assists other divisions and departments with the creation and processing of land development regulations. 4. Reviews County and City development plans. **Comprehensive Planning** 1. Implements Comprehensive Plan through the review of and participation in a variety of projects and through staffing Plan amendments including on-going small-scale amendments and an annual large-scale amendment cycle, including facilitating the public participation process. 2. Develops and implements long range plans for special study areas and transportation/mobility projects, including bike routes and greenway plans. 3. Provides coordination for long-range planning projects and issues and the coordination of land use and the schedule of capital improvements. 4. Prepares and implements the Urban Forest Master Plan and Canopy Roads Management Plan. 5. Implements alternative transportation infrastructure planning projects and citizen engagement for bicycle and pedestrian initiatives. **Special Projects** 1. Researches and prepares reports and recommendations for special planning initiatives as directed by the County Commission, City Commission, and State statutes. 2. Develops and implements new public outreach and engagement strategies. 3. Coordinates with other Departments to prepare and implement interdepartmental plans and initiatives at the direction of the County Commission and City Commission, or Planning Director. 4. Administers Placemaking Plans in coordination with other divisions. 5. Oversees the City of Tallahassee's Micromobility Program 6. Leads the Planning Department's data and analysis efforts. 7. Provides administrative support to Planning Director on issues related to budgeting, invoicing, and other related activities. **Neighborhood & Urban Design (DesignWorks)** 1. Provides conceptual site plan assistance to public and private sector customers in alignment with applicable development standards and urban design best practices. 2. Researches and prepares reports and recommendations for urban design studies in support of long-range planning efforts as directed by the County Commission, City Commission, and State statues. 3. Reviews and provides recommendations for site plan development applications, design review applications, and public infrastructure project plans in support of other departments. 4. Participates in policy and code development and update efforts to incorporate urban design best practices consistent with City and County priorities. 5. Provides departmental support on special requests, public outreach, citizen committee support, customer service, including implementing the City's adopted Wayfinding System. 6.
Statutory Responsibilities	Florida Statutes: Chapter 163 "Comprehensive Planning", Chapter 163 "Development Agreements", Chapter 125, Title 11, Chapter 164 "Municipal Annexations & Contractions", Chapter 339 "Transportation Planning", Chapter 380 "Land and Water Management", Chapter 427 "Land Acquisition"; Local: Chapter 10, Article II "Local Planning Agency", Article V "Comprehensive Planning", Article VI "Concurrency Management", Article VII "Environmental Management"
Advisory Board	Planning Commission; Local Planning Agency; Canopy Roads Citizens Advisory Board; Water Resources Committee; Local Mitigation Strategy Committee; Joint City/County Bicycle Work Group; Miccosukee Working Group; Midtown Working Group

Department of PLACE

Planning Department (001-817-515)

FY 2022-2026 Strategic Plan							
	Bold Goals & Five-Year Targets	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026[5] Estimate**	**TOTAL**
	Grow the job market by 10,000 new jobs. (T2)[1]	6,064	2,355	1,887	1,000	1,000	12,306
	Co-create 500 entrepreneur ventures. (T2)[1]	100	100	88	100	100	500
	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)[2]	3,426	800	1,400	1,100	950	7,676
	Increase the number of certified MWSBE's by 30%. (T4)[3]	6%	8%	5%	9%	6%	34%
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[4]	1.18	5.45	14.33	1.77	30.00	52.73

Notes:

1. 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.
2. This only reflects the number of students connected to skilled job opportunities by the Office of Economic Vitality through the Leon Works Expo. Other program areas, such as Emergency Medical Services and Human Resources also connect students to skilled job opportunities.
3. Since the start of FY 2022, OEV has achieved 167 new MWSBE certifications, 96% of the County's five-year Target.
4. This only reflects the number of miles constructed by Blueprint. Other program areas, such as Parks & Recreation Services and Public Works Engineering, also contribute to this target.
5. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Planning Department (001-817-515)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of Land Use Applications Processed, including Site Plans, Text Amendments, Subdivisions, Plats, etc. (City and County)[1]	241	282	230	256
	Number of Rezonings, PUDs Reviewed (County & City)[2]	15	17	16	18
	Number of Comprehensive Plan Amendments Analyzed and Processed (County & City)[3] *The Comp Plan Update was counted as one Comprehensive Plan Amendment	10	6	7	7
	Number of new dwelling units reviewed and/or approved (City and County) [4]	1,130	2,315	2,100	1,800
	Number of Non-Residential sq. ft. reviewed or approved (City and County) [5]	1,489,436	1,719,942	1,500,000	1,500,000
	Number of Planning Commission /Local Planning Agency Public Hearings[6]	10	12	8	11
	Number of GIS Layers Maintained[7]	51	51	51	51
	Number of public workshops/Listening sessions/Neighborhood meetings[8]	40	15	45	45
	Number of committee meetings (Ex: Canopy Road, Water Resources, Joint Bicycle Workgroup, etc.)[9]	17	21	17	20
	Number of CONA & ATN Meetings[10] *ATN and CONA representatives participated in meetings listed in 8 above.	1	0	5	5
	Number of direct mail notices[11]	31,544	11,750	12,000	12,000
	Number of web postings or updates[12]	28	44	40	40
	Number of Newspaper Advertisements (Average 2 – 3 per month)[13]	36	42	30	15
	Number of Site Layout and Urban Design Assistance projects[14]	152	150	150	150

Notes:

1. The number of development applications received is driven by external economic factors including the market demand in new development. The projections for FY 2026 and FY 2027 are slightly lower because of an anticipated continued market cooling resulting from concerns over the state of the general U.S. economy.
2. The total number of rezonings, including Planned Unit Developments (PUDs) and PUD amendments, are reflective of the real estate market and development demand. Estimates are based on historical numbers, meetings with potential applicants, and the number of site layout and urban design assistance projects (see metric above) that often identify the need for a rezoning.
3. The number reflects Comprehensive Plan Amendments that were processed/completed in FY 2025. FY 2026 and FY 2027 are projected to be similar to previous years with most amendments being driven by the recent Plan update, market forces and alignment with code advances; these may include maps and text amendments for policies.
4. For FY 2025, the total number of new dwelling units approved increased 105% from FY 2024, due to higher than average multi-family permits issued. Of those units 472 were County and 1,236 were City. The estimates for FY 2026 and FY 2027 are slightly lower than FY 2025 because of an estimated return to closer to, but still above, historical annual permit levels for multi-family developments.
5. New commercial square footage for FY 2025 was higher than FY 2024, due to higher investments than anticipated by developers. The projections for FY 2026 and FY 2027 are anticipated to remain strong based on tracking major ongoing and proposed developments.
6. Planning Commission Public Hearings are typically held monthly except February, which is generally reserved for the Local Planning Agency (LPA) workshop on proposed Comprehensive Plan amendments. Public Hearings are not held if no applications are received for a given month.
7. The Division maintained 51 Geographic Information System (GIS) layers in FY 2025. FY 2026 and FY 2027 are expected to remain the same as previous years.
8. The number of public workshops, listening sessions, and neighborhood meetings varies depending on the nature and quantity of projects and the request received from neighborhoods to attend or host meetings on these projects.
9. Several committee meetings are application-driven (e.g. the committee meets when applications are received for projects that need to be reviewed by the committee or that staff needs input from a focus group). The timing of applications for projects needing to be reviewed by the Planning Commission, Water Resources Committee, and Canopy Roads Citizens Committee resulted in a lower number of committee meetings with the committees reviewing more projects at the meetings to increase organizational efficiencies.
10. Meetings with neighborhood organizations such as Council of Neighborhood Associations (CONA) and the Alliance of Tallahassee Neighborhoods (ATN) vary depending on the number of requests received from these groups to meet. The number of CONA and ATN meetings is anticipated to increase in FY 2026 and FY 2027 as a result of public engagement on the Land Development Code revisions as they relate to the Land Use and Mobility Element of the Comprehensive Plan.

11. The number of direct mail notices fluctuates because it is dependent upon the location of the application property and the number of properties within 1,000 ft of subject properties. The number of direct mail notices is anticipated to remain similar in FY 2026 and FY 2027 because of possible PUD amendments in Southwood and Canopy (Welaunee), due to the density of the area.
12. The large number of web postings and updates in FY 2025 was due to the Comprehensive Plan Update efforts in 2024 and 2025. Website postings are dependent on Planning Department activity and can vary significantly year over year.
13. The number of advertisements is projected to remain consistent in the outyears.
14. Design consultations provided through the DesignWorks Division of the Planning Department. Tracking of site assistance consultations began in 2016 and has historically grown from year to year as demand for services increases in response to positive customer experiences and word-of-mouth reviews. Recent data suggest a plateau that may be indicative of broader development market conditions and subject to change.

Department of PLACE

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budget	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	23.50	22.00	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

Planning Department Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department (001-817-515)	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budget	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	23.50	22.00	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

Planning Department - Planning Department (001-817-515)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planner	6.00	6.00	6.00	-	6.00	6.00
Urban County Forester II	1.00		-	-	-	-
Planner I	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50		-	-	-	-
GIS Coordinator (City)	1.00	1.00	1.00	-	1.00	1.00
Executive Secretary	1.00	1.00	1.00	-	1.00	1.00
Transportation Planner	1.00	1.00	1.00	-	1.00	1.00
Graphics & Mapping Specialist	2.00	2.00	2.00	-	2.00	2.00
Administrative Supervisor	1.00	1.00	1.00	-	1.00	1.00
Secretary IV	3.00	3.00	3.00	-	3.00	3.00
Land Use Planning Administrator	1.00	1.00	1.00	-	1.00	1.00
Community Involvement Planner	1.00	1.00	1.00	-	1.00	1.00
Principal Planner	2.00	2.00	2.00	-	2.00	2.00
Planning Manager	1.00	1.00	1.00	-	1.00	1.00
Comprehensive Planning Administrator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

The Planning Department budget represents the County's share of the Planning Department costs. For budgeting purposes, Planning Department employees may choose either County or City benefits. Currently there are no Planning employees on county payroll. The remaining budget includes the County's share of rent for the Planning Department office space and the County's share of the Planning Department's operating budget. As part of the interlocal agreement for the joint County City Planning Department, the County's share of the Planning Department's budget is 32.9%. This is based on the percentage of Leon County residents living in the unincorporated portions of the County.

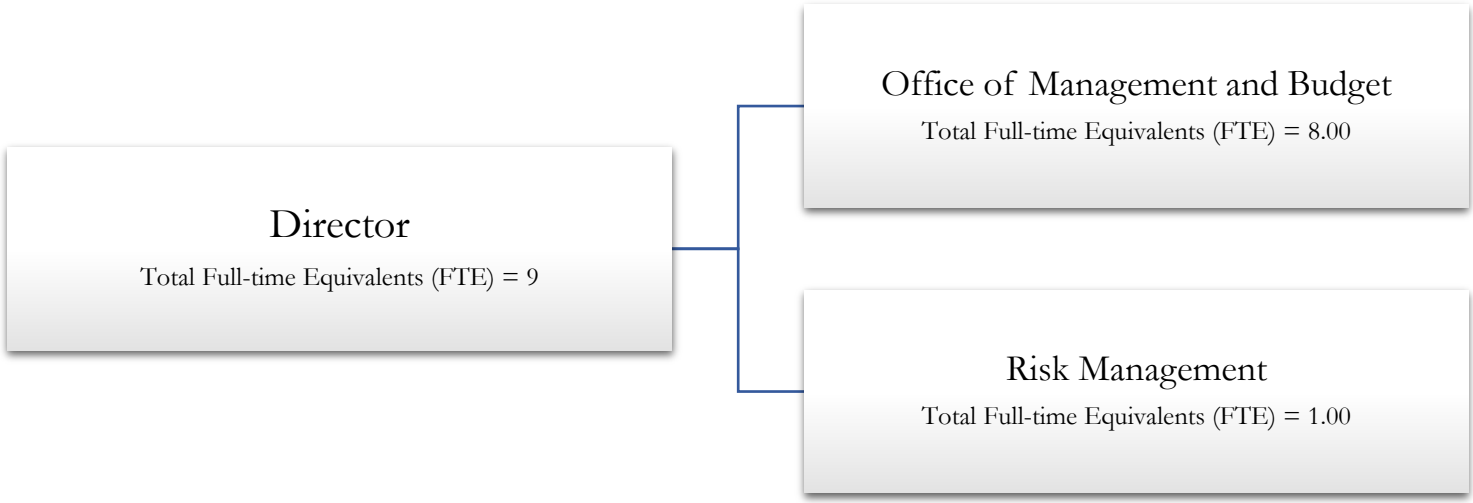
The major variances for the FY 2027 Planning Department budget are as follows:

Increases to Program Funding:
1. County share of operations to the City.

Management and Budget Index

Organizational Chart	372
Executive Summary	373
Management and Budget Business Plan	374
Management and Budget Summary	376
Office of Management & Budget	377
Risk Management	379

Management and Budget Organizational Chart



Management and Budget
Executive Summary

The Management and Budget section of the Leon County FY 2027 Annual Budget is comprised of the Office of 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 costs associated with accidental losses. Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management and Budget Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

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 realized more than $1 million in new cost savings and cost avoidances, including $600,000 in cost avoidance by identifying an option 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 Cross 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 36th consecutive year.

During the FY 2027 budget development process, OMB, at the direction of the Board who recognized the need for greater revenue diversity to lessen the County's reliance on property tax revenue, managed the completion of a Revenue Diversification Study. 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.

The Revenue Diversification Study recommended, and the Board approved, 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 supporting this fund. The Solid Waste Disposal Assessment first established in 1996 at $40 per single-family residence had not been increased since its inception. The annual solid waste disposal service assessment rate is recommended to increase from $40 to $80 for FY 2027. Other recommendations of the Study implemented included conducting fee studies for the stormwater non-ad valorem assessment and development and environmental fees to eliminate the general revenue subsidy supporting these funds.

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 have 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 achievements 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 2024 achievement award.

Management and Budget Business Plan

MISSION STATEMENT

The mission of Leon County Management and Budget is to provide sound financial management, ethical procurement services and asset control to the Board of County Commissioners, County Administrator and Board departments, offices, and divisions, while minimizing long-term costs associated with accidental losses, in order to support effective decision making and ensure responsible stewardship of County resources.

STRATEGIC PRIORITIES

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

ENVIRONMENT	
	EN3 - Promote orderly growth and sustainable practices.

GOVERNANCE	
	G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.
	G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
	G4 - Retain and attract a highly skilled, diverse, and innovative County workforce, which exemplifies the County's Core Practices.
	G5 - 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.

STRATEGIC INITIATIVES

ECONOMY

1. (EC1) Maximize the leveraging of the $1.0 trillion federal infrastructure bill to fund County projects. (2022-8)

ENVIRONMENT

1. (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)

GOVERNANCE

1. (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)
2. (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I^2) Program. (2022-39)
3. (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
4. (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)

ACTIONS

ECONOMY

1. Present update to the Board at June 2022 Budget Workshop. Discuss the status of IIJA implementation and include budget recommendations to maximize the County's ability to draw down federal funds over multiple fiscal years (e.g., budgeting funds for local match requirements). (Complete)

ENVIRONMENT

1. Execute subgrant agreement with Apalachee Regional Planning Council, and grant agreement with Department of Environmental Protection. (Complete)

GOVERNANCE

1. Invest in continual leadership development opportunities for Leon County Employees. (Ongoing)
2. Determine the cost savings by various employees who are to receive the Innovator Awards. (Ongoing)
3. Coordinate with Leon County Schools regarding property acquisition. (Complete)
4. Engage a consultant to assess the County's revenue structure, examine the reliability of alternate revenue sources that may align with the County's operational needs, and identify trends among other Florida local governments to diversify their revenue bases consistent with Florida Statutes. (Complete)

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Management and Budget

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	961,469	1,102,566	1,170,598	-	1,170,598	1,208,644
Operating	178,961	203,399	202,640	-	202,640	204,531
Capital Outlay	14,000	10,000	15,000	-	15,000	15,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,217,605	1,379,140	1,451,413	-	1,451,413	1,491,350

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	966,604	1,111,717	1,174,225	-	1,174,225	1,209,292
Risk Management	251,001	267,423	277,188	-	277,188	282,058
Total Budget	1,217,605	1,379,140	1,451,413	-	1,451,413	1,491,350

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	966,604	1,111,717	1,174,225	-	1,174,225	1,209,292
501 Insurance Service	251,001	267,423	277,188	-	277,188	282,058
Total Revenues	1,217,605	1,379,140	1,451,413	-	1,451,413	1,491,350

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	8.00	8.00	8.00	-	8.00	8.00
Risk Management	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Management and Budget	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

Management and Budget

Office of Management and Budget (001-130-513)

Goal	The goal of the Office of Management & Budget is to continuously enhance the quality of County services by optimizing the use of County financial resources through the effective provision of planning, policy analysis, budget development, budget implementation, and program evaluation services to benefit citizens, elected officials, and staff.
Core Objectives	1. Provide financial management assistance to the County Administrator and other departments. 2. Responsible for the development, monitoring, and control of the annual operating budget and capital improvement program. 3. Forecast and monitor County revenues. 4. Responsible for the County's annual Truth in Millage (TRIM) process. 5. Conduct research, fiscal policy analysis for special projects, and management reviews as requested by the County Administrator and Board.
Statutory Responsibilities	Florida Statute, Chapter 125 "County Government"; Florida Statute, Chapter 129 "County Annual Budget"; Florida Statute, Chapter 200 "Determination of Millage"
Advisory Board	Financial Investment Advisory Committee; Investment Oversight Committee; Blueprint 2000 Finance Committee

Benchmarking

Priorities	Benchmark Data	Leon County	Benchmark
	Net Budget Per Countywide Resident*	1:$1,210	1:$2,000*

*Benchmark is generated from the average net budget per county resident of Like-Sized Counties. Benchmarked Counties include Alachua, Escambia, Lake, Osceola, St. Johns, and St. Lucie.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Meet all requirements of Florida Statutes 129 and 200 Truth-in-Millage (TRIM)[1]	Yes	Yes	Yes	Yes
	Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget)[2]	106%	106%	98%	98%
	Process budget amendment requests within 2 business days of the next scheduled Board meeting (% is an estimate)[3]	100%	100%	100%	100%
	Develop 2 semi-annual performance reports by May 30 and November 30[4]	2	2	2	2
	Review all agenda items in less than 2 days 95% of the time[5]	99%	99%	99%	99%
	Percentage of departmental performance measures reviewed[6]	100%	100%	100%	100%
	Number of program management analyses performed[7]	0	0	1	1

Notes:

1. Leon County has consistently received a letter of compliance from the State Department of Revenue for meeting all the Truth in Millage notification requirements. This trend is expected to continue in FY 2026 and FY 2027.
2. Forecasted revenues for FY 2026 and FY 2027 are expected to remain level as a percentage of the budget.
3. The division anticipates processing all budget amendments within a two-day period in FY 2027.
4. A mid-year performance report and an annual performance report will be submitted by the required deadlines for FY 2026 and FY 2027.
5. In FY 2026 and FY 2027 agenda items are anticipated to be reviewed at a consistent level.
6. The division expects to continue to review 100% of the performance measures submitted by departments.
7. An estimate of one program management analyses is to be performed in FY 2026 and FY 2027.

Office of Management & Budget (001-130-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	822,709	954,956	1,017,217	-	1,017,217	1,050,410
Operating	80,720	93,586	93,833	-	93,833	95,707
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	966,604	1,111,717	1,174,225	-	1,174,225	1,209,292

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	966,604	1,111,717	1,174,225	-	1,174,225	1,209,292
Total Revenues	966,604	1,111,717	1,174,225	-	1,174,225	1,209,292

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Principal Budget & Grants Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Management & Budget Analyst	2.00	2.00	2.00	-	2.00	2.00
Management & Budget Analyst	2.00	2.00	2.00	-	2.00	2.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Budget Manager	1.00	1.00	1.00	-	1.00	1.00
Budget Director	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
OMB 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 major variances for the FY 2027 OMB budget are as follows:

Increases 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 4% raises for all employees.
2. Contractual costs associated with the County's budgeting software.

Risk Management (501-132-513)

Goal	The goal of Risk Management is the preservation of physical and human assets and to minimize exposure to loss to avoid costly impacts.
Core Objectives	1. Plan, evaluate and identify insurable risks and loss potential, and review current insurance trends and legislation to modify risk coverage. 2. Prepare, negotiate, and coordinate all the County's insurance programs. 3. Directly administer all insurance programs with the exception of employee health coverage. 4. Coordinate and participate in all investigations, accidents and injuries that involve County employees on County maintained or owned facilities and/or properties. Review all reported workers' compensation injuries, near accidents and/or misses, over utilization, abuses, and circumstances surrounding all claims and periodically visiting the employee to ascertain their status. 5. Maintain, process, and record all insurance or damage claims filed against the County and liaisons with the appropriate insurance carriers.
Statutory Responsibilities	Title VI of the Civil Rights Act of 1964, Title VII of the Civil Rights Act of 1964; The Americans with Disabilities Act Title I; Vietnam Era Veterans' Readjustment Assistance Act of 1974; Mental Health Parity Act of 1996; Florida Statute, Chapter 110.227 "Suspension, Dismissals, Reduction in Pay, Demotions, Transfers, and Layoffs"; Florida Statute, Chapter 112.313, Code of Ethics, Chapter 440 "Workers' Compensation"; Federal Motor Carrier Safety Administration Part 382 Part, Section 382.305 Random Testing.
Advisory Board	The Leon County Safety Advisory Group; Courthouse Emergency Management Group

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Workers' compensation claims filed[1]	73	74	65	65
	Safety/Loss prevention training courses conducted[2]	51	40	25	25
	Auto accidents investigated[3]	3	4	4	4
	Coordinated Safety Advisory Group meetings[4]	13	13	13	13
	DOT tests administered annually[5]	66	72	110	100
	County building site inspections conducted[6]	20	35	35	35
	Safety communications distributed, Toolbox Talks, Safety Notices, etc.[7]	55	58	60	60

Notes:

1. The number of Workers' Compensation claims is projected to remain flat in FY 2026 and FY 2027. To reduce workers' compensation claims, the Division has broadened safety measures, resources, tools, and training opportunities to promote safety in the workplace.
2. In FY 2024 training increased due to the update of the Guide to Workplace & Health Safety manual. FY 2026 and FY 2027 estimates 25 safety training and health events will be provided at 12 separate locations. In a continuous effort to advocate and promote a culture of safety, Risk Management strives to enhance, increase, and support a variety of safety trainings that reflect County needs.
3. Annually the Division provides a Defensive Driving Course to refresh, train, and promote safe driving habits in the workplace. This concerted drive is to minimize At-Fault claims within the County.
4. The Safety Committee, now recognized as the Safety Advisory Group, continues to meet monthly, with a new approach to lead, promote, and advocate a culture of safety by serving as a hub of information, education, resources, and support.
5. Risk Management conducts random DOT drug testing in accordance with 49 CFR 382.305. FY 2026 and FY 2027 estimates are expected to remain level.
6. In 2025 Risk Management continued membership with the National Safety Council and implemented a new Safety software program, Safety 101, which captures and documents all inspections, trainings, certifications, etc. consistent with the an updated Safety Charter, the Safety Advisory Group will assist in conducting various site inspections in FY2026 and FY 2027.
7. In FY 2025 the Division introduced several different types of safety correspondences, such as Toolbox Talks, intra updates, etc. to promote safety awareness to all county employees. The distribution volume is projected to remain constant in FY 2026 and FY 2027.

Risk Management (501-132-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	138,760	147,610	153,381	-	153,381	158,234
Operating	98,241	109,813	108,807	-	108,807	108,824
Capital Outlay	14,000	10,000	15,000	-	15,000	15,000
Total Budgetary Costs	251,001	267,423	277,188	-	277,188	282,058

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
501 Insurance Service	251,001	267,423	277,188	-	277,188	282,058
Total Revenues	251,001	267,423	277,188	-	277,188	282,058

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

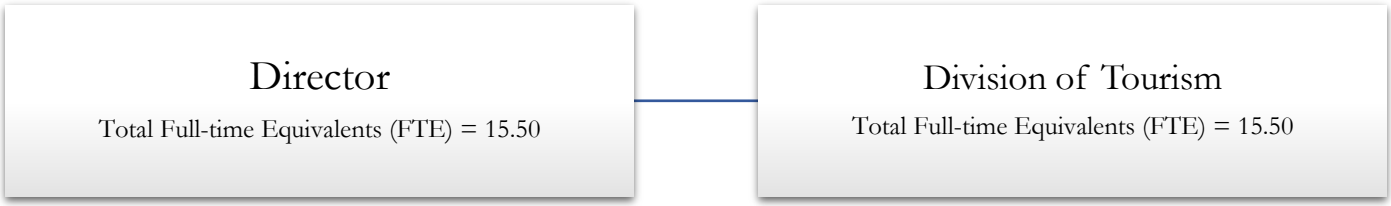
The major variances for the FY 2027 Risk Management budget are as follows:

Increases 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 4% raises for all employees.

Division of Tourism
Index

Organizational Chart	382
Executive Summary	383
Tourism Business Plan	385
Tourism	390
Council on Culture and Arts – Line Item	399

Division of Tourism
Organizational Chart



Division of Tourism
Executive Summary

The Division of Tourism, also known as Visit Tallahassee, drives economic impact for Leon County through destination marketing, tourism sales, public relations, visitor services, strategic partnerships, and research initiatives funded entirely through Tourist Development Tax (TDT) collections. Through targeted marketing efforts, event recruitment, community partnerships, and destination development initiatives, the Division continues to strengthen Tallahassee-Leon County's position as a premier destination for sports, meetings, outdoor recreation, arts and culture, and leisure travel.

Leon County's annually updated five-year planning cycle ensures continued alignment between the Board of County Commissioners' strategic priorities and the Division's marketing and sales initiatives. The FY 2022 – FY 2026 Tourism Strategic Plan and annual Marketing & Sales Plan guided the Division's efforts throughout the fiscal year, aligning tourism investments with measurable economic outcomes, destination growth, and community impact.

Highlights

The Division continued to advance Leon County's Bold Goal of generating $5 billion in economic impact, achieving the milestone in less than four years while supporting major strategic priorities and numerous target initiatives. During FY 2026, the Division awarded $800,000 in Tourism Grant funding to support 87 festivals and events throughout the destination. Additional Sales Sponsorship funding supported 17 more events during the first half of FY 2026, including the historic World Athletics Cross Country Championships held in January 2026 at Apalachee Regional Park.

Through the Council on Culture & Arts (COCA) Cultural Grant and Tourism Marketing Programs, nearly $2 million in Tourist Development Tax funding supported an additional 72 arts, cultural, and tourism-related programs and events. The Division also continued activation of the County Concert Series at the Adderley Amphitheater, hosting six major concerts featuring Gladys Knight, the Tallahassee Symphony Orchestra's John Williams concert, TOTO, Lake Street Dive, Earth, Wind & Fire, and Alabama Shakes. Tourism concluded 2025 by presenting its second annual New Year's Eve Celebration featuring live entertainment and dual fireworks displays that attracted thousands of residents and visitors to downtown Tallahassee.

Sports tourism remained a major economic driver for Leon County as the Division strategically targeted a full array of amateur, collegiate, and championship sporting events. In April 2026, Tallahassee hosted the week-long United States Bowling Congress (USBC) Mixed Championships, further broadening the destination's sports tourism offerings. The Division also hosted the Florida High School Athletic Association (FHSAA) Cross Country State Championships for the 14th consecutive year and the FHSAA Beach Volleyball State Championships for the fifth consecutive year.

With nine major events taking place at Apalachee Regional Park during the fall and winter of 2025-2026, the venue welcomed more than 7,000 runners and coaches and approximately 25,000 attendees. These events continue to reinforce Tallahassee's reputation as one of the nation's premier destinations for cross country and outdoor sports tourism.

A defining milestone for the community was the successful hosting of the 2026 World Athletics Cross Country Championships, the most prestigious cross-country event in the world. The championship welcomed professional and amateur athletes representing 48 countries and drew more than 15,000 attendees while generating over $6 million in estimated economic impact. The event marked the first-ever world championship sporting event hosted in Tallahassee-Leon County and only the third time the championships have been held in the United States.

Beyond the significant economic benefits, the event elevated Tallahassee's international visibility and further solidified Apalachee Regional Park's status as one of the most iconic cross-country venues in the world. The successful execution of the event showcased the community's ability to host large-scale international sporting events and demonstrated the strength of partnerships between local government, tourism, sports organizations, educational institutions, and community stakeholders.

The destination continued to experience growth in meetings, conferences, and innovation-focused events. The Division supported several meetings and conventions throughout the fiscal year, including the FIRST Robotics Competition hosted at Florida A&M University's Al Lawson Center. In partnership with the Office of Economic Vitality, the Division also helped secure and support the Motor Drive Systems & Magnetics Conference for the second consecutive year, continuing to strengthen Tallahassee's identity as the "Magnetic Capital of the World."

The Division also continued to leverage Leon County's extensive outdoor and natural assets to attract new visitor markets. In FY 2026, Tallahassee secured the Kayak Adventure Series (KAS) Bass Tournament, further positioning the destination as an emerging leader in paddle sports and outdoor recreation tourism. The success of the event generated additional opportunities within the fishing

and outdoor recreation sector, directly contributing to the recruitment of future events, including the Florida B.A.S.S. Nation Kayak Series Tournament scheduled for FY 2027.

To stimulate economic activity during traditionally slower summer months, the Division continued expanding targeted seasonal campaigns designed to encourage local exploration and support area businesses. Programs such as Beyond Your Block and the Summer Reunions Incentive Program continued driving visitation, supporting local hotels, restaurants, attractions, and retail establishments during the off-peak season.

A major new initiative launching in FY 2027 is Tallahassee Restaurant Week, a collaborative destination-wide culinary promotion designed to highlight the community's growing food scene while increasing foot traffic and economic activity for local dining establishments. These initiatives reflect the Division's ongoing commitment to supporting local businesses while enhancing quality of life for both residents and visitors.

The Division also anticipates a significant operational milestone with the return of its headquarters, tourism offices, and primary Visitor Information Center to the historic Amtrak Building on Railroad Avenue. This transition marks the Division's return following nearly two years of displacement caused by the 2024 tornadoes and represents an important investment in visitor services, destination visibility, and downtown activation. The restored facility will centralize tourism operations in a highly visible and historic location while enhancing accessibility for visitors and residents alike.

As the Division concludes the FY 2022 – FY 2026 Tourism Strategic Plan, focus now shifts toward development of the next five-year roadmap in alignment with Leon County's updated strategic planning process. Building upon recent momentum, the Division remains committed to strengthening Tallahassee-Leon County's position as a leading destination for sports, culture, outdoor recreation, meetings, and leisure travel while continuing to drive sustainable economic growth and long-term increases in Tourist Development Tax collections.

Division of Tourism Business Plan

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

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

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 pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
3. (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)
4. (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)
5. (EC1) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)
6. (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)
7. (EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)
8. (EC4) Explore opportunities to attract Top 100 Billboard artists for concerts and performances at various local venues throughout the year. (2025-88)
9. (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)

10. (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)
11. (EC4) Support Florida's coordinated U.S. Semi quincentennial (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)
12. (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)
13. (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)

ACTIONS

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 TLCPD and Tourism staff for inclusion in applications for the "Trail Town" designation application, and will assist further, as needed. (Completed)

   b) Stakeholder meetings were held to coordinate action items in the Rock Solid Master Plan to achieve IMB Designation. (Completed)

   c) Parks staff has reviewed the Mountain Bike Road Map and met with Tourism staff to discuss the next steps towards optimizing points for the IMBA Designation. Parks staff will be focusing on the JR Alford single-track trail development in FY26. (Completed)

   d) Tourism efforts to connect and enhance trails for this project have been halted due to funding cuts to the National Forest Services. Tourism Staff continue to work with Parks staff on trail development with in the Mountain Bike Road Map. (In Progress)
3. a) In July 2022, the County was awarded the bid to host the 2026 World Athletics Cross Country Championship to be hosted at ARP. (Ongoing)

   b) Hosted 6 Cross Country Championship events at the ARP Cross country course. Tourism Staff met with key stakeholders, local, national and World Athletics leaders in preparation of hosting the 2026 World Athletics Cross Country Championships. The Division helped develop the logo for the Championships as well. (Complete)

   c) Signed extension for NAIA Cross Country (XC) Championships for 2028. Signed 5-year agreement with FHSAA XC State Championships and a 3-year agreement for the SWAC XC Championships. Secured 2027 NJCAA XC National Championships. (Complete)

   d) Entry lists published by World Athletics confirmed 485 athletes from 52 countries/federations were entered for the 2026 Worlds XC Championships, reinforcing the event's breadth and international representation. (Complete)
4. a) Bicentennial Steering Committee established and held first meeting in March 2023. (Complete)

   b) Coordinated/Participated in over 200 Bicentennial Events(Complete)

   c) Multiple Taskforces created and activated beginning in April 2023 and Continuing on through FY2024 and 2025 (Complete)

   d.) Create book documenting the activities and historic celebration of the Bicentennial (Complete)
5. a) Packing offices for move in early April. (Complete)

   b) Moved offices in April. (Complete)

   c) Held a May Grand opening for New Facility and Visitor Information Center. (Complete)

d) Continued the "Stop at the Station" collaboration effort until May of 2024. In May of 2024 the Amtrak facility had to be closed due to damage sustained from the May 10 tornados. Damage assessments, engineering plan and insurance claim processing were initiated to restore the building and enable the Visitor Center to reopen. (Complete)

e) Construction bid was awarded to H.A. Contracting Corp. and work has begun to repair damage. (In Progress)

f) Repairs underway and progressing on schedule (In Progress)

6. a) Through the creation of the Stop at the Station First Friday events monthly, VIC began hosting musicians, artists, and poets as entertainment. Advertising through social and printed media to increase awareness and broader reaching promotion of Visitor Services. (Ongoing)

   b) Had record breaking sales and visitor services efforts due to the promotion of the new Visitor Information Center until its closing in May 2024. At its closing in May of 2024, the Division of Tourism implemented messaging for the closure of the Amtrak Visitor Information Center and heavily promoted the Cascade Visitor Information Center. Curated an additional 6 local authors and 8 new local artists and suppliers for retail items in the storefront. (Ongoing)

7. a) Conducted 28 internal and external WXC preparation meetings (Complete)

   b) Team of 4 went to Serbia to activate and announce Tallahassee as the 2026 Host (Complete)

   c) Entry lists published by World Athletics confirmed 485 athletes from 52 countries/federations were entered for the Championships, reinforcing the event's breadth and international representation. (Complete)

8. Tourism Staff is actively engaging in high level talks with key stakeholders to discuss potential availability, operational, and physical plant capabilities for collaboration opportunities. (In Progress)

9. a) In light of significant tornado damage, Parks staff will be transforming the former Williams Campground into a dedicated boat trailer parking area, as Williams Landing is the most popular access point to the lake for County residents. This upgrade will create approximately 15 additional parking spots for boat trailers. It will also help support future tourism related to fishing tournaments. (In Progress)

   b) Tourism Sales efforts have uncovered and enticed 2 fishing tournaments to hold their events at Lake Talquin in FY 2026. Secured a relationship for USSS baseball to use the J. Lewis Hall Sr. Park on an ongoing basis. (In Progress)

10. Tourism will follow the county timeline for development of the FY 2027-2031 and anticipate initiating the process in the Fall of 2026. (In Progress)

11. The Tourism Marketing team has been actively supporting and promoting the America 250 initiative, especially the Florida visitor-focused "America 250 Florida Road Trip." (In Progress)

12. Staff analyzed six peer programs both in state and out of state as well as information from the Florida Department of Commerce to develop a feasibility recommendation to be brought before the County Commission. (Complete)

13. Staff met with WA staff to discuss the potential of hosting WXC again. WA expressed strong interest in returning to Tallahassee in the future; however, as cross country is currently being considered for inclusion in the 2030 Winter Olympics, decisions regarding future event locations are on hold until a determination is made at the World Athletics Council meeting in late June 2026. (In Progress)

BOLD GOALS & 5-YEAR TARGETS

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	$1.48	$6.64

Note: 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, $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/billion, which brings the total tourism economy over the last four and a half years to $5.9 billion, 118% of the County's five-year Bold Goal.

Target: Attract 100 state, regional, or national championships across all sports. (T1)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Championships Attracted	21	23	19	10	20	93

Note: 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 were 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.

Target: Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Events Supported	135	111	404	170	160	980

Note: 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.

Target: Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Concert Series Attendance	23,500	25,000	25,000	31,000	25,000	129,500

Note: 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.

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

Division of Tourism

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,500,256	1,745,509	1,821,403	-	1,821,403	1,874,457
Operating	3,618,487	5,064,081	4,389,858	75,751	4,465,609	4,691,887
Grants-in-Aid	3,394,139	2,933,581	2,936,431	180,000	3,116,431	3,116,431
Total Budgetary Costs	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Division of Tourism	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775
Total Budget	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	8,362,882	9,593,171	8,997,692	255,751	9,253,443	9,532,775
Total Revenues	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Division of Tourism	14.00	14.50	14.50	-	14.50	14.50
Total Full-Time Equivalents (FTE)	14.00	14.50	14.50	-	14.50	14.50

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Division of Tourism	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

Division of Tourism

Division of Tourism Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,500,256	1,745,509	1,821,403	-	1,821,403	1,874,457
Operating	3,618,487	5,064,081	4,389,858	75,751	4,465,609	4,691,887
Grants-in-Aid	3,394,139	2,933,581	2,936,431	180,000	3,116,431	3,116,431
Total Budgetary Costs	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
1 Cent Expenses (160-305-552)	547,488	-	-	-	-	-
Administration (160-301-552)	647,246	862,365	858,694	-	858,694	883,092
Advertising (160-302-552)	1,239,451	1,500,000	1,500,000	125,000	1,625,000	1,625,000
COCA Contract (001-888-573)	150,000	150,000	150,000	-	150,000	150,000
Council on Culture & Arts (COCA) (160-888-573)	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000
Marketing (160-303-552)	3,312,915	4,533,656	3,938,998	(49,249)	3,889,749	4,144,683
Special Projects (160-304-552)	713,142	800,000	800,000	180,000	980,000	980,000
Total Budget	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	8,362,882	9,593,171	8,997,692	255,751	9,253,443	9,532,775
Total Revenues	8,512,882	9,743,171	9,147,692	255,751	9,403,443	9,682,775

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Administration	3.50	4.25	3.75	-	3.75	3.75
Marketing	10.50	10.25	10.75	-	10.75	10.75
Total Full-Time Equivalents (FTE)	14.00	14.50	14.50	-	14.50	14.50

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Administration	0.10	0.10	0.10	-	0.10	0.10
Marketing	0.90	0.90	0.90	-	0.90	0.90
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

Division of Tourism - Council on Culture & Arts (COCA) (160-888-573)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000
Total Budgetary Costs	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000
Total Revenues	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000

This funding is for the COCA re-granting program which includes the expense of the 1-cent of the Tourism tax as specified in the contract for re-granting.

»Division of Tourism

Division of Tourism – (160-301,302,303,304,305-552)

Goal	The goal of the Division of Tourism is to enhance the local economy and quality of life through the benefits associated with a strong visitor industry by maximizing the number of visitors, length of stay of visitors, and the economic impact of visitors to Leon County.
Core Objectives	1. Maximize dollars available to market the destination. 2. Support programs and facilities that draw overnight visitors and maximize the return on investment. 3. Increase visitation during times of the year when there is low or decreased activities. 4. Provide effective and efficient visitor services programs. 5. Increase the awareness of the importance of the tourism industry to local residents.
Statutory Responsibilities	Florida Statute, Chapter 125.0104 "Procedure for Levying Tourist Development Tax, Authorized Uses for the Tax, and Enforcement of Collection"; Leon County Code of Laws, Chapter 11, Article III "Tourist Development Tax."
Advisory Board	Tourist Development Council

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026[5] Estimate	TOTAL[5]
Grow the five-year tourism economy to $5 billion. (BG1)[1]	$1.15	$1.25	$1.29	$1.47	$1.48	$6.64
Attract 100 state, regional, or national championships across all sports. (T1)[2]	21	23	19	10	20	93
Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)[3]	135	111	404	170	160	980
Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)[4]	23,500	25,000	25,000	31,000	25,000	129,500

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, $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/billion, which brings the total tourism economy over the last four 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 were 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. 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.
4. 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.
5. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Division of Tourism

Division of Tourism – (160-301,302,303,304,305-552)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Tourist Development Tax per penny[1]	$1,839,002	$1,961,484	$1,955,456	$1,975,011
	Percent Change in Tourist Development Tax[1]	8.0%	6.7%	-0.3%	1.0%
	Number of total visitors to Leon County[2]	2,485,300	2,620,100	2,614,668	2,632,971
	Percent Change in number of total visitors to Leon County[2]	4.0%	5.4%	-0.2%	0.7%
	Total Direct Visitor Economic Impact (billions)[3]	$1.324	$1.435	$1.433	1.451
	Percent Change in Direct Visitor Economic Impact[3]	6.1%	8.4%	-0.1%	1.2%
	Number of Direct Tourism Related Jobs[4]	12,200	12,060	12,047	12,192
	Percent Change in the number of Direct Tourism Related Jobs[4]	-4.6%	-1.1%	-0.1%	1.2%
	Hotel Occupancy[5]	61%	64.0%	64.0%	64.0%
	Hotel Revenue (millions)[5]	$184	$200	$195	$197
	Percent Change in Hotel Revenue[5]	8.2%	8.8%	-0.3%	1.0%

Notes:

1. The per penny Tourist Development Tax revenue increased by 6.7% in FY 2025; as travel costs continue to increase and economic uncertainty rises, anticipated collections have slowed and will decrease by an estimated -0.3% in FY 2026. FY 2027 is expected to rebound slightly with a modest collection increase of 1.0%.
2. The total number of visitors to Leon County is projected to slightly decrease by -0.2% in FY 2026. Visitation to the area is expected to increase by 0.7% in FY 2027 as travel flattens.
3. Leon County contracts with the consulting firm Downs & St. Germain Research, Inc. to determine the direct visitor economic impact to Leon County. The analysis considers hotel occupancy, reason for visit, origin market, and visitor spending per day (such as accommodations, restaurants, shopping, entertainment, transportation). In FY 2026, the economic impact is projected to be $1.43 billion, a -0.1% decrease from FY 2025 due to a decrease in visitation and spending.
4. The number of tourism related jobs are projected to decrease by -0.1% in FY 2026. As has been the case throughout the country for the last several years, Leon County is still facing labor shortages in the hospitality industry especially. Maintaining employees in many industries across the U.S. continue to be impacted, including tourism and hospitality and as economic uncertainty grows, businesses have become hesitant to increase staffing levels.
5. The steady hotel occupancy and modestly lower room rates contributed to the decrease in projected hotel revenue in FY 2026 of -0.3% and slight increases are projected in FY 2027 as rates rebound.

Division of Tourism

Division of Tourism - COCA Contract (001-888-573)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	150,000	150,000	150,000	-	150,000	150,000
Total Budgetary Costs	150,000	150,000	150,000	-	150,000	150,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
Total Revenues	150,000	150,000	150,000	-	150,000	150,000

The FY 2027 Budget is recommended at the same funding level as the previous year. These costs are related to the management costs of COCA administering the Cultural Grant Program.

Division of Tourism

Division of Tourism - Administration (160-301-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	473,210	529,939	515,314	-	515,314	531,539
Operating	174,036	332,426	343,380	-	343,380	351,553
Total Budgetary Costs	647,246	862,365	858,694	-	858,694	883,092

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	647,246	862,365	858,694	-	858,694	883,092
Total Revenues	647,246	862,365	858,694	-	858,694	883,092

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Tourism Director	1.00	1.00	1.00	-	1.00	1.00
Tourism Senior Operations Manager	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate - Tourism	-	1.00	0.50	-	0.50	0.50
Visitor Service Representative	0.50	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	3.50	4.25	3.75	-	3.75	3.75

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
TDC Consolidated OPS	0.10	0.10	0.10	-	0.10	0.10
Total OPS Full-Time Equivalents (FTE)	0.10	0.10	0.10	-	0.10	0.10

The major variances for the FY 2027 Tourism Administration Budget are as follows:

Decreases to Program Funding:
1. Realignment of .5 FTE from Administration to Marketing for organizational efficiencies. These cost are offset by 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.

Division of Tourism

Division of Tourism - Advertising (160-302-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,239,451	1,500,000	1,500,000	125,000	1,625,000	1,625,000
Total Budgetary Costs	1,239,451	1,500,000	1,500,000	125,000	1,625,000	1,625,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	1,239,451	1,500,000	1,500,000	125,000	1,625,000	1,625,000
Total Revenues	1,239,451	1,500,000	1,500,000	125,000	1,625,000	1,625,000

The major variances for the FY 2027 Tourism Advertising Budget are as follows:

Increases to Program Funding:
1. Costs associated with a three-year Film and Television Incentive Pilot Program.

Division of Tourism - Marketing (160-303-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,027,046	1,215,570	1,306,089	-	1,306,089	1,342,918
Operating	2,205,000	3,231,655	2,546,478	(49,249)	2,497,229	2,715,334
Grants-in-Aid	80,869	86,431	86,431	-	86,431	86,431
Total Budgetary Costs	3,312,915	4,533,656	3,938,998	(49,249)	3,889,749	4,144,683

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	3,312,915	4,533,656	3,938,998	(49,249)	3,889,749	4,144,683
Total Revenues	3,312,915	4,533,656	3,938,998	(49,249)	3,889,749	4,144,683

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Senior Sports Sales Manager	1.00	1.00	1.00	-	1.00	1.00
Marketing Communication Manager	1.00	1.00	1.00	-	1.00	1.00
Events & Grants Manager	1.00	1.00	1.00	-	1.00	1.00
Sports Sales Manager	1.00	1.00	1.00	-	1.00	1.00
Assistant Sport Sale Manager	1.00	1.00	1.00	-	1.00	1.00
Visitor Services Manager	1.00	1.00	1.00	-	1.00	1.00
Senior Marketing Manager	1.00	1.00	1.00	-	1.00	1.00
Meeting & Convention Sale Manager	1.00	1.00	1.00	-	1.00	1.00
Public Relations & Marketing Specialist	1.00	1.00	1.00	-	1.00	1.00
Digital Content Manager	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate - Tourism	-	-	0.50	-	0.50	0.50
Visitor Service Representative	0.50	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	10.50	10.25	10.75	-	10.75	10.75

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
TDC Consolidated OPS	0.90	0.90	0.90	-	0.90	0.90
Total OPS Full-Time Equivalents (FTE)	0.90	0.90	0.90	-	0.90	0.90

The major variances for the FY 2027 Tourism Marketing Budget are as follows:

Increases 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 4% raises for all employees.
2. Realignment of .5 FTE to Marketing from Administration for organizational efficiencies.

Decreases to Program Funding:
1. Cost associated with hosting the World's Cross Country event in FY 2026. Offset by increases in promotional items to increase visibility of the County and further increase tourism in the area.

Division of Tourism

Division of Tourism - Special Projects (160-304-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	713,142	800,000	800,000	180,000	980,000	980,000
Total Budgetary Costs	713,142	800,000	800,000	180,000	980,000	980,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	713,142	800,000	800,000	180,000	980,000	980,000
Total Revenues	713,142	800,000	800,000	180,000	980,000	980,000

This funding is for special events which includes sports and legacy events.

Division of Tourism - Council on Culture & Arts (COCA) (160-888-573)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000
Total Budgetary Costs	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000

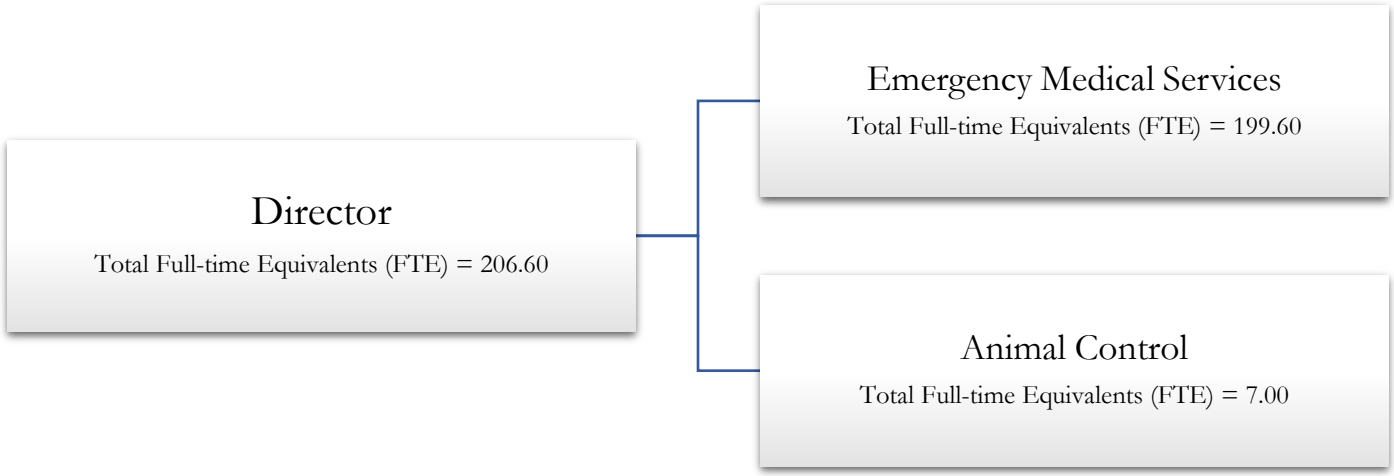
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000
Total Revenues	1,902,639	1,897,150	1,900,000	-	1,900,000	1,900,000

This funding is for the COCA re-granting program which includes the expense of the 1-cent of the Tourism tax as specified in the contract for re-granting.

Office of Public Safety
Index

Organizational Chart	401
Executive Summary	402
Business Plan	403
Public Safety Summary	405
Emergency Medical Services	406
Animal Control	410

Office of Public Safety
Organizational Chart



Office of Public Safety
Executive Summary

The Office of Public Safety section of the Leon County FY 2027 Annual Budget is comprised of Emergency Medical Services and Animal Control.

Emergency Medical Services provides emergency medical services to all residents and visitors of Leon County. Animal Control provides humane education, prevention, and enforcement programs for the citizens and domestic animals in the unincorporated areas of Leon County.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Public Safety Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

Emergency Medical Services (EMS) continues to provide award-winning services through the delivery of cost-effective emergency treatment and transportation of the sick and injured, resulting in improved patient outcomes and decreased mortality. EMS maintained accreditation through the Commission on Accreditation of Ambulance Services (CAAS) which requires meeting strict national standards of excellence that signify EMS has met the "gold standard" of providing ambulance service. Meeting CAAS standards exemplifies strengthened community confidence in the quality and safety of care, treatment and services provided by EMS. In addition, the Division was recognized by the American Heart Association with the Mission Lifeline Gold Plus EMS Award for exceeding national standards on the care of heart attack and stroke patients.

The County made major investments in upgrading the monitoring and patient care equipment utilized on all ambulances to ensure best in class equipment is in use. Medical protocols continue to be reviewed and updated to ensure the care provided is consistent with current standards of care. EMS continues to be among the few ambulances services to provide whole blood administration in the field, resulting in improved patient outcomes.

The EMS Division continued to invest in our members by successfully implementing an EMT to Paramedic training program by sponsoring and supporting current EMTs in achieving paramedic licensure. In FY 2025, this program received an Achievement Award from the National Association of Counties and has provided the Division most of the new paramedics hired during the year. Current members continue to be supported through providing resilience resources in partnership with the 2nd Alarm Project.

The EMS Division's annual "Press the Chest" CPR community training event trained hundreds of citizens in CPR at one time. EMS continued to provide support to Honor Flight and assisted in taking veterans to visit their memorials in Washington, D.C. EMS continues to provide critical care paramedic ground transport services, transporting seriously ill patients between healthcare facilities, with specially trained and credentialed paramedics. EMS continued to provide tactical paramedics as a part of the Sheriff's Office Special Weapons and Tactics team and has a Highly Infectious Patient Transport Team that is specially trained and equipped to transport patients suffering from highly contagious diseases. EMS continued a partnership with Tallahassee State College to offer an EMT certification program to Godby High School seniors. The addition of ten new positions in FY 2027 will allow EMS to maintain current service levels and ensure adequate resources are available for the increased demand for services.

Animal Control is responsible for enforcing state and local ordinances concerning matters such as stray animals, rabies control, animal cruelty, and dangerous animals in the unincorporated areas of the County. Animal Control also provides training through the conduction of the animal bite prevention and safety program and advocates for the altering of animals to decrease pet overpopulation through educational programs and the distribution of vouchers for free or low cost spay and neutering of animals. Animal Control is also responsible for administering the $71,250 injured wildlife contract for St. Francis Wildlife services.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Office of Public Safety
Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Public Safety is to enrich, preserve and improve the lives of citizens and visitors to Leon County by:

1. Promoting safety through clinically superior and compassionate pre-hospital care and life safety education through the Division of Emergency Medical Services.

2. Provide education, prevention, and enforcement programs and humane animal care and control services through the Division of Animal Control

STRATEGIC PRIORITIES

ECONOMY

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

QUALITY OF LIFE

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

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

STRATEGIC INITIATIVES

QUALITY OF LIFE

1. (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
2. 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)

ACTIONS

QUALITY OF LIFE

1. a) Continue to engage with TMH and HCA Florida Capital Hospital to improve systems of care and further advance medical outcomes through process improvements, data sharing, and participation in multi-disciplinary quality initiatives. (Ongoing)

   b) Review stroke protocols to consider HCA FL Capital Hospital offering thrombectomy stroke care. (Complete)

   c) Participate in the National EMS Quality Alliance to study and adopt best practices in the delivery of EMS services. (Complete)

   d) Seek re-accreditation from the Commission on Accreditation of Ambulance Services. (Complete)

   e) Provide community risk reduction programs such as CPR and AED, "Stop the Bleed", and bicycle, pedestrian, and vehicle safety training. (Ongoing)

   f) Continue to participate in the Big Bend Healthcare Coalition, the Tallahassee Coalition for Coordinated Care, and with community stakeholders to coordinate services and improve medical outcomes. (Ongoing)

g) Implement the use of whole blood transfusions for qualifying trauma patients. (Ongoing)

h) Implement prehospital ultrasound technology. (Ongoing)

i) On April 9, 2024, the Board accepted $2.4 million in additional opioid litigation settlement funds. At that time, the Board authorized the execution of an agreement with the Northwest Florida Health Network, on behalf of the State of Florida, to receive and utilize the settlement funds for the provision of substance abuse treatment services resulting from opioid abuse and the purchase of EMS equipment to address opioid use disorders in the community. (Complete)

j) Awarded Florida Department of Health Matching Grants to improve and enhance pre-hospital emergency medical services. (Ongoing)

k) Agreement with Leon County Sheriff's Office for the Tacitical Medical Program (Ongoing)

2. a) On September 17, 2024, the Board accepted an additional $1.38 million in opioid litigation settlement funds and authorized the execution of an agreement with the Leon County Sheriff's Office (LCSO) to enhance substance abuse treatment in the detention facility and provide training for school resource officers to facilitate conversations in schools to reduce substance use. (In Progress)

   b) In FY 2026, Leon County entered into an agreement with 2-1-1 Big Bend to enhance transportation access to treatment for opioid use disorder and substance use disorder (Ongoing)

   c) Leon County entered into an agreement with DISC Village to provide Medication Assisted Treatment, support services, and prevention programs through opioid settlement dollars. (Ongoing)

BOLD GOALS & 5-YEAR TARGETS

Target: Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Students Connected	344	160	160	114	64	842

Note: 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.

***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

Office of Public Safety

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	21,561,844	23,399,397	23,915,644	953,470	24,869,114	25,531,682
Operating	12,195,776	12,163,989	12,508,649	1,731,460	14,240,109	15,198,456
Capital Outlay	467,378	336,500	196,500	-	196,500	91,500
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	34,296,248	35,971,136	36,692,043	2,684,930	39,376,973	40,892,888

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Emergency Medical Services	32,100,735	33,406,070	34,290,381	2,684,930	36,975,311	37,669,084
Animal Control	2,195,513	2,565,066	2,401,662	-	2,401,662	3,223,804
Total Budget	34,296,248	35,971,136	36,692,043	2,684,930	39,376,973	40,892,888

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	32,100,735	33,406,070	34,290,381	2,684,930	36,975,311	37,669,084
140 Municipal Service	2,195,513	2,565,066	2,401,662	-	2,401,662	3,223,804
Total Revenues	34,296,248	35,971,136	36,692,043	2,684,930	39,376,973	40,892,888

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Animal Control	7.00	7.00	7.00	-	7.00	7.00
Emergency Medical Services	191.20	198.60	188.60	10.00	198.60	198.60
Total Full-Time Equivalents (FTE)	198.20	205.60	195.60	10.00	205.60	205.60

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Emergency Medical Services	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

Office of Public Safety

Emergency Medical Services (135-185-526)

Goal	The goal of Leon County EMS Division is to provide clinically superior, compassionate, cost-effective emergency medical services to all citizens and visitors of Leon County; regardless of social economic status, utilizing the latest technologies and medical care standards, within the bounds of available resources.
Core Objectives	1. Provide basic and advanced life support emergency medical services to the citizens and visitors of Leon County. 2. Provide medically necessary inter-facility and critical care emergency medical services to the citizens and visitors of Leon County. 3. Provide medical coverage at special event venues. 4. Provide injury and disease prevention and community risk reduction training programs to citizens. 5. Provide bystander care educational programs to citizens. 6. Maintain the County's Heart Ready initiative through the further development of the public access automated external defibrillator (AED) program and by training citizens in cardio-pulmonary resuscitation (CPR) and AED use. 7. Maintain a constant state of readiness to respond to major disasters, both man-made and natural. 8. Provide support to the six volunteer fire departments.
Statutory Responsibilities	Article III Leon County Code of Law Chapter 401 Florida Statute Chapter 64J-1 Florida Administrative Code
Advisory Board	Leon County Emergency Medical Services Advisory Council

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Percent of cardiac arrest patients that experience Return of Spontaneous Circulation (ROSC) upon arrival at the Emergency Room.	26%	23%[1]
	Percent of requests for services that result in a patient transport	65%	60%[2]
	EMS responses per 1,000 residents	151.7[4]	95.0[3]

Notes:

1. Florida EMSTARS Database, 2024
2. Florida EMSTARS Database, 2024
3. International City/County Management Association FY 2020 Benchmark Data for Jurisdictions with 250,000-499,000 population
4. Due to the rate of increase in call volume outpacing the rate of increase in population, Leon County far exceeds the standard benchmark.

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026[2] Estimate	TOTAL
Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)[1]	344	160	160	114	160	938

Notes:

1. This only reflects the number of students connected to skilled job opportunities by EMS through internships and the EMT to Paramedic Trainee Program.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Office of Public Safety

Emergency Medical Services (135-185-526)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Number of calls for service responded to[1]	58,376	61,449	61,756	62,065
	Number of transports made[2]	37,316	38,478	38,862	39,251
	Number of public education events conducted annually[3]	122	123	120	120
	Number of public access Automated External Defibrillators (AEDs) registered with the Division[4]	1,469	1,484	1,520	1,525
	Percent of trauma alert patients correctly identified by paramedics annually[5]	98%	98%	98%	97%
	Percent of stoke alert patients correctly identified by paramedics annually[6]	97%	98%	97%	97%
	Percent of STEMI patients correctly identified by paramedics annually[7]	100%	99%	98%	100%
	Percent of STEMI EKGs transmitted to receiving hospital by paramedics annually[8]	100%	93%	99%	99%

ST-Elevation Myocardial Infarction (STEMI) is a serious type of heart attack during which one of the heart's major arteries is blocked.

Notes:

1. In FY 2025, the Division experienced a 5% increase in the number of requests for service over the previous fiscal year. The total number of requests for service represents the busiest year on record for the division. Based on recent trends, the number of calls is anticipated to remain flat or increase slightly in FY 2026 and FY 2027.
2. Actual transports made to the hospital increased by 3% in FY 2025, corresponding to a similar increase in requests for service. The number of transports is projected to mirror calls for service variations.
3. In FY 2025, the Division provided 123 public education and injury prevention programs to community groups to reduce the overall community health risk.
4. The number of AEDs in the community registered with the Division increased to 1,484 in FY 2025 due to continuing efforts to get new and existing AEDs registered. The number is anticipated to steadily increase in FY 2026 and FY 2027.
5. Based on Leon County EMS criteria, paramedics correctly identified 98% of trauma alert patients in FY 2025. This trend is expected to continue in FY 2026 and FY 2027.
6. Based on Leon County EMS criteria, paramedics correctly identified 98% of stroke alert patients in FY 2025. This trend is expected to continue in FY 2026 and FY 2027.
7. Patients experiencing a myocardial infarction were identified correctly 99% of the time in FY 2025. Accurate assessment of a heart attack by paramedics results in faster in-hospital times and corresponding improved mortality rates. This trend is expected to continue in FY 2026 and FY 2027.
8. Paramedics successfully transmitted 93% of EKGs identified to the receiving hospital in FY 2025. This is expected to improve in FY 2026 and beyond with the installation of upgrades to transmission technology.

Emergency Medical Services (135-185-526)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	21,051,343	22,808,655	23,324,610	953,470	24,278,080	24,923,350
Operating	10,582,014	10,260,915	10,769,271	1,731,460	12,500,731	12,654,234
Capital Outlay	467,378	336,500	196,500	-	196,500	91,500
Total Budgetary Costs	32,100,735	33,406,070	34,290,381	2,684,930	36,975,311	37,669,084

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	32,100,735	33,406,070	34,290,381	2,684,930	36,975,311	37,669,084
Total Revenues	32,100,735	33,406,070	34,290,381	2,684,930	36,975,311	37,669,084

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director Office of Public Safety & EMS Chief	1.00	1.00	1.00	-	1.00	1.00
EMS Division Manager	2.00	2.00	2.00	-	2.00	2.00
EMS Major	1.00	1.00	1.00	-	1.00	1.00
EMS Field Operations Supervisor	6.00	6.00	6.00	-	6.00	6.00
EMS Billing Coordinator	1.00	1.00	1.00	-	1.00	1.00
Charge Paramedic	14.00	14.00	14.00	-	14.00	14.00
Senior Administrative Associate	2.00	2.00	2.00	-	2.00	2.00
Paramedic II (Level I) - System Status	18.00	13.00	15.00	-	15.00	15.00
Paramedic I - 24/48	6.00	7.00	9.00	-	9.00	9.00
Quality Assurance Coordinator	1.00	1.00	1.00	-	1.00	1.00
EMT I	3.00	2.00	2.00	-	2.00	2.00
EMS Supply Technician	4.00	4.00	4.00	-	4.00	4.00
Medical Director	1.00	1.00	1.00	-	1.00	1.00
Paramedic I -Part-Time	3.20	4.60	6.60	-	6.60	6.60
EMT I - Part-Time	1.00	1.00	1.00	-	1.00	1.00
EMS Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
EMT I - System Status	29.00	29.00	27.00	3.00	30.00	30.00
Paramedic I - System Status	35.00	56.00	47.00	7.00	54.00	54.00
Paramedic II (Level I) - Part-Time	3.00	3.00	1.00	-	1.00	1.00
Paramedic - System Status	11.00	4.00	18.00	-	18.00	18.00
Paramedic II - (Level 2) - System Status	5.00	7.00	4.00	-	4.00	4.00
Paramedic II (Level 2) - 24/28	-	1.00	1.00	-	1.00	1.00
Paramedic Trainee	13.00	11.00	7.00	-	7.00	7.00
Paramedic II (Level I) - 24/48	2.00	2.00	4.00	-	4.00	4.00
EMT II	8.00	8.00	6.00	-	6.00	6.00
EMT II -Part-Time	1.00		-	-	-	-
Financial Compliance Manager	1.00	1.00	1.00	-	1.00	1.00
Paramedic Trainee	18.00	15.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	191.20	198.60	188.60	10.00	198.60	198.60

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
EMS 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

Emergency Medical Services (135-185-526)

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

Increases 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 4% raises for all employees.
2. Addition of ten positions to maintain current service levels and ensure adequate resources are available for the increased demand for services.
3. Special day and extra shift stipends to incentivize staff to work extra shifts during critical staffing periods, in addition to costs associated with employee training and continuing education.
4. Inflationary costs associated with EMS contracts, medical supplies, and repair and maintenance of equipment.
5. Costs associated with the County's sponsorship with Tallahassee State College to offer children safety workbooks for Annual TSC Heroes in Public Safety Event, in addition to new bikes in support of bicycle pedestrian safety initiatives.

Office of Public Safety

Animal Control (140-201-562)

Goal	The goal of the Division of Animal Control is to improve the well-being of citizens and animals through humane education, prevention, and enforcement programs for the citizens and domestic animals of Leon County.
Core Objectives	1. Assist the Health Department with Rabies prevention and control in the county's unincorporated and incorporated areas. 2. Patrol for stray, nuisance, or dangerous animals including humane trapping. 3. Investigate allegations of neglect or cruelty to animals and resolve complaints. 4. State designated agency for coordination of local Animal Disaster Relief/Recovery Plan. 5. 24-hour emergency rescue and medical care of sick, diseased and/or injured domestic animals. 6. Conduct community outreach programs for children and adults in the county's unincorporated and incorporated areas.
Statutory Responsibilities	Leon County Code of Laws, Chapter 4 "Animals"; *Florida Statute Chapter 828 "Animals; Cruelty; Sales; Animal Enterprise Protection" *Florida Administrative Code, Chapter 64D-3 "Control of Communicable Diseases and Conditions Which May Significantly Affect Public Health" *Florida Statute, Chapter 767 "Damage by Dogs" *Florida Statute, Chapter 585 "Animal Industry" *Florida Statute, Chapter 588 "Legal Fences and Livestock At Large"
Advisory Board	Dangerous Animal Classification Committee (Leon County Code of Laws, Chapter 4, Section 4-93 (g)) Leon County Advisory Committee (Leon County Code of Laws, Chapter 4, Section 4-32)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Maintain customer complaint rate at 5 per 1,000 calls received[1]	.004	.003	1.00	1.00
	Number of citations issued[2]	86	49	100	100
	Number of field service calls (service calls including follow-ups)[3]	3,763	4,403	4,000	4,000
	Return 7% of lost pets to their owners annually[4]	18%	31.5%	7%	7%
	Promoting community engagement/providing outreach to 100 citizens annually[5]	156	148	100	100

Notes:

1. As part of Leon LEADS Core Practices Initiative, a strong emphasis was placed on customer satisfaction training. In addition, the reclassification of an administrative position to an Animal Control Officer enables Officers to resolve calls more efficiently.
2. The Division has continued a practice that emphasizes education and assistance prior to formal enforcement which has contributed to a decrease in the number of citations issued.
3. Although Officers assist citizens when initially answering the phone, the number of field service calls increased due to related follow-ups. FY 2026 and FY 2027 are expected to remain level.
4. The division returned 31.5% of lost pets in the field in FY 2025, which is directly related to owners utilizing microchips and identification tags. The FY 2026 and FY 2027 estimates may decrease as the number of animals impounded in the field is expected to decline.
5. Officers often see citizens facing financial hardships and have been focusing on connecting with citizens. Officers are providing outreach by connecting citizens with resources to help keep their pets and assist them with free or low-cost vaccines and spay and neuter vouchers.

Animal Control (140-201-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	510,502	590,742	591,034	-	591,034	608,332
Operating	1,613,761	1,903,074	1,739,378	-	1,739,378	2,544,222
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	2,195,513	2,565,066	2,401,662	-	2,401,662	3,223,804

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
140 Municipal Service	2,195,513	2,565,066	2,401,662	-	2,401,662	3,223,804
Total Revenues	2,195,513	2,565,066	2,401,662	-	2,401,662	3,223,804

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Animal Control	1.00	1.00	1.00	-	1.00	1.00
Senior Animal Control Officer	2.00	3.00	4.00	-	4.00	4.00
Animal Control Officer	4.00	3.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	7.00	7.00	7.00	-	7.00	7.00

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

Increases 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 4% raises for all employees.

Decreases to Program Funding:
1. Contractual services for the County's share of the agreement with the City of Tallahassee for capital improvement projects at the Animal Shelter.

» Office of Library Services Index

Organizational Chart 413

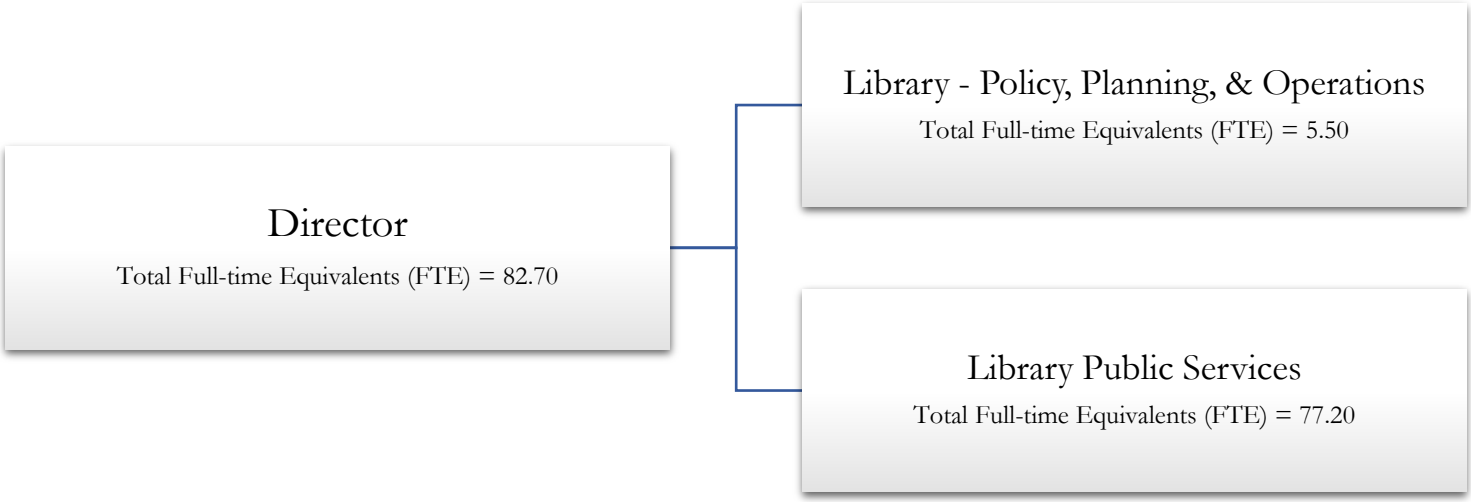
Executive Summary 414

Business Plan 415

Summary 416

Library Services 417

Office of Library Services Organizational Chart



Office Library Services Executive Summary

The Office of Library Services section of the Leon County FY 2027 Annual Budget includes Library Policy, Planning & Operations and Library Public Services. Library staff members offer services to library users and the public throughout the library system, with specialized services available at the Main Library.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Library Services' Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

HIGHLIGHTS

The Essential Libraries Initiative is a long-range strategic plan that ensures the library addresses the changing needs of residents and trends in library use. The renovation of the downtown Main Library's second floor opened on September 26, 2025, and transformed more than 30,000 square feet into modern, flexible spaces for learning, collaboration, and community connection. Advancing the Essential Libraries Initiative, this renovation enhances library services and ensures the Main Library continues to meet the evolving needs of residents of all ages and abilities. With an open floor plan, 15 new multi-use meeting and gathering rooms, a state-of-the-art CAT Excavator simulator for hands-on workforce training, a soundproof recording studio, and increased accessibility, the renovated Main Library offers something for everyone.

Starting in February, the library began offering financial literacy programs to help residents make informed financial decisions and achieve their financial goals. These services are offered at no cost to remove the financial barriers that often prevent households from accessing professional tax advice and financial guidance. Programs include *Tax Toolkit: Prepare with Confidence*, *The Credit Climb: Reach Your Financial Goals*, *One-on-One Financial Planning,* and more, and will continue throughout the fiscal year.

As scams become more common and artificial intelligence more ubiquitous, the library offered practical programming focused on the digital literacy tools and critical thinking skills needed to stay safe and informed. In coordination with Florida State University and other community partners, the library hosted *SafeSense: Online Safety & Digital Skills Workshop* to teach adult learners how to recognize common scams, secure phones and email accounts, get more out of everyday online tools, know who to contact if something goes wrong, and understand what artificial intelligence can and cannot do. Additional programs highlighted basic and intermediate digital literacy skills such as how to build PowerPoints, using Canva, AI in everyday life, and more. Library staff continue to provide digital literacy instruction, with an anticipated 28,000 residents receiving assistance in FY 2026.

The library continues to help address food insecurity in the community through its Seed Library program, which encourages residents to grow their own nutritious food while supporting healthy eating habits and sustainable gardening practices. Since launching in 2015, residents have checked out more than 182,000 seeds from 145 seasonal seed varieties. Additionally, the library will continue to offer free healthy meals to kids and teens in June and July through Summer BreakSpot to ensure they have reliable access to nutrition all summer long.

Now in its 10th year, the award-winning Library Lecture Series continued to offer a dynamic platform for community engagement by showcasing a diverse range of topics that reflect the varied interests within our community. In October, Tallahassee historian and storyteller Stephanie Chandler shared the real stories behind our community's most chilling legends during *Haunted Tallahassee: Legends, Lore, and Local Memory*. The event highlighted how myths preserve memory and reflect the struggles, tragedies, and transformations of Leon County's past. In recognition of the United States Semiquincentennial, Dr. Mercedes "Sadie" Haigler from Florida State University explored women's roles in early American civic life and political networks during *Celebrating 250 Years: Women and Civic Life in Early America.* In May, Florida State University's Dr. Thomas Juzek and Dr. Zina Ward focused on why AI favors certain language patterns and how these choices influence human speech during *Words From the Machine: Why AI Chooses the Words It Does*. The Library Lecture Series continues to bring the community together for meaningful dialogue, strengthens connections among residents, and supports the Essential Library Initiative by positioning the library as a welcoming space for shared learning and civic engagement.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Office of Library Services Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Library Services is to enrich the community by Inspiring a love of reading, providing a dynamic resource for intellectual, creative, and recreational pursuits, and enabling residents to live a life of learning.

STRATEGIC PRIORITIES

QUALITY OF LIFE

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

GOVERNANCE

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

STRATEGIC INITIATIVES

QUALITY OF LIFE

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

ACTIONS

QUALITY OF LIFE

1. a.) Developed the Library of Things to support a sustainable and shared environment. (Complete)

   b.) Facilitate discussions and resources related to topics that impact our community, such as cultural heritage month webpages, health literacy and mental health. (In Progress)

   c.) Introduce STEM and STEAM activities to children in the community through partners (MagLab, 4-H, etc.).

   (In Progress)

   d.) ECF (Emergency Connectivity Fund) grant to supply 188 Chromebooks, 100 Kindles and 100 hotspots to those in need. (In Progress)

   e.) Worked with the Florida Center for Reading Research to assist staff with literacy training. (Complete)

   f.) Participate in Career Online High School program to help interested in getting a high school diploma. (Ongoing)

   g.) Homework Hub one-on-one tutoring. (Ongoing)

   h.) Expanded the library internship program. (Complete)

   i.) Developed the Library of Things to support a sustainable and shared environment. (Complete)

   j.) Expand the library's reach by promoting library card sign-up. (Ongoing)

   k.) Developed and presented a series of programming for seniors and their caregivers. (Complete)

   l.) Work with HR to assist Leon County job applicants with filling out applications. (Ongoing)

   m.) Coordinate presentations for teens on topics related to the workforce. (In Progress)

   n.) Collaborated with WFSU to host StoryCorp. (Complete)

   o.) Collaborated with local organizations for programming for the NEA Big Read featuring Toni Morrison's Beloved. (Complete)

   p.) With the assistance of a $400,000 Public Library Construction Grant from the Florida Department of State, Phase 1 construction has been completed. This renovation provides designated areas for training, career and workforce development, co-working space, a recording studio, and additional conference and meeting space. (Complete)

Office of Library Services

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,601,908	6,108,269	6,411,690	-	6,411,690	6,613,110
Operating	749,220	750,638	760,809	-	760,809	772,252
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Services	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710
Total Budget	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710
Total Revenues	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Services	81.70	81.70	82.70	-	82.70	82.70
Total Full-Time Equivalents (FTE)	81.70	81.70	82.70	-	82.70	82.70

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Services	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

Office of Library Services

Library Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,601,908	6,108,269	6,411,690	-	6,411,690	6,613,110
Operating	749,220	750,638	760,809	-	760,809	772,252
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Lib - Policy, Planning, & Operations (001-240-571)	666,299	708,981	780,725	-	780,725	801,104
Library Public Services (001-241-571)	6,226,829	6,684,724	6,934,650	-	6,934,650	7,137,606
Total Budget	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710
Total Revenues	6,893,128	7,393,705	7,715,375	-	7,715,375	7,938,710

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Lib - Policy, Planning, & Operations	5.00	5.00	5.50	-	5.50	5.50
Library Public Services	76.70	76.70	77.20	-	77.20	77.20
Total Full-Time Equivalents (FTE)	81.70	81.70	82.70	-	82.70	82.70

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Public Services	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

» Office of Library Services

Library Services – (001-240-241,571)

Goal	The mission of the LeRoy Collins Leon County Public Library System is to be an essential resource and place for learning, engagement and innovation that provides for our community's changing needs.
Core Objectives	1. Provide library materials circulation services, including check-out, check-in, reserves, patron registration, and collection for overdue and damaged materials. 2. Provide reference and information services, readers' advisory, and technology assistance in person, by telephone and electronically. 3. Provide programs and learning opportunities for all ages, including literacy services and homework help tutoring; interactive story time programs for infants, toddlers, preschoolers, and youth and families; summer reading programs; teen and adult programs; and special events. 4. Engage with the community via outreach activities, partnerships, programs, and volunteer opportunities. 5. Offer online services, including library card registration, library catalog, mobile app, materials requests and reserves; provide access to subscription information services, and downloadable and streaming media; and disseminate information via electronic newsletters, events calendars, website and social media. 6. Provide public access to the internet, computers, printers, and technology instruction. 7. Offer voter registration and space for supervised voting, free income tax forms and assistance, and meeting rooms for public use. 8. Provide access to quality, relevant library collections systemwide through selection, processing, and management of all library materials. 9. Maintain integrity of system catalog and participate in the national library catalog database. 10. Maintain a library systemwide courier service.
Statutory Responsibilities	Leon County Code, Appendix C Special Acts, Chapter 10 "Library"; Florida Statutes, Chapter 257 "Public Libraries and State Archives"; Florida Administrative Code, Chapter 1B2 "State Aid to Libraries Grant Program."
Advisory Board	Library Advisory Board Focus Group

Benchmarking

Strategic Priorities	Benchmark Data[1]	Leon County	Benchmark
	Cost Per Capita	$21.22	11th out of 20
	Materials Expenditures Per Capita	$1.95	9th out of 20
	Circulation Items Per Capita	9.7	10th out of 20
	Square feet Per Capita (State Standard 0.6 sf)	0.52	6th out of 20
	Children's Circulation Per Capita	1.65	3rd out of 20
	Population Per Full-Time Equivalent	0.24/1000	9th out of 20
	Percent of Population with Library Cards	45.65%	5th out of 20

Benchmark Source:

1. Florida Department of State, Division of Library and Information Services, Annual Public Library Statistics and Ranking Tables, 2024 (most current vetted information) for libraries with service population 100,001-400,000.

Office of Library Services

Library Services – (001-240-241,571)

	Performance Measures				
Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of total Library visits[1]	1,437,750	1,406,577	1,430,683	1,435,000
	Number of items in Library Collection[2]	2,269,873	2,500,870	2,625,075	2,750,000
	Number of total Material Circulation[3]	1,354,401	1,342,023	1,330,479	1,328,000
	Number of total computer sessions[4]	204,309	154,227	100,000	98,000
	Number of Community Resources Specialist Engagements[5]	678	1,063	710	800
	Number of users receiving technology and digital literacy instruction[6]	25,348	26,587	28,321	30,000
	Number of Library programs held[7]	2,531	3,443	2,800	2,500
	Number of Library program attendees[7]	51,117	72,126	60,000	62,000
	Library Cardholders[8]	139,809	140,886	139,000	142,000
	Number of hours for meeting room bookings[9]	25,219	21,916	27,000	29,000
	Number of K-12 students receiving homework and reading help[10]	952	1,059	1,524	1,724

Notes:

1. The total number of library visits includes door counts (in-person visits), curbside service, online catalogue, and website visits. The decrease in visits in FY 2025 is the result of the Main Library second floor renovation. With the reopening of the renovated second floor of the Main Library in FY 2026, it is anticipated library visits will steadily increase with additional meeting room space available for patrons to reserve.
2. In addition to print material, the library collection is showing a steady increase in non-traditional items offered, such as electronics, lawn and gardening equipment, outdoor games, and more. The digital collection includes Hoopla, Libby, and Kanopy, which offer eBooks, audiobooks, television, music, and movies. The library regularly reviews materials and circulation statistics to ensure the collection is current and reflects the needs and interests of the community.
3. Materials include both traditional items, such as books and digital content, and non-traditional items, including Library of Things collections, hotspots, and other circulating equipment. This measure may vary from year to year based on circulation trends, the addition of new materials, and the withdrawal of older items through the Shared Shelves: Nonprofit Literacy Partnership Program, which redistributes materials to local nonprofit organizations. Trends are also influenced by the continued growth of alternative library services, including Library of Things collections, digital media usage, meeting room reservations, technology access, and social service support, all of which diversify how patrons engage with library services.
4. Computers are offered at all library locations and allow patrons to search and apply for jobs, conduct research, browse the web, and complete other tasks that require internet and software access. Additionally, laptop checkout allows for computer usage throughout the library, giving patrons the opportunity to work in meeting rooms or other spaces on the floor independently. There is an estimated decrease in computer usage as many patrons are now bringing their own laptops or using their phones for internet access.
5. The number of individuals served by the Community Resources Specialist increased significantly in 2025, reaching 1,063 individuals, largely due to changes in government benefits and an increased public need for social services. In 2026, the number served decreased as community demand stabilized and some emergency assistance needs lessened. Service levels in 2027 are anticipated to be approximately 800 individuals, reflecting a return to more typical service demand levels while continuing to address ongoing community needs related to housing, healthcare, food insecurity, utility support, legal aid, and literacy programming.
6. Technology and digital assistance continue to be a popular area in which patrons need assistance. Library staff field a high number of technology help questions and the library hosts basic and intermediate digital literacy classes at all locations.
7. The number of programs is projected to slightly decrease in FY 2027 as the Library focuses on delivering more intentional, high-impact programming that strengthens community engagement and aligns with evolving community needs and strategic priorities. In FY 2026, the library hosted a series of programs in celebration of the 250th anniversary of the signing of the Declaration of Independence.
8. There were 9,255 users removed from the system in January 2026 due to three years or more of inactivity resulting in temporary reduction in cardholders. Cardholder numbers are expected to increase in FY 2027 as outreach efforts at local colleges and universities, special edition library cards, and new services and meeting rooms draw residents to the library system.
9. Meeting room space is available at all library locations for patrons to reserve using a library card and range from larger program spaces to smaller study rooms. Meeting room use for FY 2025 decreased due to construction at the Main Library.
10. The library offers one-on-one tutoring and homework help via the in-person Homework Hub program and online through Brainfuse HelpNow. BrainFuse is available 24/7 and has live, multi-lingual tutors in math, science, reading, and more. Homework Hub is offered at three library locations during the school year. Marketing efforts continue to increase for Homework Hub and participation is anticipated to grow.

Library Services - Lib - Policy, Planning, & Operations (001-240-571)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	457,436	505,685	541,443	-	541,443	558,094
Operating	208,863	203,296	239,282	-	239,282	243,010
Total Budgetary Costs	666,299	708,981	780,725	-	780,725	801,104

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	666,299	708,981	780,725	-	780,725	801,104
Total Revenues	666,299	708,981	780,725	-	780,725	801,104

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Director	1.00	1.00	1.00	-	1.00	1.00
Innovation Officer	1.00	1.00	1.00	-	1.00	1.00
Community Resources Specialist	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Strategist	-	-	0.50	-	0.50	0.50
Senior Administrative Associate II	1.00	1.00	1.00	-	1.00	1.00
Library Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.00	5.50	-	5.50	5.50

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

Increases 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 4% raises for all employees.
2. Other personnel costs related to the split-funding of a Graphic Design Strategist position with Community and Media Relations for organizational efficiencies.
3. Realignment of a portion of the Library Public Services operating budget to offset increased security fees.

Library Services - Library Public Services (001-241-571)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,144,472	5,602,584	5,870,247	-	5,870,247	6,055,016
Operating	540,357	547,342	521,527	-	521,527	529,242
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,226,829	6,684,724	6,934,650	-	6,934,650	7,137,606

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,226,829	6,684,724	6,934,650	-	6,934,650	7,137,606
Total Revenues	6,226,829	6,684,724	6,934,650	-	6,934,650	7,137,606

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Public Information Specialist	-	-	0.50	-	0.50	0.50
Library Special Services Coordinator	3.00	3.00	3.00	-	3.00	3.00
Library Special Services Coordinator - Youth Literacy	1.00	1.00	1.00	-	1.00	1.00
Library Services Coordinator	9.00	9.00	9.00	-	9.00	9.00
Apps Systems Analyst II	1.00	1.00	1.00	-	1.00	1.00
Library Services Assistant II	17.20	17.20	17.20	-	17.20	17.20
Courier	1.00	1.00	1.00	-	1.00	1.00
Information Professional	15.00	15.00	15.00	-	15.00	15.00
Senior Library Services Specialist	4.00	4.00	4.00	-	4.00	4.00
Library Services Specialist	14.50	14.50	14.50	-	14.50	14.50
Library Services Manager	3.00	3.00	3.00	-	3.00	3.00
Information Professional - Community Outreach	1.00	1.00	1.00	-	1.00	1.00
Library Services Assistant I	7.00	7.00	7.00	-	7.00	7.00
Total Full-Time Equivalents (FTE)	76.70	76.70	77.20	-	77.20	77.20

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library 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 major variances for the FY 2027 Library Public Services budget are as follows:

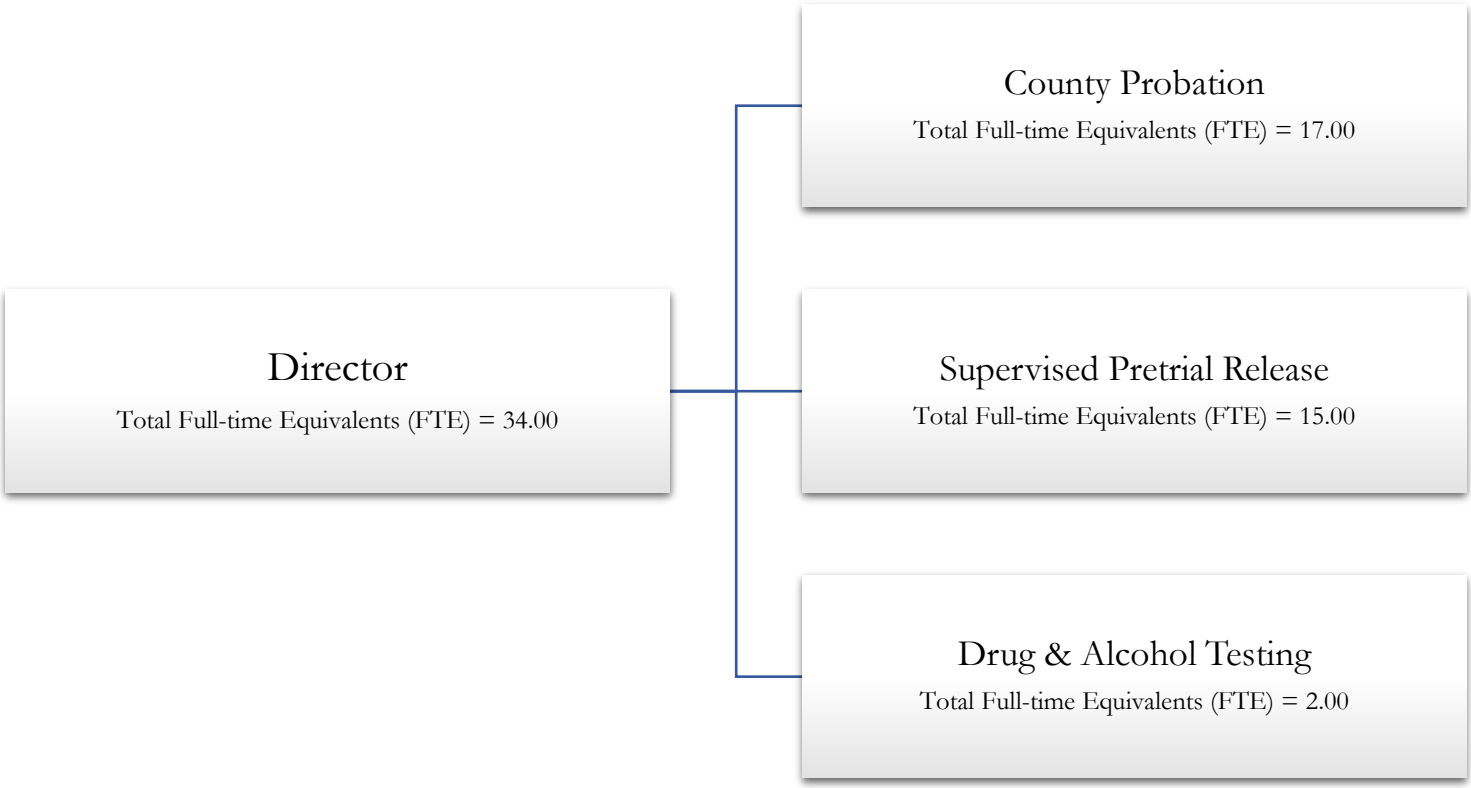
Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for all employees.
2. Other personnel costs related to the split-funding of a Public Information Specialist position with Community and Media Relations for organizational efficiencies.

Decreases to Program Funding:
1. Realignment of a portion of the operating budget to Library Public Services to offset increased security fees.

Office of Intervention & Detention Alternatives Index

Organizational Chart	423
Executive Summary	424
Business Plan	426
IDA Summary	428
County Probation	429
Supervised Pretrial Release	435
Drug & Alcohol Testing	439

Office of Intervention & Detention Alternatives Organizational Chart



Office Intervention & Detention Alternatives
Executive Summary

The Office of Intervention & Detention Alternatives' section of the Leon County FY 2027 Annual Budget is comprised of the Supervised Pretrial Release (SPTR), County Probation, and Drug and Alcohol Testing Divisions, and manages the funding for the Juvenile Assessment Center, Domestic Violence Coordinating Council, and other related division contracts.

The Office of Intervention & Detention Alternatives (IDA) assists in jail population management and court ordered monitoring activities. Supervised Pretrial Release monitors individuals on pretrial release while their case(s) are pending in the criminal justice system for compliance with court ordered conditions. Probation supervises and monitors post-sentence offenders' compliance with court ordered sentencing conditions. Drug & Alcohol Testing administers court-ordered urinalysis and alcohol testing to SPTR defendants and County Probation offenders, pre-employment testing for local government agencies.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Intervention & Detention Alternatives Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

The Office of Intervention & Detention Alternatives provides staff support to the Public Safety Coordinating Council (PSCC), which focuses on jail population management and recidivism issues. In addition, this Office is responsible for County functions related to the "Dori Slosberg Driver Education Safety Act," contract management for DISC Village's Juvenile Assessment Center and the Domestic Violence Coordinating Council receiving outside agency funding, and liaison functions with the State Attorney, Public Defender, law enforcement, and the Courts.

Historically, the Board has allocated $100,000 annually to support programs and initiatives identified by the PSCC to assist citizens in attaining a better quality of life, reducing factors which may impact criminal activity, and effectively managing the Leon County Detention Facility's population. In July 2021, the Board approved the PSCC's recommendation to utilize the allocation for the Landlord Risk Mitigation Fund (LRMF). This program was designed to incentivize landlords, through a financial safety net, to make affordable housing available to individuals who would otherwise be considered "high-risk" due to low income, negative rental histories, and criminal records. In FY 2024, the Board approved the development of the Reentry Housing Assistance (RHA) Program to provide a maximum of $4,000 per eligible participant to assist with placement in transitional or private rentals to ensure criminal justice involved individuals do not exit the Leon County Detention Facility into homelessness. Participants work with the Re-Entry Innovative Services and Empowerment (RISE) Center for assistance with job placement, referrals to treatment services, and other ancillary services to assist them in becoming self-sustainable beyond participation in the RHA Program. In FY 2025, the Board authorized an additional $100,000 for the continuation of the RHA Program.

In FY 2025, administration of the Board's $20,000 annual allocation to assist indigent individuals with the costs of the State Attorney's Diversion Programs was transitioned to the IDA. The Diversion Fee Assistance Program covers 50% of the mandatory diversion fees for eligible participants. Pre-and post-arrest diversion programs minimize the impacts of a criminal charge by allowing individuals to participate in educational courses, treatment programs, etc. and upon successful completion have the charges dismissed avoiding long-term negative impacts of a conviction.

Since the COVID-19 pandemic, participation in the Leon County Work Program and the Sheriff's Office Jail Work Camp has significantly declined. This trend has reduced the labor available for essential maintenance, such as groundskeeping and litter removal. To address this, IDA received approval from the Criminal Justice Coordinating Council (CJCC) in December 2025 to implement a "double-credit" policy. This initiative grants probationers two hours of credit for every one hour worked within County departments during both normal and emergency operations. By streamlining the completion of community service, this policy minimizes disruptions to work or school schedules, helps prevent probation

violations, and has generated more than 380 hours of service at the Public Works Division since January 2026.

The Supervised Pretrial Release Division (SPTR) is Leon County's primary resource to provide alternatives to incarceration and to help manage the inmate population. Although the SPTR Division is administered through OIDA, the Chief Judge of the Second Judicial Circuit establishes the rules and guidelines to ensure its efficient operation in serving the courts. In 2024, the Chief Judge issued a new Administrative Order to serve as a guiding document for the SPTR to ensure consistent, objective application of criteria when considering a defendant's eligibility for pretrial release and the appropriate conditions of release.

With funds allocated through the Dori Slosberg Fund, a total of 612 students from five public high schools received road driving experience from a certified driver's education instructor. The Florida Department of Motor Vehicles granted operator license waivers to 89% of the student participants.

Office of Intervention & Detention Alternatives Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Intervention and Detention Alternatives is to provide information to the courts, which support judicial custody release decisions, and provide alternatives to incarceration to persons accused of crimes and offenders, which hold them accountable, improve their ability to live lawfully and productively in the community, enhance the overall administration of justice, and support community safety and well-being.

STRATEGIC PRIORITIES

QUALITY OF LIFE	
	Q3 - Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies.
	Q4 - Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need.

GOVERNANCE	
	G3 – Inform and engage citizens through multiple outreach platforms to ensure consistent, high- value, transparent communication on our most important issues.
	G5 – 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.

STRATEGIC INITIATIVES

QUALITY OF LIFE

1. (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)
2. (G3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
3. (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)

GOVERNANCE

1. (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)
2. (G5) 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)

ACTIONS

QUALITY OF LIFE

1. a) Leon County Intervention and Detention Alternatives (IDA) has partnered with the Leon County Sheriff's Office (LCSO) in providing job placement assistance through the Sheriff's All-In Business Pledge, 1,000 Jobs for Youth, and Pathways initiatives. (Ongoing)

   b) Partner with the City of Tallahassee on the Landlord Risk Mitigation Program to assist returning citizens with overcoming barriers to affordable rental housing. (Ongoing)

   c) Utilized Opioid Settlement Funds to contract with DISC Village, Inc. for substance use disorder treatment. (Ongoing)

   d) Recycling Smartphones for distribution to pre- and post-sentenced individuals on community supervision to maintain communications and improve successful outcomes of supervision and access to human services in the community. (Complete)

   e) Coordinates with the State Attorney's and Public Defender's Office to accept applications for defendants' eligible for pre or post arrest diversion. (Ongoing)

   f) Board approved the PSCC's recommendation for the $100K annual allocation to support the Reentry Housing Assistance Program (RHA). (Ongoing)

   g) Board approved the Public Safety Coordinating Council's recommendation to designate We Are All We Need, Inc. as Leon County's applicant for the Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant. (Ongoing)

2. a) HSCP and IDA collaborated to refer pre and post sentence defendants who voluntarily complete self-assessments to human services partners to address underlying causes of criminal behavior. (Complete)

   b) Meet monthly with Sheriff's staff to the Council on the Status of Men and Boys to identify opportunities to collaborate. (Ongoing)

   c) On September 17, 2024, the Board accepted an additional $1.38 million in opioid litigation settlement funds and authorized the execution of an agreement with the Leon County Sheriff's Office (LCSO) to enhance substance abuse treatment in the detention facility and provide training for school resource officers to facilitate conversations in schools to reduce substance use. (In Progress)

3. a) Update the Board on the status of a potential inclusionary housing policy in 2026. (In Progress)

   b) The Division of Real Estate works closely with the Division of Housing Services to identify (escheated) properties suitable for affordable housing. As parcels complete the County review process, parcels suitable for affordable housing are designated as such, and presented to the Board for review, approval, and certification via resolution. (Ongoing)

GOVERNANCE

1. At the October 8, 2024, Board meeting, Justice Planners presented the Leon County Detention Facility Needs Assessment Final Report. The report concluded there would be no additional infrastructure needed through 2048 with case processing improvements to reduce the average length stay to 30 days. (Complete)

2. OIDA staff began initial discussions with the Leon County Sheriff's Office, the City of Tallahassee's Graffiti Abatement Program, and is continuing to evaluate similar programs throughout the state for the development of recommendations as well as grant funding opportunities for implementation. (In Progress)

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Office of Intervention & Detention Alternatives

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,279,186	2,903,602	3,026,071	-	3,026,071	3,121,999
Operating	620,492	765,304	768,030	29,000	797,030	799,301
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	3,147,436	3,916,665	4,041,860	29,000	4,070,860	4,169,059

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	1,515,827	1,952,592	1,943,735	-	1,943,735	1,989,371
Supervised Pretrial Release	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250
Drug & Alcohol Testing	166,214	220,008	237,533	-	237,533	242,438
Total Budget	3,147,436	3,916,665	4,041,860	29,000	4,070,860	4,169,059

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
111 Probation Services	2,867,619	3,548,906	3,674,101	29,000	3,703,101	3,801,300
Total Revenues	3,147,436	3,916,665	4,041,860	29,000	4,070,860	4,169,059

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	16.00	17.00	17.00	-	17.00	17.00
Drug & Alcohol Testing	2.00	2.00	2.00	-	2.00	2.00
Supervised Pretrial Release	15.50	15.00	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	33.50	34.00	34.00	-	34.00	34.00

County Probation Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,185,801	1,551,506	1,539,525	-	1,539,525	1,584,840
Operating	82,267	153,327	156,451	-	156,451	156,772
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	1,515,827	1,952,592	1,943,735	-	1,943,735	1,989,371

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation (111-542-523)	1,236,009	1,584,833	1,575,976	-	1,575,976	1,621,612
Diversionary Programs (110-508-569)	32,059	120,000	120,000	-	120,000	120,000
Line Item - Detention/Correction (001-888-523)	247,759	247,759	247,759	-	247,759	247,759
Total Budget	1,515,827	1,952,592	1,943,735	-	1,943,735	1,989,371

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
111 Probation Services	1,236,009	1,584,833	1,575,976	-	1,575,976	1,621,612
Total Revenues	1,515,827	1,952,592	1,943,735	-	1,943,735	1,989,371

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	16.00	17.00	17.00	-	17.00	17.00
Total Full-Time Equivalents (FTE)	16.00	17.00	17.00	-	17.00	17.00

County Probation - Line Item - Detention/Correction (001-888-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	247,759	247,759	247,759	-	247,759	247,759

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
Total Revenues	247,759	247,759	247,759	-	247,759	247,759

The FY 2027 Detention/Correction budget is recommended at the same funding level as the previous year. This budget consists of outside agency funding of $222,759 for Disc Village, the organization that maintains the operations of the Juvenile Assessment and Receiving Center (JARC) and $25,000 for the Domestic Violence Coordinating Council which serves as the community's task force on domestic violence.

County Probation - Diversionary Programs (110-508-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	32,059	120,000	120,000	-	120,000	120,000
Total Budgetary Costs	32,059	120,000	120,000	-	120,000	120,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
Total Revenues	32,059	120,000	120,000	-	120,000	120,000

Diversion Fee Scholarship Program was realigned from the State of Attorney's Office to OIDA in FY 2025. The Public Safety Coordinating Council (PSCC) continues the partnership with the City of Tallahassee in funding the Landlord Risk Mitigation Fund (LRMF). The LRMF increases accessibility to affordable housing for individuals returning to the community from incarceration, which is proven to reduce recidivism and enhance public safety. In addition to the LRMF, the PSCC has entered into an agreement with the Leon County Sheriffs Office implementing the Rental Housing Assistance Program (RHAP). The RHAP provides homeless individuals released from the detention facility with greater access to housing, which is critical to an individuals well being, their successful reentry, and reducing recidivism. The PSCC continues to evaluate programs that aid in the alleviation of the detention facility population.

Office of Intervention & Detention Alternatives

County Probation (111-542-523)

Goal	The goal of the Leon County Probation Division is to hold defendants accountable, improve their ability to live lawfully and productively in the community, and enhance the overall administration of justice and support community safety and wellbeing.
Core Objectives	1. Supervise and monitor probation offenders' compliance with court ordered sentencing conditions, such as abstinence from alcohol or illegal drugs via alcohol tests or urinalysis testing, batterer's intervention program, DUI School, anger management, electronic monitoring via Global Positioning Satellite (GPS) or Secure Continuous Remote Alcohol Monitoring (SCRAM). 2. Submit timely notifications to the courts of the offender's non-compliance with court-ordered conditions through Violation of Probation Affidavits to ensure jurisdiction is maintained by the court. 3. Utilize Technical Violation Notifications to notify the court of non-compliance with court-ordered conditions for technical violations when possible, without jeopardizing jurisdiction or public safety. 4. Attend court hearings to provide updates to the judge on the offender's status with court ordered conditions and make recommendations regarding sanctions to be imposed when offenders are in violation. 5. Submit proper documentation to the Court and/or Clerk of Court upon the offender successfully completing all court-ordered conditions. 6. Administer Community Service and County Work Programs which provide post-sentence alternatives to incarceration and assist in managing the detention facility population. 7. Refer probation offenders to community agencies for assistance with housing, transportation, employment placement assistance, food insecurities, etc. as requested through the voluntary Human Services Self-Assessment Questionnaire to promote the offender's successful reentry into the community. 8. Collaborate with criminal justice and community partners to enhance case management efforts for defendants experiencing mental illness, substance use disorders, and/or homelessness to improve supervision outcomes.
Statutory Responsibilities	Second Circuit Court Administrative Order, 86-60; Florida Statute, Chapter 948; Assist in meeting County responsibilities for prisoners under Florida Statute, Chapter 951 (County and Municipal Prisoners) through probation and supervised pretrial release services, which are lower cost alternatives to incarceration.
Advisory Board	Criminal Justice Coordinating Council; Public Safety Coordinating Council; Domestic Violence Coordinating Council; Mental Health Advisory Board; Florida Association of Community Corrections

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Annual average workload hours per Probation Officer per month, per case based upon offender risk factors and blended caseload.	1.09	2.33

Benchmark Source: The American Probation and Parole Association (APPA) recommends that officers not exceed an average workload of 120 hours per month or 2.33 hours per case based on a blended caseload of low, medium and high-risk cases. This APPA benchmark includes a number of tasks that Leon County either does not perform (i.e. home visits, drug testing and other administrative functions) or has automated these processes to improve efficiencies in case management. This produces a lower number of hours needed by Leon County Probation staff for caseload management.

Office of Intervention & Detention Alternatives

County Probation (111-542-523)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Average End of Month number of hours per case, per Probation Officer.[1]	0.89	1.21	1.09	0.90
	Utilize intervention strategies to minimize technical violations to no more than 25% of the total supervised.[2]	22%	23%	22%	22%
	Utilize intervention strategies to ensure no fewer than 70% of defendants supervised successfully complete probation sentence.[3]	78%	82%	83%	83%
	Divert jail operating costs by no less than $14 million by promoting and utilizing post-sentence incarceration alternatives[4]	$13.4	$14.1	$15.1	$16.1

Notes:

1. The Division anticipates a 10% decrease in the number of hours per case per Probation/Pretrial Officer in FY 2026 compared to FY 2025 due to the realignment of caseload supervision for the Senior Probation/Pretrial Officer. The FY 2027 estimates are based on FY 2025 and FY 2026 data trends.
2. The Division anticipates a 1% decrease in the number of technical violations in FY 2026 compared to FY 2025 due to a estimated 1.6% decrease in the number of violations submitted to the courts. The FY 2027 estimates are based on FY 2025 and FY 2026 trend data.
3. The Division anticipates a 1% increase in the number of successful completions in FY 2026 compared to FY 2025 due to a 14% decrease in the number of unsuccessful closures. The FY 2027 estimates are based on FY 2025 and FY 2026 trend data.
4. The Division anticipates a 7% increase in the jail bed cost savings in FY 2026 compared to FY 2025 due to a 10% increase in the detention facility's operating budget and a 2.6% increase in supervision days. The FY 2027 estimates are based on FY 2025 and FY 2026 data trends.

County Probation - County Probation (111-542-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,185,801	1,551,506	1,539,525	-	1,539,525	1,584,840
Operating	50,208	33,327	36,451	-	36,451	36,772
Total Budgetary Costs	1,236,009	1,584,833	1,575,976	-	1,575,976	1,621,612

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,236,009	1,584,833	1,575,976	-	1,575,976	1,621,612
Total Revenues	1,236,009	1,584,833	1,575,976	-	1,575,976	1,621,612

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director Office of Intervention & Detention Alternative	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer I	1.00	1.00	-	-	-	-
Community Services & Support Coordinator	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer II (GPS)	6.00	7.00	7.00	-	7.00	7.00
Senior Probation/Pretrial Officer	2.00	2.00	2.00	-	2.00	2.00
Probation Supervisor	1.00	1.00	1.00	-	1.00	1.00
Intervention & Detention Alternative Coordinator	1.00	1.00	1.00	-	1.00	1.00
PreTrial Technician	-	-	1.00	-	1.00	1.00
Probation Technician	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	16.00	17.00	17.00	-	17.00	17.00

The major variances for the FY 2027 County Probation 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.

Supervised Pretrial Release Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	962,108	1,183,188	1,298,902	-	1,298,902	1,344,610
Operating	503,287	560,877	561,690	29,000	590,690	592,640
Total Budgetary Costs	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pretrial Release (111-544-523)	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250
Total Budget	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250
Total Revenues	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pretrial Release	15.50	15.00	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	15.50	15.00	15.00	-	15.00	15.00

Office of Intervention & Detention Alternatives

Supervised Pretrial Release – Pretrial Release (111-544-523)

Goal	The goal of the Supervised Pretrial Release Division (SPTR) is to hold defendants accountable, improve their ability to live lawfully and productively in the community, and enhance the overall administration of justice and support community safety and well-being.
Core Objectives	1. Pursuant to Administrative Order 2025-02, a Probation/Pretrial Officer is on duty 24/7 to complete interviews and risk assessments for arrestees booked into the Leon County Detention Facility which is provided to the Court to assist in the first appearance judge's decisions regarding release and conditions. 2. Compile a summary of defendant's criminal record through the Florida Crime Information Center (FCIC) and National Crime Information Center (NCIC) including information on pending criminal cases and/or pre- or post-sentence court-ordered community supervision. Information is provided to the first appearance judge, prosecution, and defense counsel to assist in release decisions and conditions of release. 3. Attend first appearance hearings to inform the Court of specific factors such as pending criminal cases and/or community supervision as well as provide information on available services for monitoring defendants in the community. 4. Supervise and monitor defendants' court ordered conditions of release such as weekly/monthly in-person or telephonic appointments, abstinence from alcohol or illegal drugs via alcohol tests or urinalysis testing, electronic monitoring via Global Positioning Satellite (GPS) or Secure Continuous Remote Alcohol Monitoring (SCRAM). 5. Assist contracted vendor in monitoring defendants' Global Positioning Satellite (GPS) units, providing 24/7 responses to high priority system alerts for equipment tampering, zone or curfew violations, or other technical issues by instructing the defendant on corrective actions to resolve issues. If warranted, notifying law enforcement, victims, and courts of non-compliance. 6. Monitor defendant's 24/7 compliance with alcohol abstinence through transdermal detection via Secure Continuous Remote Alcohol Monitoring (SCRAM). 7. Submit prompt and timely notifications of defendant's non-compliance with court ordered conditions. 8. Refer pretrial defendants to community agencies for assistance with housing, transportation, employment placement assistance, food insecurities, etc. as requested through the voluntary Human Services Self-Assessment questionnaire to promote the defendant's successful reentry into the community. 9. Collaborate with criminal justice and community partners to enhance case management efforts for defendants experiencing mental illness, substance use disorders, and/or homelessness to improve supervision outcomes.
Statutory Responsibilities	Florida Constitution, Section 14; Florida Statute, Chapter 907.041(3)(a); Florida Statute, Chapter 907.041(3)(b); Administrative Order 2025-02-Uniform Bond Schedule and Pretrial Release Procedures Second Judicial Circuit, Florida; Florida Statute, Chapter 907.043 Citizens' Right-to-Know. Assist in meeting County responsibilities for prisoners under Florida Statute, Chapter 951 (County and Municipal Prisoners) through probation and supervised pretrial release services, which are lower cost alternatives to incarceration.
Advisory Board	Public Safety Coordinating Council; Criminal Justice Coordinating Committee; Justice Information Systems Users Group; Association of Pretrial Professionals of Florida; National Association of Pretrial Service Agencies

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Annual average workload hours per Pretrial Officer, per case, per month based upon defendant risk factors and blended caseloads.	0.70	2.33

Benchmark Source: The American Probation and Parole Association (APPA) recommends that officers not exceed an average workload of 120 hours per month or 2.33 hours per case based on a blended caseload of low, medium, and high-risk cases. This APPA benchmark includes several tasks that Leon County either does not perform (i.e. home visits, drug testing and other administrative functions) or has automated these processes to improve efficiencies in case management. This produces a lower number of hours needed by Leon County Pretrial staff for caseload management.

Office of Intervention & Detention Alternatives

Supervised Pretrial Release – Pretrial Release (111-544-523)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Average End of Month number of hours per case, per Pretrial Officer[1]	0.76	0.85	.70	0.72
	Utilize intervention strategies to minimize technical violations (OTSC) to no more than 20% of the total supervised[2]	14%	13%	13%	13%
	Utilize intervention strategies to ensure no fewer than 70% of defendants supervised successfully complete pretrial[3]	65%	71%	71%	71%
	Divert jail operating costs by no less than $25 million by promoting and utilizing supervised pretrial alternatives[4]	$25.2	$29.6	$33.1	$37.5

Notes:

1. The Division anticipates a 17.6% decrease in the number of hours per case per Probation/Pretrial Officer in FY 2026 compared to FY 2025 due to an increase in Probation/Pretrial Officer vacancies. In FY 2027, the division anticipates an increase of 2.8% in the number of hours per case per Probation/Pretrial Officer due to an estimated 1.6% decrease in the number of pre-sentence case assignments by the court based on FY 2025 and FY 2026 data trends.
2. The Division anticipates the percentage of Technical Orders to Show Cause (OTSC) issued by the Courts in FY 2026 to remain consistent with FY 2025. This may be attributed to a less than 1% increase in the number of individuals supervised and a 3.8% increase in the number of technical violations submitted to the court. The FY 2027 estimates are based on FY 2025 and FY 2026 data trends.
3. The Division anticipates the percentage of successful completions in FY 2026 to remain consistent with FY 2025. This may be attributed to a 6.4% decrease in total closures and a 6.5% decrease in successful closures keeping the overall percentage unchanged. The FY 2027 estimates are based on FY 2025 and FY 2026 data trends.
4. The Division anticipates an 11.8% increase in jail bed cost savings in FY 2026 compared to FY 2025 due to a 10% increase in the detention facility's operating budget. The FY 2027 estimates are based on FY 2025 and FY 2026 data trends.

Supervised Pretrial Release - Pretrial Release (111-544-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	962,108	1,183,188	1,298,902	-	1,298,902	1,344,610
Operating	503,287	560,877	561,690	29,000	590,690	592,640
Total Budgetary Costs	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250
Total Revenues	1,465,396	1,744,065	1,860,592	29,000	1,889,592	1,937,250

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pre-Trial Supervisor	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer I	2.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer II (GPS)	8.00	7.00	8.00	-	8.00	8.00
Senior Probation/Pretrial Officer	1.00	2.00	2.00	-	2.00	2.00
Drug Screening Technician	1.00	1.00	1.00	-	1.00	1.00
Assistant Drug Screening Coordinator	1.00	1.00	1.00	-	1.00	1.00
PreTrial Technician	0.50	1.00	-	-	-	-
IDA Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	15.50	15.00	15.00	-	15.00	15.00

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

Increases 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 4% raises for all employees.
2. Contractual costs associated with outside security for the Pretrial Release Office.

Office of Intervention & Detention Alternatives

Drug & Alcohol Testing (111-599-523)

Goal	The goal of the Leon County Drug and Alcohol Testing Division (DATD) is to assist county departments, the judicial system, and other agencies in creating a safe and secure environment free from the adverse effects caused by abuse or misuse of alcohol and drugs.
Core Objectives	1. Administer random urinalysis and alcohol breath tests to pre-sentence defendants and probation offenders with court ordered conditions of abstinence from alcohol, illegal drugs, or non-prescribed medications. 2. Ensure division staff are trained and certified to perform DOT urinalysis collection and alcohol breath tests. 3. Administer Department of Transportation (DOT) urinalysis collection and alcohol breath tests to County employees for Commercial Drivers' License (CDL), post-accident, return to duty, and reasonable suspicion referrals. 4. Administer pre-employment urinalysis tests to individuals referred by Leon County Department of Human Resources and local constitutional offices in accordance with established guidelines. 5. Administer drug and alcohol tests to individuals referred by outside agencies. 6. Submit all pre-employment, reasonable suspicion, and post-accident tests to a certified laboratory for confirmation testing within 24 hours of collection and provide confirmatory test results to referring agency within 48 hours of receipt. 7. Maintain records for all court ordered urinalysis and alcohol testing.
Statutory Responsibilities	Florida Statute, Chapter 948; Assist in meeting County responsibilities for prisoners under Florida Statute, Florida Drug–Free Workplace Act and Testing Policy, Florida Statute, Chapter 440, Section 440.102, Chapter 112, Section 112.0455. U.S. Department of Transportation and Regulation, Section 49 CFR Part 40.33.
Advisory Board	Criminal Justice Coordinating Council; Public Safety Coordinating Council

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of alcohol tests administered annually to court ordered defendants[1]	10,993	13,821	14,231	14,025
	Number of urinalysis tests administered annually to court ordered defendants[2]	9,811	9,961	7,968	8,965
	Number of urinalysis collections performed annually for other agencies[3]	563	372	300	336
	Number of DOT tests administered annually[4]	66	72	61	67
	Fees collected for alcohol tests[5]	$37,986	$69,188	$65,208	$67,325
	Fees collected for urinalysis tests[6]	$79,330	$79,164	$63.603	$71,383

Notes:

1. The Division anticipates a 2.9% increase in the FY 2026 estimate due to a 3.8% increase in the total number of new assignments of pre- and post-sentence offenders court ordered to submit to alcohol testing and a 13.6% increase in clients assigned to the testing frequency one time per week. The FY 2027 estimate is based on FY 2025 and FY 2026 data and trends.
2. The Division anticipates a 20% decrease in the FY 2026 estimate which is attributed to by a 23.4% decrease in the supervision period for pre-sentence offenders court ordered to submit to urinalysis testing. The FY 2027 estimate is based on FY 24 and FY 2025 data and trends.
3. The Division anticipates a 20% decrease in the number of urinalysis tests administered for other agencies in FY 2026 due to a 28% decrease in court-ordered testing for other agencies. Additionally, there was an 8.8% decrease in pre-employment related testing. The number of referrals for both other agency court ordered testing and pre-employment testing are at the discretion of the referring agency.
4. The Division anticipates a 15.2% decrease in the FY 2026 estimates for the number of DOT tests administered. The decrease may be attributed to a 15.7% increase in DOT covered position vacancies throughout the organization. Risk Management monitors and schedules DOT testing in compliance with federal regulations.
5. The Division anticipates a 5.7% decrease in alcohol fee collections in FY 2026 due to a 52% decrease in SCRAM fee collections. The decrease in SCRAM fee collections can be attributed to an 83.1% increase in SCRAM fee accruals. The FY 2027 estimate is based on FY 2025 and FY 2026 data and trends.
6. The Division anticipates a 19.6% decrease in urinalysis fee collections in FY 2026 which is attributed to a 23.4% decrease in the supervision period for pre-sentence offenders court ordered to submit to urinalysis testing. The FY 2027 estimate is based on FY 2025 and FY 2026 data and trends.

Drug & Alcohol Testing (111-599-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	131,276	168,908	187,644	-	187,644	192,549
Operating	34,938	51,100	49,889	-	49,889	49,889
Total Budgetary Costs	166,214	220,008	237,533	-	237,533	242,438

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	166,214	220,008	237,533	-	237,533	242,438
Total Revenues	166,214	220,008	237,533	-	237,533	242,438

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Drug Screening Technician	1.00	1.00	1.00	-	1.00	1.00
Drug Screening Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

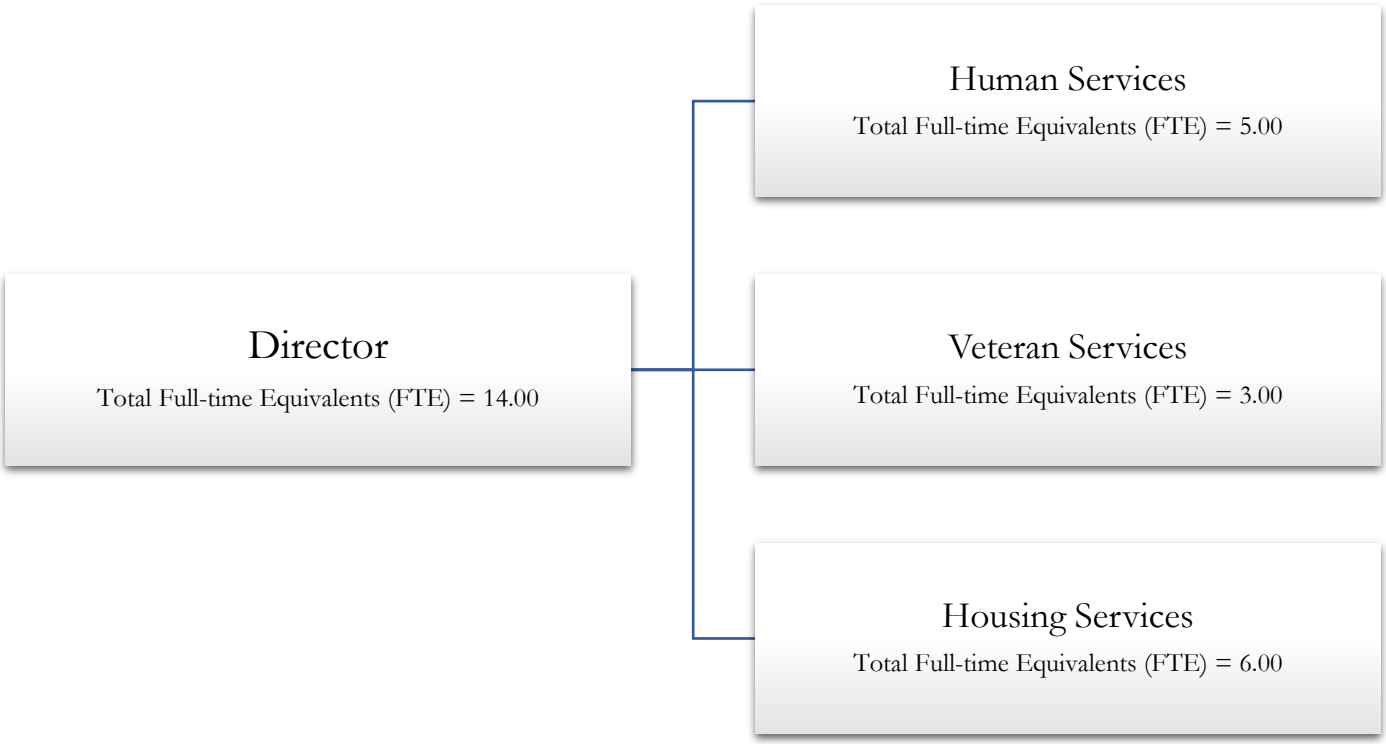
The major variances for the FY 2027 Drug & Alcohol Testing budget are as follows:

Increase 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 4% raises for all employees.

Office of Human Services & Community Partnerships Index

Organizational Chart	442
Executive Summary	443
Business Plan	444
Summary	450
Human Services	451
Primary Healthcare	459
Veteran Services	461
Housing Services	463

Office of Human Services & Community Partnerships Organizational Chart



Office Human Services & Community Partnerships

Executive Summary

The Office of Human Services and Community Partnerships section of the Leon County FY 2027 Annual Budget is comprised of Housing Services, Human Services, Primary Healthcare and Veteran Services.

The Office of Human Services and Community Partnerships promotes and maintains the health, safety, and welfare of all Leon County citizens. The Housing Services Division provides assistance to very low to moderate income residents of Leon County through its rehabilitation, homeownership development and counseling, foreclosure assistance and down payment assistance programs. Human Services administers the funding associated with human services activities consistent with State mandates, Board policies, and Leon County's mission. The Primary Healthcare Program administers the funding and provides contractual oversight of the healthcare providers serving the uninsured residents of Leon County. Veteran Services assist veterans and their dependents with accessing federal, state, and local benefits earned for their military service.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Department of Human Services and Community Partnerships communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring the outcomes of the Strategic Plan.

Highlights

The Division of Housing Services continues to provide home rehabilitation, home replacement, and emergency repair services to the citizens of Leon County. Housing Services began using State Housing Initiatives Partnership (SHIP) funding to subsidize the development of affordable homes and create homeownership opportunities for low-income first-time homebuyers. In FY 2026, the Homeownership Development (HOD) program continued to finance the construction of new homes with long-term affordability. The HOD program has awarded funding for the development of 6 units in targeted neighborhoods that have historically experienced poverty and racial inequities. Further, in FY 2026, the County provided $50,000 to Legal Services of North Florida to assist 20 low-income families with title clearing services. For FY 2026, the County increased annual funding for the Rental Development Program to support rental housing developments for low-income households. The Division of Housing Services FY 2027 budget includes an annual allocation of $250,000 in general revenue for the Affordable Housing Gap Financing Program which would provide financial assistance to rental development projects that set aside units for very low- and extremely low-income households.

Human Services provides oversight to the human services activities provided to Leon County residents consistent with State mandates, Board policies, and Leon County's mission. Human Services administers funding for the Direct Emergency Assistance Program and the Indigent Cremation and Burial Program. The division is also responsible for overseeing the County's participation in the Community Human Service Partnership (CHSP) program, allocating a combined $5.5 million in partnership with the City to continue providing funding to more than 50 non-profit human service agencies. To further the County's initiative on homelessness, the Human Services Division provided direct funding to five emergency homeless shelters to provide housing, meals, and case management services

The Primary Healthcare Program serves the residents of Leon County through the provision of primary healthcare, dental and mental health services to low income and uninsured Leon County residents in an efficient and cost-effective manner. This is accomplished through the administration of primary healthcare funding. Primary Healthcare administers funding for Medicaid, Child Protection Exams, Baker Act, Marchman Act, and Tubercular Care. In addition, the program manages the contracts of local healthcare providers (CareNet) participating in the Primary Healthcare Program, including Bond Community Health Center, Neighborhood Medical Center, Capital Medical Society Foundation's We Care Network, FAMU Pharmacy, and the Apalachee Center. The Division continues to support primary healthcare providers to ensure access to affordable healthcare for low-income residents.

The Leon County Division of Veterans Services is the county's veteran liaison for the local community and is responsible for administering the County Military Grant Program, providing counseling and assistance to Veterans and their dependents, and processing benefit claims. In partnership with the City of Tallahassee, over 100 StarMetro Bus passes were provided, totaling over 4,000 trips for low income and disabled veterans. The division facilitated claim actions that resulted in Leon County veterans receiving more than $40 million in benefits. Additionally, nearly 5,000 benefit counseling contracts were completed for veterans and their dependents.

»Office of Human Services & Community Partnerships Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Human Services and Community Partnerships is to build a stronger, healthier community by providing a safety net of resources, services, and solutions for citizens in need, in partnership with our community.

STRATEGIC PRIORITIES

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

QUALITY OF LIFE	
	Q2 - Provide relevant and essential offerings through our libraries and community centers which promote literacy, life-long learning, and social equity.
	Q3 - Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies.
	Q4 - Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need.
	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.
	Q6 - Assist local veterans and their dependents with securing entitled benefits and advocating their interests.

STRATEGIC INITIATIVES

ECONOMY

1. (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)

QUALITY OF LIFE

1. (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)
2. (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
3. (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)
4. (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)

5. (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)
6. (G3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
7. (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)
8. (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)
9. (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)
10. (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)
11. (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)
12. (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 for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2023-60)
13. (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)
14. (Q4) Leverage federal funding and relationships with local service providers to increase the number of temporary/transitional housing beds available to those experiencing homelessness. (2023-62)
15. (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)
16. (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)
17. (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)
18. (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)
19. (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)
20. (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)
21. (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)
22. (Q3) 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)
23. (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)
24. (Q2) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities. (2025-95)
25. (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)
26. (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)
27. (Q4) Explore opportunities for additional collaboration with the Children Services Council of Leon County to further support women and children experiencing homelessness. (2026-109)

28. (Q2) Support the Children Services Council of Leon County in establishing a Family Resource Center in Griffin Heights and Frenchtown. (2026-110)
29. (Q3) 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)
30. (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)

ACTIONS

ECONOMY

1. a.) Host Financial Empowerment Summit to enhance coordination and collaboration with financial stakeholders in Leon County. (Complete)
   b.) Contract with Capital City Chamber to recruit financial organizations to become BankOn Certified institutions and promote BankOn services to neighborhoods that have historically experienced poverty and racial inequities. (Ongoing)
   c.) Accept and implement the Cities for Financial Empowerment Fund CityStart Grant which was extended. (Ongoing)
   d.) Capital City Chamber of Commerce in partnership with Leon County received a Bank On Capacity Grant from the Cities for Financial Empowerment (CFE) Fund to increase the number of certified bank accounts and develop new programs. (Ongoing)

QUALITY OF LIFE

1. a.) Continue to meet weekly with providers of the Primary Healthcare Program to ensure access to affordable healthcare for low-income, uninsured County residents. (Ongoing)
   b.) The County allocated $800,000 under the County's American Rescue Plan Act (ARPA) expenditure plan to the community's primary healthcare providers to ensure they have the necessary resources to serve the medical needs of Leon County's low-income residents. (Complete)
2. a.) Board approved an Agreement with Big Bend Cares, Inc. to serve as the operator of the syringe exchange program in Leon County. (Complete)
   b.) Big Bend Cares launched the Syringe Exchange Program in Fall 2023. (Complete)
3. a.) Presented an agenda item to establish an MOU between the County, City of Tallahassee, and Children's Services Council. (Complete)
   b.) Leon County is coordinating with the Children's Services Council and the City of Tallahassee to explore options to provide dedicated funding to local emergency homeless shelters and 2-1-1 Big Bend. (Ongoing)
   c.) Presented an update about the upcoming CHSP funding cycle and proposed changes to CHSP at the December County Commission Meeting (Complete)
4. In 2023, the Board approved a Memorandum of Understanding between Leon County and Second Harvest of the Big Bend, to provide nutritious meals and/or snacks to children at County Libraries. As part of the County's Essential Libraries Initiative (ELI), the County is leading various efforts to realign the library's programs and services with the community's greatest needs and goals. This partnership with Second Harvest promotes and supports the ELI's Civic and Community Engagement focus area by serving as a resource and partner to local nonprofit service providers in addressing food insecurity. (Complete)
5. a.) In May 2022, the County hosted the "Be Kind to Your Mind Mental Health and Wellness Event." (Complete)
   b.) Prioritized Promise Zone funding to programs that align with the Neighborhood First Plans. (Complete)
   c.) Participate in Neighborhood First Plan Meetings. (Ongoing)
   d.) Build housing units with long-term affordability and create homeownership opportunities for low-income homebuyers in the targeted neighborhoods through the Homeownership Development Program. (Ongoing)
6. a) Supported the hiring of two Homelessness Outreach Street Team (HOST) deputies whose responsibilities would focus on connecting individuals and families to available housing and a variety of social services including mental health counseling, substance abuse programs, veteran assistance programs, and more. (Complete)
   b.) Meet monthly with Sheriff's staff to the Council on the Status of Men and Boys to identify opportunities to collaborate. (Ongoing)
   c.) Board ratified the proposed utilization of Opioid Litigation Settlement at the July 11, 2023 regular meeting. (Ongoing)
   d.) The Board accepted $2.4 million and $1.38 million in settlement funds from the Opioid Litigation Settlement. (Complete)
7. Update the Board on the status of a potential inclusionary housing policy. (In Progress)
8. a) Contract with Kearney Center with ARPA Consistency Funds to expand day services for homeless individuals in the community. The program also included a shuttle service offered by Kearney Center to be able to bring unsheltered homeless individuals to the shelter to access day services. (Complete)

b) Establish a Community Engagement Liaison at the Continuum of Care to regularly engage and educate the community and key stakeholders such as faith-based organizations on homelessness. (Complete)
c) The Big Bend Continuum of Care is working with the County and other stakeholders to create corridor plans for Pensacola/Hwy 20, North Monroe, and Downtown. (Ongoing)

9. a) Presented a budget discussion item on proposed reimbursement structure for Leon County Health Care Program. (Complete)
   b) Meet quarterly with the agencies that participate in the Leon County Health Care Program to discuss program implementation and utilization. (Ongoing)
   c) Discussed budget item on increased mental and dental cost. (Complete)
10. a) Establish line-item funding in partnership with the Children Services Council of Leon County and City of Tallahassee for the 2-1-1 Big Bend Lyft Program to increase transportation access to the community, including expecting mothers and mothers with young children who need transportation to attend doctor appointments. (Complete)
    b) Provide status report on efforts to enhance the partnership with Capital Area Healthy Start Coalition, Inc. as part of the budget workshop (In Progress)
    c) Participate in monthly meetings with Capital Area Healthy Start to develop a new Service Delivery Plan focused on enhancing access to care. (Ongoing)
11. a) Memorandum of Understanding between Leon County, the City of Tallahassee, and the Children Services Council of Leon County presented to Board on March 21, 2023. (Complete)
    b. Host neighborhood engagement event partnering with Children's Services Council on Black maternal and children's health. (In Progress)
    c) Bring back an agenda item on opportunities to collaborate with the Children's Services Council to address Black maternal and children's health. (In Progress)
    d) Establish line-item funding in partnership with the Children Services Council of Leon County and City of Tallahassee for the 2-1-1 Big Bend Lyft Program to increase transportation access to the community, including expecting mothers and mothers with young children who need transportation to attend doctor appointments. (Complete)
12. a.) Bring back agenda item to present the corridor plans for North Monroe, Downtown, and Pensacola Street. (In Progress).
    b.) Establish a Community Engagement Liaison at the Continuum of Care to regularly engage and educate the community and key stakeholders such as faith-based organizations on homelessness. (Complete)
    c) LCSO executed a lease for office space at Disc Village for law enforcement and administrative functions for the implementation of new re-entry and crime prevention programs. (Complete)
    d) In collaboration with the Big Bend Continuum of Care, City and LCSO, the County will participate in North Monroe and Downtown Corridor Meetings. (Ongoing)
13. a.) Work with the Housing Finance Authority of Leon County and the City of Tallahassee to attract private developers to construct affordable rental housing. (Ongoing)
    b.) Established a policy requiring affordable rental developments seeking County funding to set aside a portion of their units for individuals or families exiting homelessness. (Complete)
    c.) Launch the Rental Development Program. (In Progress)
    d.) Apply for federal funding through the HUD PRO Housing opportunity, which could provide up to $7 million to increase the stock of affordable housing. (Ongoing)
    e.) Developed a budget discussion item for the June 2025 budget workshop that considers a gap financing program for affordable rental development projects in partnership with the City of Tallahassee and Leon County School District. (Complete)
    f) Received CDBG Small Cities Grant from Florida Department of Commerce to support the rehabilitation of 13 homes to preserve the stock of affordable housing. (Ongoing)
14. a.) Conducted technical assistance meeting with HUD and COC on opportunities to increase the number of temporary/transitional housing beds available. (Complete)
    b.) Utilized ARPA funding to build capacity of the local provider network including faith-based organizations. (Complete)
15. a.) Assess the utilization and adequacy of the number of mental health beds in the community in partnership with Apalachee Center. (Ongoing)
    b.) Work with FSU Askew School through Capstone projects to identify opportunities to increase the number of mental health beds in the community. (In Progress)
    c.) The County has held meetings with community providers and the Northwest Florida Health Network to collaborate on issues related to mental health in community. (Ongoing)
    d) The County increased funding to the Apalachee Center by 30% to maintain current services and increase the capacity of mental health beds available in the community. (Complete)
16. a.) Provide a status report on the results of the CHSP Outcome Measures. (Ongoing)

b.) Work with FSU Askew School through Capstone projects to ensure that the CHSP continues to address the highest human service needs in the community. (Ongoing)

c.) Contracted with the FSU Askew School to provide workshops to human services agencies to enhance performance metric evaluation and data tracking. (Complete)

d.) The County, in collaboration with the City and CSC, held meetings with non-profit agencies for discussion on realignment of CHSP categories to bring an agenda item to the Board. (Ongoing)

17. a.) Establish line-item funding in partnership with the Children Services Council of Leon County and City of Tallahassee for the 2-1-1 Big Bend Lyft Program to increase transportation access to the community, including expecting mothers and mothers with young children who need transportation to attend doctor appointments. (Complete)

    b.) Provide annual updates to the Board on the utilization of the 2-1-1 Big Bend Lyft Program, including the number of rides originating in unincorporated Leon County. (Ongoing)
18. a.) Update the Board on options for line-item funding at June Budget Workshop (Complete)

    b.) The Board approved line-item funding in the FY 2025 budget (Complete)
19. Assist Honor Flight Tallahassee with processing the paperwork for veterans going on the trip, volunteer as guardians escorting veterans around memorials in Washington DC, and act as a greeter, welcoming veterans home upon arrival back to Tallahassee. (In Progress)
20. a) Provide an agenda item to the Board on crime-analysis in the Pensacola corridor area and 32304 in Fall 2024. (Complete)

    b) Ordinance prohibiting solicitation on private property and panhandling in the right of way. (Complete)
21. a.) The Board approved the proposed expenditures for the FY 2025 State Housing Initiative Partnership (SHIP) allocation which includes funding to provide legal assistance and consultation to residents with property issues and estate planning needs at the July 9th meeting. HSCP will implement in FY 2025. (Complete)

    b.) Leon County entered into an agreement with Legal Services of North Florida to provide legal assistance and consultation to residents with heir property issues. Through working with Legal Services, eligible residents will receive clear title, which will provide an opportunity to apply for the County's Housing Programs, insurance, and other relief services in times of natural disaster. (Ongoing)
22. a) Leon County will enter into an agreement with LSCO to enhance substance abuse treatment in the detention facility and provide training for school resource officers to facilitate conversations in schools to reduce substance use. (Ongoing)

    b) Leon County entered into an agreement with 2-1-1 Big Bend to enhance transportation access to treatment for opioid use disorder and substance use disorder. (Ongoing)

    c) Leon County entered into an agreement with DISC Village to provide Medication Assisted Treatment, support services, and prevention programs through opioid settlement dollars. (Ongoing)
23. a) Leon County CMR promotes the annual Point-In-Time Count through the Leon Link to help recruit volunteers for the CoC. (Ongoing)

    b) Leon County will bring back an MOU with the Big Bend Continuum of Care for Board consideration to enhance data sharing and coordination efforts with the CoC. (In Progress)
24. Collaboratively staff of HSCP, CMR, Parks & Rec, and Facilities Management are coordinating with the Childrens Services Council to prepare the Ft. Braden Community Center- Scout House for the opening of the Family Resource Center. (In Progress)
25. a) The Board approved a County ad valorem property tax exemption for rental properties with 50 or more units that dedicate at least 20% of the units for low-income households to benefit smaller affordable housing developers and enhance the stock of affordable housing. (Complete)

    b) Work with the Property Appraiser and Housing Finance Authority to promote the ad valorem property tax exemption. (Ongoing)
26. a) Developed a budget discussion item for the June 2025 budget workshop that considers a gap financing program for affordable rental development projects in partnership with the City of Tallahassee and Leon County School District. (Complete)

    b) Work with the Housing Finance Authority to promote the Affordable Housing Gap Finance Program. (Ongoing)
27. Regularly meet with CSC Leon, City of Tallahassee, Big Bend Continuum of Care, United Partners for Human Services, and the emergency homeless shelters to enhance collaboration between providers and ensure that homeless women and children have access to all available resources. The program also works with families for a year after they have left shelter to ensure long-term stability. (Ongoing)
28. CSC Leon will consider the establishment of a Family Resource Center in Griffin Heights and Frenchtown. (In Progress)
29. a) Schedule a Workshop on the Community Health Needs Assessment. (In Progress)

    b) Support the implementation of the TMH CHNA report. (Ongoing)
30. a) The County participates in monthly FAMU Food Council meetings. (Ongoing)

    b) Provide an agenda item on the efforts of the FAMU Food Council (In Progress)

BOLD GOALS & 5-YEAR TARGETS

Bold Goal: Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Residents Housed	23	130	23	14	25	215

Note: 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.

Target: Secure more than $150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Veteran Affairs Benefits	$32,400,000	$37,200,000	$38,800,000	$41,000,000	$42,200,000	$191,600,000

Note: 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.

***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

Office of Human Services & Community Partnerships

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,221,586	1,345,104	1,389,043	-	1,389,043	1,433,718
Operating	3,035,817	2,929,384	2,928,732	-	2,928,732	2,928,916
Grants-in-Aid	8,966,764	9,061,544	9,031,621	-	9,031,621	9,657,091
Total Budgetary Costs	13,224,168	13,336,032	13,349,396	-	13,349,396	14,019,725

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Human Services	10,676,092	11,253,775	11,244,385	-	11,244,385	11,865,931
Veteran Services	340,527	429,615	437,333	-	437,333	445,780
Housing Services	2,207,549	1,652,642	1,667,678	-	1,667,678	1,708,014
Total Budget	13,224,168	13,336,032	13,349,396	-	13,349,396	14,019,725

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	11,597,112	12,576,246	12,588,652	-	12,588,652	13,236,159
124 SHIP Trust	1,627,056	759,786	760,744	-	760,744	783,566
Total Revenues	13,224,168	13,336,032	13,349,396	-	13,349,396	14,019,725

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services	6.00	6.00	6.00	-	6.00	6.00
Human Services	4.00	5.00	5.00	-	5.00	5.00
Veteran Services	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	13.00	14.00	14.00	-	14.00	14.00

Human Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	457,090	511,905	529,538	-	529,538	546,510
Operating	2,894,695	2,804,763	2,808,687	-	2,808,687	2,808,710
Grants-in-Aid	7,324,307	7,937,107	7,906,160	-	7,906,160	8,510,711
Total Budgetary Costs	10,676,092	11,253,775	11,244,385	-	11,244,385	11,865,931

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Baker Act & Marchman Act (001-370-563)	741,883	829,598	829,598	-	829,598	829,598
CHSP & Emergency Assistance (001-370-569)	2,030,717	2,182,333	2,196,455	-	2,196,455	2,210,409
Health Department (001-190-562)	247,381	252,260	256,161	-	256,161	256,161
Medicaid & Indigent Burials (001-370-564)	4,462,943	5,038,421	4,965,330	-	4,965,330	5,569,881
Medical Examiner (001-370-527)	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624
Primary Health Care (001-971-562)	2,060,829	1,858,683	1,862,217	-	1,862,217	1,865,258
Tubercular Care & Child Protection Exams (001-370-562)	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Budget	10,676,092	11,253,775	11,244,385	-	11,244,385	11,865,931

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	10,676,092	11,253,775	11,244,385	-	11,244,385	11,865,931
Total Revenues	10,676,092	11,253,775	11,244,385	-	11,244,385	11,865,931

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
CHSP & Emergency Assistance	3.00	4.00	4.00	-	4.00	4.00
Primary Health Care	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.00	5.00	5.00	-	5.00	5.00

Office of Human Services & Community Partnerships

Human Services (001-370-527,562,563,564,569)

Goal	The goal of Human Services is to serve as a safety net to enhance the quality of life for residents by providing resources, access to social services, and short-term financial assistance.
Core Objectives	1. Ensure compliance with the following mandated programs and services through the provision of administrative and fiscal oversight: ▪ Indigent Burial and Cremation, which covers the costs of burial or cremation for unclaimed bodies and indigent persons within Leon County; ▪ Child Protection Exams, which provides funding for alleged victims of abuse or neglect; and ▪ Medical Examiner's Office. 2. Reduce homelessness and hunger; and enhance health and safety through the provision of financial support from the Direct Emergency Assistance Program (DEAP). 3. Administer the Community Human Service Partnership Program (CHSP) which is an innovative collaboration between Leon County and the City of Tallahassee which distributes community funds for human services to agencies throughout Leon County.
Statutory Responsibilities	**Florida Statute 406.50** mandates that Leon County is responsible for the burial or cremation of any dead human body that is unclaimed or indigent. **Florida Statute 39.304(5)** requires county governments to pay exam costs for children who are alleged to have been abused, abandoned, or neglected. **Florida Statute 406.08** requires county governments to pay the Medical Examiner the costs of fees, salaries, and expenses; transportation; and facilities.
Advisory Board	None

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of disposition services provided for indigent, unclaimed, or unidentified persons through the Indigent Burial Program.[1]	137	124	125	125
	Number of child protection exams paid.[2]	133	141	130	130
	Number of families served by the Direct Emergency Assistance Program (DEAP).[3]	75	61	81	75
	Number of CHSP agencies funded.[4]	50	44	44	44

Notes:

1. The Indigent Burial Program provided disposition services for 124 residents in coordination with the County's Public Works Department and local funeral homes in FY 2025. Based on the current caseload, FY 2026 and FY 2027 cases are expected to stabilize. Eligibility for the Indigent Burial Program includes the deceased person having died or having remains found in Leon County and one of the following: the deceased being unidentified, not having the means to pay for final disposition or is unclaimed by next of kin.
2. Leon County provides funding to the University of Florida to provide child protection medical examination for alleged abused and neglected children. The number of exams varies, depending on cases resulting from reports to the Florida Abuse Hotline or to law enforcement. The increase in FY 2025 was attributed to increased reporting at the beginning and end of the school year. FY 2026 estimate reflects a downward trend which is expected to carry into FY 2027, to adhere to previous pre-pandemic patterns.
3. The total number of families served by DEAP decreased slightly in FY 2025 as the majority of households received rental assistance instead of utility assistance, which resulted in higher awards to eligible applicants. The total number of families served is expected to increase as applicants request rental and/or utility assistance.
4. For more than 20 years, the County and City of Tallahassee have partnered in the CHSP to provide a "one-stop" process for human services grant funding to local human service agencies. The number of agencies and programs funded fluctuate from cycle to cycle due to new agencies receiving funding; previously funded agencies not applying for funding; or the Citizen Review Team's evaluation of the application and presentation. The County's FY 2025, FY 2026, and FY 2027 budgets include $1.4 million for CHSP, which supports 44 human service agencies that provide a total of 77 programs.

Human Services - Health Department (001-190-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	10,036	14,915	18,816	-	18,816	18,816
Grants-in-Aid	237,345	237,345	237,345	-	237,345	237,345
Total Budgetary Costs	247,381	252,260	256,161	-	256,161	256,161

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,381	252,260	256,161	-	256,161	256,161
Total Revenues	247,381	252,260	256,161	-	256,161	256,161

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

Increases to Program Funding:
1. Vehicle coverage costs associated with insurance rates.

Human Services - Medical Examiner (001-370-527)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	154,011	166,639	166,639	-	166,639	166,639
Grants-in-Aid	943,078	889,841	931,985	9,000	940,985	940,985
Total Budgetary Costs	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624
Total Revenues	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624

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

Increases in Program Funding:
1. Autopsy services costs provided by the Medical Examiner due to higher case loads from Leon County.
2. Body transport cost due to higher case loads from Leon County.

Human Services - Tubercular Care & Child Protection Exams (001-370-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Budgetary Costs	35,250	36,000	36,000	(9,000)	27,000	27,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Revenues	35,250	36,000	36,000	(9,000)	27,000	27,000

The FY 2027 Tubercular Care & Child Protection Exams budget is reduced from previous fiscal year due to a reduction in the amount of exams being completed.

Human Services - Baker Act & Marchman Act (001-370-563)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	741,883	829,598	829,598	-	829,598	829,598
Total Budgetary Costs	741,883	829,598	829,598	-	829,598	829,598

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	741,883	829,598	829,598	-	829,598	829,598
Total Revenues	741,883	829,598	829,598	-	829,598	829,598

The major variances for the FY 2027 Baker Act & Marchman Act budget are as follows:

Funding is expected to remain consistent with the previous fiscal year.

Human Services - Medicaid & Indigent Burials (001-370-564)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	4,462,943	5,038,421	4,965,330	-	4,965,330	5,569,881
Total Budgetary Costs	4,462,943	5,038,421	4,965,330	-	4,965,330	5,569,881

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	4,462,943	5,038,421	4,965,330	-	4,965,330	5,569,881
Total Revenues	4,462,943	5,038,421	4,965,330	-	4,965,330	5,569,881

The major variances for the FY 2027 Medicaid & Indigent Burials are as follows:

Increases to Program Funding:
1. Cost associated with the Leon County Indigent Cremation and Burial Program to cover increased costs incurred by funeral homes for completing the final disposition of unclaimed and deceased bodies, including the costs of transportation and the cost of storage of deceased bodies.

Decreases to Program Funding:
1. Florida statutes require counties to contribute to State Medicaid. These costs are derived every year from the Social Services Estimating Conference, which calculates each county's percentage share of the total statewide amount of county billings.

Human Services - CHSP & Emergency Assistance (001-370-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,312	420,584	434,683	-	434,683	448,614
Operating	13,714	26,249	26,272	-	26,272	26,295
Grants-in-Aid	1,645,691	1,735,500	1,735,500	-	1,735,500	1,735,500
Total Budgetary Costs	2,030,717	2,182,333	2,196,455	-	2,196,455	2,210,409

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,030,717	2,182,333	2,196,455	-	2,196,455	2,210,409
Total Revenues	2,030,717	2,182,333	2,196,455	-	2,196,455	2,210,409

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Neighborhood Engagement & Community Partnership Manager	1.00	1.00	1.00	-	1.00	1.00
Human Services Analyst	1.00	1.00	1.00	-	1.00	1.00
Director of Human Services & Community Partnerships	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	3.00	4.00	4.00	-	4.00	4.00

The major variances for the FY 2027 Community Human Services Partnership & Emergency Assistance budget are as follows:

Increases 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 4% raises for all employees.

Office of Human Services & Community Partnerships

Primary Healthcare (001-971-562)

Goal	The goal of Primary Healthcare is to improve the health of citizens by providing quality and cost-effective health services through collaborative community partnerships.
Core Objectives	1. Collaborate with healthcare partners for the provision of healthcare services for uninsured and financially indigent residents. 2. Partner with healthcare providers and other community agencies to pursue opportunities to leverage county funding and resources to expand access to healthcare. 3. Provide administrative and fiduciary oversight to ensure program and contract compliance. 4. Collaborate with CareNet partners and other community partners to achieve program goals. 5. Ensure compliance with the following mandated programs and services through the provision of administrative and fiscal oversight: • Medicaid, which covers nursing home and hospital stays for eligible residents; • Health Care Responsibility Act, which funds care for indigent Leon County residents treated for emergency health care in another Florida county; • Baker Act, which funds Leon County's match for the stabilization, temporary detention, and evaluation services for short-term mental health inpatients programs; • Mental Health, Substance Abuse and Alcohol, which funds Leon County's match for the Community Mental Health Act and substance abuse programs related to the Marchman Act; and • Tubercular Care, which funds transportation costs for tuberculosis patients for treatment.
Statutory Responsibilities	**Florida Statute 154.011** requires that a county offer primary care services through contracts for Medicaid recipients and other qualified low-income persons. **Florida Statute 409.915** requires county governments to fund a portion of inpatient hospital stays and nursing home expenses incurred by county resident Medicaid recipients. **Florida Statute 154.301-331** (HCRA) requires counties to reimburse out-of-county hospitals at the Medicaid per diem rate for emergency care provided to the county's indigent residents. **Florida Statute 394.76** requires that state funds expended for mental health, alcohol, and drug abuse be matched on a 75 to 25 state-to-local basis. **Florida Statute 392.68** requires county governments to pay all fees, mileage, and charges to the sheriff for the transport of tuberculosis patients.
Advisory Board	None

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of healthcare visits, residents received through the Competitive Provider Reimbursement Pool [1]	6,421	6,243	6,800	6,800
	Value of prescriptions filled by FAMU Pharmacy [2]	$865,628	$936,808	$940,000	$950,000
	Value of specialty medical and dental care provided through We Care [3]	$3,726,926	$4,652,719	$5,100,000	$5,100,000
	Number of residents receiving specialty medical and dental care provided through We Care [4]	823	1,853	2,000	2,250
	Perform three agency contract compliance reviews of patient visits [5]	3	2	3	3

Notes:

1. During FY 2025, the number of primary healthcare patient visits was comparable to the visits the previous fiscal year, largely due to a reduction in visits from uninsured individuals. However, Bond and Neighborhood Medical Center and Apalachee Center have seen an increase in residents seeking care in FY 2026. The number of visits is expected to stabilize.
2. The number of prescriptions filled by the FAMU Pharmacy, along with the number of patients served, has increased. Given these trends, the total value of prescriptions dispensed is expected to continue rising, particularly as medication prices fluctuate.
3. The value of donated specialty care for both primary and dental services continued to increase in FY 2025 and FY 2026.
4. Although provider availability has been limited, the number of Leon County residents receiving specialty care has grown and is expected to continue increasing in the coming year..
5. In-person audits and monitoring will continue into FY 2027.

Human Services - Primary Health Care (001-971-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	85,778	91,321	94,855	-	94,855	97,896
Operating	1,975,051	1,767,362	1,767,362	-	1,767,362	1,767,362
Total Budgetary Costs	2,060,829	1,858,683	1,862,217	-	1,862,217	1,865,258

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,060,829	1,858,683	1,862,217	-	1,862,217	1,865,258
Total Revenues	2,060,829	1,858,683	1,862,217	-	1,862,217	1,865,258

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

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

Increases 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 4% raises for all employees.

Office of Human Services & Community Partnerships

Veteran Services (001-390-553)

Goal	The goal of the Leon County Veteran Services Division is to assist Veterans and their dependents in securing all entitled benefits earned through honorable military service and to advocate for Veterans' interests in the community.
Core Objectives	1. Counsel and assist Veterans and their dependents with processing benefit claims entitled to them through the United States Department of Veterans Affairs (VA) and other government agencies. 2. Assist Veterans and their dependents with VA health care, home loan guaranty, VA life insurance, burial benefits, and military medals/records. 3. Maintain a Veterans Resource Center (VRC) to provide employment and educational resources to Veterans, focusing on those Veterans making the transition from military to civilian life. 4. Maintain strong relationships with community partners by attending United Vets monthly coordinating meetings. 5. Manage the annual Leon County Military Grant Program. 6. Serve as the Leon County Veteran Liaison for all Veterans issues in the local community. 7. Assist the VET, Inc. organization with the annual Veterans Day Parade. 8. Establish procedures to allocate direct emergency assistance funds to Veterans. 9. Hold an "Operation Thank You" celebration annually for Veterans and service members.
Statutory Responsibilities	F.S. 292.11 County and City Veteran Service Officer. (1) Each board of county commissioners may employ a county Veteran service officer; provide office space, clerical assistance, and the necessary supplies incidental to providing and maintaining a county service office; and pay said expenses and salaries from the money provided for.
Advisory Board	Member of the County Veteran Service Officers Association of Florida; Board member of Tallahassee-Leon County Transportation Disadvantaged Coordinating Board; Veterans Events of Tallahassee (VET, Inc.) Executive Board; Tallahassee National Cemetery Committee member; Hospice-Veterans Partnership Committee Board member; Veteran Treatment Court Committee member.

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Secure more than $150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)[1]	$32,400,000	$37,200,000	$38,800,000	$41,000,000	$42,200,000	$191,600,000

Notes:
1. 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.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of clients served[1]	5,053	5,092	5,100	5,250
	Number of outreach events attended[2]	17	18	20	20
	Number of clients served in the Veterans Resource Center[3]	55	48	45	40
	Dollar amount of Veterans Emergency Assistance Program (VEAP) used[4]	$45,237.00	$30,550	$30,000	$30,000
	Number of Veterans Emergency Assistance Program (VEAP) awards provided[4]	38	26	26	25

Notes:
1. The increase in veterans served is due to the migration of veterans to Leon County for better resources. Policy and benefits changes, new laws or expansion of benefits such as health care eligibility, disability compensation and education benefits.
2. Outreach efforts are steady but not scaled up. Most veterans in the area are already aware of service we provide. Without new legislation or benefit expansions, there's less urgency to conduct additional outreach.
3. The decrease in veterans utilizing the Veterans Resource Center is due to veterans accessing benefits directly through portals like U.S. Department of Veterans Affairs online tools VA.gov. and transportation issues, especially in rural areas.
4. The decline in dollars distributed and number of veterans utilizing the VEAP program is due to a decline in applications leading directly to less money being distributed. Veterans receiving help earlier may not need repeated assistance. When alternative funding sources increase, demand for our VEAP program decreases.

Veteran Services (001-390-553)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	239,355	254,282	264,288	-	264,288	272,735
Operating	17,124	23,433	21,145	-	21,145	21,145
Grants-in-Aid	84,047	151,900	151,900	-	151,900	151,900
Total Budgetary Costs	340,527	429,615	437,333	-	437,333	445,780

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	340,527	429,615	437,333	-	437,333	445,780
Total Revenues	340,527	429,615	437,333	-	437,333	445,780

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Veterans Services Manager	1.00	1.00	1.00	-	1.00	1.00
Veterans Services Counselor	1.00	1.00	1.00	-	1.00	1.00
Sr. Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	3.00	3.00	3.00	-	3.00	3.00

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

Increases 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 4% raises for all employees.

Housing Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	525,142	578,917	595,217	-	595,217	614,473
Operating	123,997	101,188	98,900	-	98,900	99,061
Grants-in-Aid	1,558,410	972,537	973,561	-	973,561	994,480
Total Budgetary Costs	2,207,549	1,652,642	1,667,678	-	1,667,678	1,708,014

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Affordable Housing Gap Financing Program (001-379-554)	-	250,000	250,000	-	250,000	250,000
Housing Services (001-371-569)	580,493	642,856	656,934	-	656,934	674,448
SHIP 2022-2025 (124-932059-554)	552,742	-	-	-	-	-
SHIP 2023-2026 (124-932080-554)	1,005,285	-	-	-	-	-
SHIP 2024-2027 (124-932081-554)	69,028	-	-	-	-	-
SHIP 2025-2028 (124-932082-554)	-	759,786	-	-	-	-
SHIP 2026-2029 (124-932083-554)	-	-	760,744	-	760,744	783,566
Total Budget	2,207,549	1,652,642	1,667,678	-	1,667,678	1,708,014

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	580,493	892,856	906,934	-	906,934	924,448
124 SHIP Trust	1,627,056	759,786	760,744	-	760,744	783,566
Total Revenues	2,207,549	1,652,642	1,667,678	-	1,667,678	1,708,014

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services	5.32	5.43	5.49	-	5.49	5.49
SHIP 2024-2027	0.68		-	-	-	-
SHIP 2025-2028		0.57	-	-	-	-
SHIP 2026-2029	-	-	0.51	-	0.51	0.51
Total Full-Time Equivalents (FTE)	6.00	6.00	6.00	-	6.00	6.00

Office Human Services & Community Partnerships

Housing Services (001-371-569)

Goal	The goal of Housing Services is to efficiently and responsibly administer programs and develop community partnerships that preserve and grow the inventory of safe and sanitary affordable housing in Leon County.
Core Objectives	1. Administer Affordable Housing Programs including but not limited to: Homeownership Development, Home Rehabilitation; Home Replacement; Down Payment Assistance (DPA); and Emergency Housing Repair (Short-term and Permanent). 2. Plan, promote and execute affordable housing related events aimed at educating the public, such as the Leon County Home Expo. 3. Seek to continually improve methodologies and efficiencies in serving citizens of Leon County. 4. Continue to move the Joint County-City Affordable Housing Work Group's recommendations forward including, but not limited to: develop a holistic plan for single family home ownership opportunities to ensure homes remain affordable in perpetuity; and support the Community Land Trust. 5. Provide staff support and administer the activities of the State Housing Initiatives Partnership (SHIP) Affordable Housing Advisory Committee (AHAC). 6. Participate in and promote Fair Housing Activities; receive and report fair housing complaints. 7. Attend state and local housing events, trainings and conferences to ensure Leon County is aware and in compliance with local, state and federal guidelines.
Statutory Responsibilities	Leon County Code, Chapter 8 Article V, Sections 8-151 thru 8-156 "Direct Implementation of State Housing Initiative Program (SHIP)"; Local Housing Assistance Plans (LHAP); Florida Statute Chapter 420 "Housing"; Leon County Code, Chapter 2, Section 2 71 "Implementation"; and Florida Statute Chapter 760.20 "Fair Housing Act."
Advisory Board	Affordable Housing Advisory Committee

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL
Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3)[1]	23	130	23	14	20	210

Notes:

1. 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 200 placements made to date, or 89% of the County's five-year Bold Goal.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Housing Services (001-371-569)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of clients receiving Purchase Assistance via Interlocal Agreement with Escambia County HFA[1]	3	9	5	5
	Number of clients receiving SHIP Purchase Assistance[2]	0	5	5	5
	Average SHIP Purchase Assistance award amount[2]	N/A	$16,000	$9,800	$9,800
	Number of housing units receiving Home Rehabilitation[3]	4	3	3	3
	Number of housing units receiving Home Replacement[4]	1	1	1	1
	Average Home Rehab and Home Replacement award amount[3,4]	$134,000	$180,810	$185,000	$185,000
	Number of completed Homeownership Development projects[5]	6	8	6	3
	Total funding received to support the Affordable Housing Program[6]	$1,437,033	$865,051	$945,039	$2.01 million
	Number of housing units receiving Emergency Housing Repair Assistance[7]	8	10	6	6
	Average HFA Emergency Housing Repair award amount[7]	$11,208	$11,124	$14,500	$14,500
	Percent of SHIP funding used to assist persons with special needs[8]	66%	36%	20%	20%
	Number of Attendees at the Annual Leon County Home Expo[9]	100	137	121	150

Notes:

1. According to the Escambia County Housing Finance Authority, the estimate for the number of eligible households seeking purchase assistance in FY 2027 remains consistent.
2. SHIP-funded purchase assistance is provided through the Tallahassee Lenders Consortium (TLC). The pause of purchase assistance activity in FY 2024 was due to the County focusing additional resources on other housing assistance strategies, such as home rehabilitation, home replacement, and homeownership development. The Division resumed purchase assistance activities in FY 2025. Downpayment Assistance activities are anticipated to remain consistent in FY 2027.
3. The Division anticipates the number of Home Rehabilitation projects to remain consistent in FY 2027.
4. Home Replacements are considered only when the cost of rehabilitation exceeds 50% of the value of a home (30% for homes older than 50 years). The Division anticipates the completion of one home replacement project per year.
5. The Division of Housing Services has initiated a Homeownership Development program to facilitate the development of affordable housing in Leon County. In FY 2024, the County began utilizing SHIP grant dollars to fund the construction of Homeownership Development projects. Three Homeownership Development projects are expected to be completed with SHIP funding in FY 2027.
6. FY 2027 funding includes $699,742 in SHIP allocation, $100,000 in SHIP loan repayments, $78,000 in Housing Finance Authority (HFA) funding, $750,000 in Small Cities Community Development Block Grant (CDBG) funding and additional Rental Development Program funding approved by the Board of County Commissioners.
7. The HFA Emergency Repair maximum award amount increased during FY 2024 from $12,000 per project to $15,000. To qualify for an award greater than $3,000, applicants must have a senior (age 55+) or special needs person living in the home. The Division has also witnessed a steady increase in the average HFA Emergency Housing Repair per project due to increased cost of materials and an increased focus and prioritization of long-term housing repair over short-term housing relief. The Division anticipates similar trends in FY 2027.
8. This metric is based on the SHIP Florida Statue 420.9075 requirement that a minimum of 20% of the local housing distribution be used to serve persons with Special Needs.
9. The Home Expo offers current and aspiring homeowners a variety of workshops and do-it-yourself demonstrations about home buying, home improvement, emergency preparedness and more.

Housing Services - Housing Services (001-371-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	454,814	525,168	541,534	-	541,534	558,887
Operating	116,843	101,188	98,900	-	98,900	99,061
Grants-in-Aid	8,836	16,500	16,500	-	16,500	16,500
Total Budgetary Costs	580,493	642,856	656,934	-	656,934	674,448

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	580,493	642,856	656,934	-	656,934	674,448
Total Revenues	580,493	642,856	656,934	-	656,934	674,448

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services Manager	1.00	1.00	1.00	-	1.00	1.00
Housing Rehabilitation Specialist	1.00	1.00	1.00	-	1.00	1.00
Housing Services Specialist	1.00	1.00	1.00	-	1.00	1.00
Financial Compliance & Operation Manager	1.00	1.00	1.00	-	1.00	1.00
Affordable Housing Coordinator	0.32	0.43	0.49	-	0.49	0.49
Human Services Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.32	5.43	5.49	-	5.49	5.49

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

Increases 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 4% raises for all employees.
2. Realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state.

Housing Services - Affordable Housing Gap Financing Program (001-379-554)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	-	250,000	250,000	-	250,000	250,000
Total Budgetary Costs	-	250,000	250,000	-	250,000	250,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	-	250,000	250,000	-	250,000	250,000
Total Revenues	-	250,000	250,000	-	250,000	250,000

At the July 8, 2025 Board meeting, the Board Approved additional funding for Affordable Housing Gap Financing to support the development of affordable rental units for very low and extremely low-income households.

Housing Services - SHIP 2025-2028 (124-932082-554)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	53,749	-	-	-	-
Grants-in-Aid	-	706,037	-	-	-	-
Total Budgetary Costs	-	759,786	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
124 SHIP Trust	-	759,786	-	-	-	-
Total Revenues	-	759,786	-	-	-	-

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Affordable Housing Coordinator		0.57	-	-	-	-
Total Full-Time Equivalents (FTE)		0.57	-	-	-	-

The FY 2026 SHIP 2025-2028 Grant is anticipated in the amount of $698,493. In support of Strategic Initiative #2023-18 to leverage federal and state funding to build affordable rental housing for very low-and low-income families.

Additionally, the budget reflects estimated loan repayments associated with SHIP in the amount of $61,293 from recaptured revenue from prior housing projects that have already been completed.

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.

Housing Services - SHIP 2026-2029 (124-932083-554)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	53,683	-	53,683	55,586
Grants-in-Aid	-	-	707,061	-	707,061	727,980
Total Budgetary Costs	-	-	760,744	-	760,744	783,566

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
124 SHIP Trust	-	-	760,744	-	760,744	783,566
Total Revenues	-	-	760,744	-	760,744	783,566

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Affordable Housing Coordinator	-	-	0.51	-	0.51	0.51
Total Full-Time Equivalents (FTE)	-	-	0.51	-	0.51	0.51

The FY 2027 SHIP 2026-2029 Grant is anticipated in the amount of $699,742. In support of Strategic Initiative #2023-18 to leverage federal and state funding to build affordable rental housing for very low-and low-income families.

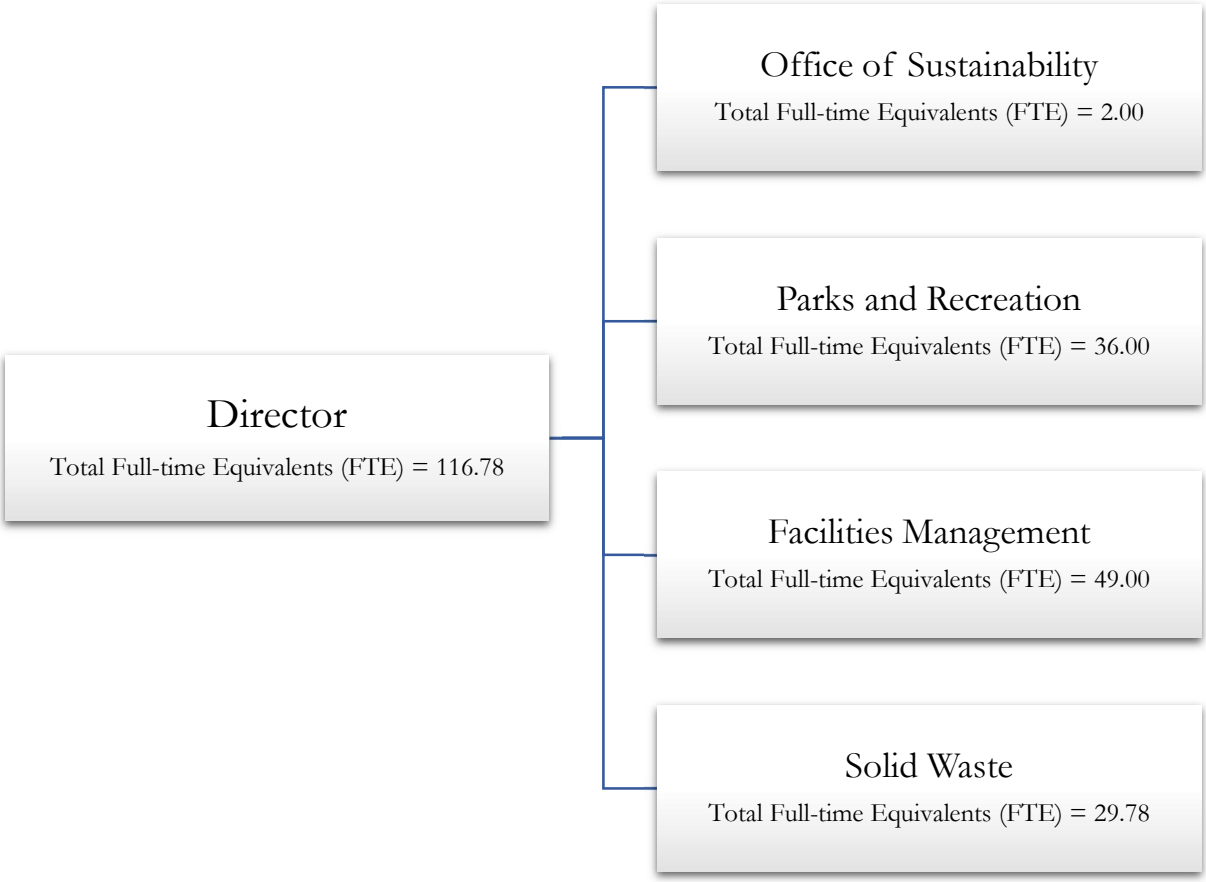
Additionally, the budget reflects estimated loan repayments associated with SHIP in the amount of $61,002 from recaptured revenue from prior housing projects that have already been completed.

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.

Office of Resource Stewardship Index

Organizational Chart	471
Executive Summary	472
Business Plan	474
Summary	478
Office of Sustainability/Recycling Education	479
Cooperative Extension	483
Parks and Recreation Services	485
Facilities Management	488
Solid Waste	496

Office of Resource Stewardship Organizational Chart



»Office of Resource Stewardship

Executive Summary

The Office of Resource Stewardship (ORS) section of the Leon County FY 2027 Annual Budget is comprised of the Office of Sustainability, Parks & Recreation, Solid Waste, Facilities Management and Cooperative Extension.

The Office of Resource Stewardship provides leadership and coordination of services through its Division work areas in order to identify opportunities for synergy and added efficiencies between each work group to effectively promote stewardship of the community's natural, societal, and economic resources. The Office of Sustainability enhances the community's environmental, economic, and social resilience by promoting adoption of sustainability practices within County government and the community at large. The Division of Parks and Recreation creates, maintains, and manages infrastructure and programs supporting recreation, parks, and open space. The Division of Solid Waste consists of the Solid Waste Management Facility, the Rural Waste Services Centers, Transfer Station Operations, Hazardous Waste, Recycling Collection and Yard Waste. Division of Facilities Management provides professional project management, maintenance, and operating services. Cooperative Extension provides information and conducts educational programs on various issues including energy conservation, food safety, and child and family development.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Department of Resource Stewardship Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights

In FY 2026, Facilities Management completed several mechanical and renovation projects. These include Uninterruptible Power Supply upgrades, and renovations to Pod M at the Leon County Sheriff's Office Detention Center; Data Center In Row Cooling Units at the Public Safety Complex; Make Up Air Units at Emergency Medical Serivces Logistics Building; chiller replacement at Leroy Collins Library; boiler replacement at the Courthouse and Leon County Gov't Annex; Courthouse Garage water proofing; Woodville and Eastside Library refresh; Superviser of Elections awning replacement; and the Courthouse chiller refresh. The Operations team completed several landscaping projects throughout the County which include Lake Jackson Town Center, ORS/Facilities Management Offices, Woodville, Eastside, & BL Perry Branch Libraries, and the Courthouse. Other notable projects include Courtroom 3G refresh, repainting rear exterior of Lake Jackson Town Center, replacement of Variable Air Volume at the Courthouse, Detention Center, and Main Library, installation of Level 2 Electric Vehicle Charging Station at Mosquito Control, and the installation of new tile flooring at B.L. Perry Branch Library. Several notable projects are anticipated for completion in FY 2027 including the Main Library generator; the B.L. Perry air handling unit (AHU) replacement; the Fort Braden Library refresh; boiler and switchgear replacement at the LSCO Detention Center.

The Office of Sustainability continues to work on action items and goals set forth in the Integrated Sustainability Action Plan (ISAP), featuring 18 goals and 91 action items which include: waste reduction, energy and green buildings, and transportation. The overarching goal is to reduce greenhouse gas emissions from County operations by 30% by 2030. Note: As the County's Strategic Plan concludes its five-year cycle in FY 2026, this reduction metric will not be renewed in future planning documents. Florida CS/HB 1217, effective July 1, 2026, further prohibits local governments from adopting greenhouse gas reduction policies going forward. Over the course of the past year, the Office of Sustainability made significant progress on Leon County's ISAP, completing 6 goals and 60 action items, and actively working on 10 additional goals and 20 action items. Additional efforts include supporting the partnership between ReCap Biochar and Leon County to upcycle yard debris into biochar, a pursuit that is first of its kind nationally. The biochar process upcycles greenwaste, or yard waste, into a beneficial product used for agricultural amendments, among other things.

Parks & Recreation completed several notable projects in FY 2026. These include the installation of new scoreboards at Woodville Park; site improvements including retaining wall repairs at J Lee Vause; a new boardwalk at Miccosukee Greenway; installation of new entrance display sign at Apalachee Regional Park; revitalized playground for Jackson View Park; minor renovations to the Woodville Community Center; and renovations to Chaires concession restrooms. Additional enhancements include the installation of shade sails at St. Marks Greenway and Pedrick Pond Park to provide increased comfort for patrons. Newly constructed restrooms at Gil Waters Park and the J.R. Alford Greenway are anticipated to be available for use in FY 2026. Notable projects planned for FY 2027, pending available funding, include new sports courts at Fort Braden, tennis court upgrades at Canopy Oaks, activation of Northeast Park, development of a new single-track trail at the J.R. Alford Greenway, and a new playground and road paving at Apalachee Regional Park.

The Solid Waste Management facility processed approximately 11,500 tons of yard debris from Leon County residents in FY 2026. Solid Waste staff processed 574 tons of potentially hazardous material, of which 48.2 tons of products were returned into the community through the Renew Center and Habitat for Humanity, while an overall 193.2 tons of potentially Hazardous waste were

recycled using programs like the electronics waste recycling program. Enhancing reuse opportunities, donation drop-off containers, through Big Brothers Big Sisters, were added to the Rural Waste Sites. Through the Capital Improvement Program, construction pertaining to the landfill closure at the Solid Waste Management Facility is anticipated to be completed in August of 2026, new scale automation kiosks were installed at the Transfer Station, and, lastly, three new compactors were purchased for the Rural Waste Sites. During FY 2026, Solid Waste continued the partnership with ReCap, a Florida-based start-up business that partners with communities to upcycle yard debris into beneficial biochar.

Office of Resource Stewardship Business Plan

MISSION STATEMENT

The mission of the Leon County Office of Resource Stewardship is to provide leadership and coordination of services through the Office of Sustainability, the Cooperative Extension program, the Division of Facilities Management, Solid Waste, and the Division of Parks & Recreation, to identify opportunities for synergy and added efficiencies between each work group to effectively promote stewardship of the community's natural, societal, and economic resources.

STRATEGIC PRIORITIES

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

ENVIRONMENT	
	EN2 - Conserve and protect environmentally sensitive lands and our natural ecosystems.
	EN3 - Promote orderly growth and sustainable practices.
	EN4 - Reduce our carbon footprint.

QUALITY OF LIFE	
	Q1 - Maintain and enhance our parks and recreational offerings and green spaces.

GOVERNANCE	
	G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.
	G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
	G3 – Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues.
	G4 - Retain and attract a highly skilled, diverse, and innovative County workforce, which exemplifies the County's Core Practices.
	G5 - 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.

STRATEGIC INITIATIVES

ECONOMY

1. (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)
2. (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)
3. (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)

ENVIRONMENT

1. (EN4) Enact the County's Integrated Sustainability Action Plan (ISAP) to further reduce the County Government's carbon footprint. (2022-15)
2. (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)
3. (EN3) Initiate a feasibility study as a component of Phase II implementation of the Apalachee Regional Park Masterplan. (2025-91)

QUALITY OF LIFE

1. (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
2. (Q1) Design and construct the new Northeast Park. (2023-59)

GOVERNANCE

1. (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
2. (G3) Increase awareness and education on Human Trafficking by posting signage at County campgrounds. (2024-81)

ACTIONS

ECONOMY

1. a.) Open the two-mile single-track mountain bike trail at Debbie Lightsey Nature Park, expanding local trail amenities that support Leon County's biking community and continued pursuit of the IMBA designation. (Complete)
   b.) Design and Construction of the Market District Park, which will feature technical trail features. (Ongoing)
   c.) Create biking trails at Apalachee Regional Park to attract biking events to Leon County. (Complete)
   d.) Board approved the 2026–2036 J.R. Alford Greenway Management Plan and authorized its submittal to the State for review and approval. (Ongoing)
2. a.) Transform the former Williams Campground into a dedicated boat trailer parking area. (Ongoing)
   b.) Install three new scoreboards at Woodville Park, which will support the park's ability to host additional tournaments in the future. (Complete)
   c.) Secured a relationship for United States Specialty Sports Association (USSS) baseball to use the J. Lewis Hall Sr. Park. (Ongoing)
3. a.) The 2026 Championships welcomed 485 athletes from 52 countries and more than 10,000 spectators, with global broadcast coverage in more than 70 nations. (Complete)
   b.) The 2026 Championships generated over $6 million indirect economic impact for our community. (Complete)
   c.) Met with World Athletics (WA) staff to discuss the potential of hosting World Cross-Country Championships (WXC) again. WA expressed strong interest in returning to Tallahassee in the future. (In Progress)

ENVIRONMENT

1. a.) The County has made significant progress on the ISAP with 88% of action items and 85% of goals in the ISAP completed/ongoing or in progress. (Ongoing)
   b.) An item was presented to the Board to facilitate the necessary operational changes to ensure compliance with HB 1217. (Ongoing)
2. a.) Site preparation, construction, and system calibration. (In Progress)
   b.) Scale up operations to process the County's yard debris. (In Progress)
   c.) BioChar education and outreach campaign. (In Progress)
3. a.) Plan a feasibility study to look at the future development plan of ARP which includes more active fields, remaining land cell recreation activation and the cost associated with relocating solid waste operations. (In Progress)

QUALITY OF LIFE

1. a.) Design is underway on the four-mile Bannerman Road Trail as part of the Blueprint Northeast Connector: Bannerman Road project. (Ongoing)
   b.) The Capital Circle Southwest Greenway: Munson Spur Trail has completed the design phase and is anticipated to move into procurement for construction. (Complete)
   c.) The Southwood Greenway: Tram Road Trail project is under construction with expected completion mid-2026. (Ongoing)
   d.) J.R. Alford Greenway Management Plan was approved by the Board and submitted to the State. State approval is anticipated in Summer 2026. (Ongoing)
2. a.) The County purchased the 50-acre park space. (Complete)
   b.) Design of the Park is expected to begin in 2024. (Complete)
   c.) Projected construction completion is March 2027 with Park activation and ribbon cutting event in Spring of 2027. (Ongoing)

GOVERNANCE

1. Coordinated with Leon County Schools regarding Ft. Braden Community Center property acquisition. (Complete)
2. (a) Develop and install signage at campgrounds. (Complete)
   (b) Provide training to County staff to help recognize Human Trafficking. (Ongoing)

BOLD GOALS & 5-YEAR TARGETS

Target: Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Reduction of Greenhouse Gas Emissions	2%	13%	7%	1%	5%	28%

Note: 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.

Target: Double solar power generation at County facilities. (T6)*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Solar Power Generation (Kilowatts)	50 kWs	0 kWs	0 kWs	0 kWs	13 kWs	63 kWs

Note: 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 kWs (Kilowatts). Since the start of FY 2022, the County has increased its solar power generation by 50 kWs, 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 kWs 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.

Target: Divert 3 million pounds of household hazardous waste from the landfill. (T7)*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Hazardous waste diverted (Pounds)	794,836	679,375	725,789	675,961	658,354	3,534,315

Note: 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.

Target: Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
% Increase in # of electric vehicles	0%	0%	175%	125%	0%	300%

Note: Leon County's Integrated Sustainability Action Plan (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 has 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 325% 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.

Target: Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Sidewalk/Greenway/Trail/Bike Lane Miles	3.2	8	5	1.20	0	17.4

Note: 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 only reflects the number of miles constructed by Parks & Recreation Services. Other program areas, such as Blueprint 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 Blueprint greenways/trails capital project and other transportation capital projects. Project locations include 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.

.

***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

Office of Resource Stewardship

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	8,611,087	9,444,248	9,807,006	36,413	9,843,419	10,167,493
Operating	27,622,236	31,182,278	32,154,688	554,300	32,708,988	33,295,109
Capital Outlay	191,159	197,536	161,679	-	161,679	162,028
Grants-in-Aid	642,302	708,971	730,170	-	730,170	752,217
Total Budgetary Costs	37,066,784	41,533,033	42,853,543	590,713	43,444,256	44,376,847

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	257,267	309,179	321,468	-	321,468	335,075
Cooperative Extension	527,806	534,652	560,648	-	560,648	582,746
Parks and Recreation	4,115,034	4,976,794	5,098,030	78,013	5,176,043	5,290,413
Facilities Management	15,383,613	16,633,443	17,101,873	403,700	17,505,573	17,888,175
Solid Waste	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438
Total Budget	37,066,784	41,533,033	42,853,543	590,713	43,444,256	44,376,847

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	15,540,647	16,714,244	17,170,935	343,700	17,514,635	17,906,976
140 Municipal Service	4,115,034	4,976,794	5,098,030	78,013	5,176,043	5,290,413
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,375
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
401 Solid Waste	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438
Total Revenues	37,066,784	41,533,033	42,853,543	590,713	43,444,256	44,376,847

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Management	49.00	49.00	49.00	-	49.00	49.00
Office of Sustainability	2.00	2.00	2.00	-	2.00	2.00
Parks and Recreation	35.00	35.00	35.00	1.00	36.00	36.00
Solid Waste	29.78	29.78	29.78	-	29.78	29.78
Total Full-Time Equivalents (FTE)	115.78	115.78	115.78	1.00	116.78	116.78

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	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

Office of Sustainability Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	220,542	181,431	193,418	-	193,418	198,348
Operating	36,725	127,748	128,050	-	128,050	136,727
Total Budgetary Costs	257,267	309,179	321,468	-	321,468	335,075

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability (001-127-513)	257,267	309,179	321,468	-	321,468	335,075
Total Budget	257,267	309,179	321,468	-	321,468	335,075

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	257,267	309,179	321,468	-	321,468	335,075
Total Revenues	257,267	309,179	321,468	-	321,468	335,075

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	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

»Office of Resource Stewardship

Office of Sustainability (001-127-513)

Goal	The mission of the Leon County Office of Sustainability is to enhance our community's environmental, economic, and social resilience by promoting the adoption of sustainability practices within the County government and the community at large.
Core Objectives	1. Spearhead and assist County divisions and departments in efforts to save energy and water, reduce waste, and increase recycling within County buildings and operations. 2. Research and analyze trends, emerging technologies, and best practices. 3. Oversee the documentation, measurement, and evaluation of program performance data. 4. Establish policies and programs necessary to achieve resource reduction and savings in County operations and to carry out programs that serve the wider community. 5. Provide communications about County sustainability initiatives, host sustainability programs, and work with community partners to carry out community-based sustainability projects. 6. Participate in special events related to sustainability, recycling, and community wellbeing. 7. Organize and provide education services to County facilities, schools, and other organizations. 8. Provide sustainability, recycling and public education consulting services.
Statutory Responsibilities	The Florida Solid Waste Management Act of 1988 established that each county has the power to provide for the operation of solid waste facilities to meet the needs of all incorporated and unincorporated areas of their respective county. Florida Administrative Code, Chapter 62 701 "Operating Restrictions and Practices for Solid Waste Facilities" and The Energy, Climate Change, and Economic Security Act of 2008 (House Bill 7135) established a new statewide recycling goal of 75% to be achieved by the end of the year 2020. An updated recycling bill or goal has not yet been passed by the State.
Advisory Board	Extension Overall Advisory Committee

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Statewide Goal
	% of waste tonnage recycled	36%	75%

Statewide recycling goal: In 2008, Florida set a recycling goal of 75% by 2020. The State did not meet the 75% recycling goal. Though the goal was set for 2020, there is no sunset date; therefore, the County will strive to meet the 75% statewide recycling goal until new legislation provides direction. The County's 2025 recycling rate was 36%, a 1% decrease from the 2025 rate. Although the rate decreased, the total tonnage of collected material also decreased 10%, indicating that considerably less waste overall was disposed of in 2025 than 2024. The rate is often affected by construction and demolition debris that has stimulated a fluctuation in tonnage over time. Though the County has not met the statewide goal, the recycling rate for common commodities (plastic, paper, glass, aluminum) remains consistently strong.

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual[4]	FY 2026 Estimate[4]	TOTAL
Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)[1]	2%	13%	7%	1%	5%	28%
Double solar power generation at County facilities. (T6)[2]	50 kWs	0 kWs	0 kWs	0 kWs	13 kWs	63 kWs
Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)[3]	0%	0%	175%	125%	0%	300%

Notes:

1. 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 22% GHG reduction, or 88% of the five-year Target. Given that progress on this Target is measured on an annual basis. Note: As this Strategic Plan concludes its five-year cycle in FY 2026, this metric will not be renewed in future planning documents. Florida CS/HB 1217, effective July 1, 2026, further prohibits local governments from adopting greenhouse gas reduction policies going forward.
2. 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 kWs (Kilowatts). Under the FY 2022- 2026 Strategic Plan, the County is seeking to double the amount of solar power generated at County facilities. Two new solar projects are currently underway at the Public Works and Courthouse Annex buildings. The arrays will increase the County's solar capacity be over 142 kilowatts, bringing the total production capacity to 328.4 kW and meeting the Bold Goal Target of doubling solar production.
3. Leon County's Integrated Sustainability Action Plan (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% by FY 2026. Since 2022, the County's electric vehicle fleet has increased by 325%, reaching 65% of the County's five-year Target with 16 total EVs. Note: As this Strategic Plan concludes its five-year cycle in FY 2026, this metric will not be renewed in future planning documents. Florida CS/HB 1217, effective July 1, 2026, further prohibits local governments from adopting greenhouse gas reduction policies going forward.
4. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Office of Sustainability (001-127-513)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Estimated energy savings from conservation projects.[1]	$1,300,000	$1,300,000	$1,346,000	$1,367,286
	County Curbside Recycling tonnage.[2]	5,853	5,641	6,000	6,000
	Number of participating community-wide recycling & sustainability related events.[3]	23	6	15	15
	Number of citizens participating in sustainability & recycling educational presentations.[4]	984	1,195	1,500	1,300
	Number of waste reduction/sustainability/recycling community education presentations/tours.[5]	11	22	10	15

Notes:

1. As part of the County's continued energy savings effort, an energy savings contract was executed in FY 2020 and work was completed in September of 2022. In FY 2026, the County saved $1.3 million in utilities and is expected to save an additional $1.3 million in FY 2027. Cost savings began in FY 2023 and will increase over time as utility rates increase.
2. Common commodity recycling (paper, cardboard, plastic) has continued to increase, however, these are lightweight materials so, though participation has increased, tonnage will remain relatively stable. Additionally, the Division does not anticipate an increase in recycling accounts that would increase tonnage as the number of recycling accounts has been stable for multiple years.
3. Due to the Sustainability Summit being a biennial event, relatively fewer recycling and sustainability events occurred in 2025 than in 2024. This can be attributed to having fewer but larger and more well-attended events, such as the inaugural Master Recycler Classes. The next Sustainability Summit in 2026 accounts for the accompanying increase in estimated events in FY 2026.
4. The number of attendees at events in FY 2026 is expected to increase due to the return of the Sustainability Summit in May 2026. Sustainability continues to host other educational opportunities such as the Master Recycler Class and newly developed "mini" master recycler presentation suitable for organizations and workplaces.
5. The 2026 estimate for waste reduction tours is lower in 2026 due to the ReCap operations pausing while the facility is being scaled to begin processing 100% of the County's yard debris. Tours of Marpan recycling for residents and Master Recyclers continue.

Office of Sustainability - Office of Sustainability (001-127-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	220,542	181,431	193,418	-	193,418	198,348
Operating	36,725	127,748	128,050	-	128,050	136,727
Total Budgetary Costs	257,267	309,179	321,468	-	321,468	335,075

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	257,267	309,179	321,468	-	321,468	335,075
Total Revenues	257,267	309,179	321,468	-	321,468	335,075

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Recycle & Sustainability Manager	1.00	1.00	1.00	-	1.00	1.00
Sustainability Programs Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Sustainability 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 major variances for the FY 2027 Office of Sustainability budget are as follows:

Increases 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 4% raises for all employees.

»Office of Resource Stewardship

Cooperative Extension (001-361-537)

Goal	The goal of the Cooperative Extension Division is to provide researched based educational programs and information on horticulture, agriculture, natural resources, family & consumer sciences, and 4-H youth development empowering citizens of Leon County to make decisions and behavior changes that contribute to an improved quality of life and a more sustainable community.
Core Objectives	**Horticulture, Agriculture, and Natural Resources:** 1. Increase citizen awareness of sustainable food systems and the environment. Teach citizens about energy, water and natural resource conservation. Help citizens to adopt sustainable lifestyles and best management practices. Provide demonstrations in schools and community gardens. 2. Enhance stewardship of water quality, quantity and supply by teaching target audiences how to implement agriculture, and Green Industries best management practices, Florida-Friendly Landscaping principles, and low impact development standards. These programs help keep Leon County's Stormwater Division in compliance with the National Pollutant Discharge Elimination System (NPDES) permit requirements. 3. Increase the sustainability, profitability, and competitiveness of agricultural and horticultural enterprises. Maintain and enhance production systems by improving knowledge and adoption of production efficiencies and effectiveness, new technologies, integrated pest management, food safety and environmental stewardship. Provide continuing education units and certification classes for pesticide applicators, landscape professionals, and other professionals ensuring compliance with state laws and supporting local jobs and workforce. 4. Use volunteers to extend community education and outreach. Train and manage Master Gardener and Sustainable Floridian volunteers to help other citizens adopt sustainable lifestyles and best management practices. **Family and Consumer Sciences:** 1. Empower individuals and families to build healthy lives and achieve social and economic success by providing educational programs in the areas of nutrition and health, financial management, human development, and parent education. 2. Improve the quality of nutrition for limited-resource families through administration of the USDA Family Nutrition Program (FNP). Two full-time FNP paraprofessionals teach comprehensive interactive classes helping families improve diet quality, physical activity, food resource management, food safety practices and food security. 3. Teach consumers, families and food handlers to improve food choices and safe food handling practices. Provide wellness education programs addressing nutrition and healthy lifestyle behaviors to reduce the risk of obesity-related chronic diseases. 4. Improve financial stability. Teach individuals and families skills they need to reduce debt, create spending plans, and save for the future. **4-H and Other Youth Programs:** 1. Through a variety of delivery methods (clubs, camps, field days, workshops) 4-H uses a learn-by-doing approach to help youth gain knowledge and skills to be productive citizens. 2. Recruit, screen, and train teen and adult volunteers to be successful club leaders, teach subject matter and life skills, judge events and serve in an advisory capacity, all while providing safe environments for youth. 3. Provide opportunities for youth to develop science, technology, engineering and math (STEM) literacy through clubs, camps and special interest programs. 4. Plan, implement, and evaluate 4-H/Tropicana public speaking contest for Leon County 4th, 5th and 6th grade students.
Statutory Responsibilities	Florida Statute, Chapter 1004 Public Postsecondary Education; 1004.37 "County or area extension programs; cooperation between counties and University of Florida and Florida Agricultural and Mechanical University"; Federal legislation – Smith-Lever Act and Morrill Act
Advisory Board	Overall Extension Advisory Committee and Program Advisory Committees

In November 2015, Leon County and the University of Florida enacted a new Memorandum of Understanding (MOU) that changed the nature of the partnership between the two organizations in regard to Leon County UF/IFAS Cooperative Extension. The MOU set forth a new structure in the relationship wherein the University of Florida serves as a contractor for Leon County. Under the agreement, Leon County is invoiced quarterly for a predetermined portion of personnel and operating expenses. The MOU requires the University to provide reports on a quarterly basis to the County regarding the progress of the Extension programs and services.

Cooperative Extension (001-361-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	8,307	4,681	9,478	-	9,478	9,529
Capital Outlay	56,197	-	-	-	-	-
Grants-in-Aid	463,302	529,971	551,170	-	551,170	573,217
Total Budgetary Costs	527,806	534,652	560,648	-	560,648	582,746

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	527,806	534,652	560,648	-	560,648	582,746
Total Revenues	527,806	534,652	560,648	-	560,648	582,746

Leon County revised its agreement with the University of Florida (UF) in November 2015 for providing educational Extension Program. The agreement revised the partnership whereby all Cooperative Extension staff are now University of Florida employees, with the County maintaining the same level of financial support for personnel and operating costs, but on a reimbursement basis. As specified in the contract, the University of Florida Institute of Food and Agricultural Sciences (UF IFAS) provides 70% of the salary and all benefits for each Extension Agent and the Director. The County pays the remaining 30% of the salary. The County provides 100% of the funding for four support staff and 5% for one UF support staff.

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	1. Responsible for the development, preservation and management of functional, 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, camping, picnicking, and nature trails. 4. Develop and maintains active recreation facilities, including ball fields, tennis courts, and basketball courts. 5. Facilitate the organization, 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 six 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 92 – 12, Leon County Comprehensive Plan, Section V "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) 2025 Agency Performance Review, a Park and Recreation Agency Performance Benchmarks. Benchmarks reflect the median data points for like-sized jurisdictions. Total Operating Expenditures per Capita benchmark data includes all operating expenditures for Park's operations Countywide. Non-park sites are public spaces – such as lawns 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 & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual[2]	FY 2026 Estimate[2]	TOTAL
Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[1]	3.2	8	5	1.2	0	17.4

Notes:

1. This only reflects the number of miles constructed by Parks & Recreation Services. Other program areas, such as Blueprint 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 Blueprint greenways/trails capital project and other transportation capital projects. Project locations include St. Marks Headwaters, Miccosukee Community Park/Community Center, JR Alford Greenway, and Fallschase Greenway.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Parks and Recreation Services (140-436-572)

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Number of acres of invasive exotic 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]	2,450	2,600	2,650	2750
	Host economically significant events at the Apalachee Regional Park[4]	13	13	13	11
	Community center usage by estimated attendance[5]	95,089	77,383	96,000	100,000

Notes:

1. In FY 2026 and 2027, Parks will continue to build on this progress by maintaining and further increasing treatment areas across County parks, ensuring long-term management and control of invasive species.
2. Parks does not plan to acquire additional greenway acreage in FY 2026 or FY 2027.
3. Participation in youth sports is expected to increase in FY 2026 and 2027, with Chaires Park and Canopy Oaks Park experiencing a rise in youth sports events.
4. In FY 2026, Parks hosted 13 cross-country events at Apalachee Regional Park, including the 2026 World Athletics Cross Country Championships, 2025 NAIA National Championships, 2025 Southwestern Athletic Conference (SWAC) Cross Country Championship and the FSU Invitational Pre-State Cross Country Meet. The Division anticipates over 10 significant events in FY 2027 including the NCAA Regional Championships and AAU National Championships.
5. Community Center usage in FY 2026 and 2027 is expected to increase slightly due to the Boys and Girls Club at Miccosukee, the Family Resource Center at Fort Braden, and the opening of the new Northeast Park Community building.

Parks and Recreation Services (140-436-572)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,071,246	2,714,032	2,784,376	36,413	2,820,789	2,913,489
Operating	1,775,144	2,013,362	2,060,454	41,600	2,102,054	2,123,724
Capital Outlay	89,645	70,400	74,200	-	74,200	74,200
Grants-in-Aid	179,000	179,000	179,000	-	179,000	179,000
Total Budgetary Costs	4,115,034	4,976,794	5,098,030	78,013	5,176,043	5,290,413

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
140 Municipal Service	4,115,034	4,976,794	5,098,030	78,013	5,176,043	5,290,413
Total Revenues	4,115,034	4,976,794	5,098,030	78,013	5,176,043	5,290,413

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Parks & Recreation Director	1.00	1.00	1.00	-	1.00	1.00
Parks & Community Centers Manager	1.00	1.00	1.00	-	1.00	1.00
Parks Manager	1.00	1.00	1.00	-	1.00	1.00
Parks Operations Manager	1.00	1.00	1.00	-	1.00	1.00
Crew Chief II	1.00	1.00	2.00	-	2.00	2.00
Crew Chief II - Parks and Rec	3.00	3.00	2.00	-	2.00	2.00
Senior Crew Chief - ORS	1.00	1.00	1.00	-	1.00	1.00
Park Attendant I	15.00	15.00	15.00	1.00	16.00	16.00
Community Center Attendant	1.00	1.00	2.00	-	2.00	2.00
Community Center Attendant P/T	1.00	1.00	-	-	-	-
Park Attendant II	3.00	3.00	3.00	-	3.00	3.00
Heavy Equipment Operator	1.00	1.00	1.00	-	1.00	1.00
Park Attendant III	5.00	5.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	35.00	35.00	35.00	1.00	36.00	36.00

The major variances for the FY 2027 Parks and Recreation Budget are as follows:

Increases 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 4% raises for all employees.
2. Other personnel costs related to the addition of a new Park Attendant I position to coincide with the opening of the Northeast Park. These costs are offset by a decrease in OPS salary dollars. An additional position will be realigned during the fiscal year from within the organization to reduce the overall fiscal impact.
3. Inflationary operating costs related to materials, supplies, and contractual increases for mowing, trail, playground, and ballfield maintenance.
4. Other operating cost related to level 2 background checks ensuring the County is in compliance with Florida Statute.

Facilities Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	4,080,233	4,182,287	4,385,917	-	4,385,917	4,531,182
Operating	11,273,339	12,341,156	12,645,956	403,700	13,049,656	13,286,993
Capital Outlay	30,041	110,000	70,000	-	70,000	70,000
Total Budgetary Costs	15,383,613	16,633,443	17,101,873	403,700	17,505,573	17,888,175

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Government Annex (165-154-519)	581,832	665,852	697,374	60,000	757,374	781,375
Facilities - Detention Center (001-152-519)	3,017,054	3,357,708	3,425,986	2,800	3,428,786	3,487,397
Facilities Management (001-150-519)	9,874,338	10,256,146	10,563,655	310,900	10,874,555	11,132,888
Huntington Oaks Plaza Operating (166-155-519)	46,208	97,178	115,680	-	115,680	117,645
Public Safety Complex Facilities (001-410-529)	1,864,182	2,256,559	2,299,178	30,000	2,329,178	2,368,870
Total Budget	15,383,613	16,633,443	17,101,873	403,700	17,505,573	17,888,175

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	14,755,573	15,870,413	16,288,819	343,700	16,632,519	16,989,155
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,375
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
Total Revenues	15,383,613	16,633,443	17,101,873	403,700	17,505,573	17,888,175

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Management	36.00	36.00	36.00	-	36.00	36.00
Facilities - Detention Center	8.00	8.00	8.00	-	8.00	8.00
Public Safety Complex Facilities	4.00	4.00	4.00	-	4.00	4.00
County Government Annex	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	49.00	49.00	49.00	-	49.00	49.00

» Office of Resource Stewardship

Facilities Management & Operations (001-150-519)

Goal	The goal of the Division of Facilities Management is to serve the people of Leon County as a responsible steward of all building infrastructure that is necessary to support County operations in a timely, professional, and cost-effective manner.
Core Objectives	1. Provide and maintain facilities for Leon County Government, Constitutional Offices, and the Health Department. 2. Provide minor construction support services for all County buildings. 3. Coordinate facility accessibility and indoor air quality surveys responding appropriately. 4. Maintain County building's structural, mechanical, plumbing, electrical, roofing, emergency generators, heating/air conditioning, and other building systems. 5. Install, repair, or replace fixtures and finishes such as doors, windows, cabinetry, and flooring. 6. Manage parking for the Courthouse, Courthouse Annex, Gadsden Street Lot, and Main Library; maintaining access gates, readers, striping, signage, and user support. 7. Administer contracts for key access and equipment such as grounds keeping, custodial, and elevators. 8. Manage security access control systems. 9. Remodel interior office spaces such as wall and modular system removals and installations, cabinetry and shelving construction, installation of plumbing fixtures, and ductwork. 10. Research energy conservation and sustainable building opportunities. 11. Lower flags, hang plaques and pictures, put up and take down decorations, and transfer surplus property to the warehouse and surplus auctions. 12. Provide internal mail service for all Leon County Departments. 13. Manage the records warehousing. 14. Design and construct various items for special projects. 15. Provide assistance with moves within departments.
Statutory Responsibilities	Constitution of the State of Florida, Article V, Section 14 (facilities for the trial courts, Public Defender, State Attorney and Court functions of the Clerk); Florida Statute, Section 125.35; Florida Statute, Chapter 255, "Public Property and Publicly Owned Buildings"
Advisory Board	Courthouse Emergency Management Group, Safety Committee, Renaissance Property Committee, and Public Safety Management Committee.

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Repair and Maintenance cost per Square Foot – In-house	$2.19sq. ft. [1]	$3.08 sq. ft.
	Repair and Maintenance cost per Square Foot – Contracted	$3.53 sq. ft.[2]	$4.48 sq. ft.
	Average utility cost per Square Foot	$2.57 sq. ft.[3]	$3.85 sq. ft.

Benchmark Sources: International Facilities Management Association (IFMA) 2022 (Building Interior/External) – new benchmark data is published every five years; Contracted- (Operations & Maintenance/Roads & Grounds/Central System/Other Cost) Ratios are based on rentable square feet. IFMAs benchmarking methodology was used to determine the County's Benchmark Data.

Notes:

1. Repair and Maintenance cost per Square Foot (In-house) includes personnel and operating (supplies, rentals, transportation) cost for Facilities Management, Detention Center, Public Safety Complex, Huntington Oaks Plaza, and the County Government Annex.
2. Repair and Maintenance cost per Square Foot (Contracted) includes Other Contractual, Repair & Maintenance, Machinery & Equipment and Professional Services totals from Facilities Management, Detention Center, Public Safety Complex, the County Government Annex, and Huntington Oaks Plaza.
3. Average utility cost per Square Foot includes all budgeted utilities from Facilities Maintenance, Detention Center, and Public Safety Complex.

Facilities Management & Operations (001-150-519)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Estimate**	**FY 2027 Estimate**
	Dollar ($) volume of capital projects managed in millions[1]	$4.02	$8.5	$6.69	$9.9
	Number of work orders opened[2]	21,439	18,525	20,236	21,000
	Percent of work orders opened for preventative maintenance[3]	68%	65%	65%	65%
	Number of work orders opened for set-ups/take-down and special events/projects[4]	111	109	95	100
	Average work order completion time in days[5]	14	18	11	14
	Total square footage of County facilities maintained[6]	2,022,467	2,022,467	2,022,467	2,025,103

Notes:

1. FY 2025 actuals are based on projects that have started development and/or projects that were completed or anticipated to be completed in FY 2026. Projects include the replacement of west exterior stairs, Uninterruptible Power Supply (UPS) upgrades, and minor renovations to Pod M at the Leon County Sheriff's Office Detention Center; Data Center In Row Cooling Units at the Public Safety Complex; Make Up Air Units (MAU) at EMS/ Logistics; new restrooms at Lake Munson and J.R. Alford Greenway park location; chiller replacement at Leory Collins Library; boiler replacement at the Courthouse and Annex; Courthouse Garage Water Proofing; Woodville and Eastside Library refresh; SOE Awning; and enhancements to the Fort Braden Community Center. Fiscal year 2026 and 2027 estimates are based on projects anticipated to start development, pending funding availability.
2. The number of work orders slightly increased in FY 2026 compared to FY 2025. These include preventative maintenance, non-preventative maintenance, and work orders from the Capital Improvement Program. They have returned to normal and are projected to increase slightly in FY 2027 due to continued communication and direction to department representatives on how and when to submit work order requests.
3. As Facilities Management & Operations identify & integrate new tasks, preventative maintenance (PM) is expected to remain the primary driver of work orders throughout FY 2027.
4. Facilities Management & Operations continues to support all types of special events throughout the County. Some of these events in FY 2026 included seasonal parade floats, the 32304 Summit, and the Community Land Trust (CLT) Groundbreaking Ceremony. Estimates for FY 2027 are based on the current frequency of actual events.
5. This average includes all preventive and non-preventative maintenance for Leon County Facilities and the Sheriff's Office but excludes Capital Improvement Program work orders. The average is based on the number of days from the origination of the work order to the date of completion. For FY 2026 and FY 2027, this average is expected to normalize, reflecting typical operational conditions.
6. The grand opening of North East Park is anticipated in FY 2027. This facility will add an additional 2,636 square feet to the County's maintained facilities.

Facilities Management - Facilities Management (001-150-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,050,924	3,099,401	3,241,333	-	3,241,333	3,347,277
Operating	6,796,229	7,086,745	7,292,322	310,900	7,603,222	7,755,611
Capital Outlay	27,186	70,000	30,000	-	30,000	30,000
Total Budgetary Costs	9,874,338	10,256,146	10,563,655	310,900	10,874,555	11,132,888

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,874,338	10,256,146	10,563,655	310,900	10,874,555	11,132,888
Total Revenues	9,874,338	10,256,146	10,563,655	310,900	10,874,555	11,132,888

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Resource Stewardship	1.00	1.00	1.00	-	1.00	1.00
Operations Director	1.00	1.00	1.00	-	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	-	1.00	1.00
Facilities Maintenance Superintendent	2.50	2.50	2.50	-	2.50	2.50
Operations Analyst	1.00	1.00	1.00	-	1.00	1.00
Operations Specialist	1.00	1.00	1.00	-	1.00	1.00
Facilities Support Technician I	12.00	12.00	12.00	-	12.00	12.00
Facilities Operations Supervisor I	1.00	1.00	1.00	-	1.00	1.00
Facilities Operations Technician I	1.00	1.00	1.00	-	1.00	1.00
Facilities Operations Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Operations Technician III	1.00	1.00	1.00	-	1.00	1.00
Facilities Management Director	1.00	1.00	1.00	-	1.00	1.00
PSC Operations Manager	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Sr. Administrative Associate	3.00	3.00	3.00	-	3.00	3.00
Administrative Associate OPS	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	36.00	36.00	36.00	-	36.00	36.00

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

Increases 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 4% raises for all employees.
2. Inflationary operating costs related to custodial services, work order software, utilities, and building repairs and maintenance.
3. Other operating cost to replace aging equipment.

Facilities Management - Facilities - Detention Center (001-152-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	626,290	668,840	711,561	-	711,561	736,654
Operating	2,387,908	2,673,868	2,699,425	2,800	2,702,225	2,735,743
Capital Outlay	2,855	15,000	15,000	-	15,000	15,000
Total Budgetary Costs	3,017,054	3,357,708	3,425,986	2,800	3,428,786	3,487,397

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	3,017,054	3,357,708	3,425,986	2,800	3,428,786	3,487,397
Total Revenues	3,017,054	3,357,708	3,425,986	2,800	3,428,786	3,487,397

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Support Technician I	3.00	3.00	3.00	-	3.00	3.00
Facilities Manager	1.00	1.00	1.00	-	1.00	1.00
Facilities Support Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

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

Increases 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 4% raises for all employees.
2. Inflationary costs associated with repair and maintenance on the aging facility and increases in utilities.

Facilities Management - Public Safety Complex Facilities (001-410-529)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	331,613	337,657	352,638	-	352,638	364,078
Operating	1,532,569	1,908,902	1,936,540	30,000	1,966,540	1,994,792
Capital Outlay	-	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	1,864,182	2,256,559	2,299,178	30,000	2,329,178	2,368,870

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,864,182	2,256,559	2,299,178	30,000	2,329,178	2,368,870
Total Revenues	1,864,182	2,256,559	2,299,178	30,000	2,329,178	2,368,870

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Maintenance Superintendent	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician I	2.00	2.00	2.00	-	2.00	2.00
PSC Operations Manager	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.00	4.00	4.00	-	4.00	4.00

The Public Safety Complex (PSC) officially opened in July 2013. The PSC budget is jointly funded 50/50 with the City of Tallahassee. The budget presented here shows 100% of the costs of the PSC; the City's share is reflected as a offsetting revenue.

The major variances for the FY 2027 Public Safety Complex Facilities budget are as follows:

Increases 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 4% raises for all employees.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - County Government Annex (165-154-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	71,406	76,389	80,385	-	80,385	83,173
Operating	510,425	579,463	606,989	60,000	666,989	688,202
Capital Outlay	-	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	581,832	665,852	697,374	60,000	757,374	781,375

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,375
Total Revenues	581,832	665,852	697,374	60,000	757,374	781,375

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Support Technician I	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

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

Increases 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 4% raises for all employees.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - Huntington Oaks Plaza Operating (166-155-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	46,208	92,178	110,680	-	110,680	112,645
Capital Outlay	-	5,000	5,000	-	5,000	5,000
Total Budgetary Costs	46,208	97,178	115,680	-	115,680	117,645

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
Total Revenues	46,208	97,178	115,680	-	115,680	117,645

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

Increases to Program Funding:
1. Operating costs related to building repairs and maintenance.

Solid Waste Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,239,066	2,366,498	2,443,295	-	2,443,295	2,524,474
Operating	14,528,720	16,695,331	17,310,750	109,000	17,419,750	17,738,136
Capital Outlay	15,277	17,136	17,479	-	17,479	17,828
Total Budgetary Costs	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Hazardous Waste (401-443-534)	636,754	951,028	1,006,382	-	1,006,382	1,037,917
Rural Waste Service Centers (401-437-534)	929,735	1,009,888	1,014,047	37,300	1,051,347	1,076,528
Solid Waste Management Facility (401-442-534)	621,910	672,264	993,594	16,700	1,010,294	1,023,761
Transfer Station Operations (401-441-534)	14,122,638	15,897,351	16,179,647	55,000	16,234,647	16,537,699
Yard Waste (401-416-534)	472,026	548,434	577,854	-	577,854	604,533
Total Budget	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438
Total Revenues	16,783,064	19,078,965	19,771,524	109,000	19,880,524	20,280,438

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Yard Waste	1.05	1.05	1.05	-	1.05	1.05
Rural Waste Service Centers	9.03	9.03	9.03	-	9.03	9.03
Transfer Station Operations	12.05	12.05	12.05	-	12.05	12.05
Solid Waste Management Facility	2.40	2.40	2.40	-	2.40	2.40
Hazardous Waste	5.25	5.25	5.25	-	5.25	5.25
Total Full-Time Equivalents (FTE)	29.78	29.78	29.78	-	29.78	29.78

» Office of Resource Stewardship

Solid Waste (401-416,437,441,442,443-534)

Goal	The Solid Waste Management Facility is an essential component of an integrated solid waste management system dedicated to excellent public service and responsible fiscal and environmental stewardship. The goals of the Facility are to provide an integrated solid waste management system dedicated to excellent customer service and responsible fiscal and environmental stewardship.
Core Objectives	1. Manage cost effective, convenient, and environmentally safe solid waste management facilities. 2. Recycle yard debris, waste tires, and miscellaneous household hazardous wastes, to include electronics. 3. Provide environmental monitoring of air, groundwater, and surface water. 4. Maintain in all weather, safe access to all areas of the Solid Waste Management Facility. 5. Provide stormwater management and treatment. 6. Provide litter control within the facility and along portions of Apalachee Parkway and Gum Road. 7. Maintain existing closed cells of the landfill that contain Class I solid waste as required by Florida Department of Environmental Protection permit.
Statutory Responsibilities	*Federal:* The Resource Conservation and Recovery Act; Code of Federal Regulations Title 40, Chapter 1, Part 61 Subpart M, National Emission Standard for Asbestos; Code of Federal Regulations Title 40, Chapter 1, Subchapter I, Solid Wastes. *State:* Chapter 403.706(1), Florida Statutes requires counties to provide for the operation of solid waste disposal facilities to meet the needs of all incorporated and unincorporated areas of the county; Chapter 403.702(2)(c) Florida Statutes requires counties to plan and provide efficient, environmentally acceptable solid waste management, and to plan for proper hazardous waste management.; Chapter 62-701, Florida Administrative Code (FAC) regulates permitting, operation, closure, and long-term care of solid waste management facilities, including landfills; Chapter 376, Florida Statutes Pollution Discharge Prevention And Removal; Florida Statutes Chapter 403, Environmental Control; Florida Administrative Code (FAC) Chapter 62-701, Solid Waste Management Facilities; FAC Chapter 62-730, The Hazardous Waste Rule; FAC Chapter 62-731, County and Regional Hazardous Waste Management Programs; FAC Chapter 62-710, Used Oil Program; FAC Chapter 62-257, The Asbestos Program; FAC Chapter 62-737, The Management of Spent Mercury Containing Lamps and Devices Destined for Recycling. *Local:* Chapter 18, Article VI, Section 18-136, Leon County Code of Ordinances (Solid Waste Ordinance) authorizes the County to own, operate and maintain solid waste disposal systems and to levy a charge or assessment on the users of such systems; and the Leon County Comprehensive Plan. Leon County Comprehensive Plan, Utilities: Solid Waste, Goal #1 is to provide an environmentally sound, sustainable, and cost effective integrated solid waste materials management system to serve the needs of Tallahassee-Leon County residents, businesses, and institutions.
Advisory Board	None

Benchmarking

Strategic Priorities	Benchmark Data	Leon County[4]	Benchmark
	Solid Waste Management Facility Tipping Fee (Yard Debris)	$50.18/Ton	$60.71[1]
	Transfer Station Tipping Fee	$71.25[2]	$62.28[3]

1. Includes average yard debris tipping fees for seven Florida counties with operations similar to Leon County.
2. This tipping fee includes hauling and disposal, fuel surcharge, Transfer Station operations, and Household Hazardous Waste/tires.
3. National Tipping Fee Average of $62.28 as of 2025 (Source: Environmental Research & Education Foundation (EREF)).
4. Due to increase in contractual cost, Leon County is higher than the benchmark.

Solid Waste (401-416,437,441,442,443-534)

FY 2022-2026 Strategic Plan

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate[2]	TOTAL[2]
Divert 3 million pounds of household hazardous waste from the landfill. (T7)	794,836	679,375	725,789	675,961	658,354	3,534,315

Notes:

1. 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 centrally located drop off site at the Public Works complex at the corner of Blair Stone and Miccosukee Roads. In addition, at the 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 experienced increases 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.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

Performance Measures

Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
	Solid Waste Management Facility (SWMF) Tons of tire waste processed.[1]	464	584	604	580
	SWMF Tons of wood waste processed.[2]	18,800	14,946	11,466	12,000
	Transfer Station Average net outbound load weight (tons).[3]	22.5	22	21	21.5
	Transfer Station Tons of Class I waste processed.[4]	273,607	265,418	256,000	260,000
	Tons of rural waste collected.[5]	3,400	3,530	3,270	3,200
	Number of conditionally exempt agencies and small businesses household hazardous waste disposal services provided to.[6]	463	456	400	450
	Number of participants estimated to use household hazardous waste collection site at Public Works.[7]	2,440	3,200	3,146	3,300
	Number of tons of potentially hazardous material processed.[8]	566	549	574	565
	Number of tons of potentially hazardous material reused or recycled.[9]	366	338	373	365
	Number of tons of electronics waste processed.[10]	180	151	193	175

Notes:

1. Processed tire tonnages have increased 3.4% since FY 2025. A portion of this program is funded by a grant from the Department of Environmental Protection (DEP).
2. Yard debris fluctuates based on environmental conditions. Due to diminished storm activity from the previous year, the tons of wood waste processed decreased approximately 23.3% from FY 2025 and 39% from FY 2024. However, the current tonnage is still considered an increase from prior averages (9,000 tons per year).
3. The average transfer station outbound load decreased by 2.2% in FY 2025 due to an increase in light and bulky waste taking up space in the long-haul trailers. The Division is working with waste-hauling partners to eliminate the large amounts of bulk and construction debris.
4. Class I processing tonnage decreased by 3.5% in FY 2026, following a 3% decrease in FY 2025, largely due to improved diversion of yard waste to the Solid Waste Management Facility. FY 2026 reflects the lowest tonnage level since FY 2020.
5. The 7.4% decrease since FY 2025 is driven by improved load screening and customer eligibility verification by Rural Waste attendants with anticipation of site usage eligibility verification technology, the tonnages are expected to further decrease in future years.
6. The number of small businesses (that generate 220 lbs. of hazmat or less) utilizing hazardous waste disposal services decreased by 12.3% from FY 2025. This number indicates that some Very Small Quantity Generators (VSQGs) are using the residential drop site.
7. Created at the beginning of FY 2022, the HHW collection site is centrally located at the Public Works Facility and allows for drop-off seven days a week. Participant numbers are estimated by pounds of waste retrieved. The number of residents estimated to use the site has decreased by 1.7% since FY 2025 but is still a dramatic increase since its inception in FY 2022. Increases are due to public exposure from the new business development near the collection site.
8. The 4.5% increase in FY 2026 represents the highest tonnage collected since 2022, likely driven by ongoing public hazardous waste education and outreach promoting the safe disposal of batteries.
9. Tonnage of reused and recycled potentially hazardous materials increased by 10.4%, which was the on par with from the previous year. The Division will continue promotion of the environmental benefits of the Renew Center and electronics waste recycling program.
10. The term "electronics waste" does not include batteries. The FY 2026 increase is attributed to increased education and outreach on proper electronics recycling practices.

Solid Waste - Yard Waste (401-416-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	82,084	87,583	104,102	-	104,102	107,808
Operating	389,943	460,851	473,752	-	473,752	496,725
Total Budgetary Costs	472,026	548,434	577,854	-	577,854	604,533

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	472,026	548,434	577,854	-	577,854	604,533
Total Revenues	472,026	548,434	577,854	-	577,854	604,533

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Operator	0.90	0.90	0.90	-	0.90	0.90
Senior Crew Chief	0.15	0.15	0.15	-	0.15	0.15
Total Full-Time Equivalents (FTE)	1.05	1.05	1.05	-	1.05	1.05

The Yard Waste program is budgeted separately from the Solid Waste Management Facility to better account for yard debris recycling costs.

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

Increases 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 4% raises for all employees.
2. Contractual cost associated with Yard Debris Processing & Disposal.

Solid Waste - Rural Waste Service Centers (401-437-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	600,163	604,867	594,000	-	594,000	613,447
Operating	314,294	387,885	402,568	37,300	439,868	445,253
Capital Outlay	15,277	17,136	17,479	-	17,479	17,828
Total Budgetary Costs	929,735	1,009,888	1,014,047	37,300	1,051,347	1,076,528

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	929,735	1,009,888	1,014,047	37,300	1,051,347	1,076,528
Total Revenues	929,735	1,009,888	1,014,047	37,300	1,051,347	1,076,528

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Operator	3.00	3.00	3.00	-	3.00	3.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Rural Waste Crew Chief I	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Site Attendant	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Service Center Attendant	3.78	3.78	3.78	-	3.78	3.78
Total Full-Time Equivalents (FTE)	9.03	9.03	9.03	-	9.03	9.03

The major variances for the FY 2027 Rural Waste Service Center budget are as follows:

Increases 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 4% raises for all employees.
2. Inflationary costs associated with increased waste processing.

Solid Waste - Transfer Station Operations (401-441-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,008,826	1,042,320	1,049,425	-	1,049,425	1,085,735
Operating	13,113,812	14,855,031	15,130,222	55,000	15,185,222	15,451,964
Total Budgetary Costs	14,122,638	15,897,351	16,179,647	55,000	16,234,647	16,537,699

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	14,122,638	15,897,351	16,179,647	55,000	16,234,647	16,537,699
Total Revenues	14,122,638	15,897,351	16,179,647	55,000	16,234,647	16,537,699

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Manager	1.00	1.00	1.00	-	1.00	1.00
Transfer Station Superintendent	1.00	1.00	1.00	-	1.00	1.00
Transfer Station Equipment Operator	5.00	5.00	5.00	-	5.00	5.00
Crew Chief II	1.00	1.00	-	-	-	-
Solid Waste Financial Specialist	0.80	0.80	0.80	-	0.80	0.80
Contract & Operation Support Technician	1.00	1.00	1.00	-	1.00	1.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Senior Crew Chief - ORS	-	-	1.00	-	1.00	1.00
Weighmaster	2.00	2.00	1.00	-	1.00	1.00
Transfer Station Equipment Operator	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	12.05	12.05	12.05	-	12.05	12.05

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

Increases 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 4% raises for all employees.
2. Pursuant to the existing hauling contract, an increase 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 increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund.
3. Other operating cost related to equipment and contractual services for grounds maintenance.

Solid Waste - Solid Waste Management Facility (401-442-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	224,524	230,360	257,268	-	257,268	265,774
Operating	397,386	441,904	736,326	16,700	753,026	757,987
Total Budgetary Costs	621,910	672,264	993,594	16,700	1,010,294	1,023,761

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	621,910	672,264	993,594	16,700	1,010,294	1,023,761
Total Revenues	621,910	672,264	993,594	16,700	1,010,294	1,023,761

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Financial Specialist	0.20	0.20	0.20	-	0.20	0.20
Solid Waste Operator	0.10	0.10	0.10	-	0.10	0.10
Senior Solid Waste Operator	1.00	1.00	1.00	-	1.00	1.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Senior Crew Chief	0.85	0.85	0.85	-	0.85	0.85
Total Full-Time Equivalents (FTE)	2.40	2.40	2.40	-	2.40	2.40

On May 12, 2015, the Board approved the closure of the Landfill. The major variances for the FY 2027 budget are as follows:

Increases 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 4% raises for all employees.
2. Contractual cost associated with the Waste Tire Processing Fee.

Solid Waste - Hazardous Waste (401-443-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	323,469	401,368	438,500	-	438,500	451,710
Operating	313,285	549,660	567,882	-	567,882	586,207
Total Budgetary Costs	636,754	951,028	1,006,382	-	1,006,382	1,037,917

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	636,754	951,028	1,006,382	-	1,006,382	1,037,917
Total Revenues	636,754	951,028	1,006,382	-	1,006,382	1,037,917

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Hazardous Waste Superintendent	1.00	1.00	1.00	-	1.00	1.00
Hazardous Materials Technician	4.00	4.00	4.00	-	4.00	4.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	5.25	5.25	5.25	-	5.25	5.25

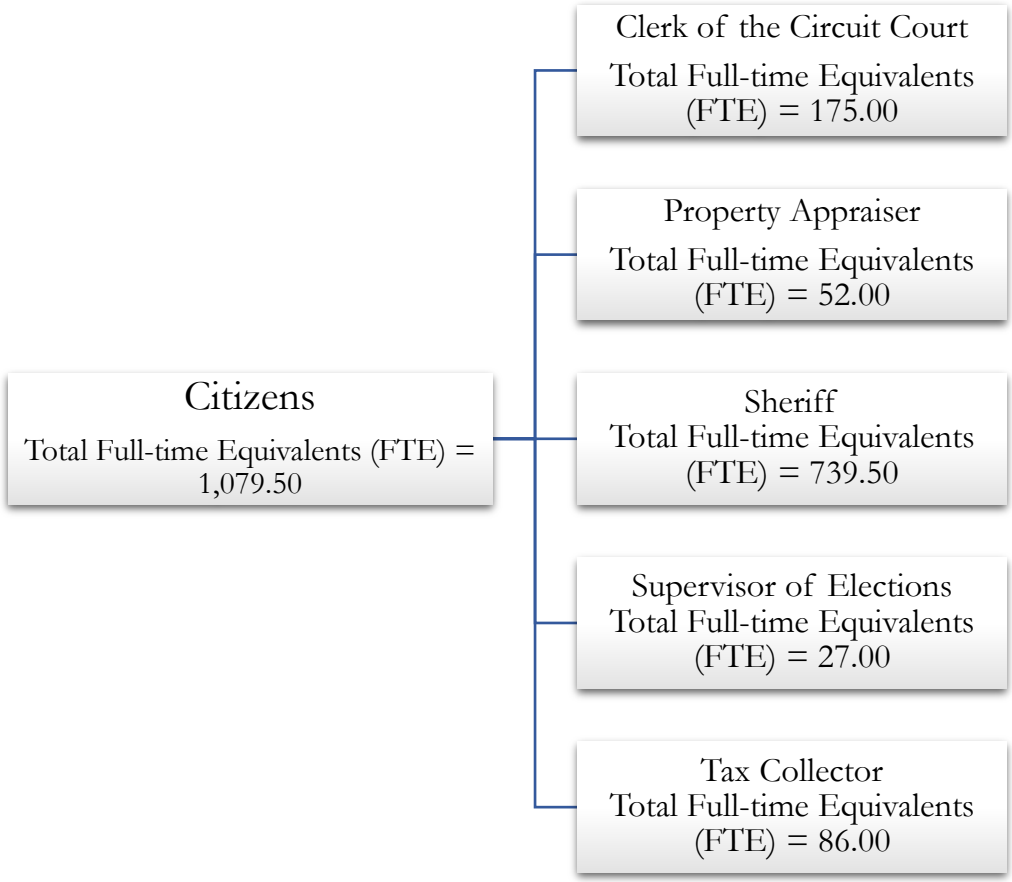
The major variances for the FY 2027 Hazardous Waste budget are as follows:

Increases 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 4% raises for all employees.
2. Inflationary costs associated with General Hazardous Waste Transport & Disposal.

Constitutional Index

Organizational Chart	505
Executive Summary	506
Constitutional Summary	507
Clerk of the Court	508
Property Appraiser	512
Sheriff	514
Supervisor of Elections	522
Tax Collector	526

» Constitutional Organizational Chart



» 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 Systems Program (CARDS) (162)	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	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

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

» 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	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

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.

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.

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	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

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 potion 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.

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

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	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	16953	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	4038	4,173	4149
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.

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

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 planed 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.

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	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.

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.

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	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

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.

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

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	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

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.

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.

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

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	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

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.

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.

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.

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.

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.

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.

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

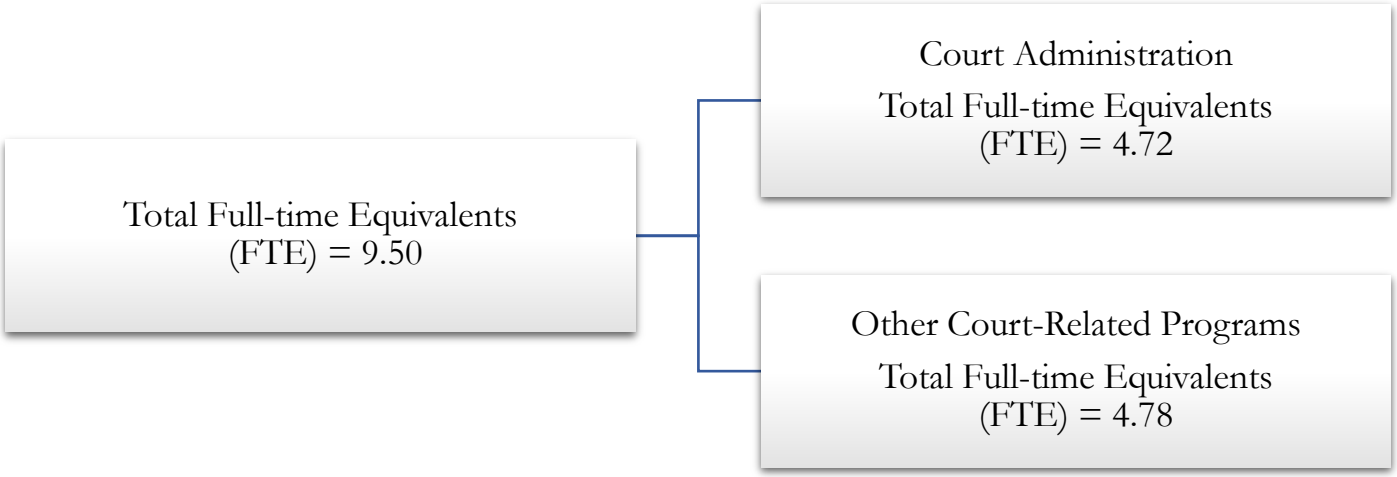
Notes:

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

Judicial
Index

Organizational Chart	536
Executive Summary	537
Judicial Summary	538
Court Administration	539
Other Court-Related Programs	543
State Attorney	551
Public Defender	555
Guardian Ad Litem	559

Judicial
Organizational Chart



» Judicial
Executive Summary

The Judicial section of the Leon County FY 2027 Annual Budget is comprised of Court Administration and Other Court-Related Programs, the State Attorney, the Public Defender, and Guardian Ad Litem.

Court Administration protects rights and liberties, upholds and interprets the law, and provides for the peaceful resolution of disputes for citizens of Leon County and other surrounding counties in the 2nd Judicial Circuit. Additionally, Court Administration is responsible for court reporting, the law library, family law assistance program, family visitation program, mediation, teen court, non-conflict attorney, detention review coordination, mental health coordination, and indigent probate services. The State Attorney prosecutes all criminal cases in the 2nd Judicial Circuit for the punishment of crimes and the safety and protection of the public. The Public Defender's office provides quality legal representation to all indigents charged with criminal offenses. Guardian Ad Litem advocates for the best interest of children who are abused, neglected, or abandoned, and who are involved in court proceedings.

Highlights

The Mental Health Coordinator continues to provide case management services for all mentally ill defendants with criminal charges pending in Leon County. It's estimated that 77,885 jail beds and $8.4 million in costs will be avoided in FY 2027 due to Mental Health Coordinator intervention.

Teen Court continues to be one of the most successful and cost-effective juvenile diversion programs. The recidivism rate, a key indicator of the program's success, is reported on graduates that re-offend within one year of completing the program. It is estimated that only 3.45% of graduates will re-offend in FY 2027.

Beginning in FY 2016, at the request of the Court Administration, the Board approved the creation of the Veteran's Court, which is funded annually by the State of Florida. The Veteran's Court provides felony and/or misdemeanor pretrial or post-adjudicatory veterans' treatment intervention programs to address the substance abuse and/or mental health treatment needs of veterans and service members charged with, on probation or community control for criminal offenses. An estimated 52 defendants will be served by the Veteran's Court in FY 2027.

In FY 2017, the State Attorney's Office established a new diversion program to address minor offenses through community interventions. The State Attorney's Office will receive and handle approximately 5,500 felony referrals, 700 juvenile referrals, and 5,500 misdemeanor referrals in FY 2027. The State Attorney Office continues to provide efficient and effective prosecution and dispositions of all felony, misdemeanor, and juvenile criminal cases referred. The County continues to provide additional funding support for first appearance attorneys to assist in reducing the jail population.

The Public Defender's Office estimates a total of 8,800 cases to be closed in FY 2027. The Public Defender's office continues to provide quality legal representation to all indigents charged with criminal offenses. The County continues to provide additional funding support for first appearance attorneys to assist in reducing the jail population.

Guardian Ad Litem continues to provide children with legal representation and advocacy services. In FY 2027, Guardian Ad Litem will represent approximately 549 children who are residents of Leon County.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Judicial

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	540,205	579,269	522,366	-	522,366	538,379
Operating	173,523	232,959	340,383	-	340,383	341,544
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	1,015,228	1,142,323	1,189,994	-	1,189,994	1,207,643

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	314,966	382,491	395,100	-	395,100	406,459
Other Court-Related Programs	490,008	518,957	534,446	-	534,446	540,736
State Attorney	100,515	100,026	103,795	-	103,795	103,795
Public Defender	96,427	120,192	135,910	-	135,910	135,910
Guardian Ad Litem	13,312	20,657	20,743	-	20,743	20,743
Total Budget	1,015,228	1,142,323	1,189,994	-	1,189,994	1,207,643

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	328,278	403,148	415,843	-	415,843	427,202
110 Fine and Forfeiture	454,442	477,718	497,205	-	497,205	497,205
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,722
117 Judicial Programs	184,858	212,445	227,554	-	227,554	232,514
Total Revenues	1,015,228	1,142,323	1,189,994	-	1,189,994	1,207,643

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	4.00	4.72	4.90	-	4.90	4.90
Other Court-Related Programs	5.50	4.78	4.60	-	4.60	4.60
Total Full-Time Equivalents (FTE)	9.50	9.50	9.50	-	9.50	9.50

Court Administration Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	283,466	344,992	347,469	-	347,469	358,828
Operating	31,500	37,499	47,631	-	47,631	47,631
Total Budgetary Costs	314,966	382,491	395,100	-	395,100	406,459

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration (001-540-601)	312,246	379,773	382,250	-	382,250	393,609
Court Information Systems (001-540-713)	2,720	2,718	12,850	-	12,850	12,850
Total Budget	314,966	382,491	395,100	-	395,100	406,459

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	314,966	382,491	395,100	-	395,100	406,459
Total Revenues	314,966	382,491	395,100	-	395,100	406,459

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	4.00	4.72	4.90	-	4.90	4.90
Total Full-Time Equivalents (FTE)	4.00	4.72	4.90	-	4.90	4.90

Court Administration (001-540-601)

Goal	The goal of the Office of Court Administration's Criminal Court Case Management Unit is to provide judicial case management for all cases in Leon County's criminal justice system to reduce delays in case disposition and/or defendant release.
Objectives	Criminal Case Management: 1. Oversight and supervision of Mental Health dockets, Veterans Treatment Court, and Felony Drug Court. 2. Performs early identification of all veterans and persons diagnosed with a mental illness booked into the Leon County Detention facility. 3. Provides judicial case management services for all defendants. Specifically, those defendants who are 1) diagnosed with a mental illness, 2) participating in the Leon County Felony Drug Court program, or 3) participating in the Leon County Veterans Treatment Court program. 4. Reviews, enhances and coordinates criminal court processes. 5. Staffs the Criminal Justice Coordinating Committee (CJCC) and attends the Public Safety Coordinating Council (PSCC). 6. Provides training and oversight of court approved risk assessment tools. 7. Coordinates bi-weekly multi-disciplinary team staffing for all adult problem-solving courts and/or dockets. 8. Provides weekly, bi-weekly, and monthly case ageing, low bond, and violation of probation reports to the court. 9. Serves as Court Liaisons for case review and management with all outside agencies. 10. Monitors detention facility population to identify case trends for efficient disposition.
Statutory Responsibilities	Florida Constitution; Florida Statutes, Chapters 29 "Court System Funding" *Chapter 34 "County Courts" *Chapter 38 "Judges: General Provisions" *Chapter 39 "Judicial: Proceedings Relating to Children" *Chapter 40 "Jurors & Payment of Jurors & Witnesses" *Chapter 43 "General Provisions: Courts"
Advisory Board	Criminal Justice Coordinating Committee; Public Safety Coordinating Council; Justice Information System Users Group, and attendant at First Steps board meetings.

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of Jail Beds Avoided Due to Criminal Case Management Unit Intervention.[1]	71,150	101,034	125,555	158,766
Estimated Cost Avoidance Due to Criminal Case Management Unit Intervention.[2]	$7.5 million	$10.8 million	$14.4 million	$18.2 million
Number of Defendants Ordered to a Psychiatric Facility for Stabilization.[3]	100	48	50	52
Number of Defendants Found to be Incompetent to Proceed.[4]	130	86	135	212
Number of Misdemeanor Defendants Found to be ITP with Administrative Community Release.[5]	85	119	144	174
Number of Defendants served by Veterans Treatment Court (VTC). [6]	42	55	55	55
Number of Defendants served by Felony Drug Court (FDC).[7]	19	60	78	101

Notes:

1. Jail bed days avoided indicates cases where staff provided case management services that resulted in treatment in facilities other than the detention facility or where case disposition was expedited.
2. Cost per day for the detention facility used in calculations is $107.30 for FY 2025, $114.77 for FY 2026, and $114.77 for FY 2027.
3. Number of Defendants ordered to a psychiatric facility for stabilization indicates community-based care at Baker Act facilities in Leon County.
4. Number of Defendants found Incompetent to Proceed indicates defendants receiving competency restoration services at State mental health facilities or in the community. These cases are paused/stayed but monitored by staff until competency is restored by the court.
5. Number of Defendants with misdemeanor charges found incompetent to proceed but released into the community to continue treatment until the case is dismissed by the court. Staff typically monitor cases for six to twelve months to track for dismissal.
6. Veterans Treatment Court is a 12-month program with a diversionary and a post adjudication track. Successful completion of the diversion track results in case dismissal. Successful completion of the post adjudication track could result in early termination of probation. Participants receive treatment in the community versus remaining in custody for the duration of the program. Staff provide case management and intervention services throughout the program.
7. Felony Drug Court is a 12-month diversion program where treatment is provided in the community instead of the detention facility. Successful completion of the program results in case dismissal. Staff provide case management and intervention services for the duration of the program.

Court Administration - Court Administration (001-540-601)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	283,466	344,992	347,469	-	347,469	358,828
Operating	28,780	34,781	34,781	-	34,781	34,781
Total Budgetary Costs	312,246	379,773	382,250	-	382,250	393,609

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	312,246	379,773	382,250	-	382,250	393,609
Total Revenues	312,246	379,773	382,250	-	382,250	393,609

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
IT Technical Support Specialist II	1.00	1.00	1.00	-	1.00	1.00
Criminal Court Specialist	-	1.00	1.00	-	1.00	1.00
Criminal Court Specialist	2.00	1.00	1.00	-	1.00	1.00
Criminal Court Coordinator	1.00	1.00	1.00	-	1.00	1.00
Trial Court Marshal	-	0.72	0.90	-	0.90	0.90
Total Full-Time Equivalents (FTE)	4.00	4.72	4.90	-	4.90	4.90

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

Increases 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 4% raises for all employees.

Court Administration - Court Information Systems (001-540-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	2,720	2,718	12,850	-	12,850	12,850
Total Budgetary Costs	2,720	2,718	12,850	-	12,850	12,850

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,720	2,718	12,850	-	12,850	12,850
Total Revenues	2,720	2,718	12,850	-	12,850	12,850

In FY 2008 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.

Other Court-Related Programs Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	182,739	160,277	174,897	-	174,897	179,551
Operating	5,769	28,585	32,304	-	32,304	33,465
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	490,008	518,957	534,446	-	534,446	540,736

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Alternative Juvenile Programs (117-509-569)	61,098	49,605	52,124	-	52,124	53,815
Court Administration - Teen Court (114-586-662)	47,649	49,012	49,392	-	49,392	50,722
Judicial Programs/Article V (117-548-662)	79,760	90,245	105,685	-	105,685	108,479
Law Library (117-546-714)	-	28,595	25,745	-	25,745	26,220
Legal Aid - Court (117-555-715)	44,000	44,000	44,000	-	44,000	44,000
Legal Aid (110-555-715)	257,500	257,500	257,500	-	257,500	257,500
Total Budget	490,008	518,957	534,446	-	534,446	540,736

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	257,500	257,500	257,500	-	257,500	257,500
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,722
117 Judicial Programs	184,858	212,445	227,554	-	227,554	232,514
Total Revenues	490,008	518,957	534,446	-	534,446	540,736

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration - Teen Court	1.00	1.00	1.00	-	1.00	1.00
Alternative Juvenile Programs	1.00	1.00	1.00	-	1.00	1.00
Judicial Programs/Article V	3.50	2.78	2.60	-	2.60	2.60
Total Full-Time Equivalents (FTE)	5.50	4.78	4.60	-	4.60	4.60

Other Court-Related Programs - Legal Aid (110-555-715)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	257,500	257,500	257,500	-	257,500	257,500
Total Budgetary Costs	257,500	257,500	257,500	-	257,500	257,500

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	257,500	257,500	257,500	-	257,500	257,500
Total Revenues	257,500	257,500	257,500	-	257,500	257,500

Pursuant to Article V, Section 14, of the Florida Constitution, and Section 29.008, Florida Statutes, Leon County is required to fund specific costs of the court system including legal aid programs. These services must be funded county-wide at a level equal to or greater than the amount provided for during FY 2003, approximately $110,000 total. Since 2004, the County has contracted annually with Legal Services and the Legal Aid Foundation to meet and/or exceed the Article V legal aid requirement. The Board, in its discretion, increased funding for Legal Services in FY 2008 from $66,000 to $132,500 to expand services for indigent residents. Based on Board direction at the March 19, 2024 meeting, Legal Services' $132,500 Article V allocation was increased by an additional $125,000, for a total of $257,500.

Court Administration – Teen Court (114-586-662)

Goal	The goal of Teen Court is to have clients face a jury of their peers, receive a fair and just sentence for their crime, complete the educational sanctions imposed by the Teen Court jury, learn from their mistakes, set goals for themselves, and make better decisions in the future.
Objectives	1. Provide a forum whereby youthful offenders are "sentenced" by a court of their peers. 2. Provide sanctions to offenders through sentencing hearings. 3. Provide professional, educational, and counseling services and/or referrals to clients of the program. 4. Provide training for teens to serve as prosecution and defense attorneys, as well as bailiffs, clerks and videographers. 5. Provide educational/crime prevention/victim's awareness components to clients.
Statutory Responsibilities	Florida Statutes, Chapter 938.19. Assessment of additional court costs; Leon County Ordinance Sec. 7-28(c).
Advisory Board	Teen Court is a member of the Florida Association of Teen Courts, as well as a participant in the National Youth Court Association. Collectively, program staff participates with the Juvenile Services Staffing team at the Juvenile Assessment Center (JAC).

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actuals	FY 2026 Estimates	FY 2027 Estimates
Number of Cases Referred to Teen Court.	50	50	53	53
Number of Hours Active Officers Have Served.[1]	1,119	1,119	951	951
Number of Hours Teen Volunteers Have Served as Jurors.	963	963	899	899
Number of Volunteer Service Hours Contributed.[2]	2,691	2,691	2,381	2,381
Number of Successful Completions.	38	38	42	42
Percentage of Re-Offenders (Recidivism).[3]	2.6%	2.6%	3.45%	3.45%
Number of Classroom to Courtroom Field Trips and Presentations.[4]	44	44	45	45

Notes:
1. "Officers" refers to Teens (students) volunteering from Leon County School district high schools serving as officers (e.g., attorneys, clerks, and bailiff positions) in teen court proceedings.
2. The number of volunteer service hours contributed reflects both the number of hours youth participate and the number of adult volunteer hours. This includes Classroom to Courtroom volunteers.
3. Teen Court recidivism rates will be reported on graduates that re-offend within one year of completing the program.
4. Teen Court facilitates courthouse visits and presentations for student and educational groups.

Other Court-Related Programs - Court Administration - Teen Court (114-586-662)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	41,880	35,861	35,588	-	35,588	35,757
Operating	5,769	13,151	13,804	-	13,804	14,965
Total Budgetary Costs	47,649	49,012	49,392	-	49,392	50,722

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,722
Total Revenues	47,649	49,012	49,392	-	49,392	50,722

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Education Coordinator	0.50		-	-	-	-
Case Coordinator	-	0.50	0.50	-	0.50	0.50
Family Court Specialist	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

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

Increases to Program Funding:
1. Other operating cost for office supplies to support court programs.

Decreases to Program Funding:
1. Cost savings associated with staff turnover.

Other Court-Related Programs - Alternative Juvenile Programs (117-509-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	61,098	46,105	48,624	-	48,624	50,315
Operating	-	3,500	3,500	-	3,500	3,500
Total Budgetary Costs	61,098	49,605	52,124	-	52,124	53,815

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	61,098	49,605	52,124	-	52,124	53,815
Total Revenues	61,098	49,605	52,124	-	52,124	53,815

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Juvenile Alt. Sanction Coord	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

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

Increases in Program Funding:
1. Cost 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.

Other Court-Related Programs - Law Library (117-546-714)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Total Budgetary Costs	-	28,595	25,745	-	25,745	26,220

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	-	28,595	25,745	-	25,745	26,220
Total Revenues	-	28,595	25,745	-	25,745	26,220

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

Other Court-Related Programs - Judicial Programs/Article V (117-548-662)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	79,760	78,311	90,685	-	90,685	93,479
Operating	-	11,934	15,000	-	15,000	15,000
Total Budgetary Costs	79,760	90,245	105,685	-	105,685	108,479

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	79,760	90,245	105,685	-	105,685	108,479
Total Revenues	79,760	90,245	105,685	-	105,685	108,479

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
IT Technical Support Specialist II	-	-	1.00	-	1.00	1.00
Family Court Specialist	0.50	0.50	0.50	-	0.50	0.50
Administrative Secretary I	-	1.00	1.00	-	1.00	1.00
Court Operations Consultant	1.00		-	-	-	-
Trial Court Marshal	-	0.28	0.10	-	0.10	0.10
Senior Court Operations Consultant	1.00		-	-	-	-
Integrated Computer Sy Int Dev	1.00	1.00	-	-	-	-
Total Full-Time Equivalents (FTE)	3.50	2.78	2.60	-	2.60	2.60

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

Increases to Program Funding:
1. Cost 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.

Other Court-Related Programs - Legal Aid - Court (117-555-715)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	44,000	44,000	44,000	-	44,000	44,000
Total Budgetary Costs	44,000	44,000	44,000	-	44,000	44,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	44,000	44,000	44,000	-	44,000	44,000
Total Revenues	44,000	44,000	44,000	-	44,000	44,000

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be utilized in subsequent fiscal years for the funding of either State or local requirements.

State Attorney Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	63,515	63,026	103,795	-	103,795	103,795
Total Budgetary Costs	100,515	100,026	103,795	-	103,795	103,795

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
State Attorney (110-532-602)	99,090	98,600	98,600	-	98,600	98,600
State Attorney (110-532-713)	1,425	1,426	5,195	-	5,195	5,195
Total Budget	100,515	100,026	103,795	-	103,795	103,795

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	100,515	100,026	103,795	-	103,795	103,795
Total Revenues	100,515	100,026	103,795	-	103,795	103,795

State Attorney - State Attorney (110-532-602)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	62,090	61,600	98,600	-	98,600	98,600
Total Budgetary Costs	99,090	98,600	98,600	-	98,600	98,600

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	99,090	98,600	98,600	-	98,600	98,600
Total Revenues	99,090	98,600	98,600	-	98,600	98,600

State Attorney (110-532-602)

Goal	The Mission of the State Attorney's Office for the Second Judicial Circuit is to serve the community through reducing crime and helping to mitigate the catastrophic impact that crime has on victims and offenders, their families, and society as a whole. This includes proactively addressing the causes of criminal behavior, working to achieve justice after a crime has been committed, and using creative strategies to lower recidivism.
Objectives	1. Provide personnel and procedures to perform all duties and functions for intake, investigation, and prosecution of felony, misdemeanor, juvenile criminal cases as well as other statutory obligations such as motions to which the State is a party. 2. Facilitating the function of the Grand Jury and serving as legal advisor to the Grand Jury. 3. Assist all law enforcement agencies with legal and investigative assistance upon request. 4. Represent the State of Florida in all suits, applications, civil, and criminal motions made within this circuit to which the State of Florida is a party. 5. Collaborate with community partners in order to make referrals for support services and to provide diversion programs.
Statutory Responsibilities	Florida Statutes 27 and 29.008
Advisory Board	None

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of Felony Cases disposed	5,589	5,278	5,000	5,500
Number of Juvenile Cases disposed	733	735	750	775
Number of Misdemeanor Cases disposed	5,310	6,280	5,000	5,500
Number of Baker Acts disposed	613	667	800	800
Number of Warrants reviewed[1]	1,670	1,584	1,800	1,800

Note:
1. The procedure for tracking reviewed warrants was established in January 2021.

State Attorney - State Attorney (110-532-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,425	1,426	5,195	-	5,195	5,195
Total Budgetary Costs	1,425	1,426	5,195	-	5,195	5,195

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	1,425	1,426	5,195	-	5,195	5,195
Total Revenues	1,425	1,426	5,195	-	5,195	5,195

As part of the Article V funding requirement, expenses for communication costs are budgeted in State Attorney Information Systems.

Public Defender (110-533-603)

Goal	The Public Defender protects the constitutional and statutory rights of all citizens through the effective criminal legal representation of court appointed clients.
Objectives	1. Represent indigent clients charged with criminal offenses filed in Circuit, County, Juvenile, and Traffic Court. 2. Represent indigent clients with cases on appeal to the First District Court of Appeal, Florida Supreme Court, and the United States Supreme Court. 3. Represent indigent clients in civil commitment proceedings under the Jimmy Ryce Act and the Baker Act.
Statutory Responsibilities	Florida Statute, Chapter 27.51 and Florida Statute 29.008
Advisory Board	None

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of Total Appointed/Reopened Cases	8,850	8,942	9,100	9,050
Number of Cases Pled	4,064	3,896	4,150	4,100
Number of Nolle Processed/Dismissed Cases	593	522	650	600
Number of Total Cases Closed	8,975	8,472	9,000	8,800
Number of Substantiated Bar Grievances	0	0	0	0
Number of Appellate Clients Represented	694	643	750	700
Number of Appellate Briefs Filed	851	784	900	850

Public Defender Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	59,427	83,192	135,910	-	135,910	135,910
Total Budgetary Costs	96,427	120,192	135,910	-	135,910	135,910

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Public Defender (110-533-603)	94,762	118,525	118,525	-	118,525	118,525
Public Defender (110-533-713)	1,665	1,667	17,385	-	17,385	17,385
Total Budget	96,427	120,192	135,910	-	135,910	135,910

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	96,427	120,192	135,910	-	135,910	135,910
Total Revenues	96,427	120,192	135,910	-	135,910	135,910

Public Defender - Public Defender (110-533-603)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	57,762	81,525	118,525	-	118,525	118,525
Total Budgetary Costs	94,762	118,525	118,525	-	118,525	118,525

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	94,762	118,525	118,525	-	118,525	118,525
Total Revenues	94,762	118,525	118,525	-	118,525	118,525

Funding remains consistent with the previous fiscal year.

Public Defender - Public Defender (110-533-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,665	1,667	17,385	-	17,385	17,385
Total Budgetary Costs	1,665	1,667	17,385	-	17,385	17,385

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	1,665	1,667	17,385	-	17,385	17,385
Total Revenues	1,665	1,667	17,385	-	17,385	17,385

As part of the Article V funding requirement, expenses for communication costs are budgeted in Public Defender Information Systems.

Guardian Ad Litem Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	13,312	20,657	20,743	-	20,743	20,743
Total Budgetary Costs	13,312	20,657	20,743	-	20,743	20,743

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
GAL Information Systems (001-547-713)	420	419	505	-	505	505
Guardian Ad Litem (001-547-685)	12,892	20,238	20,238	-	20,238	20,238
Total Budget	13,312	20,657	20,743	-	20,743	20,743

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	13,312	20,657	20,743	-	20,743	20,743
Total Revenues	13,312	20,657	20,743	-	20,743	20,743

Guardian Ad Litem (001-547-685)

Goal	The mission of the Florida Guardian ad Litem Office, Circuit 2 is to provide vulnerable, abuses, abandoned and neglected children with a consistent, positive community presence, deliver high-quality legal representation to protect their legal interests, and give dependency judges accurate information
Objectives	1. Provide children with a consistent adult community presence 2. Represent children in court using a best interest standard 3. Inform dependency judges regarding the children's circumstances 4. Attend trials, hearings, staffings, and mediations.
Statutory Responsibilities	Florida Statutes, Chapter 39, is the legal framework which regulates dependency proceedings relating to children who have been abused, neglected or abandoned. Florida Statute 29.008 & Art. V of the State Constitution.
Advisory Board	None

Performance Measures

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of Leon County Cases[1]	326	336	323	330
Number of Leon County Children Served[1]	568	537	561	549
Number of Volunteers[2]	261	239	202	252

Notes:

1. The 2nd Circuit Guardian ad Litem Office placed the estimate of number of cases and children to be served in FY 2027 between the two previous year's numbers, FY 2025 and FY 2026, based on the trend for the last few years.
2. In FY 2027, the 2nd Circuit Florida Guardian ad Litem Office set a goal to recruit and train 50 new volunteers across all six counties in the circuit.

Guardian Ad Litem - Guardian Ad Litem (001-547-685)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	12,892	20,238	20,238	-	20,238	20,238
Total Budgetary Costs	12,892	20,238	20,238	-	20,238	20,238

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	12,892	20,238	20,238	-	20,238	20,238
Total Revenues	12,892	20,238	20,238	-	20,238	20,238

Funding remains consistent with the previous fiscal year.

Guardian Ad Litem - GAL Information Systems (001-547-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	420	419	505	-	505	505
Total Budgetary Costs	420	419	505	-	505	505

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	420	419	505	-	505	505
Total Revenues	420	419	505	-	505	505

As part of the Article V requirement, expenses for communication costs are budgeted in GAL Information Systems.

Non-Operating Index

Non-Operating Summary	564
Line-Item Funding	565
Fire Control	566
Cost Allocations	567
Risk Allocations	568
Worker's Comp Risk Management	569
Communications	570
Budgeted Reserves Summary	571
Budgeted Reserves	572
Other Non-Operating Summary	573
Blueprint	575
Other Non-Operating	576
CRA Payment	577

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 Managment 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

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

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 ofTallahassee 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 biling 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

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	-	-	-	-	-	-

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

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.

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

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

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

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 the 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

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.

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.

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.

»Debt Service Index

Debt Services Schedule	579
Debt Service	580
Debt Service Summary	581
Bond Series 2020	583
Bond Series 2021	584
ESCO Lease	585
Bond Series 226	586

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.

Debt Service

The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds issued and/or bank loans obtained by the County.

The bonds or loans are secured by Non-Ad Valorem Revenue sources. None of the financing is through General Obligation Bonds. These bonds or loans have been structured to have overall level annual payments until all dates of expiration occur in 2036.

On July 8, 2014, the Board approved a bank loan to refund the remaining Capital Improvement Revenue Refunding Bonds, Series 2005 for an estimated $1.7 million in net present value savings over the life of the loan. At its June 20, 2017 meeting, the Board approved the refinancing of this bank loan. The refinancing during FY 2017 provided additional savings of $489,076 over the life of the loan. This loan reached maturity and was paid off in FY 2025, resulting in a reduced debt service for FY 2026.

In FY 2020, debt was issued to finance the purchase of a new helicopter for Law Enforcement which is split equally between the City and the County. This loan reached maturity and was paid off in FY 2026. Subsequently, to take advantage of historically low interest rates and to avoid large variances to the capital budget, additional debt service was financed for Building Energy Savings improvements, the Supervisor of Elections Voting Operations Center, and the replacement of the County's 800 MHz radios for the Sheriff's Office, EMS, Animal Control, and the Volunteer Fire Department.

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budgetary Costs	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budget	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinancing	3,270,583	-	-	-	-	-
223 Bond Series 2020-Capital Equipment Financing	257,601	71,781	-	-	-	-
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Debt Service

Debt Service Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budgetary Costs	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
2014 Debt Series (222-979-582)	3,270,583	-	-	-	-	-
800 MHz Radios (226-949-582)	511,734	510,542	509,286	-	509,286	512,965
Bond Series 2020 (223-979-582)	257,601	71,781	-	-	-	-
Bond Series 2021 (224-979-582)	417,788	421,590	420,208	-	420,208	418,733
ESCO Lease (225-977-582)	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Budget	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinanci	3,270,583	-	-	-	-	-
223 Bond Series 2020-Capital Equipment Financin	257,601	71,781	-	-	-	-
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Debt Service - 2014 Debt Series (222-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	3,270,583	-	-	-	-	-
Total Budgetary Costs	3,270,583	-	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinancing	3,270,583	-	-	-	-	-
Total Revenues	3,270,583	-	-	-	-	-

At the April 26, 2017 Budget Workshop the Board approved the refinancing of this bank loan. The refinancing during FY 2017 provided additional savings of $489,076 over the life of the loan. This loan reached maturity and was paid off in FY 2025, resulting in a reduced debt service for FY 2026.

Debt Service - Bond Series 2020 (223-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	257,601	71,781	-	-	-	-
Total Budgetary Costs	257,601	71,781	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
223 Bond Series 2020-Capital Equipment Financing	257,601	71,781	-	-	-	-
Total Revenues	257,601	71,781	-	-	-	-

As part of the FY 2020 budget, the Board approved funding for the purchase of a helicopter to replace a 50-year-old outdated helicopter utilized at the Leon County Sheriff's office. The purchase will be in the form of a seven-year equipment lease. This loan will reach its maturity in FY 2026. The net cost of the helicopter and related law enforcement outfitting was $1,641,665, which is split evenly between Leon County and the City of Tallahassee over seven years. This loan reached maturity in FY 2026.

Debt Service - Bond Series 2021 (224-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	417,788	421,590	420,208	-	420,208	418,733
Total Budgetary Costs	417,788	421,590	420,208	-	420,208	418,733

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
Total Revenues	417,788	421,590	420,208	-	420,208	418,733

At the December 8, 2020 meeting, the Board authorized the County Administrator to negotiate for the purchase of the property housing the Voting Operations Center in accordance with the Board's Real Estate Policy and solicit bids through the County's Financial Advisor to finance the acquisition of the property and roof replacement. The property was purchased for $3.5 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.

Debt Service - ESCO Lease (225-977-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Budgetary Costs	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Revenues	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427

Through this program the County financed $16.5 million to pay for energy savings projects. All $16.5 million 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.

Debt Service - 800 MHz Radios (226-949-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	511,734	510,542	509,286	-	509,286	512,965
Total Budgetary Costs	511,734	510,542	509,286	-	509,286	512,965

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	511,734	510,542	509,286	-	509,286	512,965

At the November 9, 2021 meeting, the Board approved the financing of this bank loan for the replacement of the County's 800 MHZ radios for the Leon County Sheriff's Office, Emergency Medical Services (EMS), Animal Control and the Volunteer Fire Departments. The bank loan for the financing of the radios was done while interest rates were historically low.

Capital Improvement Program Index

Project Index	588
Summary	590
Culture & Recreation	601
General Government	612
Health & Safety	644
Physical Environment	653
Transportation	676

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Project Index

The following is an alphabetical list of each project with a detail sheet in this book. The section and the page of the corresponding detail sheets are also provided. Each section represents the service type of the projects and contains detail sheets only for projects with planned activity in FY 2027 to FY 2031.

Project	Section	Page
Apalachee Regional Park	Culture & Recreation	603
Architectural & Engineering Services	General Government	614
Arterial & Collector Roads Pavement Markings	Transportation	678
Arterial/Collector and Local Road Resurfacing	Transportation	679
Blueprint 2020 Water Quality & Stormwater	Physical Environment	655
Building General Maintenance and Renovations	General Government	615
Building Infrastructure and Improvements	General Government	616
Building Inspection Technology	Health & Safety	646
Building Mechanical Repairs and Improvements	General Government	617
Building Roofing Repairs and Replacements	General Government	618
Community Safety & Mobility	Transportation	680
County Compute Infrastructure	General Government	619
Courthouse Renovations	General Government	620
Courthouse Security	General Government	621
Courtroom Minor Renovations	General Government	622
Courtroom Technology	General Government	623
Dog Parks - Unincorporated Area	Culture & Recreation	604
DOT Old Bainbridge Rd @ CC NW	Transportation	681
Emergency Medical Services Technology	Health & Safety	647
Emergency Medical Services Vehicles & Equipment Replacement	Health & Safety	648
Essential Libraries Initiative	Culture & Recreation	605
FDEP Springs Restoration Incentive Project	Physical Environment	656
Financial Hardware and Software	General Government	624
Fleet Management Shop Equipment	General Government	625
Fords Arm - Lexington Pond Retrofit	Physical Environment	657
General Furnishings	General Government	626
General Vehicle & Equipment Replacement	General Government	627
Geographic Information Systems	Physical Environment	658
GIS Incremental Basemap Update	Physical Environment	659
Greenways Capital Maintenance	Culture & Recreation	606
Hazardous Waste Vehicle and Equipment Replacement	Physical Environment	660
Household Hazardous Waste Improvements	Physical Environment	661
Intersection and Safety Improvements	Transportation	682
Justice Information System (JIS) Upgrade	General Government	628
L.I.F.E. Boat Landing Enhancements & Upgrades	Culture & Recreation	607
L.I.F.E. Neighborhood Enhancements & Transportation Safety	Transportation	683
L.I.F.E. Private to Public Dirt Road Improvement Program	Transportation	684
L.I.F.E. Recreational Amenities	Culture & Recreation	608
L.I.F.E. Rural Road Safety Stabilization	Transportation	685

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Project Index

Project	Section	Page
L.I.F.E. Stormwater and Flood Relief	Physical Environment	662
L.I.F.E. Street Lighting	Transportation	686
L.I.F.E. Woodville Sense of Place	General Government	629
Lake Henrietta Renovation	Physical Environment	663
Lake Jackson Town Center	General Government	630
Landfill Closure	Physical Environment	664
Large Application Refreshes and Upgrades	General Government	631
Leon County Basin Management Plan Updates	General Government	665
Leon County Government Annex	General Government	632
Library Services Technology	Culture & Recreation	609
Magnolia Drive Multi-Use Trail	Transportation	687
Mobile Devices	General Government	633
New Emergency Medical Services Vehicle & Equipment	Health and Safety	649
Open Graded Hot Mix Maintenance and Resurfacing	Transportation	688
Parks Capital Maintenance	Culture & Recreation	610
Permit & Enforcement Tracking System	Physical Environment	666
Public Defender Technology	General Government	634
Public Safety Complex	Health & Safety	650
Public Safety Complex Technology	Health & Safety	651
Public Works Design and Engineering Services	Transportation	689
Public Works Vehicle & Equipment Replacement	Transportation	690
Records Management	General Government	635
Remote Server Center (RSC) Improvements	General Government	636
Rural Waste Service Centers Improvements	Physical Environment	667
Rural Waste Vehicle and Equipment Replacement	Physical Environment	668
Serenity Cemetery Expansion	General Government	637
Sheriff Facilities Capital Maintenance	Health & Safety	652
Sidewalk Program	Transportation	691
Solar Arrays on County Buildings	General Government	638
Solid Waste Facility Heavy Equipment & Vehicle Replacement	Physical Environment	669
St. Marks Headwaters Greenway	Culture & Recreation	611
State Attorney Technology	General Government	639
Stormwater Infrastructure Preventative Maintenance	Physical Environment	670
Stormwater Pond Repairs	Physical Environment	671
Stormwater Vehicle & Equipment Replacement	Physical Environment	672
Supervisor of Elections Technology	General Government	640
Technology in Chambers	General Government	641
Transfer Station Heavy Equipment Replacement	Physical Environment	673
Transfer Station Improvements	Physical Environment	674
User Computer Upgrades	General Government	642
Voting Equipment Replacement	General Government	643
Woodville Sewer Project	Physical Environment	675

Capital Improvement Program Overview

Capital Improvement Program Overview 591

Capital Improvement Program Analysis 593

Capital Projects by Managing Division 597

Operating Budget Impacts 599

»Capital Improvement Program Overview

Capital Improvement Program (CIP)
The capital improvement program is a resource that helps Leon County government ensure that decisions on projects and funding are made wisely and in a well-planned manner. The quality of life for a Leon County resident depends on the reliability of transportation, the performance of the stormwater system, the efficiency of waste disposal, the accessibility of culture and recreation, and many other essential public services.

High-quality service levels can be achieved through the proper planning and provision of the replacement, maintenance and enhancement of the County's capital assets. In accordance with Florida Statute Chapter 125.74(1)(d), the County Administrator is annually responsible to prepare and submit a capital budget and capital improvement program to the Board.

Capital Assets
A capital asset is a new or rehabilitated physical asset that is nonrecurring and has a useful life of more than five years and costs at least $20,000.

Capital Project
A capital project is undertaken to acquire a capital asset. Examples include the construction, maintenance, and/or renovations to public buildings as well as improvements to stormwater and transportation systems.

Capital Improvement Program
Capital infrastructure is essential to the Leon County community. Leon County's capital improvement program is a multi-year program that identifies capital projects to be funded during a five-year period. It specifies each capital project to be undertaken, the year it will begin, the anticipated expenses for each year and the method of financing.

Projects and financing sources in the capital improvement program for years other than the current budget year (commonly called "outyears" or "planned years") are not authorized until the annual budget for those years is legally adopted. The outyears serve only as a guide for future planning and are subject to further review and modification.

Annual Capital Budget
The annual capital budget represents the first year of a capital improvement program. It is the appropriation of capital spending legally adopted by the Board.

The annual capital budget is adopted in conjunction with Leon County's annual operating budget and provides legal authority to proceed with specific projects.

Program Preparation
Each fiscal year, the Office of Management and Budget facilitates the preparation of a capital improvement program. Officials, administrators, and staff of Leon County government all assist in this process. The preparation process includes the following:

I. Assessment of Capital Needs
(Department/Division Staff)
- Prepare an inventory
- Evaluate whether to repair or replace facilities and/or equipment
- Identify future needs

II. Identification of Capital Projects
(Commission, Administration, Department/Division Staff)
- Review status of current projects
- Develop information for new projects
- Submit project requests

III. Financial Analysis
(Administration and OMB)
- Evaluate financial conditions
- Forecast financial trends
- Evaluate funding options

IV. Evaluation & Planning of Capital Projects
(Administration and OMB)
- Review and prioritize project requests
- Select projects and project schedules
- Determine project funding sources

V. Adoption of Capital Improvement Program & Annual Capital Budget
(Commission, Administration, and OMB)
- Prepare and submit tentative program and budget to Commission
- Hold public hearings
- Revise and prepare final program and budget for adoption

VI. Implementation & Monitoring of Annual Capital Budget
- October 1 through September 30
- Departmental Biannual Project Status Reports

»Capital Improvement Program Overview

The following is a brief description of the information contained in the Capital Improvement Program. A Project Index can be found on page 588.

The remainder of this section contains information, analysis and summaries about Leon County's capital budget and capital Improvement program.

- **Capital Improvement Program Analysis:** Brief analysis of the FY 2027-2031 capital improvement program.
- **Capital Projects by Managing Division:** Summary table of all capital improvement projects organized by managing division.
- **Operating Budget Impacts:** General description and summary table of estimated impacts capital projects are anticipated to have on the operating budget.

Capital Project Sections

Each section represents the service type of the capital projects it contains. The Capital Improvement Program consists of five service types: Culture & Recreation, General Government, Health & Safety, Physical Environment, and Transportation. Included in each section is an overview with a brief analysis, an index of the projects and a detail sheet for any project with planned activity in any fiscal year from FY 2027 to FY 2031. The project detail sheets each provide the following:

General Information

Includes project title, managing division, project number, service type, project status, description/justification and, if applicable, project location map and photo.

Strategic Plan Information

Each project identifies what Strategic Priority(s) it works toward. If applicable, each project notes if it works toward fulfilling one or more of the Board's Strategic Initiatives. The Leon County Board of County Commissioner's Strategic Priorities and Initiatives are further explained in the LEADS/Strategic Plan section.

Policy/Comprehensive Plan Information

Non-comprehensive Plan Related Projects - relevant policy, law, mandate, ordinance, master plan, initiative, etc.

Comprehensive Plan Related Projects

Identifies whether the project is in the capital improvement element of the comprehensive plan, the improvements (stormwater, parks & recreation, roads), level of service standard for the improvement, current level of service, level of service upon completion of the improvement, etc.

Financial Information

Includes funding sources, past expenditures through FY 2025, FY 2026 adjusted budget and FY 2026 year-to-date expenditures, FY 2027 budget, FY 2028 – FY 2031 planned budget, FY 2027 – FY 2031 total, total project cost, and estimates of any anticipated impacts on the operating budget.

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

»Capital Improvement Program Analysis

FY 2027 through FY 2031 Capital Budget

Chart 25.1 shows the capital funding for each fiscal year from FY 2018 through FY 2027. The total FY 2027 capital budget is **$34,739,645**. This is a 10.5% increase from the adopted FY 2026 capital budget of $31,434,710.

The FY 2027 – FY 2031 Capital Improvement Plan is primarily focused on the long-term maintenance of the County's extensive existing infrastructure, some of which includes over 2 million square feet of facilities, hundreds of miles of roads, and thousands of acres of parks, greenways, and trails. The capital projects planned for FY 2027 include transportation and stormwater maintenance, sidewalk construction, general county maintenance and improvements, fleet maintenance, technology upgrades, and parks and recreation maintenance and improvements. In developing the proposed five-year capital improvement program, the County continues to focus the limited resources of the County towards maintaining aging infrastructure. A large portion of the projected maintenance budget supports aging facilities. In particular, the County has a number of older large buildings (Sheriff Facilities, Courthouse and Annex, Main Library, and OIDA Urinalysis Building) that are operating with equipment near or at their end-of-life use.

The overall capital project increase for FY 2027 is $3,279,935. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: facility maintenance; statutory technology requirements for the courts, and intersection and stormwater improvements. Over the past five fiscal years, Leon County has used $14 million in one-time ARPA funds to support the County general capital program and $17.4 million to fund sewer projects in the Primary Springs Protection Zone. The use of these funds has allowed for a reduced level of recurring general revenue funds to support the capital program.

Over the next five years, the general revenue supported capital budget averages $14.3 million each year. To maintain this capital program, which is largely focused on maintaining the existing County infrastructure (buildings, IT systems and stormwater), a consistent amount of recurring general revenue would be required to fund these projects. From FY 2023 – FY 2027, the recurring general revenue support for the capital program has ranged from $6.1 million - $14.0 million. One-time ARPA revenues were used over the past several years to provide additional revenues to support the capital program.

As fund balances grow due to revenue exceeding the budgeted amount and the under expenditure of the operating budget, these accumulated reserves, in excess of the balance required to maintain reserve policy minimums, become available to support one-time expenses in the capital program. Over the past 17 years, the County has used these excess reserves six times to support the capital program. These "fund sweeps" paid for the County's portion of the Public Safety Complex, the branch library expansion and stormwater projects. Using these reserves allowed the County to avoid the interest associated with the issuance of debt.

A review of fund reserves in FY 2026 indicated that $375,000 in EMS fund balance, $2.4 million in Transportation Trust fund balance and $3.6 million in General Revenue fund balance above policy minimums were available to support the capital program in FY 2027. To ensure facility and infrastructure improvements continue, and heavy equipment and vehicle purchases are not delayed due to supply chain issues, these funds were advanced funded in FY 2026.

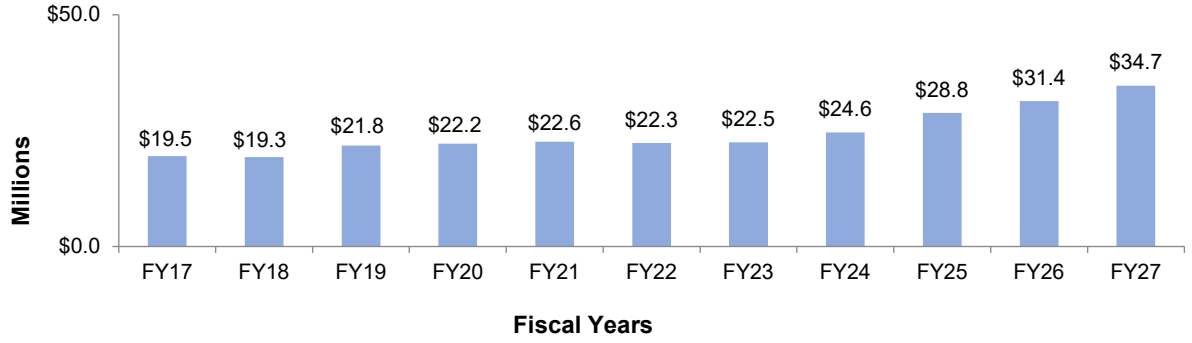
Due to the increase in property tax values, the County is now positioned to increase the recurring general revenue transfer to support the capital program. This increased transfer also allows the County to address additional critical capital improvement needs to ensure our community remains resilient for storm events, such as replacing critical Public Works vehicles and equipment, repairing critical stormwater infrastructure to ensure our systems are able to fully mitigate future flooding and remove stormwater pollutants during large rain events, and investing in generator improvements and technology enhancements at the Public Safety Complex. The five-year (FY 2027 – FY 2031) capital program continues to focus on the long-term maintenance of the County's extensive existing and aging infrastructure, some of which includes over 2 million square feet of facilities, hundreds of miles of roads, and thousands of acres of parks, greenways, and trails.

The following illustrates the Capital Improvement Program funding levels since FY 2017 demonstrating a steady and conservative investment in the County's capital infrastructure and assets. This consistent level of funding reflects a commitment to a proactive preventative maintenance program, investing in sustainable resources and design, maintaining the County's

Capital Improvement Program Analysis

standard level of service and identifying cost avoidances and savings where possible. Since 2013, the County has saved or avoided costs totaling more than $100 million. Of those costs, approximately $66.8 million of savings were in capital expenditures.

Chart 25.1 FY 2017 – FY 2027 Capital Funding



Service Types

Chart 25.2 illustrates the service types of the projects in the FY 2027 capital budget. Chart 25.3 shows the service types of the projects in the FY 2027 – FY 2031 Capital Improvement Program. The Capital Improvement Program continues to allocate the majority of funds on transportation projects. Budgeted reserves are not reflected below.

Chart 25.2
FY 2027 Service Types

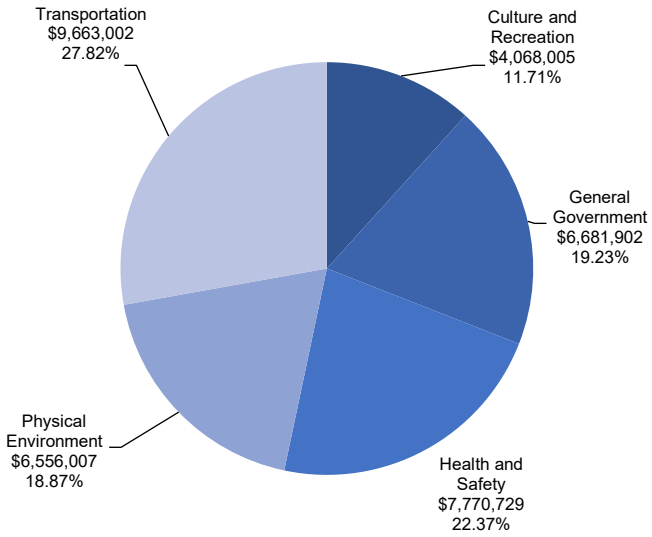
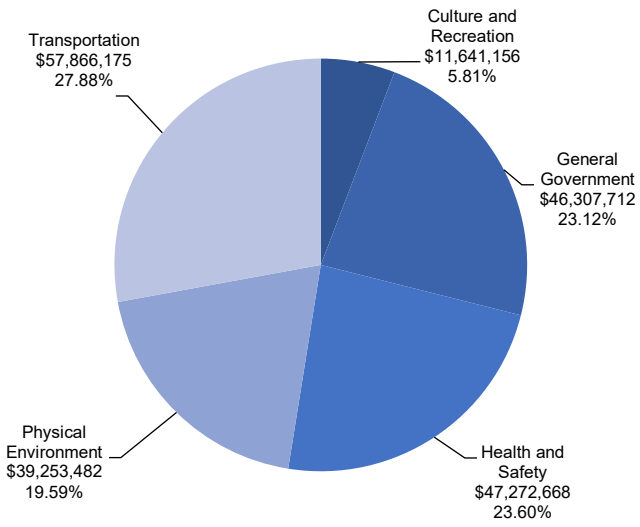


Chart 25.3
FY 2027 – FY 2031 Service Types



Project Funding Sources

»Capital Improvement Program Analysis

Table 25.1 shows the project funding sources for the FY 2027 capital budget and the FY 2027 – FY 2031 capital improvement program. Capital Improvements (Fund 305) and Sales Tax Extension 2020 (Fund 351) are the primary sources of funding for the FY 2027 capital budget, with $15,467,537 (44.52%) and $6,572,792 (18.92%) respectively. Capital Improvements (Fund 305) is the primary source of funding for FY 2027 – FY 2031, totaling $85,296,064 (42.58%). The table does not reflect budgeted reserves.

Table 25.1 FY 2026 – FY 2030 Project Funding Sources

Funding Source	FY 2027 Budget	%	FY 2027 – FY 2031 Program	%
Capital Improvements (Fund 305)	$15,467,537	44.52%	$85,296,064	42.58%
Sales Tax Extension 2020 (Fund 351)	$6,572,792	18.92%	$34,186,020	17.07%
Sales Tax Extension 2020 JPA (Fund 352)	$4,732,632	13.62%	$23,946,663	11.95%
EMS MSTU (Fund 135)	$3,459,079	9.96%	$25,246,871	12.60%
Solid Waste (Fund 401)	$2,665,250	7.67%	$11,946,599	5.96%
Transportation Improvements (Fund 306)	$1,455,210	4.19%	$16,714,863	8.34%
County Government Annex (Fund 165)	$246,557	0.71%	$1,193,844	0.60%
Huntington Oaks Plaza (Fund 166)	$78,938	0.23%	$1,468,057	0.73%
Building Inspection (Fund 120)	$61,650	0.18%	$326,920	0.16%
Total	**$34,739,645**	**100%**	**$200,325,901**	**100%**

In November 2014, Leon County residents approved a referendum providing a second extension of the 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint infrastructure projects, Blueprint Economic Development programs, and Livable Infrastructure for Everyone (LIFE) projects and will be jointly administered and funded by Leon County and the City of Tallahassee. The Blueprint Joint Participation Agreement (BP 2020 JPA) revenue supports other County infrastructure projects funded through the County share of the revenue.

The BP 2020 JPA revenue, accounted for in Fund 352, will be used for the sidewalk program, and water quality and stormwater improvements. The County's share of the dedicated water quality funding from the future JPA proceeds supports a number of strategic initiatives to address septic upgrades and sewer conversion projects in the primary spring protection zone. Over the past several years, the County has utilized existing capital project reserves to match state grant funds in support of the septic to sewer projects. The 2% for L.I.F.E. is allocated for Rural Road and Safety improvements, Street Lighting, Neighborhood Enhancements and Transportation Safety, Boat Landing Enhancements & Upgrades, Private to Public Dirt Road Improvements, Stormwater and Flood Relief, and Recreational Amenities and Woodville Sense of Place. The remaining 20% of the sales tax extension will be split evenly between the County and the City. The County's 10% share, accounted for in Fund 351 (Sales Tax Extension 2020), will be used for transportation resurfacing and intersection safety improvement projects and other statutorily authorized uses approved by the County.

New and Revised Capital Projects

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

»Capital Improvement Program Analysis

Table 25.2 indicates new or revised projects for the FY 2027 capital budget and the FY 2027 – FY 2031 capital improvement program. In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (LIFE) projects. The LIFE projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. LIFE projects will address Leon County rural area basic infrastructure needs. Woodville Sense of Place, as reflected in the current five-year Strategic Plan, is a partnership between the County and Woodville community to address long-standing community needs by making extraordinary improvements in the community and providing an outlet for proactive and positive change to strengthen the connection between citizens and the rural Woodville community. This project seeks to address several Woodville Community infrastructure needs and beautification efforts. The plan provides funding in the amount of $250,000 a year. The second new project is the Basin Management Plan Updates: The County's current Basin Management Plans were developed in the 1990s. Since that time, regulations have changed and the County has undergone growth and development. In addition, better data is available and technologies for evaluating the water quality and quantity have improved. Updates to the County's Basin Management Plans will focus on the contributing areas to major surface waters, identifying opportunities for upgrades to conveyance and treatment facilities to address rate and volume flooding which occurs in the basins, and to mitigate water quality concerns for the surface waters. The Plans share common goals of flooding and water quality mitigation, ensuring that these challenges are addressed in a consistent manner throughout the County. The third new project is the revitalization of the Rural Waste Service Centers (RWSCs), which divert household hazardous waste from the landfill. This project will improve safety, operational efficiency, and longevity of the facilities. Key improvements include reengineering failing retaining walls, reinforcing container pads, stabilizing customer drive paths, and remodeling existing buildings. The project will be implemented in phases, as funding permits. For the five-year period, a total of $5,478,000 is budgeted for the new or revised projects.

Table 25.2 FY 2027 – FY 2031 New and Revised Projects

New and Revised Projects	FY 2027 Budget	%	FY 2027 – FY 2031 Program	%
L.I.F.E. Woodville Sense of Place	$250,000	31.24%	$1,250,000	59.33%
Basin Management Plan Updates	$250,000	31.24%	$3,250,000	22.82%
Rural Waste Service Center Improvements	$300,250	37.52%	$978,000	17.85%
Total	**$800,250**	**100%**	**$5,478,000**	**100%**

Management of Capital Projects

Table 25.3 shows the managing divisions of the FY 2027 capital budget and FY 2027 – FY 2031 capital improvement program. The listed divisions manage a total of 81 projects, but only 58 projects will receive additional funding in the FY 2027 Capital Improvement Program; the remainder is funded through the carryforward process or will receive funding in the outyears. Budgeted reserves and carryforward projects are not reflected below.

Table 25.3 FY 2027 – FY 2031 Managing Divisions

Managing Division	# of Projects	FY 2027 Budget	%	FY 2027 – FY 2031 Program	%
Engineering Services	23	$14,743,054	42.44%	$83,933,078	41.90%
Management Information Services	20	$5,624,330	16.19%	$36,335,082	18.14%
Facilities Management	13	$4,585,431	13.20%	$25,711,897	12.84%
Fleet Management	10	$4,653,000	13.39%	$34,767,953	17.36%
Parks and Recreation	7	$3,372,975	9.71%	$9,786,066	4.89%
Solid Waste	4	$995,250	2.86%	$6,648,000	3.32%
Operations	3	$415,605	1.20%	$2,468,825	1.23%
Miscellaneous	1	$350,000	1.01%	$675,000	0.34%
Total	**81**	**$34,739,645**	**100%**	**$200,325,901**	**100%**

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Capital Projects by Managing Division

Project	Project #	FY 2026 Adj Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY27-FY31 Total
ENGINEERING SERVICES								
Architectural & Engineering Services	086011	$130,000	$50,000	$50,000	$60,000	$60,000	$60,000	$280,000
Arterial/Collector and Local Road Resurfacing	056001	$15,899,720	$4,857,187	$5,486,775	$6,368,955	$6,503,779	$6,641,299	$29,857,995
Blueprint 2020 Water Quality & Stormwater	067003	$4,237,500	$2,125,000	$2,125,000	$2,125,000	$2,125,000	$2,125,000	$10,625,000
Community Safety & Mobility	056005	$588,104	$0	$1,000,000	$250,000	$250,000	$250,000	$1,750,000
DOT Old Bainbridge Rd. @ CC NW	053011	$1,121,039	$0	$0	$0	$0	$0	$0
FDEP Springs Restoration Incentive Project	927130	$692,722	$0	$0	$0	$0	$0	$0
Fords Arm - Lexington Pond Retrofit	063005	$238,707	$0	$0	$0	$0	$0	$0
Intersection and Safety Improvements	057001	$1,969,747	$1,500,000	$1,000,000	$250,000	$250,000	$250,000	$3,250,000
Leon County Basin Management Plan Updates	067009	$0	$250,000	$750,000	$750,000	$750,000	$750,000	$3,250,000
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006	$175,000	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
L.I.F.E. Rural Road Safety Stabilization	091003	$282,733	$60,000	$60,000	$60,000	$60,000	$60,000	$300,000
L.I.F.E. Private to Public Dirt Road Improvement Program	091008	$550,000	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
L.I.F.E. Stormwater and Flood Relief	091009	$685,377	$110,657	$209,285	$167,897	$196,826	$226,355	$911,020
L.I.F.E. Street Lighting	091005	$554,524	$125,000	$125,000	$125,000	$125,000	$125,000	$625,000
L.I.F.E. Woodville Sense of Place	091011	$0	$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000
Lake Henrietta Renovation	061001	$425,000	$0	$0	$0	$0	$0	$0
Magnolia Drive Multi-Use Trail	055010	$2,043,654	$0	$0	$0	$0	$0	$0
Public Works Design and Engineering Services	056011	$204,639	$0	$100,000	$100,000	$100,000	$100,000	$400,000
Serenity Cemetery Expansion	091002	$0	$0	$0	$0	$0	$190,000	$190,000
Sheriff Facilities Capital Maintenance	086031	$12,002,149	$2,510,000	$2,490,000	$2,880,000	$3,035,000	$2,205,000	$13,120,000
Sidewalk Program	056013	$9,205,868	$2,705,210	$2,741,591	$2,778,880	$2,817,102	$2,856,280	$13,899,063
Stormwater Infrastructure Preventative Maintenance	067006	$3,493,166	$0	$825,000	$800,000	$800,000	$800,000	$3,225,000
Woodville Sewer Project	062003	$22,129,773	$0	$0	$0	$0	$0	$0
Engineering Services Subtotal		**$76,629,422**	**$14,743,054**	**$17,412,651**	**$17,165,732**	**$17,522,707**	**$17,088,934**	**$83,933,078**
FACILITIES MANAGEMENT								
Building General Maintenance and Renovations	086079	$3,391,127	$428,964	$520,000	$600,000	$205,000	$410,000	$2,163,964
Building Infrastructure and Improvements	086078	$2,420,801	$941,136	$700,000	$1,511,183	$950,000	$2,275,000	$6,377,319
Building Mechanical Repairs and Improvements	086077	$4,488,138	$639,836	$1,255,000	$1,445,000	$1,335,000	$1,055,000	$5,729,836
Building Roofing Repairs and Replacements	086076	$369,426	$100,000	$525,000	$400,000	$975,000	$150,000	$2,150,000
Courthouse Renovations	086027	$484,889	$0	$0	$40,000	$40,000	$40,000	$120,000
Courthouse Security	086016	$158,672	$285,000	$35,000	$35,000	$35,000	$35,000	$425,000
Courtroom Minor Renovations	086007	$86,134	$80,000	$80,000	$80,000	$80,000	$80,000	$400,000
Essential Libraries Initiative	086085	$1,000,000	$200,000	$0	$0	$0	$0	$200,000
General Furnishings	086017	$267,230	$10,000	$55,000	$55,000	$55,000	$55,000	$230,000
Lake Jackson Town Center	083002	$521,428	$78,938	$167,645	$627,645	$527,645	$66,184	$1,468,057
Leon County Government Annex	086025	$1,687,454	$246,557	$188,905	$252,794	$252,794	$252,794	$1,193,844
Public Safety Complex	096016	$3,460,050	$1,575,000	$1,120,000	$1,010,000	$688,877	$860,000	$5,253,877
Solar Arrays on County Buildings	086081	$340,032	$0	$0	$0	$0	$0	$0
Facilities Management Subtotal		**$18,675,381**	**$4,585,431**	**$4,646,550**	**$6,056,622**	**$5,144,316**	**$5,278,978**	**$25,711,897**
FLEET MANAGEMENT								
Emergency Medical Services Vehicles & Equipment Replacement	026014	$7,420,639	$2,983,000	$3,249,354	$4,750,000	$5,000,000	$6,000,000	$21,982,354
Fleet Management Shop Equipment	026010	$172,980	$0	$37,000	$0	$0	$0	$37,000
General Vehicle & Equipment Replacement	026003	$1,976,976	$0	$450,000	$300,000	$350,000	$350,000	$1,450,000
Hazardous Waste Vehicle and Equipment Replacement	036042	$135,000	$0	$60,000	$55,000	$60,000	$183,599	$358,599
New Emergency Medical Services Vehicle & Equipment	026021	$1,372,992	$0	$420,000	$0	$430,000	$0	$850,000
Public Works Vehicle & Equipment Replacement	026005	$2,853,498	$0	$750,000	$800,000	$800,000	$800,000	$3,150,000
Rural Waste Vehicle and Equipment Replacement	036033	$156,000	$250,000	$650,000	$400,000	$400,000	$400,000	$2,100,000
Solid Waste Facility Heavy Equipment & Vehicle Replacement	036003	$242,708	$350,000	$85,000	$55,000	$75,000	$75,000	$640,000
Stormwater Vehicle & Equipment Replacement	026004	$1,803,902	$0	$500,000	$500,000	$500,000	$500,000	$2,000,000
Transfer Station Heavy Equipment Replacement	036010	$675,500	$1,070,000	$55,000	$175,000	$200,000	$700,000	$2,200,000
Fleet Management Subtotal		**$16,810,195**	**$4,653,000**	**$6,256,354**	**$7,035,000**	**$7,815,000**	**$9,008,599**	**$34,767,953**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Capital Projects by Managing Division

Project	Project #	FY 2026 Adj Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	FY 2031 Budget	FY27-FY31 Total
MANAGEMENT INFORMATION SERVICES (MIS)								
Building Inspection Technology	076055	$212,950	$61,650	$63,407	$65,309	$67,268	$69,286	$326,920
County Compute Infrastructure	076008	$2,160,624	$467,500	$723,425	$1,129,528	$1,135,813	$1,542,288	$4,998,554
Courtroom Technology	076023	$574,071	$359,230	$448,497	$524,802	$526,146	$527,530	$2,386,205
Emergency Medical Services Technology	076058	$511,674	$476,079	$481,731	$487,637	$493,810	$475,260	$2,414,517
Financial Hardware and Software	076001	$817,525	$598,335	$443,959	$386,027	$188,158	$690,353	$2,306,832
Geographic Information Systems	076009	$520,724	$496,000	$579,000	$555,750	$582,788	$611,242	$2,824,780
GIS Incremental Basemap Update	076060	$408,652	$333,500	$333,500	$333,500	$333,500	$333,500	$1,667,500
Justice Information System (JIS) Upgrade	076065	$1,171,846	$337,550	$840,177	$842,882	$1,095,668	$1,098,538	$4,214,815
Large Application Refreshes and Upgrades	076066	$665,912	$143,322	$200,667	$206,687	$212,887	$219,273	$982,836
Library Services Technology	076011	$751,157	$495,030	$310,030	$270,030	$290,000	$290,000	$1,655,090
Mobile Devices	076042	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Permit & Enforcement Tracking System	076015	$378,467	$375,600	$342,136	$409,664	$378,244	$447,939	$1,953,583
Public Defender Technology	076051	$237,700	$85,975	$159,440	$172,172	$155,692	$171,508	$744,787
Public Safety Complex Technology	076069	$493,770	$165,000	$1,065,000	$1,065,000	$565,000	$465,000	$3,325,000
Records Management	076061	$260,687	$230,000	$235,000	$240,000	$245,000	$250,000	$1,200,000
Remote Server Center (RSC) Improvements	076067	$165,750	$0	$0	$0	$0	$0	$0
State Attorney Technology	076047	$568,084	$132,585	$270,678	$354,358	$363,335	$372,589	$1,493,545
Supervisor of Elections Technology	076005	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Technology in Chambers	076022	$147,666	$141,974	$142,484	$143,008	$143,548	$144,104	$715,118
User Computer Upgrades	076024	$1,029,412	$650,000	$450,000	$550,000	$350,000	$750,000	$2,750,000
MIS Subtotal		**$11,151,671**	**$5,624,330**	**$7,164,131**	**$7,811,354**	**$7,201,857**	**$8,533,410**	**$36,335,082**
MISCELLANEOUS								
Voting Equipment Replacement	096028	$335,972	$350,000	$325,000	$0	$0	$0	$675,000
Miscellaneous Subtotal		**$335,972**	**$350,000**	**$325,000**	**$0**	**$0**	**$0**	**$675,000**
PARKS & RECREATION								
Apalachee Regional Park	045001	$775,570	$500,000	$100,000	$100,000	$0	$50,000	$750,000
Dog Parks - Unincorporated Area	046013	$90,000	$0	$0	$0	$0	$0	$0
Greenways Capital Maintenance	046009	$1,239,884	$341,000	$342,000	$343,000	$344,000	$345,000	$1,715,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007	$262,715	$70,000	$70,000	$70,000	$70,000	$70,000	$350,000
L.I.F.E. Recreational Amenities	091010	$1,357,482	$541,975	$471,118	$540,850	$540,850	$540,850	$2,635,643
Parks Capital Maintenance	046001	$1,542,633	$1,920,000	$491,193	$395,000	$805,000	$724,230	$4,335,423
St. Marks Headwaters Greenway	047001	$1,509,581	$0	$0	$0	$0	$0	$0
Parks & Recreation Subtotal		**$6,777,865**	**$3,372,975**	**$1,474,311**	**$1,448,850**	**$1,759,850**	**$1,730,080**	**$9,786,066**
OPERATIONS								
Arterial & Collector Roads Pavement Markings	026015	$316,773	$0	$135,200	$135,200	$135,200	$135,200	$540,800
Open Graded Hot Mix Maintenance and Resurfacing	026006	$215,605	$215,605	$215,605	$215,605	$215,605	$215,605	$1,078,025
Stormwater Pond Repairs	066026	$1,191,965	$200,000	$350,000	$100,000	$100,000	$100,000	$850,000
Operations Subtotal		**$1,724,343**	**$415,605**	**$700,805**	**$450,805**	**$450,805**	**$450,805**	**$2,468,825**
SOLID WASTE								
Household Hazardous Waste Improvements	036019	$198,266	$80,000	$500,000	$500,000	$500,000	$0	$1,580,000
Rural Waste Service Centers Improvements	036017	$0	$300,250	$304,750	$373,000	$0	$0	$978,000
Landfill Closure	036043	$11,670,669	$0	$0	$0	$0	$0	$0
Transfer Station Improvements	036023	$1,721,803	$615,000	$695,000	$880,000	$900,000	$1,000,000	$4,090,000
Solid Waste Subtotal		**$13,590,738**	**$995,250**	**$1,499,750**	**$1,753,000**	**$1,400,000**	**$1,000,000**	**$6,648,000**
Total Capital Improvement Program		**$145,695,587**	**$34,739,645**	**$39,479,552**	**$41,721,363**	**$41,294,535**	**$43,090,806**	**$200,325,901**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

Operating Budget Impacts

The following is a general description of some of the impacts that different types of projects can have on the operating budget.

Facilities
The construction or acquisition of a new facility that increases the square footage that the County is required to maintain. This increase results in additional expenses including utilities, maintenance and custodial contracts, and repairs. New community centers and libraries are typically service enhancements, and therefore also require additional staffing, operating supplies, library materials, and machinery and equipment. A new facility may also involve the cancellation of a lease on an existing facility to help offset the increased costs.

Renovations or upgrades to an existing facility are often completed to improve efficiency and/or to avoid total replacement. An increase in efficiency often results in reallocation of staff time and a decrease in costs such as maintenance, utilities, and repairs.

Parks, Greenways & Trails
The development of a new park, greenway, or trail space increases the acreage that the County is required to maintain. This increase results in additional expenses including maintenance staff, maintenance vehicles and equipment, operating supplies, and utilities.

Roadways
The improvement of roadways generally requires ongoing maintenance costs such as pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, and roadside right-of-way mowing and maintenance.

Stormwater
The improvements of existing stormwater ponds or drainage systems and construction of new ponds or drainage systems are often completed to correct a deficiency. These corrections typically result in decreases in maintenance and repair costs.

Technology
The implementation of new technology often requires an increase for maintenance contracts once the warranty period has expired. Upgrades to existing technology either have no additional costs or minimal costs. The upgrades can result in a decrease in maintenance costs and reallocation of staff time due to the increased efficiency.

Vehicles/Equipment
The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle insurance coverage, preventative maintenance, fuel and oil, and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staffing for operation. Replacement vehicles or equipment reduce the maintenance portion of the operating budget for the first three years.

Operating Budget Impacts

Table 25.5 outlines the estimated impacts that some projects may have on the operating budget. Impacts are shown in the fiscal year in which they are anticipated to begin and the outyears that will be affected by additional operating costs. The impacts shown in this table are only estimates and include projects that will reduce the operating budgets of some divisions. These impact estimates are subject to change.

Table 25.5 Operating Budget Impacts by Project

Project	#	FY 2027 Budget	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated
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**

Table 25.6 outlines the estimated operating budget impacts by Division. Impacts are shown in the fiscal year in which they are anticipated to begin and the outyears that will be affected by additional operating costs. The impacts shown in this table are only estimates and are subject to change. In addition, divisions may share the operating impacts of one project. For example, Facilities Management is responsible for the utilities and maintenance of the libraries, while the Library Department is responsible for personnel and operating supplies.

Table 25.6 Operating Budget Impacts by Division

Division	FY 2026 Budget	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated
Management Information Services	$25,000	$25,000	$25,000	$25,000	$25,000
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**

Culture & Recreation Overview

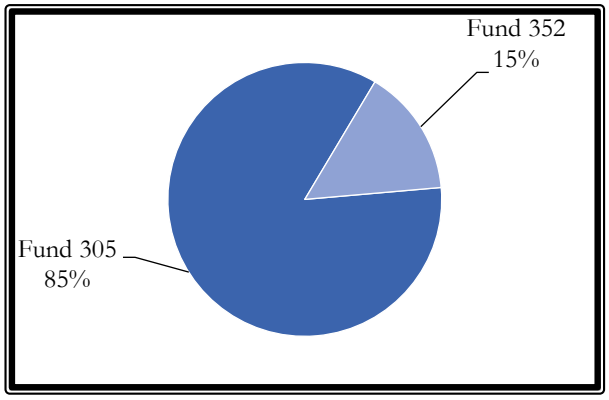
Overview

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 2027 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

Chart 25.4 illustrates that 85% or $3,456,030 of Culture & Recreation projects are funded in FY 2027 by general revenue, or the Capital Improvements Fund (Fund 305). The L.I.F.E. Fund (Fund 352) is funding the remaining 15% at $611,975.

Chart 25.4
FY 2027 Culture & Recreation Projects by Funding Source



Managing Divisions

Table 25.7 shows Parks & Recreation will manage 7 projects, or 78% of the FY 2027 Culture & Recreation capital improvement projects. Facilities Management, Fleet Management and Management Information Services will each manage one project for the remaining 22% of the Culture & Recreation capital improvement projects for FY 2027.

Table 25.7
FY 2027 Culture & Recreation Projects by Managing Division

Managing Division	# of Projects	FY 2027 Budget
Parks & Recreation	7	$3,372,975
Facilities Management	1	$200,000
Management Information Services	1	$495,030
Fleet Management	0	$0
Total	**9**	**$4,068,005**

Operating Budget Impacts

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 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 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**

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

»Culture & Recreation Index

Page	Project	#	FY 2025 Life to Date	FY 2026 Adj Budget	FY 2027 Budget	FY27-FY31 Total	Project Total
603	Apalachee Regional Park	045001	$9,615,199	$775,570	$500,000	$750,000	$11,140,769
604	Dog Parks – Unincorporated Area	046013	$117,426	$90,000	$0	$0	$207,426
605	Essential Libraries Initiative	086085	$3,320,566	$1,000,000	$200,000	$200,000	$4,520,566
606	Greenways Capital Maintenance	046009	$5,452,599	$1,239,884	$341,000	$1,715,000	$8,407,483
607	L.I.F.E. Boat Landing Enhancements & Upgrades	091007	$747,287	$262,715	$70,000	$350,000	$1,360,002
608	L.I.F.E. Recreational Amenities	091010	$2,912,010	$1,357,482	$541,975	$2,635,643	$6,905,135
609	Library Services Technology	076011	$3,728,596	$751,157	$495,030	$1,655,090	$6,134,843
610	Parks Capital Maintenance	046001	$11,562,554	$1,542,633	$1,920,000	$4,335,423	$17,440,610
611	St. Marks Headwaters Greenway	047001	$4,793,302	$1,509,581	$0	$0	$6,302,883
	Culture & Recreation Total		**$42,249,539**	**$8,529,022**	**$4,068,005**	**$11,641,156**	**$62,419,717**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Apalachee Regional Park

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**Yes**
Project #:	**045001**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EC1, EC4, Q1**

Project Description/Justification

This project is for ongoing park improvements associated with creating a positive economic impact for the community and implementing the Master Plan.

Funding in FY 2027 through FY 2031 will be used to continue developing the Master Plan for the park, including paving and resurfacing roads within the Park; as well as evaluating opportunities for trail expansion and additional amenities following the relocation of the Household Hazardous Waste Center and the Rural Waste Services Center Roll-off site.

Strategic Initiative

(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)
(EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)
(T1) Attract 100 state, regional, or national championships across all sports.
(T11) Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes.
(EC3) Initiate feasibility study as a component of Phase II implementation of the Appalachee Regional Park Master Plan. (2025-91)

Financial Summary

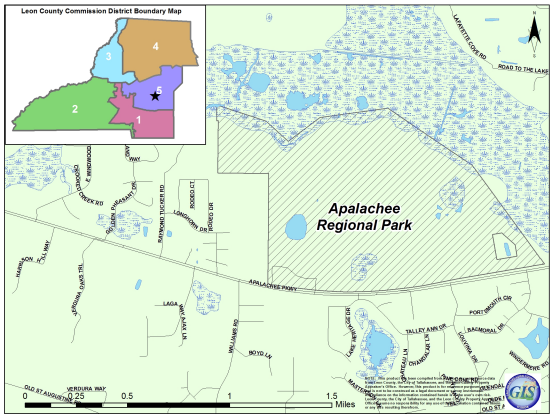
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	8,865,199	775,570	39,226	500,000	100,000	100,000	0	50,000	750,000	10,390,769
	8,865,199	775,570	39,226	500,000	100,000	100,000	0	50,000	750,000	10,390,769

Policy/Comprehensive Plan Information

Parks & Recreation Master Plan (1997)
Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3, 1.2.1 and 1.2.5

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Dog Parks - Unincorporated Area

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**046013**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**Q1, Q5**

Project Description/Justification

This project is for design and construction of dog parks in the unincorporated area. Fiscal year 2026 provided funding for a dog park in Woodville.

Strategic Initiative

(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)

Financial Summary

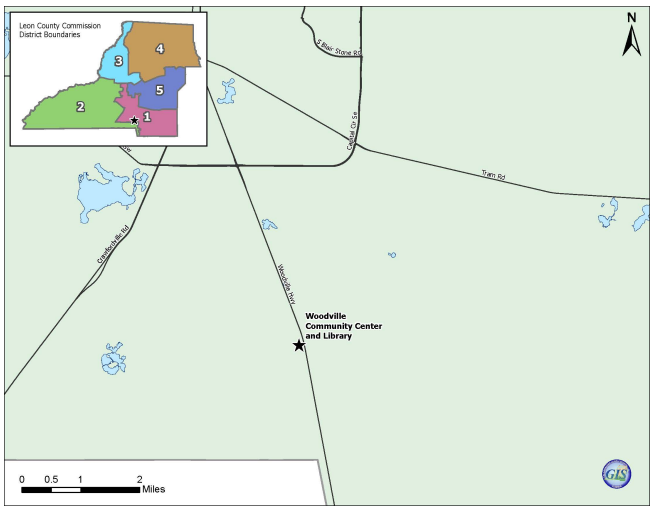
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	117,426	90,000	0	0	0	0	0	0	0	207,426
	117,426	90,000	0	0	0	0	0	0	0	207,426

Policy/Comprehensive Plan Information

FY2022-FY2026 Strategic Plan
Parks & Recreation Master Plan (1997)
Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Essential Libraries Initiative

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086085**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**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 the Leroy Collins Library) of this project was completed in FY 2025. $1 million was programmed FY 2026 and an additional $200,000 in FY 2027 to support renovations to the first floor restrooms to ensure ADA compliance.

Strategic Initiative

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

Financial Summary

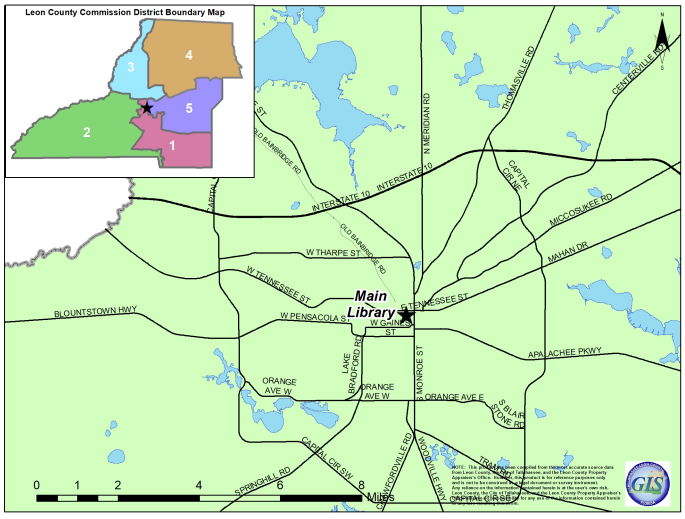
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,120,566	1,000,000	74,056	200,000	0	0	0	0	200,000	4,320,566
	3,120,566	1,000,000	74,056	200,000	0	0	0	0	200,000	4,320,566

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Greenways Capital Maintenance

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**046009**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN2, Q1**

Project Description/Justification

This project is for maintenance and small-scale improvement projects for the J.R. Alford, Miccosukee, Fred George, and St. Marks Headwaters Greenways, and the Orchard Pond Trails. These properties must be managed in accordance with separate and distinct Land Management Plans.

FY 2027: JR Alford - Single Track Trail; benches; fencing; invasive treatments; trail stabilization; tree planting; and repairs and maintenance.

FY 2028: Benches; fencing; invasive treatments; trail stabilization; tree planting; and repairs and maintenance.

FY 2029: Benches; fencing; invasive treatments; trail stabilization; tree planting; and repairs and maintenance.

FY 2030: Benches; fencing; invasive treatments; trail stabilization; tree planting; and repairs and maintenance.

FY 2031: Benches; fencing; invasive treatments; trail stabilization; tree planting; and repairs and maintenance.

Strategic Initiative

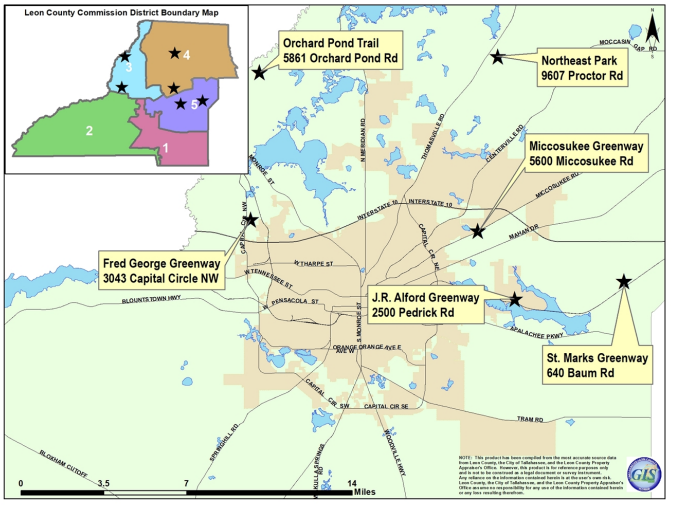
(EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S.
Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
(EN2) Engage an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify solutions to flooding along Miccosukee Road. (2025-90)
(Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
(Q1) Maintain and enhance our park, recreational offerings, and green spaces. (2022-20)
(T11) Construct 90 miles of Sidewalks, Greenways, Trails, and Bike Lanes

Financial Summary

Funding Source	Life To Date FY 2025	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
125 Grants	100,294	0	0	0	0	0	0	0	0	100,294
127 Grants - Interest Bearing	1,830	0	0	0	0	0	0	0	0	1,830
305 Capital Improvements	3,635,475	1,239,884	201,865	341,000	342,000	343,000	344,000	345,000	1,715,000	6,590,359
	3,737,599	1,239,884	201,865	341,000	342,000	343,000	344,000	345,000	1,715,000	6,692,483

Policy/Comprehensive Plan Information

Lease Agreements between Leon County and the DEP for the sublease of lands
J.R. Alford Greenway Management Plan (December 18, 2013)
Miccosukee Canopy Road Greenway Management Plan (April 22, 2013)
Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3 and 1.1.4



Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Boat Landing Enhancements & Upgrades

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**091007**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q1**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the One-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding and will address Leon County's rural area basic infrastructure needs.

Leon County maintains 24 boat landings, located on seven water bodies (Carr Lake, Lake Iamonia, Lake Jackson, Lake Miccosukee, Lake Munson, Lake Talquin and Ochlockonee River). Funds are budgeted annually through the Capital Improvement Program for boat landings, and improvements are made when adequate funds are accumulated to complete a project.

FY 2027 through FY 2031 is budgeted at $70,000 to address priorities for fishing pier replacements and boat landing improvements and upgrades.

Strategic Initiative

N/A

Financial Summary

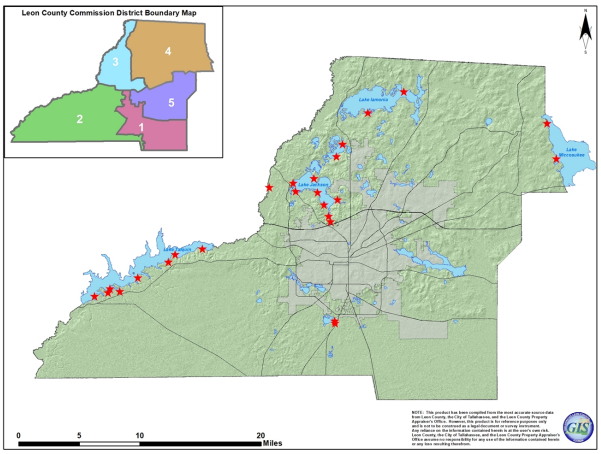
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	397,287	262,715	50,300	70,000	70,000	70,000	70,000	70,000	350,000	1,010,002
	397,287	262,715	50,300	70,000	70,000	70,000	70,000	70,000	350,000	1,010,002

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Recreational Amenities

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**091010**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q1**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the One-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding and will address Leon County's rural area basic infrastructure needs.

Leon County provides over 3,800 acres of park space and greenways, playgrounds, trails, boardwalks, baseball fields, multi-purpose fields, concession stands, etc. L.I.F.E. funding is dedicated to assist in paying for updates and improvements for these different amenities. Previous funding was allocated for improvements at J. Lee Vause Park. Outyear funding supports playground upgrades and enhancements.

FY 2027: Apalachee Regional Park Playground; and repairs and maintenance.

FY 2028: Ben Stoutamire Playground; playground shade coverings; and repairs and maintenance.

FY 2029: Stonler Playground ; playground shade coverings; and repairs and maintenance.

FY 2030: Chaires Playground; playground shade coverings; and repairs and maintenance.

FY 2031: Playground shade coverings; and repairs and maintenance.

Strategic Initiative

N/A

Financial Summary

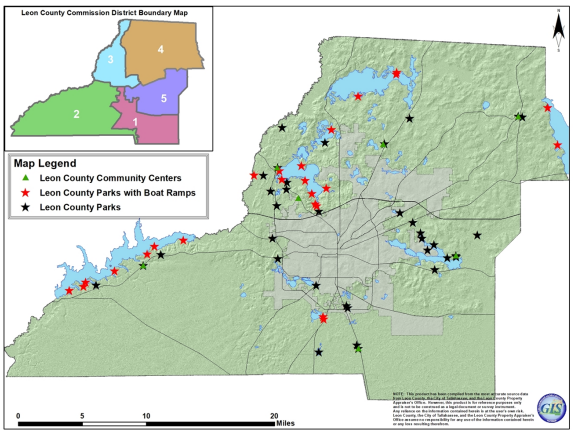
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	276,367	1,357,482	105,503	541,975	471,118	540,850	540,850	540,850	2,635,643	4,269,492
	276,367	1,357,482	105,503	541,975	471,118	540,850	540,850	540,850	2,635,643	4,269,492

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Library Services Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076011**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q2**

Project Description/Justification

This project is for technology improvements for Library Services. The RFID (Radio Frequency Identification) inventory system is a five-year lease with the fifth year ending in FY 2031. Outyear funding will be established pending future lease renewal arrangements.

The FY 2027 budget provides for ongoing technologies for the Libraries inclusive of the RFID inventory system/self check kiosks: $160,030; Pay-for-Print services: $15,000; Microsoft license renewals: $10,000; and implementation of the new Library Management System including one-time data migration costs: $285,000.

Outyear funding includes:
FY 2028 - RFID inventory system/self check kiosks, public computers, security cameras, pay-for-Print replacement, and Microsoft license renewals
FY 2029 - RFID inventory system/self check kiosks, public computers, security cameras, pay-for-Print replacement, and Microsoft license renewals
FY 2030 - RFID inventory system/self check kiosks, public computers, security cameras, pay-for-Print replacement, and Microsoft license renewals
FY 2031 - RFID inventory system/self check kiosks, public computers, security cameras, pay-for-Print replacement, and Microsoft license renewals

Strategic Initiative

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

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	2,198,506	751,157	356,592	470,030	285,030	245,030	265,000	265,000	1,530,090	4,479,753
	2,198,506	751,157	356,592	470,030	285,030	245,030	265,000	265,000	1,530,090	4,479,753

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

Security camera maintenance: $25,000



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Parks Capital Maintenance

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**046001**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q1, Q2, Q5**

Project Description/Justification

This project is for the maintenance and replacement of equipment at all countywide parks. Over the next five years, projects will include the construction of new sports courts, bathroom renovations, retaining walls, and campground renovations.

FY 2027: Ft. Braden Sports Court Relocation; Chaires Dream's Field renovations; Canopy Oaks Courts Upgrades; NE Park Activation; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; and repairs and maintenance.

FY 2028: J. Lee Vause Site Improvements; Williams Landing seawall; Campground Renovations; NE Park Activation; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; well replacement and repairs and maintenance.

FY 2029: Williams Landing seawall; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; well replacements; and repairs and maintenance.

FY 2030: Canopy Oaks Courts Upgrades; Williams Landing seawall; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; well replacement; and repairs and maintenance.

FY 2031: Williams Landing seawall; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; well replacement; and repairs and maintenance.

Strategic Initiative

(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)
(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)
(G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
(Q1) Design and construct the new Northeast Park. (2023- 59)
(Q3, Q4) Support the Children Service Council of Leon County in hosting Family Resource Centers at County facilities. (2025-95)
(T1) Attract 100 State, Regional or National Championships Across All Sports.
(T11) Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	7,227,131	1,542,633	392,692	1,920,000	491,193	395,000	805,000	724,230	4,335,423	13,105,187
	7,227,131	1,542,633	392,692	1,920,000	491,193	395,000	805,000	724,230	4,335,423	13,105,187

Policy/Comprehensive Plan Information

Parks & Recreation Master Plan (1997)
Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

St. Marks Headwaters Greenway

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project #:	**047001**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN2, Q1**

Project Description/Justification

This project is for the construction of a parking lot, trail systems, boardwalks, playground, and pavilion that comply with the State Management Plan and Florida Communities Trust grant requirements.

In Phase I the trail head on Baum Road and about three miles of trail opened in January 2018. Phase II was completed in November 2024 and consisted of a larger trail head on Buck Lake Road, three spans of boardwalk, a permanent restroom facility, a nature-based playground, and trails. Funding for Phase II was provided through Blueprint. Phase III will feature wide, multi-use trails and a boardwalk around Copeland Sink, as well as a crosswalk from the parking area on Baum Road to access the trails.

Strategic Initiative

N/A

Financial Summary

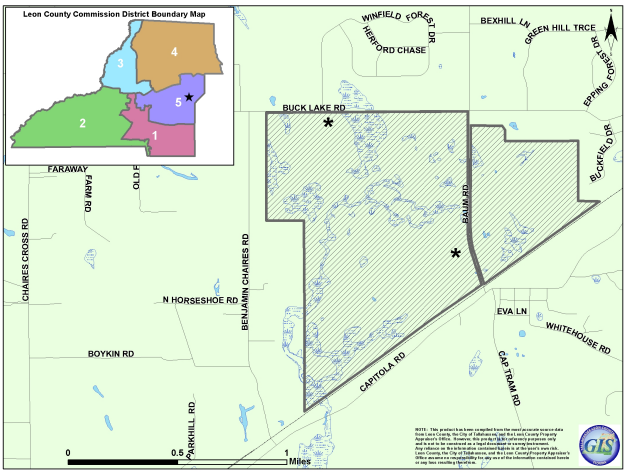
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
125 Grants	4,434,205	1,509,581	183,547	0	0	0	0	0	0	5,943,786
305 Capital Improvements	309,097	0	0	0	0	0	0	0	0	309,097
309 Sales Tax - Extension	50,000	0	0	0	0	0	0	0	0	50,000
	4,793,302	1,509,581	183,547	0	0	0	0	0	0	6,302,883

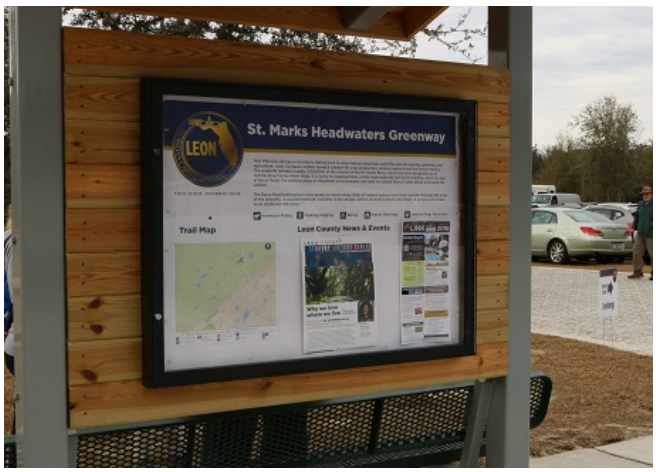
Policy/Comprehensive Plan Information

St. Marks Headwaters Greenway Management Plan approved by the Florida Communities Trust.
Florida Communities Trust Grant Agreements: #01-152-FF1 (St. Marks - Booth I), #05-011-FF5 (St. Marks - Booth II), #04-067-FF4 (St. Marks - Copeland Sink)
Parks and Recreation Element of the Comp Plan Policy 1.1.3, 1.1.4.

Operating Budget Impact

Operating expenses for the St. Marks Headwaters Greenway will be determined once the park is complete and will be budgeted in the operating budget of the Parks and Recreation division.





General Government Overview

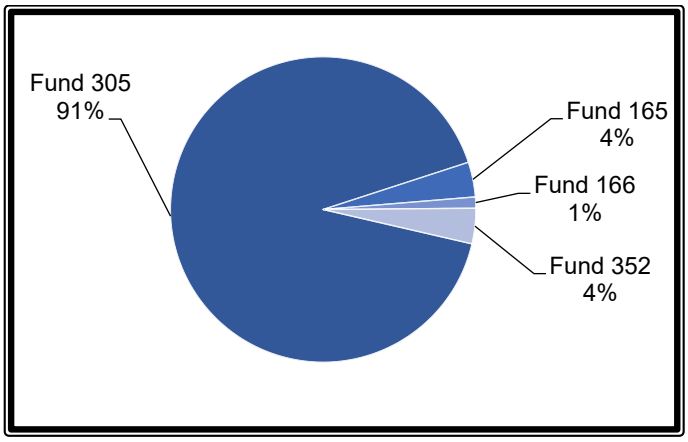
Overview

The General Government section contains capital improvement projects designed to facilitate the provision of services by the legislative and administrative branches of Leon County government. Major General Government capital projects funded in FY 2027 include Building Infrastructure and Improvements, County Compute Infrastructure, Leon County Government Annex, Courtroom Technology, Justice Information Services, and Large Application refreshes and Upgrades.

Funding Sources

Chart 25.5 illustrates that 91% or $6,106,407 of the FY 2027 General Government capital improvement budget is funded by the Capital Improvements Fund (Fund 305). The County Government Annex Fund (Fund 165) and Huntington Oaks Plaza Fund (Fund 166) represent 5% or $325,495 for improvements at those facilities. FY 2027 saw the addition of $250,000 from the Livable Infrastructure for Everyone (L.I.F.E.) Fund (Fund 352), or 4%, for Woodville Sense of Place.

Chart 25.5
FY 2027 General Government Projects by Funding Source



Managing Divisions

Table 25.9 shows Management Information Services will manage thirteen projects or 43%, while Facilities Management will manage eleven projects, or 37% of the General Government capital improvement projects for FY 2027. The remaining 20% of the FY 2027 General Government projects will be managed by various divisions.

Table 25.9
FY 2027 General Government Projects by Managing Division

Managing Division	# of Projects	FY 2027 Budget
Management Information Services	13	$3,221,471
Facilities Management*	11	$2,810,431
Engineering Services	3	$300,000
Fleet Management*	2	$0
Miscellaneous	1	$350,000
Total	**30**	**$6,681,902**

*To ensure that some FY 2027 projects are not delayed due to supply chain issues, select projects were advance funded in FY 2026.

Operating Budget Impacts

There are no estimated impacts from General Government projects on the operating budget for FY 2027.

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

General Government Index

Page	Project	#	FY 2025 Life to Date	FY 2026 Adj Budget	FY 2027 Budget	FY27-FY31 Total	Project Total
614	Architectural & Engineering Services	086011	$1,090,396	$130,000	$50,000	$280,000	$1,500,396
615	Building General Maintenance and Renovations	086079	$5,812,579	$3,391,127	$428,964	$2,163,964	$11,367,670
616	Building Infrastructure and Improvements	086078	$10,532,437	$2,420,801	$941,136	$6,377,319	$19,330,557
617	Building Mechanical Repairs and Improvements	086077	$10,773,688	$4,488,138	$639,836	$5,729,836	$20,991,662
618	Building Roofing Repairs and Replacements	086076	$4,858,367	$369,426	$100,000	$2,150,000	$7,377,793
619	County Compute Infrastructure	076008	$9,949,750	$2,160,624	$467,500	$4,998,554	$17,108,928
620	Courthouse Renovations	086027	$10,727,412	$484,889	$0	$120,000	$11,332,301
621	Courthouse Security	086016	$1,105,859	$158,672	$285,000	$425,000	$1,689,531
622	Courtroom Minor Renovations	086007	$1,599,195	$86,134	$80,000	$400,000	$2,085,329
623	Courtroom Technology	076023	$4,771,658	$574,071	$359,230	$2,386,205	$7,731,934
624	Financial Hardware and Software	076001	$3,323,115	$817,525	$598,335	$2,306,832	$6,447,472
625	Fleet Management Shop Equipment	026010	$329,170	$172,980	$0	$37,000	$539,150
626	General Furnishings	086017	$850,290	$267,230	$10,000	$230,000	$1,347,520
627	General Vehicle & Equipment Replacement	026003	$10,343,639	$1,976,976	$0	$1,450,000	$13,770,615
628	Justice Information System (JIS) Upgrade	076065	$4,361,943	$1,171,846	$337,550	$4,214,815	$9,748,604
629	L.I.F.E. Woodville Sense of Place	091011	$1,250,000	$0	$250,000	$1,250,000	$2,500,000
630	Lake Jackson Town Center	083002	$2,460,591	$521,428	$78,938	$1,468,057	$4,450,076
631	Large Application Refreshes and Upgrades	076066	$1,014,424	$665,912	$143,322	$982,836	$2,663,172
632	Leon County Government Annex	086025	$29,459,799	$1,687,454	$246,557	$1,193,844	$32,341,097
633	Mobile Devices	076042	$900,111	$25,000	$25,000	$125,000	$1,050,111
634	Public Defender Technology	076051	$1,809,318	$237,700	$85,975	$744,787	$2,791,805
635	Records Management	076061	$2,014,640	$260,687	$230,000	$1,200,000	$3,475,327
636	Remote Server Center (RSC) Improvements	076067	$0	$165,750	$0	$0	$165,750
637	Serenity Cemetery Expansion	091002	$0	$0	$0	$190,000	$190,000
638	Solar Arrays on County Buildings	086081	$69,968	$340,032	$0	$0	$410,000
639	State Attorney Technology	076047	$2,925,309	$568,084	$132,585	$1,493,545	$4,986,938
640	Supervisor of Elections Technology	076005	$1,214,917	$50,000	$50,000	$250,000	$1,514,917
641	Technology in Chambers	076022	$1,427,716	$147,666	$141,974	$715,118	$2,290,500
642	User Computer Upgrades	076024	$8,725,959	$1,029,412	$650,000	$2,750,000	$12,505,371
643	Voting Equipment Replacement	096028	$835,118	$335,972	$350,000	$675,000	$1,846,090
	General Government Total		**$134,537,368**	**$24,705,536**	**$6,681,902**	**$46,307,712**	**$205,550,616**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Architectural & Engineering Services

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**086011**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, G5**

Project Description/Justification

This project is for architectural and engineering services that occur routinely throughout the year and are necessary to ensure the safety and consistency of operations in County buildings. Routine operating maintenance of County buildings occasionally involves the discovery of structural deterioration and mechanical or electrical failures that warrant an immediate investigative action and proposed course to solution from an architect or engineer.

Strategic Initiative

N/A

Financial Summary

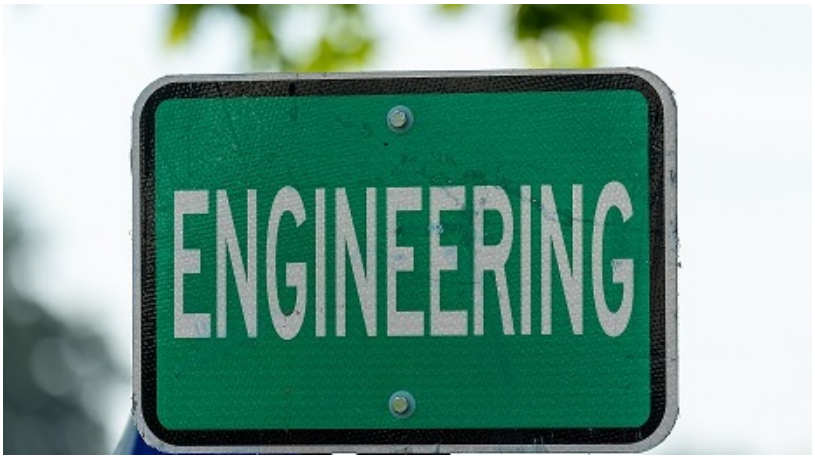
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	810,396	130,000	9,355	50,000	50,000	60,000	60,000	60,000	280,000	1,220,396
	810,396	130,000	9,355	50,000	50,000	60,000	60,000	60,000	280,000	1,220,396

Policy/Comprehensive Plan Information

Florida Statutes 479, 480, 481 and 489 - compliance with licensing requirements for certain classes of planning and design activity.

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Building General Maintenance and Renovations

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086079**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G5**

Project Description/Justification

This project includes general maintenance and renovation projects such as landscaping, parking lot repairs and striping, building renovations and enhancements, replacing doors and windows, painting, and flooring. Some larger scale projects are funded across multiple fiscal years.

FY 2027: Replacement of Sliding Doors- various buildings; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; FT Braden Library Refresh; EMS Logistics Roll Up Doors; EMS Logistics Storm Doors; EMS Logistics Gutters; Landscaping Renewal; Bradfordville Dog Park Pavilion; Courthouse Parking Garage Signage Upgrades; DOH Clinic Refresh; and General Improvements.

FY 2028: Replacement of Sliding Doors- various buildings; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; EMS Logistics Roll Up Doors; and General Improvements.

FY 2029: Replacement of Sliding Doors- various buildings; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Landscaping renewal of plants-general; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; EMS Logistics Roll Up Doors; and General Improvements.

FY 2030: Replacement of Sliding Doors- various buildings; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; and General Improvements.

FY 2031: Replacement of Sliding Doors- various buildings; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Landscaping renewal of plants-general; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; and General Improvements.

Strategic Initiative

(G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
(Q3, Q4) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities. (2025-95)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	3,648,615	3,391,127	491,358	428,964	520,000	600,000	205,000	410,000	2,163,964	9,203,706
	3,648,615	3,391,127	491,358	428,964	520,000	600,000	205,000	410,000	2,163,964	9,203,706

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Building Infrastructure and Improvements

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086078**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2,EC1**

Project Description/Justification

This project includes all infrastructure and maintenance improvement projects consisting of structural repairs, major plumbing and electrical repairs, restroom renovations, and ADA compliance projects.

FY 2027: Renaissance Building; Courthouse Restroom Refresh; Courthouse Exterior Stone Panels Inspection; Electric Vehicle Charging Stations; Public Works Window Replacement; Level 3 Fleet Charges; EMS/ Logistic Inlet Repair; and Repairs.

FY 2028: Renaissance Building; Courthouse Restroom Refresh; Electric Vehicle Charging Stations; Public Works Window Replacement; and Repairs.

FY 2029: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh; Electric Vehicle Charging Stations; Tharpe Evidence/Records Parking Lot Replacement; Public Works Window Replacement; and Repairs.

FY 2030: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh; Electric Vehicle Charging Stations; Tharpe Evidence/Records Parking Lot Replacement; Public Works Window Replacement; and Repairs.

FY 2031: Renaissance Building; Courthouse Restroom Refresh; Electric Vehicle Charging Stations; and Repairs.

During the FY 2026 Legislative Session, the County was awarded $250,000 to install backup generators for emergency operations. FY 2027 reflects an additional $250,000 for the required local match.

Strategic Initiative

(T8) Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%
(EC1, EC4) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)

Financial Summary

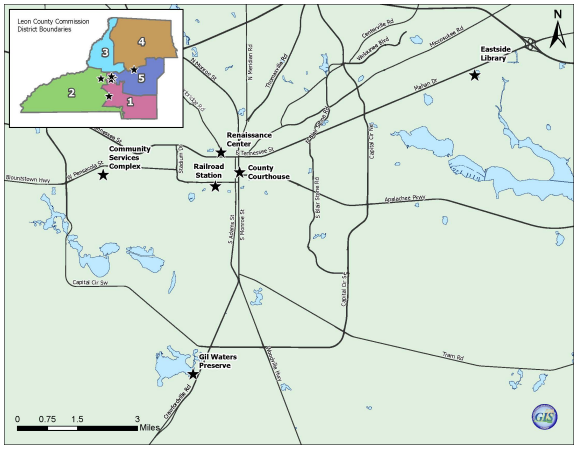
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	4,155,118	2,420,801	394,436	941,136	700,000	1,511,183	950,000	2,275,000	6,377,319	12,953,238
	4,155,118	2,420,801	394,436	941,136	700,000	1,511,183	950,000	2,275,000	6,377,319	12,953,238

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Building Mechanical Repairs and Improvements

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086077**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, EN4**

Project Description/Justification

This project includes all mechanical related repairs and improvements including variable air volume (VAV) boxes, elevator repairs, Heating, Ventilation, and Air Conditioning (HVAC) projects, chiller projects, direct expansion (DX) units, air handler units (AHU) and Building Automation Systems (BAS).

FY 2027: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Traffic Court Elevator refresh; Main Library Chiller (Condenser); BL Perry Branch Library AHU; Main Library Generator; Courthouse Chillers Refresh; SOE Duct Work; Woodville Library Dehumidifier; and mechanical repairs.

FY 2028: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Main Library Chiller (Fan Drive/Pumps); Northeast Library AHU; Main Library Cooling Tower; LJTC Tax Collector DX Units; Courthouse UPS Replacement; and mechanical repairs.

FY 2029: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Courthouse/Government Annex - Chillers Replacement; Main Library Freight Elevator; SOE Generator & Electrical Enhancement; Courthouse Cooling Tower; Tax Collector DX Units; and mechanical repairs.

FY 2030: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Main Library Freight Elevator; Courthouse/Government Annex - Chillers Replacement; Eastside Library Chiller; Courthouse Cooling Tower; SOE Generator & Electrical Enhancement; and mechanical repairs.

FY 2031: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Courthouse/Government Annex - Chillers Replacement; Courthouse Cooling Tower; SOE Generator & Electrical Enhancement; and mechanical repairs.

To ensure against supply chain issues, $1,275,164 was advance funded in FY 2026 to support FY 2027 projects.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	5,043,852	4,488,138	2,774,034	639,836	1,255,000	1,445,000	1,335,000	1,055,000	5,729,836	15,261,826
	5,043,852	4,488,138	2,774,034	639,836	1,255,000	1,445,000	1,335,000	1,055,000	5,729,836	15,261,826

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Building Roofing Repairs and Replacements

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086076**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

Roofing repairs and replacements will mitigate any potential deterioration of the building infrastructure. This project includes all roofing-related replacement and repairs for numerous County buildings.

FY 2027: Replace Coe Landing restroom roof; and roof repairs at various buildings.

FY 2028: Main Library metal roof and roof repairs at various buildings.

FY 2029: Main Library metal roof; EMS Logistics roof replacement; and roof repairs at various buildings.

FY 2030: Main Library metal roof; EMS Logistics roof replacement; and roof repairs at various buildings.

FY 2031: EMS Logistics roof replacement and roof repairs at various buildings.

To ensure against supply chain issues, $20,000 was advance funded in FY 2026 to support FY 2027 projects.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	2,708,367	369,426	59,638	100,000	525,000	400,000	975,000	150,000	2,150,000	5,227,793
	2,708,367	369,426	59,638	100,000	525,000	400,000	975,000	150,000	2,150,000	5,227,793

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

This project contemplates a $60,000 annual operating impact for warranty inspections, and repairs and maintenance associated with inspecting and maintaining roofs after major repairs or replacements.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

County Compute Infrastructure

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076008**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for the support of the County's technology infrastructure. This includes the following components:

Compute Environment: Includes lease for file servers and storage and backup infrastructure.
Lease upgrade equipment beginning in FY 2027:
-Compute growth & replacements
-Exagrid growth & replacements
-Avaya Phone System upgrades
-Network core replacements, Internet redundancy
-Nutanix Licensing
-Cybersecurity assessment (annual)
-Cybersecurity incident handling retainer
-Digital Phone System includes upgrade phones/infrastructure for the 15-year old Avaya enterprise phone and voicemail system supporting Leon County Government and the Constitutionals and required programming in the Avaya phone system to meet 911 requirements.

Network Infrastructure FY 2027 funding includes:

Continual maintenance and upgrading of the network connectivity of County offices. Redundant links to critical offices will continue to be implemented each year to prepare for disaster recovery and business continuity needs. This includes the upgrade and replacement of firewalls with enhanced security features and annual cyber security assessments each summer.

Security audit and managed services for security breaches and remediation provides for a proactive and comprehensive plan to defend against and respond to cyber threats and includes yearly Cyber Security Reviews. The cost may be offset by savings in the cyber insurance policy.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	4,951,196	2,160,624	1,011,745	467,500	723,425	1,129,528	1,135,813	1,542,288	4,998,554	12,110,374
	4,951,196	2,160,624	1,011,745	467,500	723,425	1,129,528	1,135,813	1,542,288	4,998,554	12,110,374

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Courthouse Renovations

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086027**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project funds small renovations in the Leon County Courthouse building.

Strategic Initiative

N/A

Financial Summary

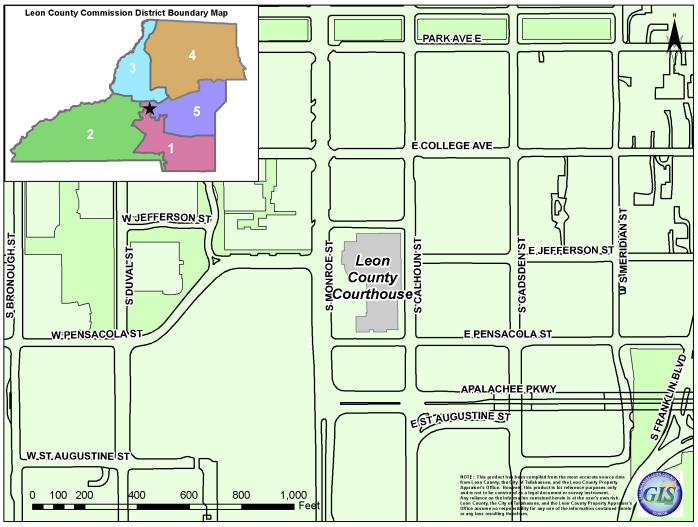
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,697,843	484,889	45,010	0	0	40,000	40,000	40,000	120,000	4,302,732
311 Bond Series 2003A & 2003B Construction	436,166	0	0	0	0	0	0	0	0	436,166
318 Bond Series 1999 Construction	50,308	0	0	0	0	0	0	0	0	50,308
320 Bond Series 2005 Construction	6,402,710	0	0	0	0	0	0	0	0	6,402,710
321 ESCO Capital Projects	20,385	0	0	0	0	0	0	0	0	20,385
	10,607,412	484,889	45,010	0	0	40,000	40,000	40,000	120,000	11,212,301

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security, technology and equipment & furnishings costs for the circuit and county courts, Public Defenders' offices, State Attorneys' offices, Guardian ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court-related functions.

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Courthouse Security

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086016**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for the repair and replacement of the security systems throughout the Courthouse, Traffic Court, and other Court related facilities. The anticipated life expectancy of the equipment varies as some pieces have been replaced sporadically, and others are starting to show signs of wear and tear, such as images burned into monitors and cameras displaying unclear pictures. This project also includes the addition of any new equipment, such as cameras, panic buttons, access controls (door swipes), Network Video Recorders (NVRs), Digital Video Recorders (DVRs), and minor physical security installations.

During the 2026 Legislative Session, the County was awarded $250,000 to complete security enhancements including security system and camera upgrades, new access controls, and other physical security security measures to improve public safety at the courthouse. FY 2027 reflects an additional $250,000 for the required local match.

Strategic Initiative

N/A

Financial Summary

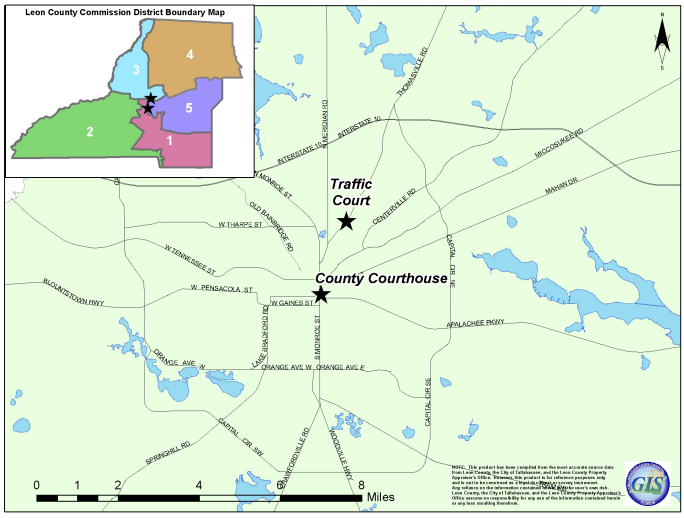
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
110 Fine and Forfeiture	17,144	0	0	0	0	0	0	0	0	17,144
305 Capital Improvements	346,226	158,672	71,571	285,000	35,000	35,000	35,000	35,000	425,000	929,898
318 Bond Series 1999 Construction	317,489	0	0	0	0	0	0	0	0	317,489
	680,859	158,672	71,571	285,000	35,000	35,000	35,000	35,000	425,000	1,264,531

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security, technology, and equipment & furnishings costs for the circuit and county courts, Public Defenders' offices, State Attorneys' offices, Guardian ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court-related functions.

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Courtroom Minor Renovations

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086007**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, G5**

Project Description/Justification

This project is a five-year plan for items such as: bench replacements, cosmetic upgrades, reupholstering jury chairs, new attorney tables, witness stands, minor office renovations, and restroom alterations for courtrooms. The project also includes other minor renovations, such as redesign of various courtrooms.

Strategic Initiative

N/A

Financial Summary

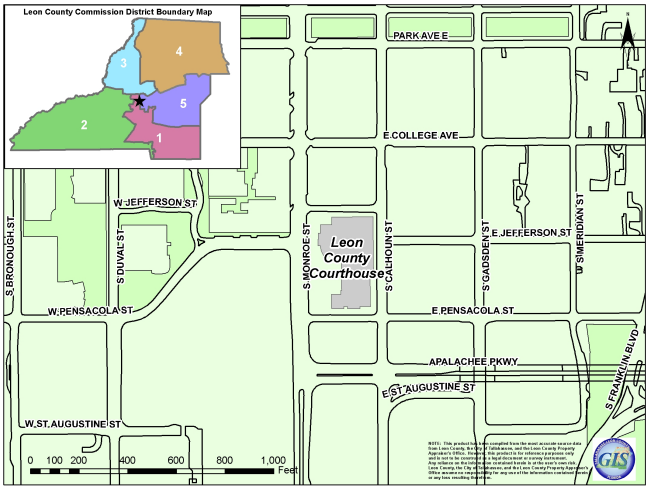
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,199,195	86,134	5,749	80,000	80,000	80,000	80,000	80,000	400,000	1,685,329
	1,199,195	86,134	5,749	80,000	80,000	80,000	80,000	80,000	400,000	1,685,329

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security and equipment & furnishings costs for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions.

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Courtroom Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076023**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for technology needs for courtrooms, such as: sound system replacements, computers, and other technology needs of the Judiciary and Court Administration. Fiscal Years 2027 - 2031 include funding for the maintenance of technology equipment and replacement of computers in the courtrooms as well as website redesign. Also included are copier hardware costs that counties are required to cover under Article V state court funding requirements.

Strategic Initiative

N/A

Financial Summary

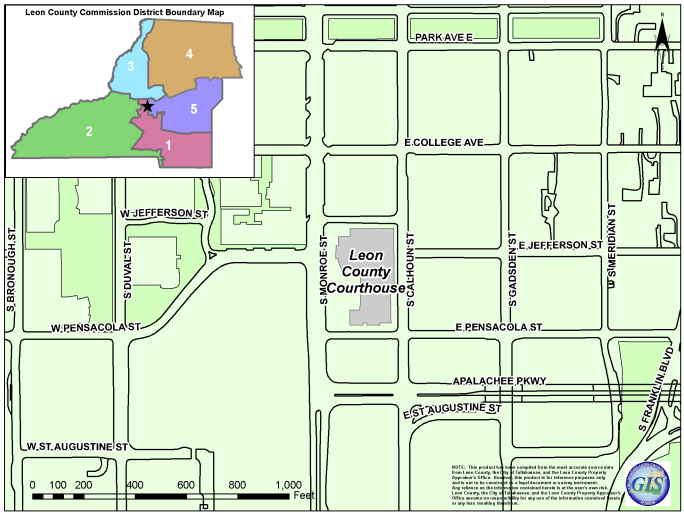
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,266,395	574,071	320,667	359,230	448,497	524,802	526,146	527,530	2,386,205	5,226,671
318 Bond Series 1999 Construction	119,058	0	0	0	0	0	0	0	0	119,058
	2,385,453	574,071	320,667	359,230	448,497	524,802	526,146	527,530	2,386,205	5,345,729

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security and equipment & furnishings costs for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions.

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Financial Hardware and Software

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076001**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, G4**

Project Description/Justification

This project is for the purchase of financial and Human Resources software and hardware. The FY 2026 Budget included $250,000 for a comprehensive study to replace the Banner Enterprise Resource Planning (ERP) system. The Banner ERP is a software system that helps organizations streamline core business processes including finance, human resources, supply chain, and procurement, and is used by the County and Constitutional Offices. Banner houses the County's employee data, including job/position details, salaries, supervisors, benefits, and dependents, ensuring that our personnel records remain up-to-date and accessible. It is also used for payroll processing, accounts receivable, accounts payable, purchasing, budget management, tax reporting and general ledger reporting—all necessary for financial transparency and regulatory compliance.

The County's software is outdated and lacks the modern features that could streamline the County's fiscal responsibilities. Additionally, the County currently has to pay extra for some of the basic updates that are included in newer systems. A working group of staff from County departments and Constitutional Offices will work with the consultant and identify solutions that serve the collective needs of a modern local government. The financial impact of the 2026 Study recommendations will be considered in future budget cycles.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	1,016,283	817,525	24,998	598,335	443,959	386,027	188,158	690,353	2,306,832	4,140,640
	1,016,283	817,525	24,998	598,335	443,959	386,027	188,158	690,353	2,306,832	4,140,640

Policy/Comprehensive Plan Information

Leon County Policy No. 92-4: Accounting and Reporting
Leon County Policy No. 93-44: Fiscal Planning

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Fleet Management Shop Equipment

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026010**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for the purchase and replacement of Fleet Management Shop equipment. Outyear funding is for fan alignment rack.

Strategic Initiative

N/A

Financial Summary

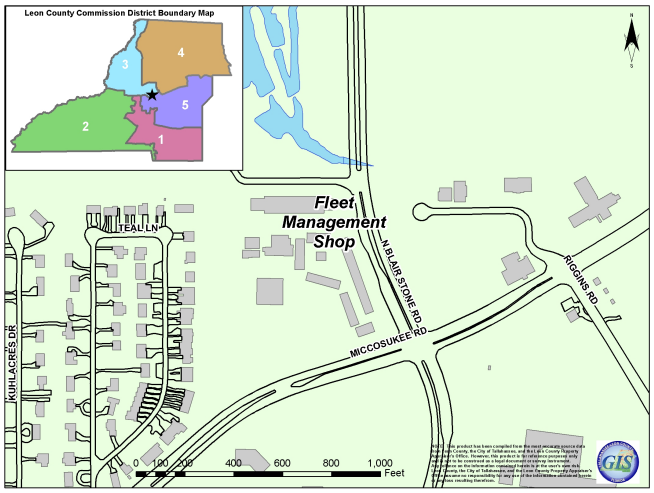
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	292,170	172,980	0	0	37,000	0	0	0	37,000	502,150
	292,170	172,980	0	0	37,000	0	0	0	37,000	502,150

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

General Furnishings

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086017**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, G5**

Project Description/Justification

This project is for the renewal and replacement of furnishings for miscellaneous needs throughout County buildings, including items such as desks, chairs, cabinets, and some appliances.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	620,290	267,230	0	10,000	55,000	55,000	55,000	55,000	230,000	1,117,520
	620,290	267,230	0	10,000	55,000	55,000	55,000	55,000	230,000	1,117,520

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

General Vehicle & Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026003**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2, EN4**

Project Description/Justification

This project is for the replacement of County vehicles and equipment. Vehicles and equipment are replaced based on a factor of the number of miles, operating hours and repair costs to determine if it is more cost effective to replace the vehicle rather than continue maintaining the vehicle or equipment. It is estimated that the vehicles/equipment being replaced will generate $60,000 in surplus sales. To ensure some FY 2027 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $672,000 in dedicated general revenue fund balance was advanced funded in FY 2026 to support the following FY 2027 replacement schedule:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Emergency Management	2011 Ford Escape	79,982	$11,500	$8,202	$55,000
Administration	2022 GMC SUV	52,376	$43,923	$2,032	$57,500
DSEM	2008 Ford Explorer	34,847	$22,166	$8,421	$45,000
Mosquito Control	2006 F-150	128,978	$20,523	$25,248	$45,000
Animal Control	2010 F-450	158,998	$51,035	$37,833	$60,000
Animal Control	2015 F-350	184,991	$44,286	$29,550	$80,000
DSEM	2011 Ford Explorer	106,187	$24,101	$17,318	$45,000
Facilities	2002 F-550 Bucket Truck	31,010	$62,529	$59,102	$70,000
Parks & Rec	2013 John Deere Tractor	4,060	$48,028	$48,353	$75,000
DSEM	2016 Toyota Highlander	128,515	$45,902	$7,149	$50,000
Facilities	2011 Ford Ranger	57,343	$19,759	$3,440	$38,000
Parks & Rec	2010 F-350	139,050	$27,578	$17,652	$85,000
Facilities – Detention Center	1990 Scissor Lift	N/A	N/A	N/A	$16,500

Strategic Initiative

Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	8,893,639	1,976,976	270,728	0	450,000	300,000	350,000	350,000	1,450,000	12,320,615
	8,893,639	1,976,976	270,728	0	450,000	300,000	350,000	350,000	1,450,000	12,320,615

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, each vehicle and equipment replacement is evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Justice Information System (JIS) Upgrade

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076065**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project creates a sinking fund for the upgrade of the County managed Justice Information System (JIS) estimated at $5 million over the next several fiscal years. JIS is a custom in-house program, that supports all facets of criminal data for multiple agencies. The current system is older and the software requires modernization to stay current with today's technologies. This system supports information for the courts and criminal justice system. The complex system supports all activities from Law Enforcement (such as warrants, arrest, jail management), Courts (e.g. first appearance and court docketing), State Attorney Office, Public Defender, Clerk of Court and Comptroller, and Probation and Pretrial Release processes. JIS is a comprehensive system with extensive modules accessed by each of these entities. The jail management module solution has been identified and is partially supported by a $500,000 FDLE grant and will address Corrections/Detention licensing. Additional licensing includes modules for the Clerk's Office which will be partially supported by available Clerk funding for the Clerk's portion of the solution (Clericus).

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	147,128	1,171,846	333,914	337,550	840,177	842,882	1,095,668	1,098,538	4,214,815	5,533,789
	147,128	1,171,846	333,914	337,550	840,177	842,882	1,095,668	1,098,538	4,214,815	5,533,789

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E Woodville Sense of Place

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091011**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**New Project**	Strategic Priority:	**Q1, Q2, Q5**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the One-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding and will address Leon County's rural area basic infrastructure needs.

This is a new category beginning in FY 2027. This initiative, which is a priority of the Board as reflected in Strategic Initiatives adopted as part of the current five-year Strategic Plan, is a partnership between the County and Woodville community to address long-standing community needs by making extraordinary improvements in the community and providing an outlet for proactive and positive change to strengthen the connection between citizens and the rural Woodville community. This project seeks to address several Woodville Community infrastructure needs and beautification efforts. The plan provides funding in the amount of $250,000 a year.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	0	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000	1,250,000
	0	0	0	250,000	250,000	250,000	250,000	250,000	1,250,000	1,250,000

Policy/Comprehensive Plan Information

Operating Budget Impact



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Lake Jackson Town Center

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**083002**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q5, EC1**

Project Description/Justification

This project is for tenant improvements at the Lake Jackson Town Center located at 3840 North Monroe Street. The shopping center houses the Lake Jackson Branch Library, Community Center, and several third-party tenants.

FY 2027: Landscape Refresh

FY 2028: Roof Top Units (RTU's); Parking Lot Repairs & Resurface

FY 2029: Roof Top Units (RTU's); Parking Lot Repairs & Resurface

FY 2030: Parking Lot Repairs & Resurface

FY 2031: Repairs and Maintenance

Strategic Initiative

N/A

Financial Summary

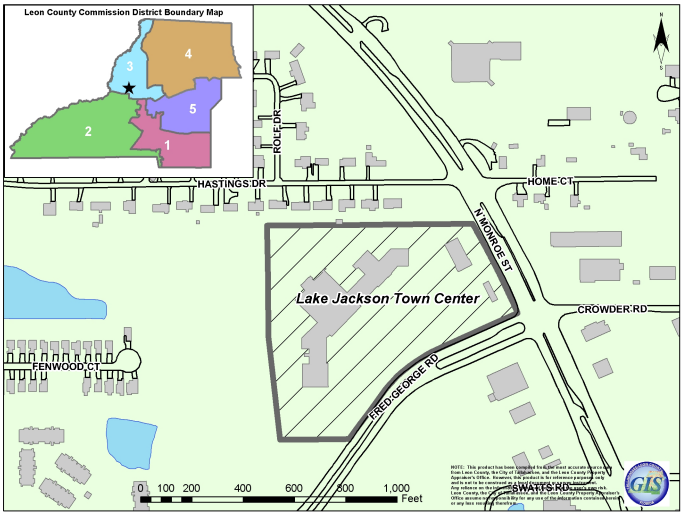
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
166 Huntington Oaks Plaza	939,932	521,428	94,238	78,938	167,645	627,645	527,645	66,184	1,468,057	2,929,417
305 Capital Improvements	52,602	0	0	0	0	0	0	0	0	52,602
	992,534	521,428	94,238	78,938	167,645	627,645	527,645	66,184	1,468,057	2,982,019

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Large Application Refreshes and Upgrades

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076066**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for recurring large application upgrades and replacements to maintain the current infrastructure of the County and allow for current security patches to be applied. These currently include:

Modernization of Medical Examiner case management system (HSCP)
Upgrade CHSP Portal (HSCP)
FuelMaster Live (Public Works)
ProjectDox (Public Works)

This plan is based on a multi-year plan which will allow financing of the upgrades, with the ability to keep these applications current or replace them with new solutions, as needed.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	31,588	665,912	0	143,322	200,667	206,687	212,887	219,273	982,836	1,680,336
	31,588	665,912	0	143,322	200,667	206,687	212,887	219,273	982,836	1,680,336

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Leon County Government Annex

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086025**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EC1**

Project Description/Justification

This project is for renovations, mechanical and electrical upgrades, and safety improvements to the Leon County Government Annex building. These major maintenance and repair projects and building improvements will assist the County in potentially drawing new tenants to the vacant spaces within the building.

FY 2027: Parking Deck Repairs & Maintenance; Camera & Security Upgrades; Concrete Landscape Curbing; and repairs and maintenance.

FY 2028: Parking Deck Repairs & Maintenance; and repairs and maintenance.

FY 2029: Parking Deck Repairs & Maintenance; Chillers; and repairs and maintenance.

FY 2030: Parking Deck Repairs & Maintenance; Chillers; and repairs and maintenance.

FY 2031: Parking Deck Repairs & Maintenance; Chillers; and repairs and maintenance.

Strategic Initiative

N/A

Financial Summary

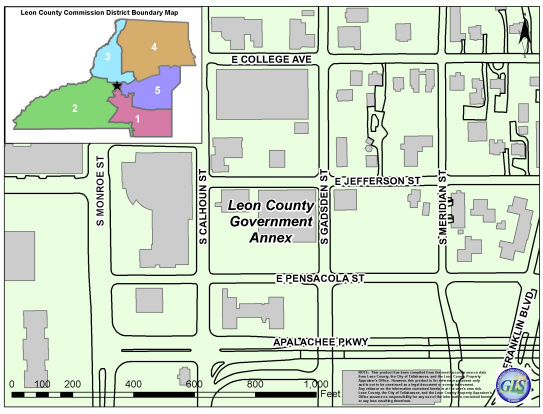
	Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
165	County Government Annex	8,099,992	1,687,454	532,466	246,557	188,905	252,794	252,794	252,794	1,193,844	10,981,290
305	Capital Improvements	622,134	0	0	0	0	0	0	0	0	622,134
311	Bond Series 2003A & 2003B Construction	16,924,203	0	0	0	0	0	0	0	0	16,924,203
318	Bond Series 1999 Construction	2,619,626	0	0	0	0	0	0	0	0	2,619,626
		28,265,955	1,687,454	532,466	246,557	188,905	252,794	252,794	252,794	1,193,844	31,147,253

Policy/Comprehensive Plan Information

Florida Statute 29.008(A) - designation of facilities for all Court related functions as a county responsibility

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Mobile Devices

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076042**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project funds more mobile access to County work order systems, applications, and remote access. For the next several years, field operations will adopt mobile access to their work order systems allowing for data entry and remote system access in the field for efficiency and process improvement. In addition, other mobile users also need access to applications from remote locations to perform their job efficiently. This can include remote printing and scanning peripherals.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	528,363	25,000	17,980	25,000	25,000	25,000	25,000	25,000	125,000	678,363
306 Transportation Improvements	246,748	0	0	0	0	0	0	0	0	246,748
	775,111	25,000	17,980	25,000	25,000	25,000	25,000	25,000	125,000	925,111

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

This project has an annual impact on the Management Information Services division's budget related to data plans for the mobile devices. These impacts are subsequently charged to the applicable department's communications operating budget.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Public Defender Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076051**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for technology needs for the Public Defender's Office. As required by Article V, the County must cover hardware, software, and services for computer automation. Covered services are for STAC (the Public Defender's case management software) and integration to the Justice Information System (JIS), which is the criminal case management system for Leon County. This allows case information to auto populate and flow back to JIS so that others in the justice community have access to shared information in one place. The STAC portion of this project was moved from the OIT operating budget to this project to consolidate technology expenses for the Public Defender's Office.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	1,064,531	237,700	197,987	85,975	159,440	172,172	155,692	171,508	744,787	2,047,018
	1,064,531	237,700	197,987	85,975	159,440	172,172	155,692	171,508	744,787	2,047,018

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security, technology and equipment & furnishings costs for the circuit and county courts, Public Defenders' offices, State Attorneys' offices, Guardian ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court-related functions.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Records Management

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076061**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G1**

Project Description/Justification

This project is for email retention licenses for the County. These solutions maintain emails and text messages for public records retention.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	814,640	260,687	155,946	230,000	235,000	240,000	245,000	250,000	1,200,000	2,275,327
	814,640	260,687	155,946	230,000	235,000	240,000	245,000	250,000	1,200,000	2,275,327

Policy/Comprehensive Plan Information

The State of Florida dictates the retention of records and requires the transparency of data through the Sunshine Law. Establishment of a records management strategy and implementation plan will support the County government in complying with the State requirements.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Remote Server Center (RSC) Improvements

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076067**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**G2**

Project Description/Justification

The remote data center was retrofit in 2003. Improvements to the current facility as well as the option to move the infrastructure to Northwest Regional Data Center (NWRDC) are being evaluated.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	0	165,750	0	0	0	0	0	0	0	165,750
	0	165,750	0	0	0	0	0	0	0	165,750

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Serenity Cemetery Expansion

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091002**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q4**

Project Description/Justification

The number of burial plots available at the Leon County Serenity Cemetery for state mandated unclaimed or indigent burials will need to be expanded in the future to ensure continued burial capacity. Additional plots, access and stormwater improvements are planned to provide the same level of service in future years. This project entails site clearing, road construction, fencing, and stormwater conveyance.

Approximately 6.7 acres of the 8.7 acres of the Serenity Cemetery consists of undeveloped land. This project would improve this area by constructing two access points, internal roadway for traffic circulation, stormwater conveyance for the added impervious area and provide enough cleared land to establish an additional 1,142 burial plots. The northern portion of the Cemetery was expanded in FY 2018 to include an additional 221 traditional burial plots, and all main access roads were built. In late 2021, Leon County began receiving cremains versus traditional remains, which resulted in space savings. 122 of the 221 burial spaces were occupied, the remaining space allowed for another 280 cremain burial plots . Funding in FY 2031 is for improvements to the site's drainage system, access roads, and fences for an additional 480 plots and clearing of two blocks for an additional 700 cremain burial plots. Funding will be included in future outyears to complete the remaining roadway and fencing with the space savings, only two of the 14 burial blocks will need to be cleared to provide an estimated 20 years of burials. Blocks can be cleared on an as-needed basis to provide an average of 320 additional burial plots.

Strategic Initiative

N/A

Financial Summary

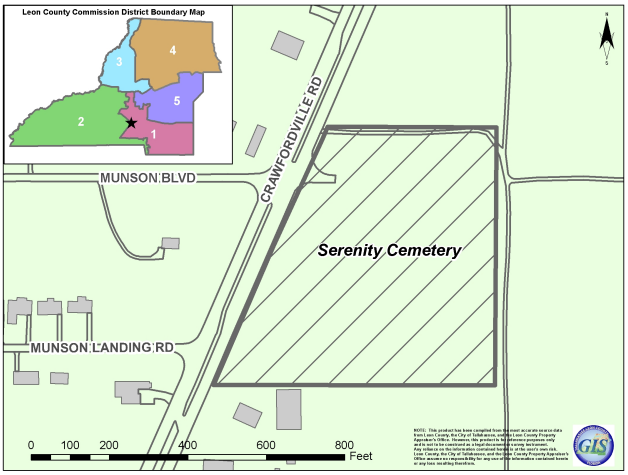
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	0	0	0	0	0	0	190,000	190,000	190,000
	0	0	0	0	0	0	0	190,000	190,000	190,000

Policy/Comprehensive Plan Information

In accordance with Policy 98-25 "Disposition of Unclaimed and Indigent Bodies" and in accordance with Florida Statutes 406.50 and 406.52, Leon County has the authority to establish policies and procedures for the burial or cremation of indigent persons or unclaimed persons whose deaths occurred, or whose remains were found in the county.

Operating Budget Impact

This project has operating impacts for the Stormwater Management program of Operations related to maintenance and permitting for the stormwater pond. There are annual operating impacts for the Facilities Management division related to mowing and miscellaneous maintenance.



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Solar Arrays on County Buildings

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086081**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN2, EN4**

Project Description/Justification

As part of the County's Integrated Sustainability Action Plan (ISAP) approved at the April 23, 2019 Budget Workshop, a budget was established to increase the County's use of renewable energy by expanding solar on County buildings. The ISAP Goal recommends increasing renewable energy capacity on County facilities by 30% by 2030.

Strategic Initiative

(T5) Reduce Greenhouse Gas Emissions stemming from County operations by 25%.
(T6) Double solar power generation at County Facilities.
(EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
(EN2) Conserve and protect environmentally sensitive lands and our natural ecosystem.
(EN4) Reduce our carbon footprint.

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	69,968	340,032	103,728	0	0	0	0	0	0	410,000
	69,968	340,032	103,728	0	0	0	0	0	0	410,000

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

State Attorney Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076047**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for technology needs for the State Attorney's Office. As required by Article V, the County must cover hardware, software, and services for computer automation. Covered services are for STAC (the State Attorney's case management software) and integration to the Justice Information System (JIS), which is the criminal case management system for Leon County. This allows for case information to auto populate within STAC and allow updates within STAC to update JIS so others in the justice community have access to shared information.

To ensure a seamless transition to the new case management system, $200,000 was advance funded in FY 2026 to support the migration in FY 2027.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	1,431,764	568,084	254,246	132,585	270,678	354,358	363,335	372,589	1,493,545	3,493,393
	1,431,764	568,084	254,246	132,585	270,678	354,358	363,335	372,589	1,493,545	3,493,393

Policy/Comprehensive Plan Information

Florida Statute 29.008; Section 14, Article V of the State Constitution - Counties are required to fund the cost of facility improvements, maintenance, security, technology and equipment & furnishings costs for the circuit and county courts, Public Defenders' offices, State Attorneys' offices, Guardian ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court-related functions.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Supervisor of Elections Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076005**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G3**

Project Description/Justification

This project is for technology improvements for the Supervisor of Elections (SOE) in support of its voter operations and elections. This funding covers regular software and hardware maintenance as well as new software and services for candidate tracking, voter address validation, equipment inventory, cyber security, new hardware and services for the expanded phone bank, and mobile devices for the poll sites.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	964,917	50,000	17,432	50,000	50,000	50,000	50,000	50,000	250,000	1,264,917
	964,917	50,000	17,432	50,000	50,000	50,000	50,000	50,000	250,000	1,264,917

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Technology in Chambers

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076022**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project supports the equipment maintenance and services related to audio, video, and companion technologies in the Commission Chambers. The budget provides funding for on-going regular upgrades to support all the technologies that provide live broadcasts to Comcast, streaming to various web services (such as Facebook Live, Roku, Amazon, Twitter, Youtube, and web etc.), production lighting system, sound system, and presentation system, as well as related services to support Commission meetings in the chamber.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	712,598	147,666	127,457	141,974	142,484	143,008	143,548	144,104	715,118	1,575,382
	712,598	147,666	127,457	141,974	142,484	143,008	143,548	144,104	715,118	1,575,382

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

User Computer Upgrades

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076024**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for the replacement of aged-out user computers, printers, and peripherals. A replacement schedule is important due to advances in software, deterioration of hardware, the inability to obtain replacement parts for old equipment and the increased cost of maintenance of old equipment. Most computers are on a five-year replacement cycle plan. Users with specialty software needs, such as engineers and GIS staff, are in a three-year replacement cycle. The computers that are replaced every three years are recycled to County users with standardized needs. Pursuant to County Policy, older machines are recycled to the Goodwill's electronics store.

As part of the County's plan to utilize $1.9 million of American Rescue Plan Act (ARPA) funds for the continuity of operations, funding was allocated in FY 2021 for the County to enhance remote working capabilities by acquiring and proactively deploying additional laptops, configured with secure virtual desktop capability, for use throughout the public health emergency. These funds were used for the acquisition of approximately 850 laptops, which includes 650 laptops to be deployed across County work areas and an additional 200 laptops to be deployed across the Constitutional and Judicial Offices. In addition, these new laptops and existing laptops owned by the County are enhanced with the new secured virtual desktop solution to provide additional security across these devices for remote working capabilities.

Beginning in FY 2021, to maintain the five-year PC replacement cycle, and facilitate preparedness when natural disasters, fire, or other situations require staff to work remote, a plan was developed to migrate all Senior Management staff from PCs to tablets/laptops, followed by other key staff by deploying 50 devices at a time.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	5,975,959	1,029,412	1,022,821	650,000	450,000	550,000	350,000	750,000	2,750,000	9,755,371
	5,975,959	1,029,412	1,022,821	650,000	450,000	550,000	350,000	750,000	2,750,000	9,755,371

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Voting Equipment Replacement

Dept/Div:	**Miscellaneous**	Comp Plan CIE Project:	**N/A**
Project #:	**096028**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G3**

Project Description/Justification

This project is for the Supervisor of Elections non-voting machine equipment. This project funds the purchase or replacement of voting equipment including privacy booths, precinct signage, ballot tabulators, audit and absentee ballot scanners, electronic pollbooks, and ballot demand printers. With the system heavily dependent on technology, it is important to anticipate equipment needs to assure smooth continuation of operations. This includes replacing equipment that has reached the end of its useful life, as well as expanding inventory as the number of registered voters in Leon County continues to grow.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	160,118	335,972	335,972	350,000	325,000	0	0	0	675,000	1,171,090
	160,118	335,972	335,972	350,000	325,000	0	0	0	675,000	1,171,090

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





»Health & Safety Overview

Overview

The Health & Safety section contains capital improvement projects designed to facilitate the provision of emergency medical and other public safety services provided by Leon County government. Major Health & Safety capital projects funded in FY 2027 include the Sheriff Facilities Capital Maintenance, Emergency Medical Services Vehicle and Equipment, and the Public Safety Complex.

Funding Sources

Chart 25.6 illustrates that Emergency Medical Services MSTU (Fund 135) funds 44% or $3,459,079 and Capital Improvement (Fund 305) funds 55% or $4,250,000 and Building Inspections Fund (Fund 120) funds 1% or $61,650 of the Health & Safety capital improvement budget in FY 2027.

Chart 25.6
FY 2027 Health & Safety Project by Funding Source

Managing Divisions

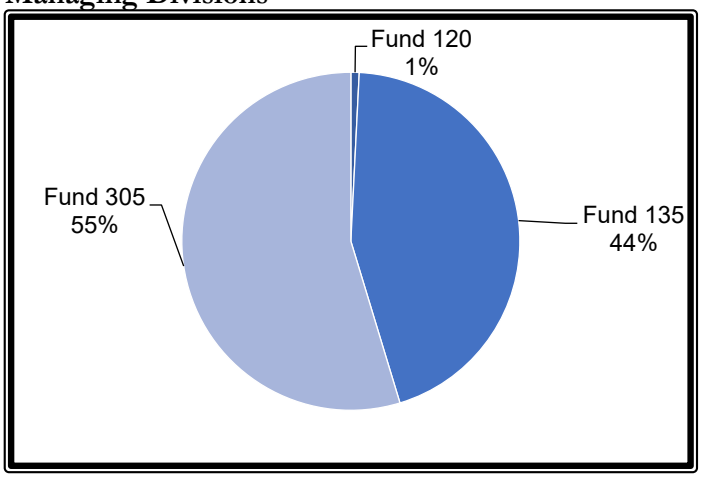


Table 25.11 shows Engineering Services and Facilities Management will each manage one project for 28% of the Health & Safety projects. Management Information Services will manage 3 projects for 43% and Fleet Management will manage two projects, which account for the remaining 29% of the Health & Safety projects.

Table 25.11
FY 2027 Health & Safety Projects by Managing Division

Managing Division	# of Projects	FY 2027 Budget
Engineering Services	1	$2,510,000
Fleet Management*	2	$2,983,000
Facilities Management*	1	$1,575,000
Management Information Services	3	$702,729
Total	**8**	**$7,770,729**

*To ensure that some FY 2027 projects are not delayed due to supply chain issues, select projects were advance funded in FY 2026.

Operating Budget Impacts

There are no estimated impacts from Health and Safety projects on the operating budget for FY 2027.

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

Health & Safety Index

Page	Project	#	FY 2025 Life to Date	FY 2026 Adj Budget	FY 2027 Budget	FY27-FY31 Total	Project Total
646	Building Inspection Technology	076055	$1,291,837	$212,950	$61,650	$326,920	$1,831,707
647	Emergency Medical Services Technology	076058	$3,088,292	$511,674	$476,079	$2,414,517	$6,014,483
648	EMS Vehicle & Equipment Replacement	026014	$40,657,109	$7,420,639	$2,983,000	$21,982,354	$70,060,102
649	New EMS Vehicle & Equipment Replacement	026021	$1,247,493	$1,372,992	$0	$850,000	$3,470,485
650	Public Safety Complex	096016	$22,003,723	$3,460,050	$1,575,000	$5,253,877	$30,717,650
651	Public Safety Complex Technology	076069	$3,401,993	$493,770	$165,000	$3,325,000	$7,220,763
652	Sheriff Facilities Capital Maintenance	086031	$41,901,129	$12,002,149	$2,510,000	$13,120,000	$67,023,278
	Health & Safety Total		**$113,591,576**	**$25,474,224**	**$7,770,729**	**$47,272,668**	**$186,338,468**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Building Inspection Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076055**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for technology improvements for Building Inspection derived from the dedicated technology fee approved by the Board, effective June 1, 2022.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
120 Building Inspection	964,917	212,950	44,000	61,650	63,407	65,309	67,268	69,286	326,920	1,504,787
	964,917	212,950	44,000	61,650	63,407	65,309	67,268	69,286	326,920	1,504,787

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Emergency Medical Services Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076058**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for the technological needs of Leon County's Emergency Medical Services Division.

Strategic Initiative

(Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)

Financial Summary

Funding Source	Life To Date FY 2025	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
135 Emergency Medical Services MSTU	673,775	511,674	194,753	476,079	481,731	487,637	493,810	475,260	2,414,517	3,599,966
	673,775	511,674	194,753	476,079	481,731	487,637	493,810	475,260	2,414,517	3,599,966

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Emergency Medical Services Vehicles & Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026014**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for the acquisition of Emergency Medical Services ambulances, vehicles and equipment. In accordance with the Green Fleet Policy, each vehicle and equipment replacement is evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services. Emergency Medical Services ambulances are replaced every five to six years. The total FY 2027 budget includes equipment replacement costs for cardiac monitors and chest compression devices for a total of $136,000. It is estimated that the vehicles/equipment being replaced will generate $51,500 in surplus sales. The following is the FY 2027 replacement schedule for vehicles totaling $2,847,000:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
EMS	2008 Ford F-350 Crew Cab	84,100	$36,791	$40,564	$75,000
EMS	2023 Chevrolet Tahoe	33,107	$40,068	$16,719	$71,500
EMS	2024 Chevrolet Tahoe	33,107	$40,068	$16,719	$71,500
EMS	2025 Chevrolet Tahoe	33,107	$40,068	$16,719	$71,500
EMS	2015 Ford Explorer	94,900	$27,679	$13,385	$57,500
EMS	2022 Ford Horton Ambulance	100,016	$180,192	$47,706	$350,000
EMS	2021 Ford Horton Ambulance	78,320	$180,192	$32,595	$350,000
EMS	2022 Ford Horton Ambulance	101,466	$180,192	$47,066	$350,000
EMS	2023 Ford Horton Ambulance	48,127	$180,192	$17,898	$350,000
EMS	2023 Ford Horton Ambulance	63,814	$296,087	$16,282	$350,000
EMS	2022 Ford Horton Ambulance	64,296	$243,377	$23,889	$250,000
EMS	2022 Ford Horton Ambulance	63,510	$243,377	$30,332	$250,000
EMS	2022 Ford Horton Ambulance	64,298	$162,097	$22,454	$250,000

Strategic Initiative

(Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)

Financial Summary

Funding Source	Life To Date FY 2025	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
135 Emergency Medical Services MSTU	18,674,755	7,420,639	3,348,641	2,983,000	3,249,354	4,750,000	5,000,000	6,000,000	21,982,354	48,077,748
	18,674,755	7,420,639	3,348,641	2,983,000	3,249,354	4,750,000	5,000,000	6,000,000	21,982,354	48,077,748

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, vehicle and equipment requests are evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

New Emergency Medical Services Vehicle & Equipment

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026021**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for the purchase of ambulances and equipment to maintain current service levels.

To ensure vehicle purchases are not delayed due to supply chain issues, $375,000 was advance funded in FY 2026 to support FY 2027 equipment needs.

Strategic Initiative

(Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)

Financial Summary

Funding Source	Life To Date FY 2025	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
135 Emergency Medical Services MSTU	397,493	1,372,992	0	0	420,000	0	430,000	0	850,000	2,620,485
	397,493	1,372,992	0	0	420,000	0	430,000	0	850,000	2,620,485

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, vehicle and equipment requests are evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Public Safety Complex

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**096016**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for facility maintenance, repairs and upgrades of the Public Safety Complex (PSC). These costs are split 50/50 with the City of Tallahassee.

FY 2027: Switchgear Replacement; Gates Replacement; Building Automation System (BAS) Replacement & Upgrade; EV Charging Station; Retaining Wall & Parking Repairs; and repairs and maintenance.

FY 2028: Switchgear Replacement; Gates Replacement; Repaving Parking Lot; Uninterruptible Power Supply (UPS) Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Landscape Refresh; and repairs and maintenance.

FY 2029: Switchgear Replacement; Repaving Parking Lot; UPS Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Chiller Rebuilds; and repairs and maintenance.

FY 2030: UPS Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Chiller Rebuilds; and repairs and maintenance.

FY 2031: UPS Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Chiller Rebuilds; Computer Room Air Conditioning (CRAC) Units; and repairs and maintenance.

Strategic Initiative

Financial Summary

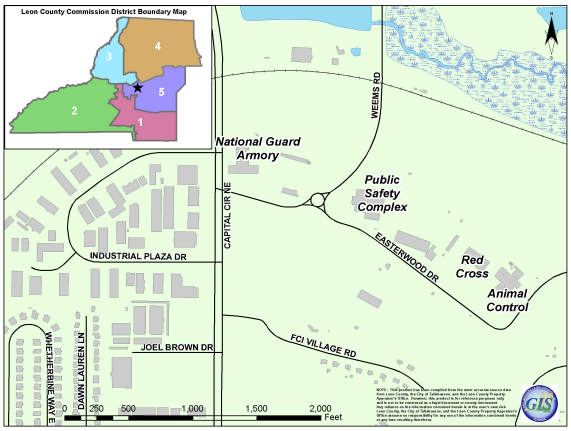
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
125 Grants	2,393,189	0	0	0	0	0	0	0	0	2,393,189
305 Capital Improvements	14,356,657	3,460,050	457,100	1,575,000	1,120,000	1,010,000	688,877	860,000	5,253,877	23,070,584
	16,749,846	3,460,050	457,100	1,575,000	1,120,000	1,010,000	688,877	860,000	5,253,877	25,463,773

Policy/Comprehensive Plan Information

May 14, 2013 - Interlocal Agreement for the joint management and use of the Public Safety Complex; Interlocal Agreement for the telecommunications and technology for the Public Safety Complex.

Operating Budget Impact

N/A





Public Safety Complex

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Public Safety Complex Technology

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076069**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for technology maintenance, repairs and upgrades at the Public Safety Complex. These costs are split 50/50 with the City of Tallahassee. This project covers technological repair and maintenance needs and designates future funding to replace the Emergency Operations Center sound system estimated at $300,000. The budget also includes funds for the complete replacement of the video wall, estimated to be $2 million. The sound system and video walls are due to be replaced to meet the current technological infrastructure.

Strategic Initiative

Financial Summary

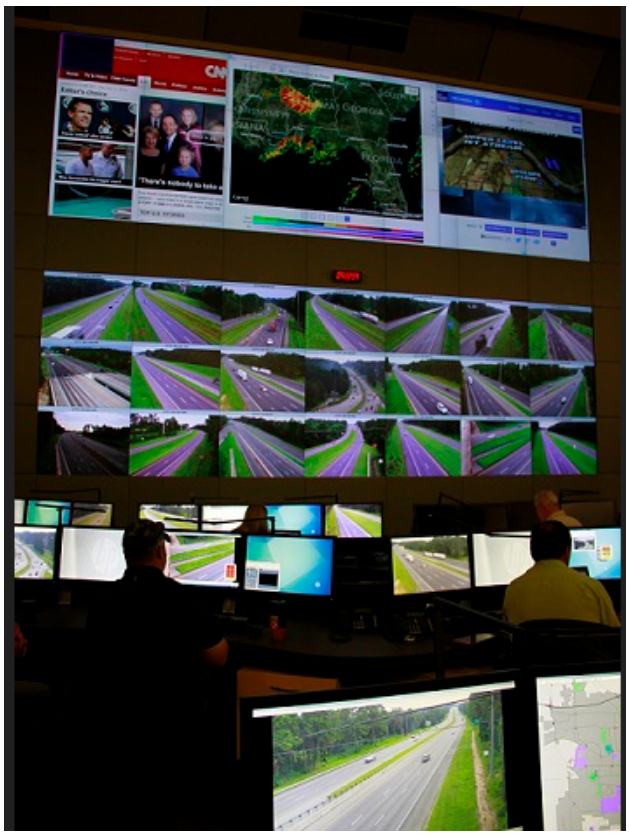
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	76,993	493,770	109,460	165,000	1,065,000	1,065,000	565,000	465,000	3,325,000	3,895,763
	76,993	493,770	109,460	165,000	1,065,000	1,065,000	565,000	465,000	3,325,000	3,895,763

Policy/Comprehensive Plan Information

May 14, 2013 - Interlocal Agreement for the joint management and use of the Public Safety Complex; Interlocal Agreement for the telecommunications and technology for the Public Safety Complex.

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Sheriff Facilities Capital Maintenance

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**086031**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for repair and maintenance of structures at the Leon County Sheriff Facilities, including the Sheriff Administration Building, the Evidence Building, and the Detention Facility Complex. To ensure against supply chain issues, $817,000 was advance funded in FY 2026 to support FY 2027 projects.

Project 086031	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Detention: Counter Replacement	30,000	30,000	30,000	30,000	30,000
Detention: Exterior Stairs	-	100,000	100,000	200,000	100,000
Detention: Common Area Windows	-	460,000	600,000	730,000	-
Detention: Kitchen Refurbish	200,000	200,000		-	-
Detention-POD: New Waterlines	-	200,000	200,000	200,000	200,000
Detention-POD: Officer Station	-	200,000	200,000	200,000	200,000
Detention-POD: Inmate Bunk Bed Replacement	513,000	650,000	650,000	675,000	675,000
Detention-POD: Honeywell Fire System	-	100,000	300,000	300,000	300,000
Detention-POD: Duct Work Cleaning	50,000	50,000	50,000	50,000	50,000
Detention-POD: General Repairs & Maintenance	-	100,000	200,000	200,000	200,000
Detention-POD: Showers	70,000	200,000	200,000	200,000	200,000
Detention: Steam/Hot Water Boiler Replacement	587,000	-	-	-	-
Detention: Central Control Upgrade	285,000	-	-	-	-
Detention: VAV Fan (FCU) Coil Replacement	150,000	100,000	150,000	150,000	150,000
Detention: Don Price Gate	130,000	-	-	-	-
Administration: Main Breaker Replacement	-	-	100,000	-	-
Data Center Cooling Units	345,000	-	-	-	-
Judicial Unit Expansion	50,000	-	-	-	-
Gates Repair and Replacement	50,000	50,000	50,000	50,000	50,000
Internal Slide Door Repair	50,000	50,000	50,000	50,000	50,000
Detention: Counter Replacement	30,000	30,000	30,000	30,000	30,000
Detention: Exterior Stairs	-	100,000	100,000	200,000	100,000
Detention: Common Area Windows	-	460,000	600,000	730,000	-
Detention: Kitchen Refurbish	200,000	200,000		-	-
Detention-POD: New Waterlines	-	200,000	200,000	200,000	200,000
Detention-POD: Officer Station	-	200,000	200,000	200,000	200,000
Detention-POD: Inmate Bunk Bed Replacement	513,000	650,000	650,000	675,000	675,000
Detention-POD: Honeywell Fire System	-	100,000	300,000	300,000	300,000
Detention-POD: Duct Work Cleaning	50,000	50,000	50,000	50,000	50,000
Detention-POD: General Repairs & Maintenance	-	100,000	200,000	200,000	200,000
Detention-POD: Showers	70,000	200,000	200,000	200,000	200,000
Detention: Steam/Hot Water Boiler Replacement	587,000	-	-	-	-
Detention: Central Control Upgrade	285,000	-	-	-	-
Detention: VAV Fan (FCU) Coil Replacement	150,000	100,000	150,000	150,000	150,000
Detention: Don Price Gate	130,000	-	-	-	-
Administration: Main Breaker Replacement	-	-	100,000	-	-
Data Center Cooling Units	345,000	-	-	-	-
Judicial Unit Expansion	50,000	-	-	-	-
Gates Repair and Replacement	50,000	50,000	50,000	50,000	50,000
Internal Slide Door Repair	50,000	50,000	50,000	50,000	50,000
Total	2,510,000	2,490,000	2,880,000	3,035,000	2,205,000

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	22,098,845	10,638,713	2,325,218	2,510,000	2,490,000	2,880,000	3,035,000	2,205,000	13,120,000	45,857,558
308 Sales Tax	6,682,284	1,363,436	0	0	0	0	0	0	0	8,045,720
	28,781,129	12,002,149	2,325,218	2,510,000	2,490,000	2,880,000	3,035,000	2,205,000	13,120,000	53,903,278

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

Physical Environment Overview

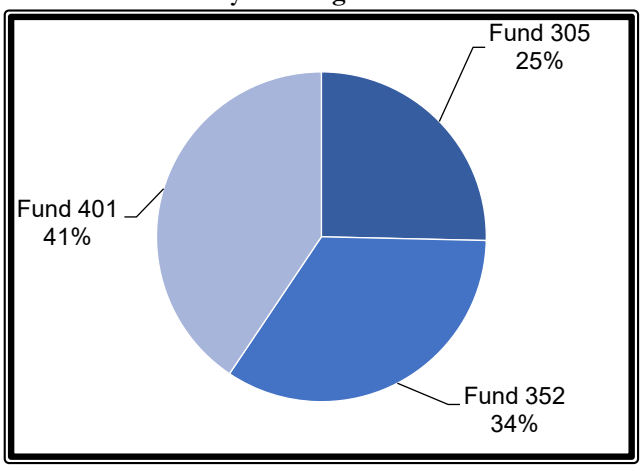
Overview

The Physical Environment section contains capital improvement projects designed to facilitate the provision of services by the different branches of Leon County government with regards to stormwater management, water quality improvements and solid waste management. Major Physical Environment capital projects funded in FY 2027 include Stormwater Infrastructure Preventative Maintenance, GIS Incremental Basemap Update, Permitting Software Enhancements, Solid Waste Heavy Equipment and Transfer Station Heavy Equipment.

Funding Sources

Chart 25.7 illustrates that the Sales Tax Extension (Fund 352) funds 34% or $2,235,657 while the Capital Improvement (Fund 305) funds 25% or $1,665,100 and Solid Waste Management (Fund 401) funds 41% or $2,665,250 of the Physical Environment projects funded in FY 2027.

Chart 25.7
FY 2027 Physical Environment Projects by Funding Source



Managing Divisions

Table 25.13 shows Engineering Services will manage the majority 38% of the Physical Environment capital with eight projects. Fleet Management will manage five projects for a total of 24%. Solid Waste will manage four projects for a total of 19%. Management Information Services will manage three projects, and Operations will manage one project, which accounts for the remaining 19% of the FY 2027 Physical Environment capital projects.

Table 25.13
FY 2027 Physical Environment Projects by Managing Division

Managing Division	# of Projects	FY 2027 Budget
Engineering Services	8	$2,485,657*
Fleet Management	5	$1,670,000*
Management Information Services	3	$1,205,100
Solid Waste	4	$995,250
Operations	1	$200,000
Total	**21**	**$6,556,007**

*To ensure that some FY 2027 projects are not delayed due to supply chain issues, select projects were advance funded in FY 2026.

Operating Budget Impacts

There are no estimated impacts from Physical Environment projects on the operating budget for FY 2027.

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

Physical Environment Index

Page	Project	#	FY 2025 Life to Date	FY 2026 Adj Budget	FY 2027 Budget	FY27-FY31 Total	Project Total
655	Blueprint 2020 Water Quality & Stormwater	067003	$10,625,000	$4,237,500	$2,125,000	$10,625,000	$25,487,500
656	FDEP Springs Restoration Incentive Project	927130	$847,500	$692,722	$0	$0	$1,540,222
657	Fords Arm – Lexington Pond Retrofit	063005	$7,269,269	$238,707	$0	$0	$7,507,976
658	Geographic Information Systems	076009	$10,967,699	$520,724	$496,000	$2,824,780	$14,313,203
659	GIS Incremental Basemap Update	076060	$7,450,679	$408,652	$333,500	$1,667,500	$9,526,831
660	Hazardous Waste Vehicle and Equipment Replacement	036042	$471,175	$135,000	$0	$358,599	$964,774
661	Household Hazardous Waste Improvements	036019	$2,085,882	$198,266	$80,000	$1,580,000	$3,864,148
662	L.I.F.E. Stormwater and Flood Relief	091009	$911,020	$685,377	$110,657	$911,020	$2,507,417
663	Lake Henrietta Renovation	061001	$72,209	$425,000	$0	$0	$497,209
664	Landfill Closure	036043	$3,431,224	$11,670,669	$0	$0	$15,101,893
665	Leon County Basin Management Plan Updates	067009	$3,250,000	$0	$250,000	$3,250,000	$6,500,000
666	Permit & Enforcement Tracking System	076015	$5,057,849	$378,467	$375,600	$1,953,583	$7,389,899
667	Rural Waste Service Center Improvements	036017	$978,000	$0	$300,250	$978,000	$1,956,000
668	Rural Waste Vehicle and Equipment Replacement	036033	$3,517,975	$156,000	$250,000	$2,100,000	$5,773,975
669	Solid Waste Facility Heavy Equipment & Vehicle Replacement	036003	$5,271,925	$242,708	$350,000	$640,000	$6,154,633
670	Stormwater Infrastructure Preventative Maintenance	067006	$5,624,402	$3,493,166	$0	$3,225,000	$12,342,568
671	Stormwater Pond Repairs	066026	$2,540,483	$1,191,965	$200,000	$850,000	$4,582,448
672	Stormwater Vehicle & Equipment Replacement	026004	$10,893,639	$1,803,902	$0	$2,000,000	$14,697,541
673	Transfer Station Heavy Equipment Replacement	036010	$7,419,269	$675,500	$1,070,000	$2,200,000	$10,294,769
674	Transfer Station Improvements	036023	$7,298,056	$1,721,803	$615,000	$4,090,000	$13,109,859
675	Woodville Sewer Project	062003	$17,784,476	$22,129,773	$0	$0	$39,914,249
Physical Environment Total			**$113,767,731**	**$51,005,901**	**$6,556,007**	**$39,253,482**	**$204,027,114**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Blueprint 2020 Water Quality & Stormwater

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**067003**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN1**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. This allocation of $85 million is for water quality and stormwater funding (split 50/50 between the City and the County) of its 80% share of the Sales Tax Extension. A total of $42.5 million is set-aside for water quality protection and stormwater mitigation in Leon County, or an estimated $2,125,000 per year. Over the next five years, these funds are dedicated as state match funds for sewer projects.

Prior years funds were used to support the Springs Restoration grant program local match for the following sewer projects: Belair/Annawood (completed in 2023); Northeast Lake Munson (completed in 2025); and Woodville Phase I (completed in 2025). Staff have been actively pursuing grant funding to complete the remaining phases of the Woodville Sewer project.

On February 13, 2018, the Board accepted the grant from the springs restoration grant program for Northeast Lake Munson and Belair/Annawood sewer system projects. Belair/Annawood was completed in the summer of 2023 and construction of Northeast Lake Munson was completed in the summer of 2025.

Leon County is committed to sewer infrastructure improvements, and has invested millions of dollars in the Primary Spring Protection Zone septic-to-sewer program. Total funding either spent or included in the five-year approved capital improvement program (CIP) is approximately $63 million, which provides sewer to 634 homes currently served by septic tanks. Current funding for these projects consists of State grant funds, County matching funds and American Rescue Plan Act (ARPA) funds for sewer infrastructure improvements. Based on funding availability, future phases include an additional estimated 868 lots that will be serviced by sewer. Due to increases in construction costs, the County is seeking additional matching funds from Florida Department of Environmental Protection to assist in funding planned sewer projects in the Primary Springs Protection Zone. Based on recent construction bids, funds are currently not available to complete the construction of all planned Primary Spring Protection Zone sewer projects without additional matching support from the State and/or Federal governments.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	0	4,237,500	0	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000	14,862,500
	0	4,237,500	0	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000	14,862,500

Policy/Comprehensive Plan Information

Sales Tax Extension Referendum; Board Strategic Initiative: Environmental - Bring central sewer to Woodville consistent with the Water and Sewer Master Plan including consideration for funding though the Sales Tax Extension; and Comprehensive Plan Reference: STORMWATER MANAGEMENT GOALS, OBJECTIVES AND POLICIES: Goal 1: Provide a stormwater management system which protects the health, welfare and safety of the general public by reducing damage and inconvenience from flooding and protects surface water and groundwater quality.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

FDEP Springs Restoration Incentive Project

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**927130**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN1, EN2**

Project Description/Justification

On September 13, 2022, the Board accepted a $1.11 million grant from FDEP for the County's Septic Upgrade Incentive Program to provide incentive payments up to $7,500 to eligible recipients within the Wakulla Springs PFA for voluntarily upgrading an existing conventional septic system to an advanced nitrogen-reducing system.

On January 24, 2023, the Board accepted an additional $1.11 million grant from FDEP for the County's Septic Upgrade Incentive Program, followed by an additional $1 million on February 10, 2026. As of Spring 2026, two hundred and fifty four on-site sewage treatment disposal system upgrades have been completed using the Incentive Program.

This project is fully funded by the Florida Department of Environmental Protection Springs Restoration Grant Program. No grant match is required.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
125 Grants	847,500	692,722	0	0	0	0	0	0	0	1,540,222
	847,500	692,722	0	0	0	0	0	0	0	1,540,222

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Fords Arm - Lexington Pond Retrofit

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**063005**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN1, EN2**

Project Description/Justification

This project is partially funded by the $50 million (split 50/50 between the City and the County) set aside by Blueprint for stormwater and water quality retrofits from the first Sales Tax Extension.

This project is for water quality treatment and flow attenuation for stormwater entering Fords Arm of Lake Jackson from the Lexington Branch. The project provides a combination of attenuation, water quality treatment and flow way improvements in the contributing basin south and east of Fords Arm. This project includes drainage improvements at Meridian Road, Lexington Road and Timberlane Road which will help prevent flooding along those roads. Construction of Linene Woods Phase I between Hunter's Crossing subdivision and the wetland north of John Hancock was completed in FY 2020. The Meridian Road crossing was completed in FY 2021. The Timberlane Road cross drain upgrade is under design which will be completed in FY 2026. Construction estimates are pending the final design.

On March 9, 2024, the President signed into law the 2024 Consolidated Appropriations Act which included funding for "FY 2024 Community Project Funding Requests" (commonly known as "earmarks"). The legislative team identified Leon County projects which met the eligibility criteria for this funding opportunity and coordinated funding requests with Congressman Neal Dunn's offices. The FY 2024 appropriations package approved by Congress and signed by the President included funding for the Fords Arm Restoration Project in the amount of $800,000 to construct improvements to enhance the treatment of stormwater flowing into Fords Arm of Lake Jackson, through a combination of attenuation, water quality treatment, and flow way improvements. A grant agreement with the U.S. Environmental Protection Agency (EPA) is anticipated for Winter 2026.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
125 Grants	200,000	0	0	0	0	0	0	0	0	200,000
305 Capital Improvements	119,671	102,550	6,037	0	0	0	0	0	0	222,221
309 Sales Tax - Extension	6,949,598	136,157	0	0	0	0	0	0	0	7,085,755
	7,269,269	238,707	6,037	0	0	0	0	0	0	7,507,976

Policy/Comprehensive Plan Information

Comprehensive Plan Reference: STORMWATER MANAGEMENT GOALS, OBJECTIVES AND POLICIES: Policy 2.7.7:[C](Leon County) Local government shall develop a program for retrofitting developed areas which lack adequate facilities for treating stormwater runoff by defining and implementing a sequence of intermediate milestones necessary to achieve the retrofit objective. Local government shall fund and initiate a work program to quantify water quality problems, costs and mitigation methods. Using this information it shall develop more specific retrofit objectives with due consideration to costs, methodology and the community's willingness to financially support implementation. Policies shall be adopted into the comprehensive plan that reflects these objectives including program funding targets. Local government shall then develop, fund, and initiate a water quality enhancement program which will achieve the retrofit goals on the established schedule.

Comprehensive Plan Reference: STORMWATER MANAGEMENT GOALS, OBJECTIVES AND POLICIES: Goal 1: provide a stormwater management system which protects the health, welfare and safety of the general public by reducing damage and inconvenience from flooding and protects surface water and groundwater quality.

Operating Budget Impact

Resolving roadway flooding at Meridian and Timberlane Roads will reduce Operations emergency response efforts to close roads during heavy storms.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Geographic Information Systems

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076009**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for the funding of the City of Tallahassee and Leon County Geographic Information System Interlocal Project. Tallahassee-Leon County Geographic Information System (TLC GIS) was created in May, 1990 when the City of Tallahassee, Leon County, and the Property Appraiser's Office entered into an Interlocal Agreement. The mission of TLC GIS is to:

-Develop a common base map
-Promote the sharing of resources
-Reduce redundancy of data collection and creation
-Provide a mechanism to maintain the base map and other data layers
-Encourage enterprise information management solutions
-Enhance decision making for public officials.

This project includes the following items for FY 2027, of which more than 50% will be reimbursed by the City of Tallahassee since some of the service credits will be 100% paid by COT for work that is city-specific:

-$219,000 for Environmental Systems Research Institute, Inc. (ESRI) Enterprise Licensing Agreement (ELA): ESRI is the primary software provider for GIS software. The license covers web servers, the cloud computing environment and desktop licensing. Annual analysis has shown that the enterprise license saves money over the alternative of buying individual licenses.
-$140,000 for the compute/storage and backup environment: This funding is utilized to support the ongoing costs of the shared infrastructure environment with Management Information Systems.
-$12,000 for AI server replacement 2 of 2
-$119,000 for ESRI service credits
-$6,000 for additional GIS hardware

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	8,142,919	520,724	389,212	496,000	579,000	555,750	582,788	611,242	2,824,780	11,488,423
	8,142,919	520,724	389,212	496,000	579,000	555,750	582,788	611,242	2,824,780	11,488,423

Policy/Comprehensive Plan Information

Geographic Information System City of Tallahassee/Leon County Interlocal Agreement (1990)

The Comprehensive Plan mandates that a series of map layers be compiled and maintained for use in Comprehensive Plan implementation.

The environmental component of both the City and County land development ordinances contain clauses mandating that protected natural features be mapped pursuant to applications for development.

The Florida Department of Revenue requires that all property appraisers' offices in the State of Florida compile and maintain digital Cadastres (a register of property showing the extent, value, and ownership of land for taxation) that meet specific guidelines governing methodologies to be used and the layers to be compiled. Required layers include platted lots, tax parcels, rights-of-way and legal dimensions.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

GIS Incremental Basemap Update

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076060**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for the incremental update of the Tallahassee-Leon County Geographic Information System, TLC GIS, basemap. The basemap includes orthophotography, planimetrics and a digital elevation model with contours. These elements are essential in providing timely and accurate basemap information which provides positional control for other critical Geographic Information System information and the analysis opportunities they support. They are the foundation for geo-referencing (tying to coincident geographic features for accurate and reliable referencing) many of the Geographic Information System data layers.

In June 2008, the Florida Department of Revenue was directed under Chapter 195.002 Florida Statutes, to provide each County Property Appraiser's Officer with digital orthophotography every three years and charge each county office for the cost of that service and product delivery. The City also contributes funds to this project. In working with the vendor and leveraging the latest technology, TLC GIS was successful in developing a new methodology for collecting, compiling and releasing the basemap data in compliance with Chapter 195.002 Florida Statutes. TLC GIS also obtains additional oblique and satellite imagery to support efforts related to public safety, property assessment and non ad-valorem assessments which this funding covers.

The basemap data acquisition is captured and delivered on a rolling three-year basis, where certain products are captured, compiled, and delivered each year over that three year period. Aerial imagery of some type is designed to be provided each year. This ensures the ability for change detection which is vital to many business activities throughout the County. Methodology and products are planned and reviewed each year to take advantage of new technology and efficiencies. This ensures the best basemap products and value to end users.

The aerial flyover, LiDar flyover, and ground control survey work was completed in FY 2018. Photography and data processing of updated layers was completed in FY 2019. A new aerial flyover began in FY 2024 followed by photography and data processing to begin updating layers.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	5,783,179	408,652	0	333,500	333,500	333,500	333,500	333,500	1,667,500	7,859,331
	5,783,179	408,652	0	333,500	333,500	333,500	333,500	333,500	1,667,500	7,859,331

Policy/Comprehensive Plan Information

Geographic Information System City of Tallahassee/Leon County Interlocal Agreement (1990); Permit Enforcement & Tracking System City of Tallahassee/Leon County Interlocal Agreement (1993)

The Comprehensive Plan mandates that a series of map layers be compiled and maintained for use in Comprehensive Plan implementation. The environmental component of both the City and County land development ordinances contain clauses mandating that protected natural features be mapped pursuant to applications for development.

Florida Department of Revenue requires that all property appraisers' offices in the State of Florida compile and maintain digital Cadastres that meet specific guidelines governing methodologies to be used and the layers to be compiled. Required layers include platted lots, tax parcels, right-of-ways, and legal dimensions.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Hazardous Waste Vehicle and Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**036042**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This project is for the replacement of Hazardous Waste vehicles and equipment. Outyear funding is for vehicle replacements.

Strategic Initiative

N/A

Financial Summary

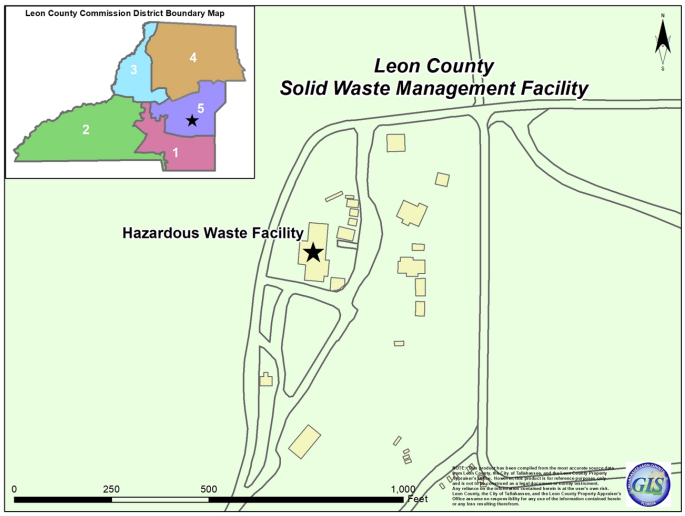
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
401 Solid Waste	112,576	135,000	44,498	0	60,000	55,000	60,000	183,599	358,599	606,175
	112,576	135,000	44,498	0	60,000	55,000	60,000	183,599	358,599	606,175

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Household Hazardous Waste Improvements

Dept/Div:	**Solid Waste**	Comp Plan CIE Project:	**N/A**
Project #:	**036019**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN3**

Project Description/Justification

This project provides funds for ongoing maintenance, repairs and improvement of the Household Hazardous Waste Center at the Solid Waste Management Facility.

On May 12, 2015, the Board approved closing the landfill at the Solid Waste Management Facility on Apalachee Parkway in order to complete the Master Plan for Apalachee Regional Park. However, Hazardous Waste activities will continue at the location until Landfill closure construction is complete. Funding in FY 2027 includes regular maintenance and repairs and outyear funding contemplates a site relocation.

Strategic Initiative

Divert 3 million pounds of household hazardous waste from the landfill (T7)

Financial Summary

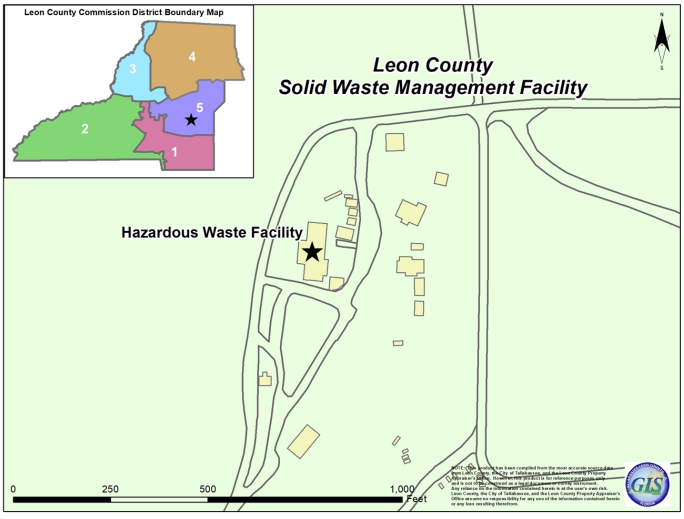
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
401 Solid Waste	505,882	198,266	0	80,000	500,000	500,000	500,000	0	1,580,000	2,284,148
	505,882	198,266	0	80,000	500,000	500,000	500,000	0	1,580,000	2,284,148

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Stormwater and Flood Relief

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091009**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN1**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. The L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. L.I.F.E. projects will address Leon County rural area basic infrastructure needs.

Leon County's stormwater maintenance program protects citizens and the environment by improving water quality and minimizing flooding. Consistent with County policy, the Comprehensive Plan, state law, and the requirements of the County's federal National Pollutant Discharge Elimination System (NPDES) permit, Leon County conducts a variety of stormwater projects to improve existing stormwater management facilities' treatment capacities or volumes for rate control; enhance inflow, outfall, or discharge systems' conveyance capacities; and provide for erosion control. However, even with proper maintenance, given the limited resources of the County, there are long-standing localized flooding problems that do not have funding programmed. This budget is to fix long-standing flooding issues occurring on Benjamin Chaires Road. 2,000 linear feet along Benjamin Chaires Road overtops during high volume flooding events preventing access by residents and emergency vehicles. This project would elevate the roadway and excavate compensating volume to eliminate the overtopping. Consistent with the previous five year L.I.F.E. program schedules, existing funding will address the preliminary design for Benjamin Chaires Road and outyear funding is for construction.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	0	685,377	0	110,657	209,285	167,897	196,826	226,355	911,020	1,596,397
	0	685,377	0	110,657	209,285	167,897	196,826	226,355	911,020	1,596,397

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Lake Henrietta Renovation

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**Yes**
Project #:	**061001**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN1**

Project Description/Justification

This project involves the major restoration of the 24-year old Lake Henrietta stormwater facility on Springhill Road. The facility was constructed with its northern five acres excavated as a sump to capture and concentrate the sediment from the west, central and east drainage ditches. Funding was requested as part of a legislative federal appropriation request to support design and permitting, dredging, and hauling and disposal of approximately 20,000 cubic yards of sediment. In March of 2022, the County was notified it was approved for a federal FY 2022 appropriation of $1.6 million with a local match of $400,000 which was budgeted in FY 2023. A grant agreement is expected to be executed in Winter 2026.

The project is divided into three phases: Phase 1 - Property acquisition of spoils handling site; Phase 2 - design and permitting of adjacent spoil handling site (FY 2027); followed by Phase 3 - dredging and disposal off-site (FY 2028).

Strategic Initiative

(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)

Financial Summary

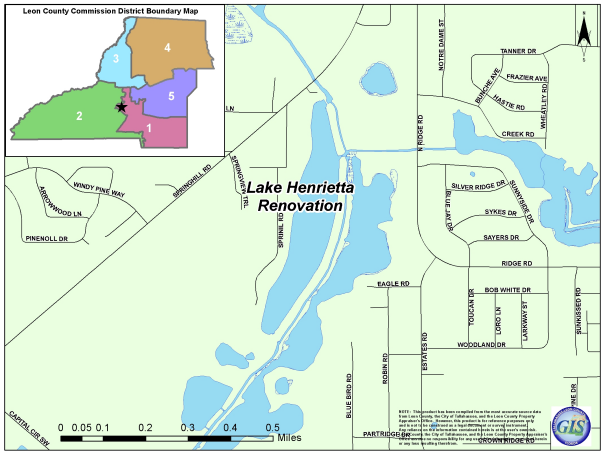
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	425,000	0	0	0	0	0	0	0	425,000
309 Sales Tax - Extension	72,209	0	0	0	0	0	0	0	0	72,209
	72,209	425,000	0	0	0	0	0	0	0	497,209

Policy/Comprehensive Plan Information

Comprehensive Plan Reference: STORMWATER MANAGEMENT GOALS, OBJECTIVES AND POLICIES: Goal 1: Provide a stormwater management system which protects the health, welfare and safety of the general public by reducing damage and inconvenience from flooding and protects surface water and groundwater quality. Comprehensive Plan Levels of Service for Stormwater conveyance requires that no floodwaters enter a residence in a 100-year storm.

Operating Budget Impact

Removal of the sediment will reduce Division of Operations expenditures to maintain flows into the facility and is necessary for permit compliance and enhance water quality within the Lake Munson basin.





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Landfill Closure

Dept/Div:	**Solid Waste**	Comp Plan CIE Project:	**N/A**
Project #:	**036043**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN3, EC1**

Project Description/Justification

This project is for the closure of the Solid Waste Landfill on Apalachee Parkway.

On May 12, 2015, the Board approved the closure of the Solid Waste Landfill on Apalachee Parkway. In October 2017, the Board approved the Solid Waste Closure, Phase I, which was completed in 2018. Household Hazardous Waste, Yard Waste, and other activities will continue at the location. Landfill Closure Quality Construction Assurance will continue to be provided throughout the final closure process. The remaining site will be converted and become part of the Apalachee Regional Park. However, once the landfill is closed, the County will maintain and monitor the site for 30 years.

Phase II construction was suspended in September 2019 to ensure the landfill was being closed in the most environmentally sensitive manner. A new RFP for Solid Waste Management Professional Services, including the Landfill Closure Design Evaluation and Finalization, was awarded in 2022. Landfill Closure design viability study was completed with redesign options provided for implementation. The final design was completed and the construction started in March 2025 with the anticipated completion in winter 2026.

Strategic Initiative

N/A

Financial Summary

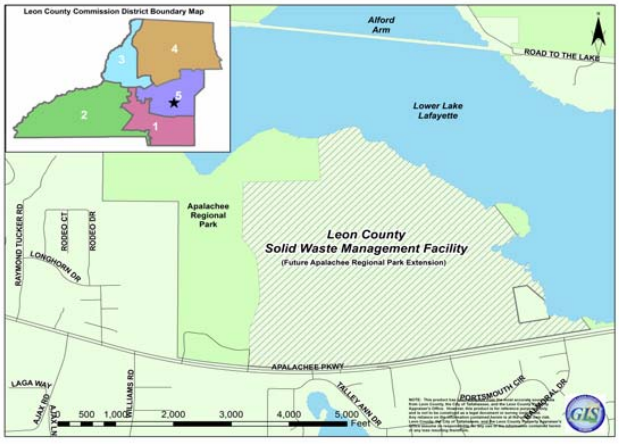
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
401 Solid Waste	3,431,224	11,670,669	10,163,427	0	0	0	0	0	0	15,101,893
	3,431,224	11,670,669	10,163,427	0	0	0	0	0	0	15,101,893

Policy/Comprehensive Plan Information

Florida Statutes Chapter 403.706 - governs closure and post closure of landfills
Florida Administrative Code Chapter 62-701 - governs closure and post closure of landfills Florida Department of Environmental Protection
Operating Permit - mandates maintenance of the closed landfill cell
Post closure rules require subsidence areas of the Phase I Landfill to be filled to prevent ponding and allow for routine mowing

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Leon County Basin Management Plan Updates

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**067009**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**New Project**	Strategic Priority:	**EN1, EN2, EN3**

Project Description/Justification

Updating the Basin Management Plans in Leon County has been a priority of the Board since 2020. At the January 24, 2022 Retreat, the Board added "Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)" to the County's Strategic Initiatives. The County's current Basin Management Plans were developed in the 1990s. Since that time, regulations have changed and the County has undergone growth and development. In addition, better data is available and technologies for evaluating the water quality and quantity have improved. Updates to the County's Basin Management Plans will focus on the contributing areas to major surface waters, identifying opportunities for upgrades to conveyance and treatment facilities to address rate and volume flooding which occurs in the basins, and to mitigate water quality concerns for the surface waters. The Plans share common goals of flooding and water quality mitigation, ensuring that these challenges are addressed in a consistent manner throughout the County.

Strategic Initiative

(EN1) Ensure the 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)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	0	0	0	250,000	750,000	750,000	750,000	750,000	3,250,000	3,250,000
	0	0	0	250,000	750,000	750,000	750,000	750,000	3,250,000	3,250,000

Policy/Comprehensive Plan Information

The Tallahassee-Leon County Comprehensive Plan (Comp Plan) includes a Stormwater Management Plan Objective 1.4 which includes adoption of a comprehensive stormwater management plan for the entire county. Comp Plan Policy 1.4.1 specifies elements to be included in the plan and Policy 1.4.3 states the plan "shall be a practical document which will function as a day-to-day reference providing guidance to both government and the public on short term and long term stormwater system requirements, capacities, and system implementation plans." The County's current Stormwater Management Plan was developed in the 1990s and no longer meets the goals of the Comp Plan.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Permit & Enforcement Tracking System

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076015**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2**

Project Description/Justification

This project is for Accela licensing fees and system updates for the Permitting and Enforcement & Tracking System (PETS). The web-based PETS system with Accela replaced the County's previous Accela permitting system in FY 2017.

Outyear funding is for Accela annual license renewals and continued Accela consulting services to improve system processes in coordination with Development Support and Environmental Management's work process improvements to achieve the County's goal/priority to reduce the number of days to issue a single family permit and allow for online submissions.

Strategic Initiative

Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	3,104,266	378,467	329,571	375,600	342,136	409,664	378,244	447,939	1,953,583	5,436,316
	3,104,266	378,467	329,571	375,600	342,136	409,664	378,244	447,939	1,953,583	5,436,316

Policy/Comprehensive Plan Information

Interlocal Agreement with City of Tallahassee (Amended October 17, 2003 and May 29, 2015)

Permit Enforcement and Tracking System Interlocal Agreement with the City (1993)

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Rural Waste Service Centers Improvements

Dept/Div:	**Solid Waste**	Comp Plan CIE Project:	**N/A**
Project #:	**036017**	Capital Improvement:	
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**New Project**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This phased infrastructure project will revitalize all four Rural Waste Service Centers (RWSCs) to improve safety, operational efficiency, and longevity. Key improvements include reengineering failing retaining walls, reinforcing container pads, stabilizing customer drive paths, and remodeling existing buildings. The project will be implemented in phases, as funding permits.

Site Specific Improvements:

FY 2027 - Woodville - Reconfigure and repave drive path, relocate recycling center, replace hazardous waste shed, reinforce bulk container berms and retaining walls, procure compactors, refresh buildings, fill in old yard waste area, and add security cameras and tornado shelter.

FY 2028 - Ft. Braden - Reconfigure and repave drive path, reinforce bulk container berms and retaining walls, procure compactors, refresh buildings, fill in old yard waste area, add security cameras and tornado shelter, install new fencing, and relocate lighting poles. Miccosukee - Reconfigure and repave drive path, reinforce bulk container berms and retaining walls, procure compactors, refresh buildings, and add security cameras and tornado shelter.

FY 2029 - Miccosukee - Reconfigure and repave drive path, refresh buildings, add security cameras and tornado shelter, and retaining walls.

Strategic Initiative

Financial Summary

Funding Source	Life To Date FY 2025	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
401 Solid Waste	0	0	0	300,250	304,750	373,000	0	0	978,000	978,000
	0	0	0	300,250	304,750	373,000	0	0	978,000	978,000

Policy/Comprehensive Plan Information

The Rural Waste Service Centers (RWSCs) support the Strategic Plan's Environmental priority through one initiative and one target. RWSCs have Household Hazardous Waste collections so they support the target of diverting 3 million pounds of household hazardous waste from landfill. Additionally, the RWSCs take in yard waste which in turn supports the initiative "(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)"

Tallahassee-Leon County Comprehensive Plan - Policy 1.3.2. [SW] The County shall maintain and utilize sites for the management of household and commercial non-hazardous waste materials for the planning horizon. Objective 1.4 : [SW] Public solid waste disposal facilities will be provided as needed in a manner which is feasible, cost-effective, and protects investments in existing facilities while meeting established Levels of Service, and protecting the environment and public health.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Rural Waste Vehicle and Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**036033**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This project is for the replacement of Rural Waste Services Center vehicles and equipment. Vehicles and equipment are replaced based on a factor of the number of miles, operating hours and repair costs to determine if it is more cost effective to replace the vehicle rather than continue maintaining the vehicle or equipment. It is estimated that the vehicles/equipment being replaced will generate $65,000 in surplus sales. The FY 2027 replacement schedule includes the replacement of a roll-off truck.

Strategic Initiative

Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

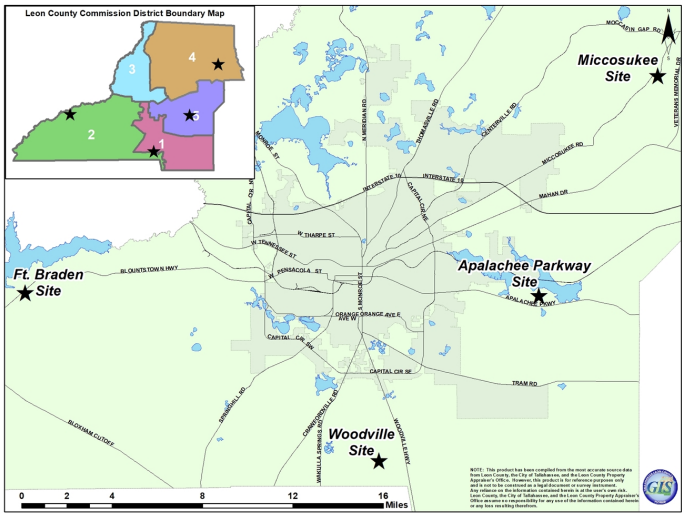
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
401 Solid Waste	1,417,975	156,000	0	250,000	650,000	400,000	400,000	400,000	2,100,000	3,673,975
	1,417,975	156,000	0	250,000	650,000	400,000	400,000	400,000	2,100,000	3,673,975

Policy/Comprehensive Plan Information

Florida Statutes Chapter 62-701.500(11): Requires Landfill operators to have sufficient equipment to ensure proper operation including sufficient reserve equipment for breakdowns.
In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Solid Waste Facility Heavy Equipment & Vehicle Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**036003**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This project is for the replacement of landfill vehicles and equipment. On May 12, 2015, the Board approved the landfill closure. The closure of the facility is in process. The future vehicle needs of the landfill will be determined and the outyears adjusted accordingly. Mowing of the closed cells is required by the landfill permit; therefore, requiring adequate mowing equipment. It is estimated that the vehicles/equipment being replaced will generate $91,000 in surplus sales. The FY 2027 replacement schedule includes a John Deere Loader.

Strategic Initiative

Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

Funding Source	Life To Date FY 2025	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
401 Solid Waste	4,631,925	242,708	0	350,000	85,000	55,000	75,000	75,000	640,000	5,514,633
	4,631,925	242,708	0	350,000	85,000	55,000	75,000	75,000	640,000	5,514,633

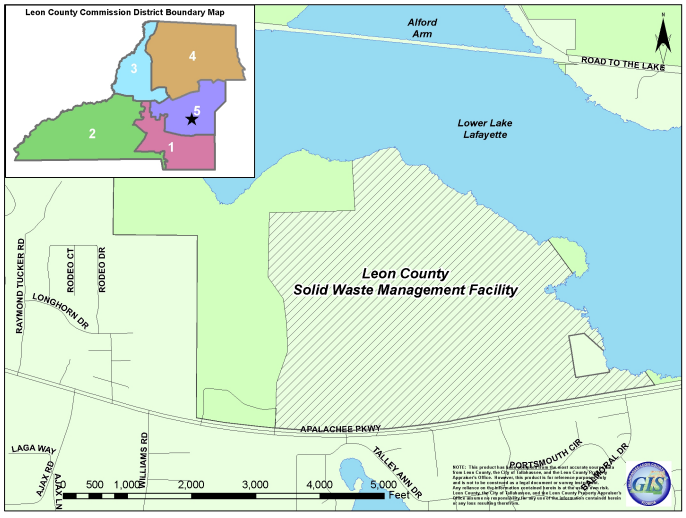
Policy/Comprehensive Plan Information

Florida Statutes Chapter 62-701.500(11) - requires landfill operators to have sufficient equipment to ensure proper operation including sufficient reserve equipment for breakdowns

In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Stormwater Infrastructure Preventative Maintenance

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**067006**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN1**

Project Description/Justification

This project provides a means for replacement of major cross drains that are beyond the realm of maintenance activity due to size, location and cost. As part of the stormwater requirements for the County's Non Point Discharge Elimination System (NPDES) permit, an inventory and inspection of the major stormwater systems in unincorporated Leon County was conducted to proactively prioritize and schedule the replacement of more than 1,000 major culverts before failure.

The Antlers Dam repair is under design. To ensure stormwater infrastructure preventative and maintenance projects are not delayed due to supply chain issues, $800,000 in transportation trust fund balance was advance funded in FY 2026 to support FY 2027 projects, which include: construction repairs on W. Joe Thomas Road at Harvey Creek, Sandstone Ranch Subdivision, and Lake Windemere Stormwater Pond Repair.

Future projects include improvements on Old Magnolia at Panther Creek, Capitola Road, Black Creek Crossing on Miccosukee Road, Veteran's Memorial Drive Bridge Replacement, and Franklin Boulevard Box Repair. These projects will be prioritized based on funding availability. Additional projects will continue to be identified for future funding.

Completed Projects:
Veterans Memorial Drive Repair
Kinhega Drive
Tram Road Cross Drain Replacement
Crowder Road Outfall
Old Plank Road Cross Drain Replacement

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	849,998	0	0	0	0	0	0	0	0	849,998
306 Transportation Improvements	1,549,404	3,493,166	810,412	0	825,000	800,000	800,000	800,000	3,225,000	8,267,570
	2,399,402	3,493,166	810,412	0	825,000	800,000	800,000	800,000	3,225,000	9,117,568

Policy/Comprehensive Plan Information

Stormwater Managment Goal 1- Provide a stormwater management system which protects the health, welfare and safety of the general public by reducing damage and inconvenience from flooding and protect surface water and groundwater quality.

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Stormwater Pond Repairs

Dept/Div:	**Public Works - Operations**	Comp Plan CIE Project:	**N/A**
Project #:	**066026**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN1**

Project Description/Justification

This project provides funding for the planned repair and replacement of stormwater structures including filters associated with County-owned stormwater facilities and roadways. The County has a large number of aging stormwater systems which have deteriorated and may not function at optimal levels during large rainfall events. These repairs are essential to provide for public safety and ensure that stormwater facilities continue to meet environmental and operating permit requirements. Poorly functioning systems can suffer from reduced storage capacity causing an increased potential for flooding.

Due to continuous failures of the View Point Pond drainage system, funding for design was included in FY 2024 and additional funds were allocated in FY 2025 for the reconstruction once design is complete. Design is currently underway. An additional $200,000 was allocated in FY 2027 for Hopkins Crossing Wetland Facility and View Point Pond construction.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	1,690,483	1,191,965	15,492	200,000	350,000	100,000	100,000	100,000	850,000	3,732,448
	1,690,483	1,191,965	15,492	200,000	350,000	100,000	100,000	100,000	850,000	3,732,448

Policy/Comprehensive Plan Information

Federal Non-Point Discharge Elimination System (NPDES), Section 40 CFR 122.26
State Water Policy, Florida Administrative Code Chapter 62, Rule 62-40.432(2)(c)
Leon County Code of Ordinances, Chapter 10, Article VII

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Stormwater Vehicle & Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026004**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3, EN1**

Project Description/Justification

This project is for the replacement of stormwater vehicles and equipment. Vehicles and equipment are replaced based on a factor of the number of miles, operating hours and repair costs to determine if it is more cost effective to replace the vehicle rather than continue maintaining the vehicle or equipment. It is estimated that the vehicles/equipment being replaced will generate $119,000 in surplus sales. To ensure some FY 2027 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $631,408 in dedicated general revenue fund balance was advanced funded in FY 2026 to support the following FY 2027 replacement schedule:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Stormwater	2006 Gradall Excavator	4,943	$219,939	$128,691	$575,000
Stormwater	2009 Mack Dump Truck	108,320	$122,952	$114,206	$225,000
Stormwater	2016 F-450 Truck	131088	$56,293	$54,985	$65,000
Stormwater	2015 GMC Pickup Truck	185,029	$25,860	$42,011	$75,000
Stormwater	2015 F-350 Truck	103,213	$38,310	$30,780	$65,000
Stormwater	2013 F-250 Truck	179,420	$34,696	$23,984	$65,000

Strategic Initiative

(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)
Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

Funding Source	Life To Date FY 2025	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
305 Capital Improvements	8,893,639	1,803,902	705,853	0	500,000	500,000	500,000	500,000	2,000,000	12,697,541
	8,893,639	1,803,902	705,853	0	500,000	500,000	500,000	500,000	2,000,000	12,697,541

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Transfer Station Heavy Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**036010**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This project is for the replacement of transfer station equipment. Vehicles and equipment are replaced based on a factor of the number of miles, operating hours and repair costs to determine if it is more cost effective to replace the vehicle rather than continue maintaining the vehicle or equipment. It is estimated that the vehicles/equipment being replaced will generate $85,000 in surplus sales. There is funding for the replacement of a broom attachment to clear the tipping floor, a backhoe and a loader.

Strategic Initiative

Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

Funding Source	Life To Date FY 2025	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
401 Solid Waste	5,219,269	675,500	0	1,070,000	55,000	175,000	200,000	700,000	2,200,000	8,094,769
	5,219,269	675,500	0	1,070,000	55,000	175,000	200,000	700,000	2,200,000	8,094,769

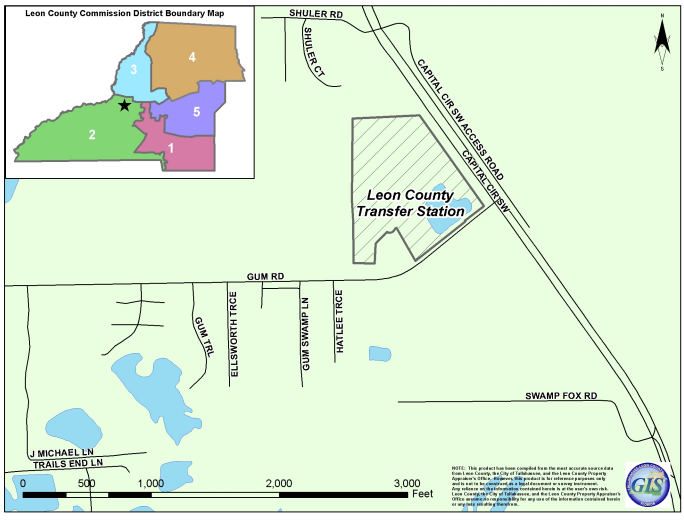
Policy/Comprehensive Plan Information

Florida Statutes Chapter 403
Florida Administrative Code Rule 62-701
Florida Department of Environmental Protection Operating Permit - requires sufficient equipment, including backup equipment, to promptly remove the waste from the tip floor each day, on a first in, first out basis. No waste is allowed on the tip floor overnight.

In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Transfer Station Improvements

Dept/Div:	**Solid Waste**	Comp Plan CIE Project:	**N/A**
Project #:	**036023**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN3**

Project Description/Justification

This project provides funds for ongoing maintenance and repairs of the buildings and grounds at the Gum Road Transfer Station. Transfer Station improvements will be designed by Public Works Engineering or the Division's environmental compliance consultant as appropriate. This funding is for general improvements and maintenance of the facility.

Rural Waste and Transfer Station priorities are as listed: 1. Tipping Floor Structural Repairs & Push Walls (TS) 2. Bay 1 & 2 Structural Repairs 3. Concrete Exterior Drive Path Turns 4. Asphalt Exterior Drive Path Straightaways. All other projects are to be completed in their budgeted year.

FY 2027: Tipping Floor Maintenance; Access Control Gate; Exterior Drive Path - Concrete (Turns)
FY 2028: Tipping Floor Maintenance; Exterior Drive Path - Concrete (Turns); Upgrade Scale Load Cells;
FY 2029: Tipping Floor Maintenance; Exterior Drive Path - Concrete (Turns); Exterior Drive Path - Asphalt (Straightaways); Compactor Replacements
FY 2030: Tipping Floor Maintenance; Exterior Drive Path - Concrete (Turns); Exterior Drive Path - Asphalt (Straightaways); Scales
FY 2031: Tipping Floor Maintenance

Strategic Initiative

N/A

Financial Summary

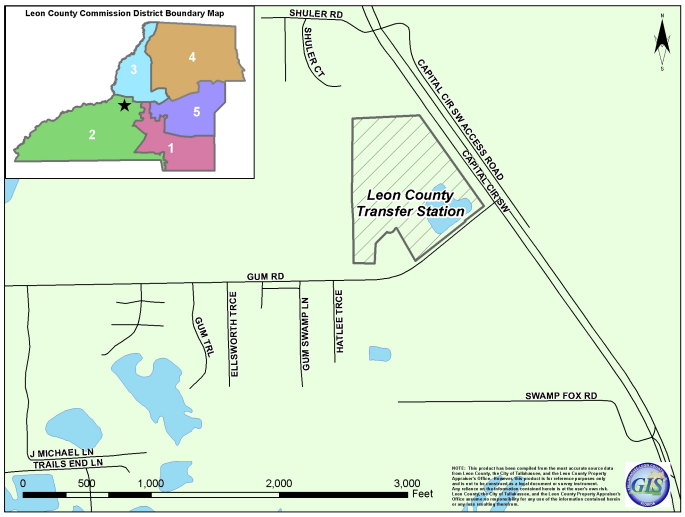
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
401 Solid Waste	3,208,056	1,721,803	137,440	615,000	695,000	880,000	900,000	1,000,000	4,090,000	9,019,859
	3,208,056	1,721,803	137,440	615,000	695,000	880,000	900,000	1,000,000	4,090,000	9,019,859

Policy/Comprehensive Plan Information

This project allows the county to meet the Objectives and Level of Service Standard in the Solid Waste sub-element of the comp plan; Goals & Objectives: Objective 1.4 meets the requirements of Rule 9J-5.011. LOS is defined in Policy 1.5.1 [SW].

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Woodville Sewer Project

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**062003**	Capital Improvement:	**N/A**
Service Type:	**Physical Environment**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN1, EN2**

Project Description/Justification

During the development of the grant agreements and discussion of future projects, priorities, and a shared desire to improve water quality in our region, the Florida Department of Environmental Protection (FDEP) proposed an ongoing financial partnership whereby the state would prioritize and match local funds for future Leon County projects. As a result, staff developed a tentative seven-year improvement plan that continues to implement the County's commitment for water quality and springs protection projects in Leon County. The local match for the future water quality grants is made through the County's share of the $42.5 million Blueprint 2020 Water Quality and Stormwater Improvement allocation. The "Tentative Leon County Water Quality and Springs Protection Improvement Plan" is resulted in the leveraging of approximately $20.4 million in additional state matching grants.

This project will provide the design and construction of the central sewer collection system in the northern half of the Woodville Rural Community, the design of the transmission system connecting to the City of Tallahassee's system and the purchase of the required lift station sites. At the completion of the entire septic to sewer conversion project, an estimated 1,000 septic tanks properties will have access to central sewer systems as part of this project scope. The project implements the Upper Wakulla River Basin Management Action Plan to reduce nitrogen loadings to Wakulla Springs by providing central sewer service for the limited areas of Woodville Rural Community. This is a 50/50 grant match funded project with the match funding being provided by the County. Subsequent funding will be pursued for construction of the sewer collection and transmission system being designed under this Phase of the Woodville Septic to Sewer Project. The engineering design started in February 2019. The sewer project is divided into four Phases: Phase One (1A), Phase Two (1B), Phase Three (1C-1) and Phase Four (1C-2) to spread out the construction costs and funding arrangement. The Woodville Sewer Phase One design was completed in November 2022 and construction in December 2025. Phase One construction and Construction Engineering Inspection (CEI) was $17 million. Woodville Sewer Phase Two design was completed in February 2025. In December 2025, the County was notified that $5 million was awarded toward Phase 2 construction with an additional $5 million anticipated in December 2026. Phase Three design was completed in March 2025 and Phase Four design was completed in May 2025. Funding for the future additional phases is still being contemplated.

Due to increases in construction costs, the County is seeking additional matching funds from FDEP to assist in funding planned sewer projects in the Primary Springs Protection Zone. Based on recent construction bids, funds are currently not available to complete the construction of all planned Primary Spring Protection Zone sewer projects including future Woodville phases, without additional matching support from the state and/or Federal governments.

Strategic Initiative

Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2)

Financial Summary

	Funding Source	Life To Date FY 2025	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
125	Grants	6,104,816	18,639,703	791,169	0	0	0	0	0	0	24,744,519
137	American Rescue Plan Act (ARPA)	9,927,473	0	0	0	0	0	0	0	0	9,927,473
305	Capital Improvements	1,752,187	1,352,570	78	0	0	0	0	0	0	3,104,757
352	Sales Tax - Extension 2020 JPA Agreement	0	2,137,500	0	0	0	0	0	0	0	2,137,500
		17,784,476	22,129,773	791,247	0	0	0	0	0	0	39,914,249

Policy/Comprehensive Plan Information

Comprehensive Plan Land Use Policy 1.1.4 states "Central water and sewer may be provided in areas designated as Rural Community, Woodville Rural Community . . . ." Land Use Policy 1.1.3 limits capital infrastructure designed to support urban density outside the Urban Service Area to instances such as the Woodville Rural Community where there is the potential of severe environmental degradation if no improvements are made, such as the high nitrogen loads from septic tanks.

Operating Budget Impact

N/A

»Transportation Overview

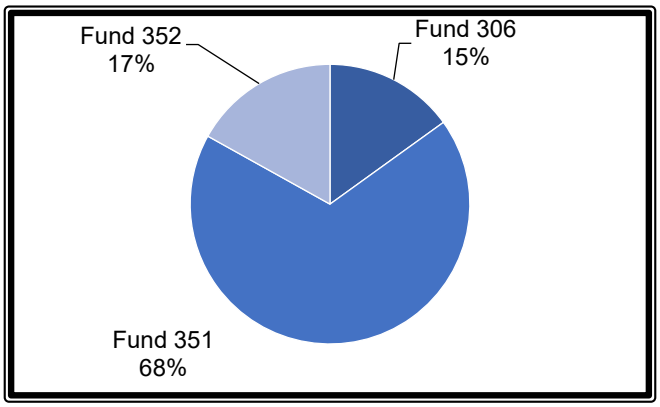
Overview

The Transportation section contains capital improvement projects designed to facilitate the provision of services in the Leon County Transportation Program. Major Transportation capital projects funded in FY 2027 include Arterial/Collector and Local Road Resurfacing, Sidewalk Program, Transportation and Stormwater Improvements, and Livable Infrastructure for Everyone (L.I.F.E.) projects.

Funding Sources

Chart 25.8 illustrates 68% or $6,572,792 of the Sales Tax Extension (Fund 351) funds the FY 2027 transportation budget. The Gas Tax (Fund 306) funds 15% or $1,455,210 and Sales Tax Extension (Fund 352) funds the remaining 17% or $1,635,000 for Blueprint JPA sidewalk projects and L.I.F.E. projects.

Chart 25.8
FY 2027 Transportation Projects by Funding Source



Managing Divisions

Table 25.14 shows Engineering Services will manage eleven or 79% of the FY 2027 Transportation capital improvement projects. Operations will manage two projects, and Fleet Management will manage one project, or the remaining 21% of the FY 2027 Transportation projects.

Table 25.14
FY 2027 Transportation Projects by Managing Division

Managing Division	# of Projects	FY 2027 Budget
Engineering Services*	11	$9,447,397
Operations	2	$215,605
Fleet*	1	$0
Total	**14**	**$9,663,002**

*To ensure that some FY 2027 projects are not delayed due to supply chain issues, select projects were advance funded in FY 2026.

Operating Budget Impacts

There are no estimated impacts from Transportation projects on the operating budget for FY 2027.

LEON COUNTY FISCAL YEAR 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM

»Transportation Index

Page	Project	#	FY 2025 Life to Date	FY 2026 Adj Budget	FY 2027 Budget	FY27-FY31 Total	Project Total
678	Arterial & Collector Roads Pavement Markings	026015	$2,382,270	$316,773	$0	$540,800	$3,239,843
679	Arterial/Collector and Local Road Resurfacing	056001	$94,656,063	$15,899,720	$4,857,187	$29,857,995	$140,413,778
680	Community Safety & Mobility	056005	$11,648,249	$588,104	$0	$1,750,000	$13,986,353
681	DOT Old Bainbridge Rd. @ CC NW	053011	$46,726	$1,121,039	$0	$0	$1,167,765
682	Intersection and Safety Improvements	057001	$15,388,122	$1,969,747	$1,500,000	$3,250,000	$20,607,869
683	L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006	$999,446	$175,000	$150,000	$750,000	$1,924,446
684	L.I.F.E Private to Public Dirt Road Improvement Program	091008	$250,000	$550,000	$50,000	$250,000	$1,050,000
685	L.I.F.E. Rural Road Safety Stabilization	091003	$786,671	$282,733	$60,000	$300,000	$1,369,404
686	L.I.F.E. Street Lighting	091005	$920,476	$554,524	$125,000	$625,000	$2,100,000
687	Magnolia Drive Multi-Use Trail	055010	$14,326,502	$2,043,654	$0	$0	$16,370,156
688	Open Graded Hot Mix Maintenance and Resurfacing	026006	$17,059,989	$215,605	$215,605	$1,078,025	$18,353,619
689	Public Works Design and Engineering Services	056011	$1,165,565	$204,639	$0	$400,000	$1,770,204
690	Public Works Vehicle & Equipment Replacement	026005	$19,206,001	$2,853,498	$0	$3,150,000	$25,209,499
691	Sidewalk Program	056013	$26,834,224	$9,205,868	$2,705,210	$13,899,063	$49,939,155
	Transportation Total		**$205,670,304**	**$35,980,904**	**$9,663,002**	**$55,850,883**	**$297,502,091**

*Funding for projects not completed in FY 2026 will be included in the FY 2026 to FY 2027 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Arterial & Collector Roads Pavement Markings

Dept/Div:	**Public Works - Operations**	Comp Plan CIE Project:	**N/A**
Project #:	**026015**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**G2,Q3**

Project Description/Justification

This project allows for the refurbishing of long line thermoplastic on the County's Arterial and Collector Road System. Due to annual resurfacing and reconstruction projects, the number of roads with thermoplastic markings has increased substantially.

Public Works refurbishes pavement markings on approximately 10 miles of arterial and collector roads annually. This change allows for refurbishing of aging thermoplastic markings in a more timely manner and improves the coordination between asphalt resurfacing and thermoplastic refurbishing activities. Review of the transportation fund balance allowed for $135,200 to be advance funded in FY 2026 to support FY 2027 maintenance of the road system.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
306 Transportation Improvements	1,841,470	316,773	47,878	0	135,200	135,200	135,200	135,200	540,800	2,699,043
	1,841,470	316,773	47,878	0	135,200	135,200	135,200	135,200	540,800	2,699,043

Policy/Comprehensive Plan Information

Florida Statute 336 - requires that local governments maintain infrastructures within their jurisdictions

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Arterial/Collector and Local Road Resurfacing

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**056001**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project is for the annual resurfacing of part of the County's arterial/collector road and local road systems. The County is responsible for the general superintendence and control of the County roads and structures. There are approximately 252 miles of arterial/collector roads in the County system in addition to approximately 340 miles of local roads. At this funding level, it can be expected that all arterial/collector roads will be resurfaced on a 25 year frequency while the local roads will be resurfaced based on the condition ratings and available funding each year.

In July 20205 a consultant was selected to conduct a comprehensive pavement condition study to determine the pavement condition index for each County maintained paved road. The study evaluated various asphalt surface treatment options for each road, including asphalt milling, resurfacing, reconstruction, etc. Completed in 2026, the results of the study and treatment options is anticipated to increase the number of roads receiving surface treatment annually.

This project was previously funded by the 10% share of the Sales Tax Extension dedicated to Leon County. The project funding shifted to the County's 10% share of the 2nd Sales Tax Extension (Blueprint 2020) in January 2020.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
306 Transportation Improvements	816,081	0	0	0	0	0	0	0	0	816,081
308 Sales Tax	27,559,211	0	0	0	0	0	0	0	0	27,559,211
309 Sales Tax - Extension	19,088,207	0	0	0	0	0	0	0	0	19,088,207
351 Sales Tax - Extension 2020	17,334,569	15,899,720	6,581,570	4,857,187	5,486,775	6,368,955	6,503,779	6,641,299	29,857,995	63,092,284
	64,798,068	15,899,720	6,581,570	4,857,187	5,486,775	6,368,955	6,503,779	6,641,299	29,857,995	110,555,783

Policy/Comprehensive Plan Information

Florida Statute 336.02 - Responsibility for County road systems and structures within the County's jurisdiction.

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Community Safety & Mobility

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**056005**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN4, Q5, Q3**

Project Description/Justification

This project is for the planning, design, and construction of traffic calming devices and design and installation of signage and pavement markings for safety enhancements on County maintained roads. On February 16, 2021, the Board approved the Traffic Calming Program Policy which establishes program criteria for determining minimum qualifications and traffic calming project prioritization. Depending on the root causes identified and the physical characteristics of the impacted neighborhood, some combination of the following improvements may be considered to "calm" traffic: speed tables, speed humps, pavement treatment, pavement markings, or raised intersections. For pedestrian safety improvements at existing intersections or mid-block crossings, the raised crosswalks, rectangular rapid flashing beacons (RRFBs), yellow flashers, and different pavement markings and signs may be used to enhance the visibility and awareness of pedestrian activities. The speed feedback signs, flashing beacons, and pavement markings may be installed to enhance drivers' awareness of speeding on County roads. Review of the transportation fund balance allowed for $425,000 to be advance funded in FY 2026 to support Community Safety & Mobility. Outyear funding provides for traffic calming and hazardous drop-off mitigation construction.

Strategic Initiative

(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)

Financial Summary

	Funding Source	Life To Date FY 2025	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
125	Grants	36,221	0	0	0	0	0	0	0	0	36,221
306	Transportation Improvements	479,705	525,000	0	0	1,000,000	250,000	250,000	250,000	1,750,000	2,754,705
308	Sales Tax	1,053,999	0	0	0	0	0	0	0	0	1,053,999
309	Sales Tax - Extension	8,328,324	63,104	0	0	0	0	0	0	0	8,391,428
		9,898,249	588,104	0	0	1,000,000	250,000	250,000	250,000	1,750,000	12,236,353

Policy/Comprehensive Plan Information

Tallahassee/Leon County Comprehensive Plan
Blue Print 2000
Tallahassee/Leon County Bicycle and Pedestrian Master Plan
Leon County School Board's "Safe Ways to School" Projects
Sidewalk Eligibility Criteria and Implementation Policy

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

DOT Old Bainbridge Rd @ CC NW

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**053011**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EC1, Q3, Q5**

Project Description/Justification

This project is for safety improvements at the Old Bainbridge Road at Capital Circle Northwest intersection. Old Bainbridge Road intersects Capital Circle Northwest at a severe angle, which makes northbound traffic on Capital Circle Northwest difficult to turn onto Old Bainbridge Road. In addition, the drivers on Old Bainbridge Road going northbound have difficulty seeing the oncoming traffic on Capital Circle Northwest because of the angle. The proposed improvement will realign Old Bainbridge Road 350 feet to the south connecting it with Gateway Drive to the west. This realignment will provide a safe intersecting angle of Old Bainbridge Road to Capital Circle and add a westbound left turn lane to Old Bainbridge Road.

This project is supported by a State Funded Grant through Florida Department of Transportation. In FY 2020, Florida Department of Transportation (FDOT) provided $80,000 of the total $160,000 toward the project costs for design with a 50% match required from the County, budgeted in FY 2023. Design and permitting is complete and construction funds became available in State FY 2026. The State Funded Grant Agreement was executed in October 2025, and the construction bid was awarded in May 2026 in the amount of $841,799 of which the County is required to match 50%. The estimated CEI service fee is $450,000.

Strategic Initiative

(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)

Financial Summary

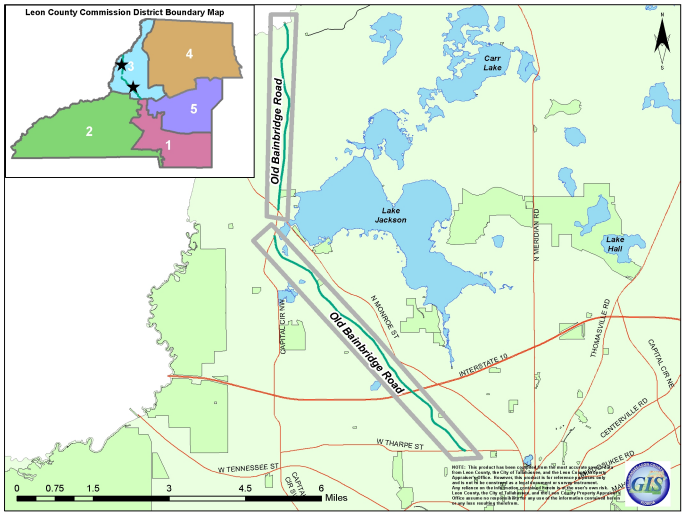
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
125 Grants	34,474	431,086	0	0	0	0	0	0	0	465,560
351 Sales Tax - Extension 2020	12,252	689,953	0	0	0	0	0	0	0	702,205
	46,726	1,121,039	0	0	0	0	0	0	0	1,167,765

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Intersection and Safety Improvements

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**057001**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EC1**

Project Description/Justification

This project is for the improvement of intersections throughout the County in order to maintain safe and efficient operations. Intersection improvements can also have significant impacts on the capacity of road sections as it relates to concurrency management. Annually, County intersections are assessed and occasionally, projects can be coordinated with improvements being performed by other governmental agencies such as the Florida Department of Transportation (FDOT) and the City of Tallahassee to reduce the long-term costs to the County. Intersection improvements that have significant costs or other impacts are typically established as an independent project and are not included in this project.

Intersection improvements currently in design, permitting , or right of way acquisitions:
Blair Stone/Old St. Augustine (right of way acquisition) North Monroe Street/Crowder (right of way acquisition), Meridian Road/Lakeshore Drive (construction), Woodville Highway/Natural Bridge Road (design by FDOT), and Lake Bradford Road and Capital Circle Signalization.

Future projects:
Old Bainbridge Road/Portland Avenue

Intersection improvements completed:
Rhoden Cove/Meridian, Geddie & US 90, Aenon Church & SR 20, Medallion Way/Buck Lake Road, Geddie & SR 20 Signalization, Dempsey Mayo Road/Emerald Chase, and Harpers Ferry/Centerville.

This project was previously funded by the 10% share of the Sales Tax Extension dedicated to Leon County. The project funding shifted to the County's 10% share of the 2nd Sales Tax Extension (Blueprint 2020) in January 2020. Project delivery is subject to funding availability.

Strategic Initiative

(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)

Financial Summary

Funding Source	Life To Date FY 2025	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
125 Grants	386,160	0	0	0	0	0	0	0	0	386,160
306 Transportation Improvements	605,866	111,448	0	0	0	0	0	0	0	717,314
308 Sales Tax	8,290,791	0	0	0	0	0	0	0	0	8,290,791
309 Sales Tax - Extension	172,713	0	0	0	0	0	0	0	0	172,713
351 Sales Tax - Extension 2020	2,682,592	1,858,299	212,017	1,500,000	1,000,000	250,000	250,000	250,000	3,250,000	7,790,891
	12,138,122	1,969,747	212,017	1,500,000	1,000,000	250,000	250,000	250,000	3,250,000	17,357,869

Policy/Comprehensive Plan Information

Comprehensive Plan Reference: TRAFFIC FLOW AND EFFICIENCY: Objective 1.5: [T] Improve the safety and preserve the integrity of the arterial and collector street system with an effective access management and traffic signal control program and with the use of traffic operations features to maximize the capacity of the existing street system.

Florida Statute 336.02 - Responsibility for county road systems and structures within the county's jurisdiction.

Operating Budget Impact

Operating impacts are for the maintenance of new signals by the City of Tallahassee under the existing interlocal agreement. These costs are addressed in Public Works - Operations operating budget. Pavement enhancements at intersections are negligible additions to the pavement maintenance program. Any associated stormwater treatment facilities maintenance costs are budgeted in the operating budget of the Division of Operations.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Neighborhood Enhancements & Transportation Safety

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091006**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. The L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. L.I.F.E. projects will address Leon County rural area basic infrastructure needs.

The Transportation & Neighborhood Enhancements category was added in FY 2024. Funding will be used to address project needs in multiple expenditure categories identified in the L.I.F.E. Policy. These projects include culvert repairs, replacements, or upgrades; traffic safety, railroad crossing repairs, and emergency access projects; and stormwater erosion and soil stabilization projects.

The FY 2027 L.I.F.E. schedule includes funding of $150,000 per year through FY 2031.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	249,446	175,000	0	150,000	150,000	150,000	150,000	150,000	750,000	1,174,446
	249,446	175,000	0	150,000	150,000	150,000	150,000	150,000	750,000	1,174,446

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Private to Public Dirt Road Improvement Program

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091008**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q5, Q6**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. The L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. L.I.F.E. projects will address Leon County rural area basic infrastructure needs.

Leon County's unincorporated areas include 120 miles of public dirt roads that are currently maintained (by road grading) by Public Works. However, 206 miles of private dirt roads also exist in the unincorporated area, which are not currently maintained by the County. Maintenance of these private roads is the responsibility of their private landowners as the expenditure of public funds on private lands is prohibited by the Florida Constitution. The new Private to Public Dirt Road Improvement and Maintenance Program is intended to provide an option to property owners of those private dirt roads to convert to public dirt roads, with future maintenance and improvements being the responsibility of, and funded by, the County.

The program allows private dirt roads (improved and currently maintained at varying standards, by private owners) to become public dirt roads (improved and maintained by the County); requires 100% donation of all privately held ROW (60-foot width required for engineering and safety standards); after the dirt road improvements from this Private to Public Dirt Road Improvement and Maintenance Program are performed, these new public dirt roads would be maintained (by road grading) by the County, ensuring the reliability of public access and safety along these dirt roads into the future; allocated $500,000 from the existing L.I.F.E. Program effective October 1, 2024, which was estimated to meet the initial program need.

While improvement costs will vary, based on conditions of each private dirt road, the estimated costs for improving dirt roads to meet minimum public dirt road standards ranges from $50,000 to $100,000 per mile. It is estimated that this level of County funding could result in approximately 2.5 total miles of improvements, or 10 neighborhood private road "applicants" each year. Maintenance capacity exists for Public Works to accommodate up to approximately 20 additional miles of public dirt roads using existing resources.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	0	550,000	10,195	50,000	50,000	50,000	50,000	50,000	250,000	800,000
	0	550,000	10,195	50,000	50,000	50,000	50,000	50,000	250,000	800,000

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Rural Road Safety Stabilization

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091003**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q5**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. The L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. L.I.F.E. projects will address Leon County rural area basic infrastructure needs.

The unincorporated area of Leon County contains over 350 miles of private dirt roads encompassing various segments that are not well maintained. While road conditions often deteriorate over time without maintenance, in certain situations dirt roads have deteriorated to the point of causing safety concerns for emergency vehicles with limited accessibility due to washed-out roads with unstable sand/clay, impassable depths, or wheel-path width. Extreme weather and climate conditions such as recent hurricanes, tropical storms, torrential rains, and prolonged periods without rain each accelerate the deterioration and make it difficult in navigating dirt roads when they are not adequately maintained.

During the June 18, 2019 Budget Workshop, the Board approved the L.I.F.E. Rural Road Safety Stabilization Program Policy to assist financially-restricted property owners in restoring unsafe and inadequately maintained private dirt roads. To be eligible for a Rural Road Improvement project, 60% of the property owners abutting the rural road proposed for improvement must be deemed to be a low-income households. Property owners abutting the project area are required to complete a Household Income Certification form as part of the application process for purposes of income verification.

The Board approved allocation of $60,000 for FY 2027 through FY 2031 for a total of $300,000 in L.I.F.E. funding over a five-year period. Based on a review by Public Works Engineering staff, many of these dirt roads are less than a mile in length. Given the funding allocation, approximately three to four miles a year or approximately 15 to 20 miles over the five-year period will be stabilized. Due to funding availability, the program will only provide a one-time improvement within a specific project boundary. This program is tailored to utilize in-house resources at Public Works to repair unsafe dirt roads since Florida Statutes does not allow for the resurfacing of privately owned paved roads unless the funds are paid back to the County through an assessment. The County began accepting requests for the L.I.F.E. Rural Road Safety Stabilization Program in the fall of 2019. To date, the County has completed 15 projects: Mamie Lane, Daniel Lee Trail, Johnherb Lane, Willie Frances Trail, Backforest Lane, Minnie Rose Lane, Kinfolks Loop, Silver Branch Drive, Kin Cross Lane, Wilkinson Woods Subdivision, Ranger Road, Sassafras Trail, Forbes Pine Trail, Sugar Foot Lane and Old Bumpy Road.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	486,671	282,733	0	60,000	60,000	60,000	60,000	60,000	300,000	1,069,404
	486,671	282,733	0	60,000	60,000	60,000	60,000	60,000	300,000	1,069,404

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Street Lighting

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091005**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

In November 2014, Leon County residents approved a referendum providing a second extension of the 1 Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 provides funding for Livable Infrastructure for Everyone (L.I.F.E.) projects. The L.I.F.E. projects are an allocation of 2% of the Blueprint 2020 Sales Tax Extension funding. L.I.F.E. projects will address Leon County rural area basic infrastructure needs.

Over the past several years, the County has seen a continued increase in citizen requests for street lights in unincorporated areas. To maximize the benefit of the County's limited resources and enhance public safety through increased visibility for both drivers and pedestrians, in 2017 the Board adopted Policy No. 17-2, "Street Lighting Eligibility Criteria and Implementation" which provides specific criteria for the placement of street lights in the unincorporated area on County roads and intersections.

At the April 25, 2023 Budget Workshop, the Board approved a revision to the Street Lighting Policy to include the Unincorporated Area School Bus Stop Lighting program. This revision provides specific criteria for new street light installations at school bus stops proposed within the unincorporated area of Leon County.

This category is level at $125,000 a year to address street lighting needs including the new Unincorporated Area School Bus Stop lighting program. To date, the County has installed lighting at 109 intersections with approximately 25 more programmed for installation in FY 2027. Beginning in FY 2024, 42 bus stops have been equipped with street lights and 22 more bus stops are in progress. An additional 25 unsignalized intersections have been identified for FY 2027.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
352 Sales Tax - Extension 2020 JPA Agreement	295,476	554,524	4,938	125,000	125,000	125,000	125,000	125,000	625,000	1,475,000
	295,476	554,524	4,938	125,000	125,000	125,000	125,000	125,000	625,000	1,475,000

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

Public Works Operations' operating budget has line item funding dedicated for the utility costs associated with the street lighting program.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Magnolia Drive Multi-Use Trail

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**055010**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EC1, Q3, Q5**

Project Description/Justification

This project is for the implementation of the Magnolia Drive Multiuse Trail. Magnolia Drive is a County-maintained major collector roadway, which the County is responsible for construction of sidewalk improvements. The roadway is also a key pedestrian and bicycle corridor listed in the Regional Mobility Plan as well as the Safe Routes to School document. This project will be completed in five phases. Based on citizen's input, the Intergovernmental Agency (Blueprint) approved the modified design approach, multi-use trail typical section and underground electric. Some of the phases are combined for construction, however construction may not occur sequentially.

Currently, Phase III is under design and right of way acquisition with an anticipated construction date of Winter 2026. Phase I redesign was completed in FY 2020 and Phase IV and Phase I Construction began in FY 2021 and was completed in the FY 2022. A bid for CEI (construction engineering and inspection) services was awarded in FY 2023 and Phase II construction commenced in May FY 2024.

Phase I - South Meridian Road to Pontiac Drive is complete.
Phase II - Pontiac Drive to Diamond Street is complete.
Phase III - Diamond Street to Apalachee Parkway (Under design and Right of Way Acquisition - Construction commencement Winter 2026).
Phase IV - Multiuse Trail from South Meridian Road to South Monroe Street (Completed in Summer 2022).
Phase VI - Streetscape from South Monroe to South Adams - (Sidewalks on both sides completed in Fall 2017).

Strategic Initiative

(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)

Financial Summary

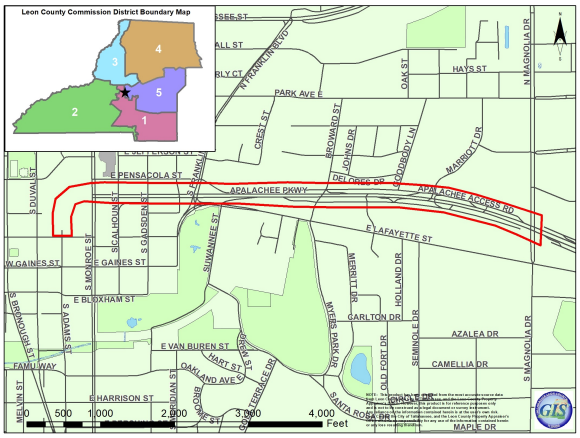
Funding Source	Life To Date FY 2025	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Total	Total Project Cost
125 Grants	14,162,431	2,043,654	1,152,345	0	0	0	0	0	0	16,206,085
309 Sales Tax - Extension	164,071	0	0	0	0	0	0	0	0	164,071
	14,326,502	2,043,654	1,152,345	0	0	0	0	0	0	16,370,156

Policy/Comprehensive Plan Information

Sidewalk Policy

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Open Graded Hot Mix Maintenance and Resurfacing

Dept/Div:	**Public Works - Operations**	Comp Plan CIE Project:	**N/A**
Project #:	**026006**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3**

Project Description/Justification

This project provides funding for materials and contract services associated with asphalt maintenance on Leon County's Open Grade Mix roadways. As Open Grade Mix roads age, it can be anticipated that these older roads will require a higher degree of maintenance (i.e. patching and rejuvenation) than in recent years. It can further be anticipated that some of these roads will require resurfacing. Additionally, permitting requirements on the County's Open Grade Mix roads require that porosity within the Open Grade may be maintained by either hydro-cleaning or other maintenance methods. To meet these needs, funding is required for both routine maintenance and scheduled resurfacing of Open Grade Mix roads.

This project is funded by the 10% share of the 2nd Sales Tax Extension (Blueprint 2020) dedicated to Leon County.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
306 Transportation Improvements	415,986	0	0	0	0	0	0	0	0	415,986
308 Sales Tax	12,314,221	0	0	0	0	0	0	0	0	12,314,221
309 Sales Tax - Extension	2,545,457	0	0	0	0	0	0	0	0	2,545,457
351 Sales Tax - Extension 2020	706,300	215,605	215,605	215,605	215,605	215,605	215,605	215,605	1,078,025	1,999,930
	15,981,964	215,605	215,605	215,605	215,605	215,605	215,605	215,605	1,078,025	17,275,594

Policy/Comprehensive Plan Information

Florida Statute 336 - requires that local governments maintain infrastructures within their jurisdictions

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Public Works Design and Engineering Services

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**056011**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EC1, EN1**

Project Description/Justification

This project is for the design and engineering services that occur routinely throughout the year for transportation and stormwater projects.

After the review of the transportation fund balance, $100,000 was advance funded in FY 2026 to support design and engineering services in FY 2027.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2025	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
306 Transportation Improvements	765,565	204,639	55,248	0	100,000	100,000	100,000	100,000	400,000	1,370,204
	765,565	204,639	55,248	0	100,000	100,000	100,000	100,000	400,000	1,370,204

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Public Works Vehicle & Equipment Replacement

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project #:	**026005**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**Q3, EN4**

Project Description/Justification

This project is for the replacement of Public Works vehicles and equipment. Vehicles and equipment are replaced based on a factor of the number of miles, operating hours and repair costs to determine if it is more cost effective to replace the vehicle rather than continue maintaining the vehicle or equipment. It is estimated that the vehicles/equipment being replaced will generate $130,600 in surplus sales. To ensure some FY 2027 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $978,000 in Transportation Trust funding was advanced funded in FY 2026 to support the following FY 2027 replacement schedule:

Division	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Operations	2000 John Deere - Tractor	2,970	$42,894	$54,683	$100,000
Operations	Freightliner Tree Truck	89,942	$223,126	$70,032	$260,000
Operations	2013 Mack - Dump Truck	60,229	$111,199	$111,316	$189,000
Operations	2014 Scag - Zero Turn Mower	895	$9,515	$9,234	$14,000
Operations	2014 Scag - Zero Turn Mower	840	$9,515	$6,994	$14,000
Operations	2014 Scag - Zero Turn Mower	1,168	$9,671	$13,658	$14,000
Operations	2008 GMC Truck	119,227	$28,142	$34,329	$72,000
Operations	2010 John Deere - Backhoe	8,514	$127,600	$88,766	$145,000
Operations	2013 F-350	131,247	$32,164	$27,733	$55,000
Operations	2013 F-350	147,659	$40,722	$33,356	$55,000
Operations	2013 F-450	124,510	$45,798	$28,721	$60,000

Strategic Initiative

Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)

Financial Summary

Funding Source	Life To Date FY 2025	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
306 Transportation Improvements	16,056,001	2,853,498	777,713	0	750,000	800,000	800,000	800,000	3,150,000	22,059,499
	16,056,001	2,853,498	777,713	0	750,000	800,000	800,000	800,000	3,150,000	22,059,499

Policy/Comprehensive Plan Information

In accordance with the Green Fleet Policy, each vehicle and equipment replacement will be evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services.

Operating Budget Impact

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

Sidewalk Program

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**056013**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project**	Strategic Priority:	**EN4, EC1, Q5**

Project Description/Justification

This project is for the planning, design, and construction of sidewalks. The sidewalk network is to safely and conveniently connect individual residences to schools, shopping and recreations, as well as to the collector and arterial roads where transit is provided. The sidewalks are identified in the County priority list.

In FY 2014, the Board approved levying the additional five-cent gas tax. This tax went into effect January 01, 2014. The Board directed staff to allocate the gas tax revenue 50/50 between transportation operating expenditures and capital expenditures. Beginning in FY 2020, the Blueprint 2020 sales tax provided the County funds for sidewalk construction. Blueprint provides $1.25 million per year in funding each year.

In November 2014, Leon County residents approved providing a second extension of the 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. Blueprint 2020 set aside $50 million (50/50 County and City) of sales tax extension revenue for County/City Sidewalk Projects funding.

On May 12, 2015, the Board approved the Safe Routes to Schools and Community Sidewalk Enhancements Tier Prioritization Lists. This project is jointly funded with the additional five-cents gas tax and the Blueprint 2020 2nd sales tax extension, which took effect January 2020.

Strategic Initiative

(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)
(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)
Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)

Financial Summary

	Funding Source	Life To Date FY 2025	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
306	Transportation Improvements	10,763,094	2,947,524	902,766	1,455,210	1,491,591	1,528,880	1,567,102	1,606,280	7,649,063	21,359,681
309	Sales Tax - Extension	-7,141	0	0	0	0	0	0	0	0	-7,141
352	Sales Tax - Extension 2020 JPA Agreement	2,179,208	6,258,344	0	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000	14,687,552
		12,935,161	9,205,868	902,766	2,705,210	2,741,591	2,778,880	2,817,102	2,856,280	13,899,063	36,040,092

Policy/Comprehensive Plan Information

Sidewalk Policy

Operating Budget Impact

N/A



Appendix

County Charter	693
Guiding Principles	700
Summary of County Financial Policies & Ordinances	701
County Financial Policies & Ordinances	703
Policy No. 81-1 Industrial Development Revenue Bond Financing	703
Policy No. 92-4 Accounting & Reporting	703
Policy No. 92-5 Revenues	703
Policy No. 93-44 Fiscal Planning	704
Policy No. 93-46 Dues & Memberships	705
Policy No. 93-47 Debt Management & Other Investments	705
Policy No. 97-11 Amending the Budget	706
Policy No. 98-16 Carry Forward Program	706
Policy No. 00-1 Financial Advisory Committee	707
Policy No. 17-4 Leon County Investment Policy	708
Policy No. 03-08 Landfill Rate Stabilization Reserve	715
Ordinance No. 13-08 Discretionary Funding Guidelines	715
Policy No. 07-2 Reserves	718
Policy No. 19-5 Capital Asset	720
Tallahassee-Leon County Comprehensive Capital Improvement Element Goals, Objectives, & Policies	725
Abbreviations & Acronyms	726
Budget Terminology	728
Statistical Summary	734

County Charter

Note - The Leon County Home Rule Charter was originally enacted by Ord. No. 2002-07 adopted May 28, 2002; to be presented at special election of Nov. 5, 2002. Ord. No. 2002-16, adopted Sept. 10, 2002, repealed Ord. No. 2002-07 in its entirety. Subsequently, Ord. No. 2002-17, adopted Sept. 10, 2002, special election of Nov. 5, 2002; effective Nov. 12, 2002, enacted the Home Rule Charter to read as set out herein.

SECTION 1. - HOME RULE CHARTER

The proposed Home Rule Charter of Leon County, Florida, shall read as follows: PREAMBLE

We, the citizens of Leon County, Florida, united in the belief that governmental decisions affecting local interests should be made locally, rather than by the State, and that County government should be reflective of the people of the County and should serve them in achieving a more responsive and efficient form of government and in order to empower the people of this County to make changes in their own government, do ordain and establish this Home Rule Charter for Leon County, Florida.

ARTICLE I. - CREATION, POWERS AND ORDINANCES OF HOME RULE CHARTER GOVERNMENT

Sec. 1.1. - Creation and general powers of Home Rule Charter government.

The County shall have all powers of self-government not inconsistent with general law, with special law approved by vote of the electors, or with this Charter. The County shall have all county and municipal powers of self-government granted now or in the future by the Constitution and laws of the State of Florida.

Sec. 1.2. - Body corporate, name and boundaries.

Leon County shall be a body corporate and politic. The corporate name shall be Leon County, Florida. The County seat and boundaries shall be those designated by law on the effective date of this Home Rule Charter.

Sec. 1.3. - Construction.

The powers granted by this Home Rule Charter shall be construed broadly in favor of the charter government. The specified powers in this Charter shall not be construed as limiting, in any way, the general or specific power of the government as stated in this article. It is the intent of this article to grant to the charter government full power and authority to exercise all governmental powers necessary for the effective operation and conduct of the affairs of the charter government.

Sec. 1.4. - County purposes.

The County, operating under this Charter, shall have all special powers and duties which are not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners, and shall have such additional county and municipal powers as may be required to fulfill the intent of this Charter.

Sec. 1.5. - Municipal purposes.

The County shall have all necessary municipal powers to accomplish municipal purposes within the County.

In the event the board of county commissioners levies the municipal public services tax on utilities, any additional recurring or non-recurring fee or charge imposed on a utility relating to the use or occupation of the public rights-of-way shall not exceed what is reasonably necessary to properly monitor and enforce compliance with the county's rules and regulations concerning placement and maintenance of utility facilities in the public rights-of-way.

Sec. 1.6. - Relation to municipal ordinances.

(1) Except as otherwise provided by law or this Charter, municipal ordinances shall prevail over County ordinances to the extent of any conflict within the boundaries of the municipality. To the extent that a county ordinance and a municipal ordinance shall cover the same subject without conflict, then both the municipal ordinance and the county ordinance shall be effective, each being deemed supplemental to the other.

(2) Minimum Environmental Regulations. County ordinances shall establish minimum standards, procedures, requirements and regulations for the protection of the environment and shall be effective within the unincorporated and incorporated areas of the County. Such standards, procedures, requirements and regulations shall include, but shall not be limited to, tree protection, landscaping, aquifer protection, stormwater, protection of conservation and preservation features, and such other environmental standards as the Board of County Commissioners determines to be necessary for the protection of the public health, safety, and welfare of the citizens throughout Leon County. Standards shall be designed to place emphasis on supporting healthy natural systems occurring in the environment. However, nothing contained herein shall prohibit a municipality from adopting ordinances, standards, procedures, requirements or regulations establishing a more stringent level of environmental protection within the incorporated area of the County.

(Ord. No. 2010-22, § 1, 8-17-2010)

Sec. 1.7. - Transfer of power.

Whenever a municipality, special district or agency shall request, by a majority vote of the governing body, the performance or transfer of a function to the County, the County is so authorized by a majority vote of the Board of County Commissioners to have the power and authority to assume and perform such functions and obligations. This section does not authorize a transfer in violation of Article VIII, § 4 of the Constitution of Florida.

Sec. 1.8. - Division of powers.

This Charter establishes the separation between legislative and administrative functions of this government. The establishment and adoption of policy shall be the responsibility of the Board of County Commissioners and the execution of that policy shall be the responsibility of the County Administrator.

Sec. 1.9. - Relation to state law.

Special laws of the state legislature relating to or affecting Leon County and general laws of local application which apply only to Leon County, except those laws relating exclusively to a municipality, the school board, or a special district, shall be subject to approval by local referendum to the extent that they are not in conflict with this Charter. All special laws so approved shall become ordinances and may be subject to amendment or repeal by the Board of County Commissioners.

ARTICLE II. - ORGANIZATION OF COUNTY GOVERNMENT

Sec. 2.1. - Elected Commission and appointed County Administrator form of government.

Leon County shall operate under an elected County Commission and an appointed County Administrator form of government with separation of legislative and executive functions in accordance with the provisions of this Home Rule Charter. The legislative responsibilities and powers of the County shall be assigned to, and vested in, the Board of County Commissioners. The executive responsibilities and power of the County shall be assigned to, and vested in, the County Administrator, who shall carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances and regulations of the Board, the Charter and all applicable general law to assure that they be faithfully executed.

Sec. 2.2. - Legislative branch.

(1) The County Commission. The governing body of the County shall be a Board of County Commissioners composed of seven (7) members serving staggered terms of four (4) years. There shall be one (1) Commissioner elected for each of the five (5) County Commission districts, established pursuant to general law or by ordinance, and they shall be elected by the electors of that district. There shall be two (2) At-large Commissioners elected on a countywide basis by the electors of the County. Elections for all seven (7) members of the County Commission shall be non-partisan. Each candidate for the office of district County Commissioner shall reside within the district from which such candidate seeks election at the time of qualifying to run for that office, and during the term of office each Commissioner shall reside in the district from which such Commissioner ran for office, provided that any Commissioner whose residence is removed from a district by redistricting may continue to serve during the balance of the term of office.

(2) Redistricting. Redistricting of County Commission district boundaries shall be in accordance with general law, changed only after notice and a public hearing as provided by general law.

(3) Salaries and Other Compensation. Salaries and other compensation of the County Commissioners shall be established by ordinance, and salary shall not be lowered during an officer's term in office.

(4) Authority. The Board of County Commissioners shall exercise all legislative authority provided by this Home Rule Charter in addition to all other powers and duties authorized by general law or special law approved by a vote of the electorate.

(5) Vacancies. A vacancy in the office of County Commissioner shall be defined and filled as provided by general law.

(6) Administrative Code. The County Commission shall adopt an administrative code in accordance with general law.

(7) Limitation on Campaign Contributions. No candidate for any County office for which compensation is paid shall accept any contribution from any contributor, including a political committee, as defined by state law, in cash or in kind, in an amount in excess of $250 per election.

(Ord. No. 2010-21, § 1, 8-17-2010)

Sec. 2.3. - Executive branch.

(1) The County Administrator.

(A) The County Administrator shall be appointed by an affirmative vote of a majority plus one (1) of the entire membership of the Board of County Commissioners. The County Administrator shall serve at the pleasure of the Board of County Commissioners until such time as the County Administrator shall be removed by a vote for removal of a majority plus one (1) of the entire membership of the Board of County Commissioners voting during the first regularly scheduled meeting occurring after a meeting of the Board at which a motion expressing the intent of the Board to remove the County Administrator was adopted by majority vote of those present and voting. The County Administrator shall be the chief executive officer of the County and all executive responsibilities and powers shall be assigned to, and vested in, the County Administrator. The County Administrator shall exercise all executive authority provided by this Home Rule Charter and all other powers and duties authorized by general or special law.

(B) The County Administrator shall be chosen on the basis of his/her professional qualifications, administrative and executive experience, and ability to serve as the chief administrator of the County. The County Administrator shall reside within the County during his/her tenure as County Administrator.

(C) The compensation of the County Administrator shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position, with performance appraisals conducted by the Board of County Commissioners at least annually.

(D) A vacancy in the office shall be filled in the same manner as the original appointment. The County Administrator may appoint an Acting County Administrator in the case of his/her temporary vacancy.

(2) Senior Management. The County's senior management employees, with the exception of the County Attorney's Staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.

(3) Non-interference by Board of County Commissioners. Except for the purpose of inquiry and information, members of the Board of County Commissioners are expressly prohibited from interfering with the performance of the duties of any employee of the county government who is under the direct or indirect supervision of the County Administrator or County Attorney by giving said employees instructions or directives. Such action shall constitute malfeasance within the meaning of Article IV, Section 7(a) of the Florida Constitution. However, nothing contained herein shall prevent a County Commissioner from discussing any county policy or program with a citizen or referring a citizen complaint or request for information to the County Administrator or County Attorney.

(Ord. No. 2010-23, § 1, 8-17-2010; Ord. No. 2010-24, § 1, 8-17-2010; Ord. No. 2010-25, § 1, 8-17-2010)

Sec. 2.4. - County attorney.

(1) There shall be a County Attorney selected by the Board of County Commissioners who shall serve at the pleasure of, and report directly to, the Board of County Commissioners, and shall reside within the County during his/her tenure as County Attorney.

(A) The County Attorney shall provide legal services to the Board of County Commissioners, the County Administrator, and County departments, boards and agencies organized under the Board of County Commissioners.

(B) The compensation of the County Attorney shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position with performance appraisals conducted by the Board of County Commissioners at least annually.

Sec. 2.5. - Code of Ethics.

In order to provide a high level of transparency and ethical conduct under charter government, the Board of County Commissioners shall enact by ordinance a Code of Ethics no later than the first County Commission meeting in December 2019. The Code of Ethics shall prescribe standards of conduct for members of the Board of County Commissioners and its employees, as well as to all members of appointed boards and committees that have been created by the Board of County Commissioners. The Code of Ethics shall supplement and not contradict or supersede any statutory or administrative standards of conduct which apply to any such officer or employee. The Code of Ethics shall include, but is not limited to, standards of conduct, provisions defining offenses, prescribing penalties within the limits allowed by law, and establishing lobbyist regulations. The Code shall not conflict with the power of the Governor to suspend county officers or of the Senate to remove them from office, or the power of the people to recall them from office.

(Ord. No. 2018-06, § 1, 4-10-2018)

ARTICLE III. - ELECTED COUNTY CONSTITUTIONAL OFFICERS

Sec. 3.1. - Preservation of constitutional offices.

The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court and Supervisor of Elections shall remain as independently elected constitutional offices, and the status, powers, duties and functions of such offices shall not be altered by this Home Rule Charter, or any revisions or amendments hereto, except as provided in Section 5.2 below. The constitutional officers shall perform their executive and administrative functions as provided by law.

Sec. 3.2. - Non-partisan elections.

**(1) Non-Partisan Offices. The Supervisor of Elections shall be non-partisan.

(A) Non-Partisan Election Procedures. If three or more candidates, none of whom is a write-in candidate, qualify for such office, the names of those candidates shall be placed on a non-partisan ballot at the first primary election. If no candidate for such office receives a majority of the votes cast for such office in the first primary election, the names of the two candidates receiving the highest number of votes for such office shall be placed on the general election ballot.

(B) Qualification by Petition. A candidate for non-partisan office may qualify for election to such office by means of the petitioning process provided in general law.

**Pursuant to the holding by the Florida Supreme Court in the Orange County v. Singh case (268 So.3d 668), Section 3.2(1) of the Charter has been rendered unenforceable. Henceforth the election for the office of Supervisor of Elections shall be partisan.

Sec. 3.3. - Clerk auditor.

(1) The Leon County Clerk of the Court shall serve as the Auditor to the Commission as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public Accountant, or such other person qualified by education or experience in governmental accounting, internal auditing practices and fiscal controls, which shall include at least five (5) years' experience in professional accounting, auditing, governmental fiscal administration or related experience, unless the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit function of the Clerk.

(2) Audit Committee. There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the audit committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

Sec. 3.4. - Limitation on campaign contributions.

No candidate for any County office for which compensation is paid shall accept any contribution from any contributor, including a political committee, as defined by state law, in cash or in kind, in an amount in excess of $250 per election.

(Ord. No. 2010-21, § 2, 8-17-2010)

ARTICLE IV. - POWERS RESERVED TO THE PEOPLE: INITIATIVE AND RECALL

Sec. 4.1. - Citizen initiative.

(1) Right to Initiate. The electors of Leon County shall have the right to initiate County ordinances in order to establish new ordinances and to amend or repeal existing ordinances, not in conflict with the Florida Constitution, general law or this Charter, upon petition signed by at least ten percent (10%) of the total number of electors qualified to vote in the County reflecting ten percent (10%) of the total number of electors qualified to vote within each of the five (5) commission districts. The total number of electors qualified shall mean the total number of electors qualified to vote in the last preceding general election.

(2) Procedure for Petition. The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed and

obtain a dated receipt therefor. Any such ordinances shall embrace but one (1) subject and matter directly connected therewith. The sponsor shall cause a notice of such submission to be published within fourteen (14) days thereof in a newspaper of general circulation in the County. The allowable period for obtaining signatures on the petition shall be completed not later than one (1) year after initial receipt of the petition by the Supervisor of Elections. The sponsor shall comply with all requirements of general law for political committees and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's information and belief, the number of signatures procured. The time and form of such reports may be prescribed by ordinance. When a sufficient number of signatures is obtained, the sponsor shall thereupon submit signed and dated forms to the Supervisor of Elections, and upon submission, shall pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after submission of signatures, verify the signatures thereon, or specify a reason for the invalidity of each rejected signature, if the petition is rejected for insufficiency of the number of valid signatures. If the petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional thirty (30) days within which to submit additional signatures for verification. The Supervisor of Elections shall, within thirty (30) days of submission of additional signatures, verify the additional signatures. In the event sufficient signatures are still not acquired, the Supervisor of Elections shall declare the petition null and void and none of the signatures may be carried over onto another identical or similar petition.

(3) Consideration by Board of County Commissioners. Within sixty (60) days after the requisite number of signatures has been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall give notice and hold public hearing(s) as required by general law on the proposed ordinance and vote on it. If the Board fails to enact the proposed ordinance it shall, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least forty-five (45) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared, by resolution of the Board of County Commissioners, to be enacted and shall become effective on the date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior to the next succeeding general election, without the approval of a majority of the electors voting at a referendum called for that purpose.

(4) Limitation on Ordinances by Initiative. The power to enact, amend or repeal an ordinance by initiative shall not include ordinances or provisions related to County budget, debt obligations, capital improvement programs, salaries of County officers and employees, the assessment or collection of taxes, or the zoning of land.

Sec. 4.2. - Recall.

All members of the Board of County Commissioners shall be subject to recall as provided by general law.

ARTICLE V. - HOME RULE CHARTER TRANSITION, AMENDMENTS, REVIEW, SEVERANCE, EFFECTIVE DATE

Sec. 5.1. - Home Rule Charter Transition.

(1) General Provisions. Unless expressly provided otherwise in this Home Rule Charter, the adoption of this Charter shall not affect any existing contracts or obligations of Leon County; the validity of any of its laws, ordinances, regulations, and resolutions; or the term of office of any elected County officer, whose term shall continue as if this charter had not been adopted.

(2) Initial County Commissioners. The persons comprising the Leon County Board of County Commissioners on the effective date of this Charter shall become the initial members of the Board of County Commissioners of the Charter government and shall perform the functions thereof until the normal expiration of their terms or until the election and qualification of their successors as provided by law.

(3) Outstanding Bonds. All outstanding bonds, revenue certificates, and other financial obligations of the County outstanding on the effective date of this Charter shall be obligations of the Charter government. All actions taken by the former government relating to the issuance of such obligations are hereby ratified and confirmed. Payment of such obligations and the interest thereon shall be made solely from, and charged solely against, funds derived from the same sources from which such payment would have been made had this Charter not taken effect.

(4) Employees Continuation. All employees of the former County government shall, on the effective date of this Charter, become employees of the County government created by this Charter. All existing wages, benefits, and agreements, and conditions of employment shall continue, until modified by lawful action of the County Commission.

County Charter

Sec. 5.2. - Home rule charter amendments.

(1) Amendments Proposed by Petition.

(A) The electors of Leon County shall have the right to amend this Home Rule Charter in accordance with Sec. 4.1 of this Charter.

(B) Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each Charter amendment proposed by petition shall be placed on the ballot by resolution of the Board of County Commissioners for the general election occurring in excess of ninety (90) days from the certification by the Supervisor of Elections that the requisite number of signatures has been verified. If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

(2) Amendments and Revisions by Citizen Charter Review Committee.

(A) A Citizen Charter Review Committee shall be appointed by the Board of County Commissioners at least twelve (12) months before the general election occurring every eight (8) years thereafter, to be composed and organized in a manner to be determined by the Board of County Commissioners, to review the Home Rule Charter and propose any amendments or revisions which may be advisable for placement on the general election ballot. Public hearings shall be conducted as provided by F.S. § 125.63.

(B) No later than ninety (90) days prior to the general election, the Citizen Charter Review Committee shall deliver to the Board of County Commissioners the proposed amendments or revisions, if any, to the Home Rule Charter, and the Board of County Commissioners shall consider such amendments or revisions to be placed on the general election ballot, in accordance with F.S. § 125.64.

(C) If the Citizen Charter Review Committee does not submit any proposed Charter amendments or revisions to the Board of County Commissioners at least ninety (90) days prior to the general election, the Citizen Charter Review Committee shall be automatically dissolved.

(3) Amendments Proposed by the Board of County Commissioners.

(A) Amendments to this Home Rule Charter may be proposed by ordinance adopted by the Board of County Commissioners by an affirmative vote of a majority plus one (1) of the membership of the Board. Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each proposed amendment shall only become effective upon approval by a majority of the electors of Leon County voting in a referendum at the next general election. The Board of County Commissioners shall give public notice of such referendum election at least ninety (90) days prior to the general election referendum date.

(B) If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

Sec. 5.3. - Severance.

If any provision of this Charter or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Charter which can be given effect without the invalid provision or application, and to this end the provisions of the Charter are declared severable.

Sec. 5.4. - Home rule charter effective date.

This Charter shall become effective November 12, 2002.

SECTION 2. - BALLOT QUESTION TO BE PRESENTED TO ELECTORATE

The proposed Charter of Leon County, Florida, shall be presented to the qualified Leon County electorate by placing the question of whether to adopt same on the ballot at the special election to be held on November 5, 2002.

SECTION 3. - BALLOT QUESTION FORM

The question on the ballot shall be substantially in the following form:

CHARTER FOR LEON COUNTY, FLORIDA

AS PROPOSED BY LEON COUNTY ORDINANCE NO. 2002-___

Question

Shall there be a Home Rule Charter for Leon County, Florida, establishing all rights and powers of local self government; authorizing the proposal and adoption of ordinances by voter initiative and referendum; preserving elected constitutional county officers; providing a non-partisan Supervisor of Elections; providing for non-partisan elections of county commissioners; allowing recall of commissioners by citizen referendum; and providing a method of amendment, which shall take effect November 12, 2002?

Yes for Approval ___

No for Rejection ___

SECTION 4. - FURTHER AUTHORIZATION

The Board of County Commissioners of Leon County, Florida, is authorized to adopt all resolutions and take all actions necessary in order for this Charter referendum proposition and those propositions referenced in the Preamble and Articles of the proposed Charter herein to be properly placed on the ballot for the special election of November 5, 2002. Said referendum shall be conducted according to the requirements of law governing referendum elections in the State of Florida.

SECTION 5. - SEVERABILITY

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 6. - EFFECTIVE DATE

This ordinance shall have effect upon becoming law, but shall be of no further force or effect if the proposed

Charter is not duly approved at the November 5, 2002, special election. The Charter of Leon County, Florida, as proposed by this Ordinance, shall become effective November 12, 2002, if the Charter is approved by a "yes" vote by a majority of those duly qualified electors voting on the question posed at the November 5, 2002, referendum.

DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 9th day of September 2002.

Guiding Principles

1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statues, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statues, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2).
10. Cash reserves in excess of reserve policies will be utilized to support one-time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).
12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that the annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy." These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.
22. The County will continue to leverage Leon County taxpayer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

»Summary of County Financial Policies & Ordinances

Industrial Development Revenue Bond Financing Policy, No. 81-1
This policy establishes a means for the expansion of local businesses as well as the attraction of new prospective businesses, allowing for diversification and expansion of the local economy.

Accounting and Reporting Policy, No. 92-4
This policy establishes accounting and reporting systems that maintain accounting and reporting practices that conform to the Uniform Accounting System of Generally Accepted Accounting Principles (GAAP). The policy also ensures that the accounting and reporting systems are consistent with the standards set for local governments according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

Revenues Policy, No. 92-5
This policy establishes revenue practices that: provide for the establishment and maintenance of a diversified revenue system to protect it from fluctuations in any one revenue source; ensure fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise; and ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Fiscal Planning Policy, No. 93-44
This policy establishes fiscal planning practices that provide for:

- The annual operating and capital budget to be developed in conformity with the Tallahassee-Leon County Comprehensive Plan.
- The development and review of a Capital Improvement Project budget, containing a 5-year plan for acquisition and improvement of capital investments that is also coordinated with the annual operating budget.

Dues and Memberships Policy, No. 93-46
This policy requires that any dues or memberships paid by Leon County on behalf of an employee shall be detailed in a department/division's annual budget request submission to the Office of Management and Budget. The request will be reviewed for appropriateness with final denial/approval being given by the County Administrator or his/her designee during the development of the tentative budget.

Debt Management and Other Investments Policy, No. 93-47
This policy establishes that debt management and investment practices are established to:

- Ensure that capital projects financed by capital bonds will not be financed for a period that exceeds the useful life of the supporting revenue source.
- Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and limited to expenses encumbered prior to the operation or improvement of the facility.
- Provide that Leon County's debt will be limited to an amount that will not hinder the County from maintaining sources of available revenues for service of debt at 135% of annual debt service.
- Provide that the County will limit its investments to only the safest types of securities (including the U.S. government or its agencies) and those which provide insurance or the legally required backing of the invested principal.
- Provide that, unless required by market conditions, not more that fifteen percent of the County's investment portfolio will be placed in any one institution other than those securities issued or guaranteed by the US Government or its agencies or the State Board of Administration of the State of Florida.

Amending the Budget Policy, No. 97-11
This policy establishes that for the operation of amending the annual budget, all amendments/transfers will be reviewed by the director of the requesting department/division, followed by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners as set forth below:

- Allows program managers to amend their operating budgets and personal services budgets up to 10 percent of the total on an aggregate basis between line items within programs with a $50,000 cap, upon County Administrator approval.
- Designates the Office of Management and Budget the responsibility for monitoring and enforcing the provisions for amending the budget based upon policies adopted by the Board.
- Allows the County Administrator to authorize intrafund transfers up to $250,000. Intrafund transfers exceeding $250,000 and all interfund transfers must be approved by a majority vote of the Board.
- Requests for use of reserves for contingency must be approved by a majority vote of the Board.

Summary of County Financial Policies & Ordinances

Carry Forward Program Policy, No. 98-16
This policy establishes that the Carry Forward Program will provide budget incentives to managers to improve financial management effectiveness and accountability. It allows managers to carry forward a portion or all unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings, and/or increased efficiency. Department managers submitting a request to OMB for review, must clearly indicate how the County will realize an increase in productivity, save money, and/or increase efficiency, if approved. Managers of projects funded by the Board in the current fiscal year, which are incomplete, must submit a "Carry Forward Request" requesting the funds be added to the budget of the following fiscal year for the sole purpose of completing the project for which the funds were appropriated. All carry forward requests are presented to the Board prior to November 1 of each year and are based upon the prior approval of the County Administrator.

Finance Advisory Committee Policy, No. 00-1
This policy establishes the Financial Advisory Committee which ensures that financial matters which come before the Board have been appropriately and thoroughly reviewed. This committee will make recommendations on financial matters related to the Board and all County boards. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel, disclosure counsel, and arbitrage rebate compliance services.

Leon County Investment Policy, No. 17-4
This policy establishes that Leon County's Investment Policy within the context of the County's Investment Ordinance is intended to set the framework within which the County's investment activities will be conducted. It establishes the parameters for investment activity, which may be further, restricted by the Investment Oversight Committee or by investment staff, and provides parameters to limit risk and ensure a broadly diversified portfolio.

Solid Waste Rate Stabilization Reserve Fund Policy, No. 03-08
This policy establishes the Solid Waste Stabilization Reserve Fund to provide funding for: planned future capital project expenditures, temporary and nonrecurring unexpected capital projects, accommodation of unexpected program mandates from other governmental bodies, extraordinary operating expenses, and operating expenses in order to stabilize rates. All requests for the use of these funds are limited to the operation of the County's landfill and transfer station and must be Board approved.

Discretionary Funding Guidelines Ordinance No. 06-34
This ordinance governs the allocation of discretionary funds and provides the Board a maximum amount of annual funding available in each of the following categories: (a) Community Human Services Partnership Fund (CHSP); (b) Community Human Services Partnership-Emergency Fund; (c) Commissioner District Budget Fund; (d) Mid-Year Fund; (e) Non-Departmental Fund; and (f) Youth Sports Teams Fund. The funding for the purposes set forth in this ordinance shall be subject to an annual appropriation by the Board in accordance with this Ordinance.

Reserves Policy, No. 07-2
This policy establishes funding for: general revenue emergency reserves, un-appropriated reserve for cash balance, minimum and maximum amounts of fund balance, funding for authorized mid-year increases, unexpected increases in the cost of existing levels of service, temporary and nonrecurring funding for unexpected projects, local match for public or private grants, offset losses, and unexpected program mandates. It establishes authorized forms and procedures to be used by outside agencies or individuals, set forth procedures and evaluation criteria of funding.

Capital Asset Policy, No. 19-5
The Leon County Governmental Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement Number 34, to set forth the parameters of the government accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization.

County Financial Policies & Ordinances

Industrial Development Revenue Bond Financing Policy, No. 81-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Industrial Development Revenue Bond (IDRB) financing will be considered as an inducement to local and new prospective business expansion and relocation as a means to promote the diversification and expansion of the local economy, subject to the following conditions:

1. Information and application requirements of the County are completely and accurately met.
2. All fees and charges are paid, if and when assessed.
3. The project, consisting of land acquisition, construction, renovation and/or equipment purchases, has not begun prior to IDRB financing approval.
4. The project complies with all federal, state, and local laws with regard to industrial development revenue bond financing eligibility.
5. Except in unusual circumstances, the Board will give priority consideration for IDRB financing to an industrial or manufacturing plant.

Accounting and Reporting Policy, No. 92-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 92-4 "Accounting and Reporting", adopted March 10, 1992, is hereby amended and a revised policy is hereby adopted in its place, to wit:

The County will establish accounting and reporting systems to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. Provide regular monthly financial reports that include a summary of activity for all funds.
4. Provide regular monthly trial balances of line item financial activity by type of revenue and expenditure.
5. Ensure that an annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
6. Provide that the Office of Management and Budget (OMB) will submit to the County Commission semi-annual reports, consisting of a mid-year and an annual report, on the operating condition of the County and, where applicable, to identify possible trends and, where necessary, to recommend options for corrective action.
7. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual budget award.

Revenues Policy, No. 92-5

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

The County will establish revenue practices to:

1. Provide that the County seek out and maintain a diversified revenue system to protect it from fluctuations in any one revenue source.
2. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise.

3. Ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Fiscal Planning Policy, No. 93-44

It shall be the policy of Leon County, Florida that Policy No. 93-44, "Fiscal Planning", amended by the Board of County Commissioners on May 10, 2016, is hereby further amended and a revised policy is hereby adopted in its place, to wit:

The County will establish fiscal planning practices to:

1. Provide that the annual operating and capital budget for Leon County shall be developed in conformity with the Tallahassee-Leon County Comprehensive Plan by the Office of Management and Budget, under the advisement of the County Administrator and adopted as provided in State law by a majority vote of the Board of County Commissioners presiding in a public hearing.
2. Provide for the development and annual review of a capital improvement budget. This budget shall contain a 5-year plan for acquisition and improvement of capital investments in the areas of facilities, transportation, equipment, and drainage. This budget shall be coordinated with the annual operating budget.
3. Provide that the Board of County Commissioners will continue to reflect fiscal restraint through the development of the annual budget. In instances of forthcoming deficits, the Board will either decrease appropriations or increase revenues.
4. Provide that the County will strive to better utilize its resources through the use of productivity and efficiency enhancements while at the same time noting that the costs of such enhancements should not exceed the expected benefits.
5. Provide that expenditures which support existing capital investments and mandated service programs will be prioritized over those other supporting activities or non-mandated service programs.
6. Provide that the County Administrator shall be designated Budget Officer for Leon County and will carry out the duties as set forth in Ch. 129, F.S.
7. Provide that the responsibility for the establishment and daily monitoring of the County's accounting system(s) shall lie with the Finance Division of the Clerk of the Circuit Court, and that the oversight of investment and debt management for the government of Leon County shall lie with the Board of County Commissioners.
8. Annually, prior to March 31, the Board of County Commissioners will:

A. Establish a budget calendar for the annual budget cycle.

B. Confirm the list of permanent line-item funded agencies that can submit applications for funding during the current budget cycle.

C. Establish the amount of funding to sponsor community partner/table events in an account to be managed by the County Administrator.

D. Provide direction to staff on additional appropriation requests that should be considered as part of the tentative budget development process.

E. Establish outside agency funding for the next budget cycle.

9. Provide that this policy shall be reviewed annually by the Board of County Commissioners to ensure its consistency and viability with respect to the objectives of the Board and its applicability to current state law and financial trends.

» County Financial Policies & Ordinances

Dues and Memberships Policy, No. 93-46

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 77-7, adopted by the Board of County Commissioners on June 21, 1977, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Organizations to which dues and memberships are paid for a County employee by Leon County shall be listed in a department's/division's annual budget request submission to the Office of Management and Budget and reviewed for their appropriateness to the employee's job responsibilities with final denial/approval of such membership(s) by the County Administrator or his/her designee during the development phase of the tentative budget. Any request for County-paid employee memberships made during the fiscal year shall be submitted to the Office of Management and Budget for review with final denial/approval by the County Administrator. All memberships paid by the County for its departments/divisions shall follow the same review and approval process as that of a County Employee as outlined in this policy.

Debt Management and Other Investments Policy, No. 93-47

It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

Policy No. 93-47, adopted by the Board of County Commissioners on August 10, 1993, is hereby superseded, and a revised policy is hereby adopted in its place, to wit:

Debt management and investment practices are established to:

1. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source.
2. Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and will be limited to those expenses encumbered prior to the actual operation of the facility or its improvement.
3. Provide that debt for Leon County, Florida shall be limited to an amount which will not prevent the County from maintaining sources of available revenues for service of debt at 135% of annual debt service. The State of Florida does not mandate legal debt limitation for local governments.
4. Provide that the County will limit its investments to only the safest types of securities, to include those backed by the U.S. Government or its agencies and those which provide insurance or the legally required backing of the invested principal.
5. Provide that, unless market conditions otherwise require, not more than fifteen (15) percent of the County's investment portfolio shall be placed in any one institution other than those securities issued or guaranteed by the U.S. Government or its agencies or the State Board of Administration of the State of Florida.
6. Provide that the investment portfolio of Leon County, Florida must be structured in such a manner to provide sufficient liquidity to pay obligations as they become due. The investment portfolio shall be diversified by type of investment, issuer, and dates of maturity in order to protect against fluctuations in the market economy. At least fifteen percent (15%) of the County's portfolio shall be kept in liquid investments which are available on a daily basis, without loss of principal.
7. Provide that the clear title to principal and collateral backing for all investments shall be maintained by Leon County, in the County's own bank, or a third party agent under agreement to the County.
8. Provide that the Board of County Commissioners seeks to optimize return on investments within the constraints of safety and liquidity. The purchase and sale of securities shall be at competitive prices based on market conditions.

» County Financial Policies & Ordinances

9. Provide that Leon County will use only major banks, brokers or dealers which have been selected after review of their qualifications, size, capitalization, inventories handling and reputation.
10. Provide that Leon County will not place funds with any institution which is less than three years old.
11. Provide that the Board shall adopt a plan by October 1 of each year to govern the policies and procedures for the investment of surplus funds of the County based on the criteria as set forth in the County's Investment Ordinance for Surplus Funds, Policy No. 93-3.
12. Provide that collateral shall be required for any re-purchase agreement, not covered under Chapter 280, Florida Statutes. Collateral placed for any re-purchase agreement will be governed by the same terms as those defined in the County's Investment Ordinance for Surplus Funds, Policy No. 93-3.
13. Provide that the County shall establish a County Investment Oversight Committee whose membership and duties shall be governed by the provisions as set forth in the County's Investment Ordinance for Surplus Funds, Policy No. 93-3.

Amending the Budget Policy, No. 97-11

The County will establish practices for the operation and amending of the annual budget to:

1. Provide that all amendments/transfers of funds will first be reviewed by the director(s) of the requesting department/division, followed by a second review by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners, as set forth by the following provisions of this policy.
2. Provide that:

A. Notwithstanding the provisions of paragraph 1, program managers shall have the flexibility to amend their operating expenditure budgets and personnel services budgets by up to 10 percent of the total on an aggregate basis between line items within programs with a $50,000 cap, contingent upon approval by the County Administrator.

B. The County Administrator delegates to the Office of Management and Budget the responsibility for monitoring and enforcing the provisions of this paragraph based on policies adopted by the Board of County Commissioners.

3. Provide that, in addition to the provisions of paragraph 2, the County Administrator may authorize intrafund transfers up to $250,000.
4. Provide that intrafund transfers greater than $250,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.
5. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

Carry Forward Program Policy, No. 98-16

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-8, entitled "Carry Forward Program" and adopted by the Board of County Commissioners on December 13, 1994, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all, of the unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 1 of each year.

County Financial Policies & Ordinances

A. Eligibility Requirements

The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated based on the most recent financial data available. The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.

Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

Note: Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

B. OMB Responsibilities

The Office of Management & Budget shall review all proposals from department managers. The Office of Management & Budget will be responsible for the program activities listed below.

Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year with the Finance Department.

Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.

Make a recommendation of approval or denial to the County Administrator.

Notify the program manager in writing of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.

Finance Advisory Committee Policy, No. 00-01

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 00-01 "Finance Advisory Committee", adopted by the Board on February 8, 2000, is hereby amended and a revised policy is adopted in its place, to wit:

In order to ensure that financial matters which come before the Board of County Commissioners have been appropriately and thoroughly reviewed, a Finance Advisory Committee is hereby established which shall be comprised of the Leon County Administrator or designee, the Leon County Attorney or designee, the Director of the Office of Financial Stewardship, the Director of the Office of Management and Budget or the Budget Manager, and the Clerk of Courts' Finance Director.

The Finance Advisory Committee shall review and make recommendations to the Board of County Commissioners on financial matters related to Leon County, Florida, and all County boards and authorities. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel, disclosure counsel, and arbitrage rebate compliance services.

» County Financial Policies & Ordinances

Leon County Investment Policy, No. 17-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 17-4, "Leon County Investment Policy", adopted on July 9, 2019, is hereby amended and a revised policy is hereby adopted in its place, to wit:

I. SCOPE

This Policy was adopted using Florida Statutes Section 218.415 as a guideline and applies to all funds held by the County in excess of those required to meet current expenses.

II. INVESTMENT OBJECTIVES

The primary objectives of all investment activities for the County should be safety of principal, maintenance of adequate liquidity, and finally, return maximization.

A. Safety of Principal. This is the foremost investment objective. Investment transactions should seek to keep capital losses to a minimum, whether the result of security defaults or erosion of market value. This is best insured by establishing minimum acceptable credit ratings, limiting overall portfolio duration, setting maximum exposures by sector, defining appropriate levels of diversification, and limiting exceptions.

B. Maintenance of Liquidity. To meet the day-to-day operating needs of the County and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately at least three months of anticipated disbursements will be kept in relatively short-term investments. These would include investments in government pools with daily liquidity such as the Local Government Surplus Trust Fund and money market investments.

C. Return Maximization. Return is of least importance compared to the safety and liquidity objectives above. Investments are limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Extending the duration of investments to enhance investment returns can induce volatility and affect market value, which should be avoided.

III. STANDARDS OF CARE

A. Standards of Prudence. The "Prudent Person" Rule shall be applied in the management of the overall investment portfolio. The "Prudent Person" Rule states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The Clerk and Finance Department employees performing the investment functions, acting as a "prudent person" in accordance with established procedures and this Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that appropriate monitoring efforts are performed.

B. Ethical Standards. Officers, employees, and external investment advisors of the Clerk's Office who are involved in the investment process shall refrain from personal business activity that could conflict with State Statutes, County ordinances, proper management of the investment portfolio or which could impair their ability to make impartial investment decisions. Investment officials and employees, including members of the Investment Oversight Committee, shall disclose any material financial interests in any investment firms, or financial institutions that conduct business with the County and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

C. Limits of Liability. Other than by an action of the County, the County shall provide for the defense and indemnification of any Committee member who is made a party to any suit or proceeding, or against whom a claim is asserted by reason of their actions taken within the scope of their service as an appointed member of this committee. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of such claim suit, or proceeding, including any appeal thereof. This protection shall extend only to members who have acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interest of the County.

IV. AUTHORITY

Responsibility for the administration of the investment program is vested in the Clerk of the Circuit Court (Clerk), as provided in Section 28.33, Florida Statutes. The Clerk shall exercise this authority to invest surplus funds in accordance with Section 218.415, Florida Statutes. The Clerk hereby delegates the day-to-day responsibility for the administration of the investment program to the Finance Director. The Finance Director shall maintain an Investment Procedures and Internal Controls Manual based on this Policy.

V. INVESTMENT OVERSIGHT COMMITTEE

The Board is responsible for setting guidelines for the investment of the portfolio through the adoption of this Investment Policy. The Board recognizes that there is an expertise required both for setting the guidelines and the review of performance, which may exceed the technical background of individual commissioners and has, therefore, created the Investment Oversight Committee. This Committee is charged with the responsibility to review this Policy on a regular basis and to recommend changes. The Clerk will provide sufficiently detailed reports to the Committee in order for the Committee to review portfolio performance. The Committee will establish portfolio benchmarks in order to judge the performance of the portfolio with respect to the market and other portfolios of similar size and limitations. The Committee will provide the Board a report as of the close of the fiscal year recapping the performance of the portfolio and any external managers. The Board or the Committee may request additional meetings to discuss issues of concern or direction.

VI. PROCUREMENT OF EXTERNAL INVESTMENT MANAGERS

The County may utilize external investment managers to assist with management of the portfolio. External management may be employed in situations where, due to limitations in the areas of staff time or expertise, such outside resources would be in a better position to overcome such limitations. Securities purchased by the external manager on behalf of the County, and other investments held by the fund, must be in compliance with the constraints identified by this Policy. The average duration of the funds managed by any one external manager on behalf of the County as part of the portfolio shall not exceed two years.

The Clerk in her capacity as Chief Financial Officer of Leon County oversees the selection of external managers through a competitive selection process (an RFP). The RFP committee will include county and clerk staff along with investment experts from other governments or the community. In making this selection, consideration will be given to past investment performance, fees, assets under management, experience of the firm and the individuals managing portfolios of similar size, complexity and investment restrictions. Upon selection of an external manager, the Clerk will execute a contract with the firm. External managers will be evaluated and retained based upon their investment performance, insight, advice on positioning the portfolio, and satisfactory discharging professional services provided for in the contract.

VII. THIRD-PARTY CUSTODIAL AGREEMENTS

The Clerk will execute a Third-Party Custodial Safekeeping Agreement with a depository chartered by the United States Government or the State of Florida. All securities purchased, and/or collateral obtained by the Clerk shall be properly designated as an asset of the County and held in an account separate from other assets held by the depository. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by authorized staff. The Clerk will enter into a formal agreement with an institution of such size and expertise as is necessary to provide the services needed to protect and secure the investment assets of the County.

Securities transactions between a broker-dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

The Third-Party Custodial Safekeeping Agreement shall include letters of authority from the Clerk and details as to responsibilities of each party. These responsibilities include notification of security transactions, repurchase agreements, wire transfers, safekeeping and transactions costs, procedures in case of wire failure and other unforeseen mishaps, including the liability of each party.

VIII. INTERNAL CONTROLS

The Treasury Manager shall establish and monitor a set of written internal controls designed to protect the County's funds and ensure proper accounting and reporting of the securities transactions. The internal controls should be designed to prevent losses of funds, which might arise from fraud,

employee error, and misrepresentation by third parties, or imprudent actions by employees. The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and recordkeeping, wire transfer agreements, banking service contracts, collateral/depository agreements, and "delivery-vs-payment" procedures.

No person may engage in an investment transaction except as authorized under the terms of this policy. All daily investment activity is performed by the Treasury Manager under supervision of the Finance Director.

Pursuant to Section 218.415 (13), Florida Statutes, independent auditors as a normal part of the annual financial audit to the County shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

IX. CONTINUING EDUACATION

The Clerk staff responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

X. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed annually by the Investment Oversight Committee and any recommended changes will be presented to the Board of County Commissioners for adoption.

XI. AUDITS

Certified public accountants conducting audits of units of local government pursuant to Section 218.39, Florida Statutes shall report, as part of the audit, whether or not the local government has complied with Section 218.415, Florida Statutes.

XII. MASTER REPURCHASE AGREEMENT

The County will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIII. INVESTMENT PERFORMANCE AND REPORTING

A quarterly investment report shall be prepared by the Finance Office and provided to the County Administrator and the Investment Oversight Committee. The report shall include an analysis of the portfolio by sector, maturity, yield, as well as its overall performance during that period with sufficient detail for a comprehensive review of investment activity and performance.

An annual report will be presented to the Board of County Commissioners ("Board"), which shall include securities in the portfolio by sector, book value, income earned, market value and yield. Investment performance shall measure risk characteristics, portfolio size, sector allocations, and year-to-date earnings to an appropriate benchmark.

The County Administrator shall be notified immediately of deviations from currently approved investment policies. In the event of a ratings agency downgrade to below the A or better requirement, a written notification and investment plan from the external manager must be submitted to the County Administrator. A forced or immediate sale of the downgraded asset is not required.

XIV. RISK DIVERSIFICATION AND PORTFOLIO COMPOSITION

The County recognizes that investment risks can result from issuer defaults, market price changes, change in credit ratings, reinvestment of principal and interest, or various technical complications leading to temporary illiquidity. For purposes of this Policy, the top nationally recognized statistical ratings organizations (NRSROs) for all credit-sensitive securities are Moody's, Standard and Poor's, and Fitch. Portfolio diversification and maturity limitations are employed as primary methods of controlling risk. Market value shall be the basis for determining portfolio percentages and compliance with this Policy.

The average range of duration for the County's overall portfolio, inclusive of internally and externally managed investments, is defined as 0.5 years to 2 years. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above.

XV. AUTHORIZED INVESTMENTS

This section lists the authorized investments for the internal and external county portfolios. Details of key limitations on authorized investments are provided in Exhibit A. Investments not listed in this policy are prohibited.

Internal Investment Portfolio

A. The Local Government Surplus Trust Fund (Florida Prime), Florida Treasury Special Purpose Investment Account (SPIA), or any intergovernmental investment pools authorized pursuant to the Florida Interlocal Cooperation Act of 1969 as provided in Section 163.01 Florida Statutes.

B. Investments are permitted in money market mutual funds with AAAm or AAAg ratings including Treasury Money Market Mutual Funds, Governmental Money Market Mutual Funds, and Prime Money Market Mutual Funds. These funds must exclusively comprise investment instruments authorized by this Policy. Importantly, they are restricted from engaging in derivative transactions.

C. Interest-bearing time deposits or savings accounts in qualified public depositories as defined in Section 280.02 Florida Statutes. This includes, but is not limited to, time deposit accounts, demand deposit accounts, and non-negotiable certificates of deposit.

External Investment Portfolio

D. Direct obligations of the United States Treasury. Investments may be made in negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government.

E. Federal Agencies and Instrumentalities. United States Government Agencies and sponsored agencies which are non-full faith and credit.

F. Corporate Debt Securities. Investments may be made in securities issued by any U.S. corporation provided that such instrument is rated A or better by at least two NRSROs.

G. Municipal Bonds. Investments may be made in securities issued by governmental entities or territorial boundaries of the United States provided that such instrument is rated A or better by at least two NRSROs.

H. Repurchase Agreements. Investments whose underlying purchased securities consist of United States Treasury, Federal Agencies and/or Instrumentalities and based on the requirements set forth in the Clerk's Master Repurchase Agreement.

I. Commercial Paper. Investments may be made in commercial paper of any United States company, which is rated at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper). Asset backed commercial paper is prohibited.

XVI. SUMMARY OF KEY LIMITATIONS ON AUTHORIZED INVESTMENST

The detail guidelines for investments and limits on security issues, issuers, maturities, and credit quality as established by the Clerk are provided in **Exhibit A.** The Clerk or the Clerk's designee (Finance Director) shall have the option to further restrict or increase investment percentages from time to time based on market conditions. Exceeding percentage limits due to changes in portfolio balance will not require liquidation of any asset but will restrict further investing. Any changes to the portfolio composition guidelines or limits must be in writing from the Finance Director, directed to the appropriate parties and discussed at each quarterly Investment Oversight Committee meeting.

Additional Portfolio Limitations

A. The limits for the Internally Managed portfolio apply to the combined internal and external portfolios.

B. The External Manager's limits apply to external portfolio.

C. The maximum combined portfolio allocation to corporate debt and municipal securities is 42% at time of purchase.

D. Portfolio securities may be purchased in either fixed or floating-rate form.

E. All investments must be denominated in U.S. Dollars.

F. Investments at the time of purchase are limited to an A rating or higher.

County Financial Policies & Ordinances

EXHIBIT A

IP Section	Authorized	Security Type	Portfolio Sector Maximum	Per Issuer Maximum	Further Limited By	Maximum Maturity/ WAL Limit	Quality Minimum
XVI.A.	IM	State of Florida Treasury Special Purpose Investment Account (SPIA);	100%	NA	NA	NA	NA
XVI. A.	IM	Local Government Surplus Funds Trust Fund (Prime) FL Local Government Investment Trust (FLGIT)	45% each Pool	NA	NA	NA	NA
XVI. A	IM	FL Municipal Investment Trust (FMIvT)	15% each Pool	NA	NA	NA	NA
XIV. B.	IM	US Treasury Money Market Funds	100%	NA	NA	NA	SEC-qualified, must hold investments allowed by this Policy
XIV. B.1	IM	Government Money Market Funds	50%	NA	NA	NA	SEC-qualified, must hold investments allowed by this Policy
XIV. B.2	IM	Prime Money Market Funds	35%	NA	NA	NA	SEC-qualified, must hold investments allowed by this Policy
XVI. C.	IM	Financial Deposit Instruments	30%	NA	NA	2-Year Mat; 1 Year Avg Maturity	Florida Security for Public Dep. Act
XVI. D.	EM	United States Government Securities	100%	NA	NA	10-Year Maturity	NA
XVI. E.	EM	United States Federal Agencies (full faith and credit)	100%	20.0%	NA	5-Year Maturity	NA
XVI. E.	EM	Federal Instrumentalities (Non-full full faith and credit)	45%	15.0%	NA	5-Year Maturity	NA
XVI. F.	EM	Corporate Debt Securities	20%	3.0%	NA	5-Year Maturity	A3/A- by 2 NRSRO
XVI. G.	EM	Municipal Bonds	20%	3.0%	NA	5-Year Maturity	A3/A- by 2 NRSRO
XVI. H.	EM	Repurchase Agreements	15%, if longer than 1-Day	5.0%	NA	60-Days	Requires Master Repo Agreement
XVI. L.	EM	Commercial Paper	20%	5.0%	No ABCP	270-Days	A1/P1 by 2 NRSRO

EM. External Managers where limits apply to external portfolio.

IM. Internal Management where limits apply to combined internal and external portfolios.

WAL. Weighted Average Life.

The maximum combined portfolio allocation to MBS, CMBS and ABS securities is 45% at time of purchase.

The maximum combined portfolio allocation to corporate debt and municipal securities is 45% at time of purchase.

Portfolio securities may be purchased in either fixed or floating-rate form.

» County Financial Policies & Ordinances

Solid Waste Rate Stabilization Reserve Fund Policy, No. 03-08

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-1, "Policy for Landfill Rate Stabilization Reserve," adopted by the Board of County Commissioners on February 8, 1994 is hereby repealed and superseded, and a new policy entitled "Solid Waste Rate Stabilization Reserve Fund" is hereby adopted in its place. It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

1. The Solid Waste Rate Stabilization Reserve Fund is established to provide the following:

a. To accumulate funding for planned future capital project expenditures;
b. Funding for temporary and nonrecurring unexpected capital projects;
c. Funding to accommodate unexpected program mandates from other governmental bodies;
d. Funding for extraordinary operating expenses.
e. Funding for operating expenses in order to stabilize rates.

2. Use of funds from the Solid Waste Rate Stabilization Reserve Fund will be limited to operation of the landfill and transfer station.

3. The Board of County Commissioners must approve requests for use of Rate Stabilization Reserve Fund. The Board will use the procedures and evaluation criteria set forth in this policy. Such requests will be evaluated to insure consistency with other Board policy; the urgency of the request; the scope of services to be provided; the short- and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-County funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.

4. The Rate Stabilization Reserve Fund will be budgeted at the excess of revenues over expenditures after the requirements of the balance needed in the Contingency Reserve and Closure Reserve are met. The Rate Stabilization Reserve Fund shall be separate from the Contingency Reserve and Closure Reserve.

a. The County's budget will be amended at such time as the County Commission, by majority vote, authorizes the use of reserves. All requests to the County Commission for the use of Rate Stabilization Reserve Fund shall be accompanied by an addendum prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. As used in this document, the term "Fund" does not require the establishment of a self-balancing set of accounts, but rather indicates a separate account established within the Solid Waste Enterprise Fund.

Discretionary Funding Guidelines Ordinance, No. 13-08

Section 2-600 Application of Article

This article shall govern the allocation of discretionary funds and provide the Board a maximum amount of annual funding available in each of the following fund categories: Community Human Services Partnership Fund, Community Human Services Partnership – Emergency Fund, Commissioner District Budget Fund, Midyear Fund, Non-Departmental Fund, and Youth Sports Teams Fund.

» County Financial Policies & Ordinances

Section 2-601 Annual Appropriation

Funding for the purposes set forth in this article shall be subject to an annual appropriation by the Board in accordance with this article.

Section 2-602 Definitions

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

- *Community Human Services Partnership Fund* shall mean funds eligible for allocation to social service programs.
- *Community Human Services Partnership – Emergency Fund* shall mean funds eligible for allocation for one time funding to meet an emergency situation.
- *Commissioner District Budget Fund* shall mean funds eligible for allocation to each Commissioner for activities relating to his or her district or the County at large.
- *Emergency Situation* shall mean those exigent circumstances that would prohibit or severely impact the ability of a currently funded Community Human Services Partnership (CHSP) agency to provide services.
- *Midyear Fund* shall mean funds eligible for allocation for requests that occur outside of the regular budget process.
- *Non-Departmental Fund* shall mean funds eligible for allocation for non-profit entities that are included, by direction of the Board, as part of the regular adopted budget.
- *Non-Profit* shall mean an entity that has been designated as a 501(c)(3) eligible by the U.S. Internal Revenue Services and/or registered as a non-profit entity with the Florida Department of State.
- *Youth Sports Teams Fund* shall mean funds eligible for allocation for temporary and nonrecurring youth sporting events such as tournaments and playoffs, and events recognizing their accomplishments.

Section 2-603 Application Process

(a) The County Administrator or his designee is authorized to develop forms and procedures to be used by a non-profit, group or individual when submitting a request for funding consistent with the provisions herein.

(b) The County Administrator or his designee shall establish a process for evaluating request for funding made pursuant to this article.

Section 2-604 Funding Category Guidelines

(a) *Community Human Services Partnership* Program Fund

(1) Non-profits eligible for Community Human Services Partnership (CHSP) funding are eligible to apply for funding for other programs or specific event categories as long as the organization does not receive multiple County awards for the same program or events, or when requesting funding for an activity that is not CHSP eligible, such as capital improvements.

(2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Program.

(b) Community Human Services Partnership Program – Emergency Fund.

(1) Non-profits that are funded through the CHSP process are eligible to apply for emergency, one time funding through the Community Human Services Partnership Program – Emergency Fund.

(2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Partnership Program – Emergency Fund.

(3) These funds are available to any agency that is currently funded through the CHSP process.
(4) The request for emergency funding shall be made at a regular meeting of the Board. If deemed appropriate, the request for emergency funding shall then go before a CHSP sub-committee consisting of members from the CHSP review boards of each of the partners (Leon County, the City of Tallahassee, and the United Way of the Big Bend.) The sub-committee shall determine if the situation would qualify as an Emergency Situation and what amount of financial support would be appropriate. The CHSP shall then make a recommendation to the County Administrator, who is authorized to approve the recommendation for funding.
(5) In the event the Board does not meet in a timely manner, as it relates to an agency's request, the County Administrator shall have the authority to appropriate expenditures from this account.

(c) Commissioner District Budget Fund

(1) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Commissioner District budget fund.
(2) Expenditures shall only be authorized from this account for approved travel, and office expenses.

(d) Midyear Fund

(1) Non-profits, groups, or individuals that do not fit into any of the other categories of discretionary funding as outlined in this article are eligible to apply for midyear funding.
(2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Midyear Fund.
(3) In the event the Board does not meet in a timely manner, as it relates to a funding request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.

(e) Non-Departmental Fund

(1) Non-profits eligible for non-departmental funding are eligible to apply for funding in any other program or specific event categories as long as the organization does not receive multiple County awards for the same program or event. Eligible funding activities in this category are festivals and events and outside service agencies.
(2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Non-Departmental Fund.
(3) Non-profits eligible for funding through the Cultural Resources Commission (CRC) Leon County Grant Program (funded through the non-departmental process) are eligible for funding in other program or specific event categories as long as the organization does not receive multiple County awards for the same program or event.

(f) Youth Sports Teams Fund

(1) Non-profits or athletic teams of the Leon County school system that are eligible for the County's Youth Athletic Scholarship Program are not eligible for funding pursuant to this Article.
(2) Annually, as part of the budget process, the Board shall determine the amount of funding pursuant to this Article.
(3) The award for Youth Sports Teams shall not exceed $500 per team.
(4) Youth Sports Teams requesting funding from the Board shall first submit their requests in writing to the County Administrator or his or her designee for review and evaluation the request must include certified documentation establishing the legitimacy of the organization.
(5) Funding will be allocated on a first come, first-serve basis. In the event that more than one request is received concurrently when the fund's balance is reduced to $500, the remaining $500 will be divided equally among the applicants meeting the evaluation criteria.

(6) Applicants must have participated in a City, County, or school athletic program during the year in which funding is sought.
(7) Team participants must be 19 years of age or younger.
(8) The requested funding shall support post-season activity, e.g., tournaments, playoffs, or awards banquets associated with extraordinary performance.
(9) After the Youth Sports Team funding level is established by the Board during the budget process, the County Administrator shall have the authority to appropriate expenditures from this account.

(g) *Appropriation Process Annually, prior to March 31, the Board shall:*
(1) Determine the amount of funding set aside for each funding category identified in this Article;
(2) Determine the list of permanent line-item funded entities that can submit applications for funding during the current budget cycle; and
(3) Provide direction to staff on additional appropriation requested that should be considered as part of the tentative budget development process.

Section 2. Conflicts

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, except to the extent of any conflicts with the Tallahassee-Leon County 2030 Comprehensive Plan as amended, which provisions shall prevail over any parts of this ordinance which are inconsistent, whether in whole or in part, with the said Comprehensive Plan.

Section 3. Severability

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdictions, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Effective Date

This Ordinance shall have effect upon becoming law. DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 12th day of March 2013.

Reserve Policy, No. 07-2

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 07-2, "Reserves", adopted by the Board of County Commissioners on September 16, 2008, is hereby superseded, and a revised policy is hereby adopted in its place, to wit:

1. Emergency Reserves

a. The general revenue emergency reserves will be maintained at an amount not to be less than 3% and to not exceed 8% of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year.

b. A Catastrophe Reserve will be maintained at 2% of the general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year. The Catastrophe Reserve will provide immediate cash flow for staff overtime, equipment, contractual support and materials/supplies in the event of a natural disaster. In the event of a declared local state of emergency, the County Administrator is authorized to utilize the Catastrophe Reserve to pay Leon County solid waste and Leon County building/growth fees for eligible residents for the purpose of debris removal and home restoration/reconstruction. To be eligible, residents must demonstrate that all other

means (including, but not limited to: FEMA Individual Assistance, property insurance) have been exhausted prior to seeking County assistance. Upon Board approval during a declared local state of emergency, the Catastrophe Reserve may be increased above 2% of the general fund and fine and forfeiture fund operating expenditures for the purpose of establishing an individual and/or business microgrant assistance program. The microgrant assistance program shall be tailored to isolated events, such as tornadoes, which does not directly impact the entire unincorporated area of the County. The microgrant assistance program will be based on funding availability, and funding levels and eligibility criteria will be established on a per event basis.

c. The reserve for contingency is separate from the reserve for cash balances.

d. 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 10% and no greater than 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 Sections 1 and 2.

b. Funds in excess of the minimums established can be utilized to support one time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls.

4. Budgeted Contingency Reserve

Budgeted Reserve for Contingency reserves, are established to provide the following:

a. Funding for authorized mid-year increases to adopted levels of service.

b. Funding for unexpected increases in the cost of providing existing levels of service.

c. Temporary and nonrecurring funding for unexpected projects.

d. Funding of a local match for public or private grants.

e. Funding to offset losses in revenue caused by actions of other governmental bodies.

f. Funding to accommodate unexpected program mandates from other governmental bodies.

5. Procedures

a. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals or County agencies in submitting their requests for use of contingency reserves.

b. County agencies, including County departments and Constitutional Officers, requesting additional funding from the Board shall first submit their requests in writing to the County Administrator for full review and evaluation.

c. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.

d. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.

e. The County's budget will be amended at such time the County Commission, by majority vote, authorizes reserves for contingency. All requests to the County Commission for the use of any reserves for contingency shall be accompanied by a "contingency statement" prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. Evaluation Criteria

a. The Board will use the procedures and evaluation criteria set forth in this policy. The evaluation of funding requests shall include, but not be limited to the following:

- consistency with other Board policy;
- the urgency of the request;
- the scope of services to be provided;
- the short-term and long-term fiscal impact of the request;
- a review of alternative methods of funding or providing the services,
- a review for duplication of services with other agencies;
- a review of efforts to secure non-County funding;
- a discussion of why funding was not sought during the normal budget cycle; and
- a review of the impact of not funding or delaying funding to the next fiscal year.

7. Exceptions

a. This policy is not intended to limit regular mid-year salary adjustment transfers from the salary adjustment contingency account, which is reviewed separately by the Board of County Commissioners on an annual basis.

Capital Asset Policy, No. 19-5

It shall be the Policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 19-5 "Government Capital Asset Policy" is hereby adopted on September 24, 2019, to wit:

» County Financial Policies & Ordinances

Section 1. Purpose

The Leon County Governmental Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement

Number 34, to set forth the parameters of the government accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization.

Section 2. Capital Asset Definition

The term capital asset includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
(GASB S34, par. 19) (GASB Codification Section 1400.103)

Section 3. Capital Asset Valuation

Capital assets are reported at historical costs. This cost should include any charges that will be necessary to get the capital asset to usable condition and to its intended location. Items to be included in cost of capital asset:

- Original contract or invoice price
- Legal and title fees
- Closing costs
- Appraisal and negotiation fees
- Surveying fees
- Land preparation costs
- Demolition costs
- Developer costs
- Audit and accounting fees
- Transportation charges
- Freight and handling costs
- Storage costs necessary to transport an asset to the intended location

In the absence of the historical cost, the asset's estimated cost may be used to value the asset. Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized. Donated capital assets should be reported at the fair market value.

Section 4. Depreciation Method

Depreciation and amortization are expenditures recorded to allocate an asset's cost over its useful life. Capital assets should be depreciated or amortized over their estimated useful lives unless they are:

- Inexhaustible (e.g., land)
- Construction in progress
- Considered to have an indefinite useful life

Leon County uses straight-line depreciation (historical cost divided by the useful life and expensed evenly over the useful life) applying the half year convention method for all capital assets. This means that a half years' worth of depreciation will be taken the year the asset is acquired, and a half years' worth of depreciation will be taken in the year the asset is disposed of. It is the County's policy that capital assets have no residual value at the end of their useful life. Depreciation does not affect the removal of a capital asset from inventory. A capital asset will remain on inventory until the end of useful life and disposed of.

County Financial Policies & Ordinances

Section 5. Land

It is the County's policy to capitalize all acquired land. Land will never be depreciated unless evaluating is needed in the rare case of depletion of resources in the land purchased.

Items to be capitalized with the land will be:

- Purchase price or the determined fair market value if land is donated
- Preparation costs (if indefinite useful life) of basic site improvements
- Land excavation, fill, grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of other property on the land
- Includes related rights (unless acquired separately)
- Commissions, professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)

Section 6. Buildings and Building Improvements

It is the County's policy to capitalize all acquired buildings and depreciate over forty years. Items to be capitalized as part of the building will be:

- Original purchase price and any other costs associated with getting the building ready for use
- All costs associated with the original construction of a building

Leon County requires that any improvements over $100,000 will be added to the cost of the building it is improving and depreciated over five to thirty years with the average being twenty years.

Improvements are defined as an additional value adding to the length of the useful life or increasing the service capabilities. Repairs and maintenance are not capitalized, as they only serve to retain value and as such will be expensed in the period it occurs.

Section 7. Improvements Other Than Buildings

The capitalization minimum levels for Improvements Other Than Buildings will be $50,000 and depreciated over twenty years, if the improvement is structure related, or thirty years, if the improvement is ground work related. Improvements related specifically to buildings will be evaluated under the building improvements section of capital assets and will be added to the basis of the building asset class.

Items to be capitalized with the improvements other than buildings will be:

- Fences and gates
- Parking lots
- Landscaping
- Retaining walls
- Park peripherals
- Paths and trails
- Gazebo
- Pavilions
- Recreation areas and athletic fields
- Basketball courts, playground equipment, swimming pools and tennis courts
- Shade structures
- Signals and signage
- Boat docks and ramps

Section 8. Machinery, Vehicle, and Equipment

Equipment will be recorded on the General Property List for all amounts greater than $1,000, but equipment will be capitalized at the level of $20,000. Equipment will be depreciated over the life of the asset, which should be from five to twenty years. Currently all laptops and computers are being recorded on the general property list and expensed in the year of purchase for tracking purposes.

Items to be capitalized with the machinery, vehicle, and equipment will be, but not limited to:

- Machinery
- Computers
- Printers
- Vehicles
- Furniture

Section 9. Works of Art, Historical Treasures, and Similar Assets

Any future acquired works of art, historical treasures, or similar assets shall be capitalized if an accurate value can be determined in a cost beneficial manner, and the value of the asset is greater than $50,000. Items greater than $750 and less than $50,000 can be listed on the property list for tracking purposes.

Divisions acquiring the asset must notify the Finance Office about the asset value and estimated useful life along with a description. If the information is not available, but the asset may be of significant and historic value, the Finance Office must still be informed; a note disclosure is required. Works of art, historical treasures, or similar assets will be depreciated unless it is determined the item has an inexhaustible life. The Purchasing Division will determine the life of the asset, which for art should range from twenty to fifty years. For donated assets, fair market value will be used to determine the asset value. Due to the nature of the asset there will not be an official list of example items to be capitalized with works of art, historical treasures, and similar assets.

Section 10. Infrastructure

Infrastructure is defined by GASB 34 as a long-lived capital asset that is normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets (paragraph 19). Leon County is not going to use the modified approach and as such will be depreciating the infrastructure assets over its useful life. The capitalization minimum levels for infrastructure will be $200,000 per project and depreciated over twenty to fifty years. Items greater than $100,000 and less than $200,000 will be recorded on the Infrastructure List for tracking purposes and expensed in the year of purchase. Any land that is associated with infrastructure will be recorded separately under the land section of capital assets.

Items to be capitalized with the infrastructure will include, but not limited to:

- Roads and streets including peripherals such as landscaping, curbs, gutters, sidewalks and streetlights, when incorporated into the construction project
- Bridges
- Driveways and parking barriers
- Stormwater drainage improvements
- Water and sewer utility plant, piping equipment
- Water and wastewater transmission and distribution systems

Section 11. Construction in Progress

Construction in Progress will be used as a placeholder for future asset items that have not yet been completed such as buildings, infrastructure, additions, alterations, reconstruction, and installation. Assets to be capitalized

with the Construction in Progress will be determined by their asset classifications listed in this policy and will be considered capitalizable upon meeting one of the following requirements:

- The asset is placed into service
- Final acceptance from the contractor (defined below)

Final Acceptance from the Contractor

After a project has been completed, tested and inspected in accordance with contract requirement, the contract has been completed by the contractor and maintenance of the asset has switched from contractor to Leon County.

Section 12. Other Capital Assets

The Other Capital Asset category is used for assets that do not easily fit into a category listed above. Capitalization minimum levels for Other Capital Assets will be $150,000, and each asset on the list will be individually evaluated for a useful life.

Items to be capitalized with Other Capital Assets will be, but not limited to:

- Patents: A patent safeguards an original invention for a certain period of time and is granted by the United States Patent and Trademark Office. It allows for the exclusive right granted by a government to an inventor to manufacture, use, or sell an invention for a certain number of years.
- Copyrights: Copyrights protect "works of authorship," such as writings, art, architecture and music. For as long as the copyright is in effect, the copyright owner has the sole right to display, share, perform or license the material.
- Trademarks: A trademark is any word, name, symbol, or design, or any combination thereof, used in commerce to identify and distinguish the goods of one manufacturer or seller from those of another and to indicate the source of the goods.
- Use Rights: Use rights are defined as the right to utilize that land in accordance with its zoning, including any lawful departure or Consent use. "Utilization" in relation to land, means the use of land for a purpose and includes the extent of such use.
- Easements: Easements are defined as a right to cross or otherwise use someone else's land for a specified purpose. Easements are used for roads, for example, or given to utility companies for the right to bury cables or access utility lines.
- Software: Software, in a general sense, a program used to perform tasks and specific functions. The costs included in software will be the acquisition cost of software purchased "off the shelf" or software created by the government itself (internally generated) by a contracting party acting on the government's behalf. The County will capitalize the application development stage, coding, instillation of hardware, testing costs, and data conversion to make sure the new software has everything needed to run as intended. The County will not capitalize the preliminary project stage of acquiring or creating software nor will the County capitalize the post implementation costs of training and software maintenance.

County Financial Policies & Ordinances

Asset	Threshold	Useful Life
Land	Capitalize All	Indefinite
Buildings	Capitalize All	40 Years
Building Improvements (Will be Capitalized as Part of Buildings)	$100,000	5 to 30 Years
Improvements Other Then Buildings	$50,000	20 to 30 Years
Machinery, Vehicle, and Equipment	$20,000	5 to 20 Years
Works of Art, Historical Treasures, and Similar Assets	$50,000	20 to 50 Years
Infrastructure	$200,000	20 to 50 Years
Construction in Progress	Use Final Intended Asset Class Threshold	Use Final Intended Asset Class Useful Life
Other Capital Asset	$150,000	Will be Individually Evaluated

Tallahassee-Leon County Comprehensive Capital Improvement Element Goals, Objectives, and Policies

The Comprehensive Plan is a translation of community values and aspirations into public policy. The Plan includes Goals, Objectives, and Policies intended to guide economic, social, physical, environmental, and fiscal development of the community. The Plan can be found at:

https://www.talgov.com/place/pln-cp

Budget Terminology

Abbreviations & Acronyms

AC	Advisory Committee
ACFR	Annual Comprehensive Financial Report
ACRA	Accrual Accounting
ADA	America Disabilities Act
AFS	Administrative Financial System
AGI	Adjusted Gross Income
AMT	Alternative Minimum Tax
BAR	Budget Amendment Request
BCP	Budget Change Proposal
BEA	Budget Enforcement Act
BEBR	Bureau of Economic and Business Research
BLS	Bureau of Labor Statistics
BOCC	Board of County Commissioners
CDAT	Cross Departmental Action Team
CHSP	Community Human Services Partnership
CIP	Capital Improvement Program
CMR	Community & Media Relations
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CRA	Community Redevelopment Act
CRTPA	Capital Region Transportation Planning Agency
DEP	Department of Environmental Protection
DIA	Downtown Improvement Authority
DOR	Department of Revenue
DJJ	Department of Juvenile Justice
DRI	Development of Regional Impact
DSEM	Development Support & Environmental Management
EDC	Economic Development Council
EEO	Equal Employment Opportunity
EFT	Electronic Fund Transfer
EMS	Emergency Medical Services
EOC	Emergency Operations Center
ESF	Emergency Support Function
FAC	Florida Association of Counties
FASB	Financial Accounting Standards Board
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FLUM	Future Land Use Map
FNP	Florida Nutrition Program
FS	Florida Statutes
FTE	Full-Time Equivalency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPRA	Government Performance & Results Act
HAB	Healthcare Advisory Board
HFA	Housing Finance Authority
HIPAA	Health Insurance Portability and Accountability Act
HSCP	Office of Human Services & Community Partnership
HR	Human Resources

Budget Terminology

Abbreviations & Acronyms

HUD	Housing & Urban Development
ICLEI	International Council for Local Environmental Initiatives
ICMA	International City/County Management Association
IDP	Individual Development Plan
IFAS	Integrated Fund Accounting System
IIJA	Infrastructure Investment and Jobs Act
JAG	Justice Assistance Grant
JE	Journal Entry
JV	Journal Voucher
LCCOL	Leon County Code of Law
LCSO	Leon County Sheriff's Office
LEADS	Listens, Engages, Aligns, Delivers, Strives
LOS	Level of Service
LOST	Local Option Sales Tax
MIS	Management Information Services
MOU	Memorandum of Understanding
MSTU	Municipal Services Taxing Unit
M/WSBE	Minority/Women Small Business Enterprise
NA	Not Applicable, or Not Available
NCGA	National Council on Governmental Accounting
NCIC	National Crime Information Center
NIPA	National Income and Product Accounts
NPDES	Non-Point Discharge Elimination System
OGC	Office of General Council
OMB	Office of Management & Budget
OPS	Other Personnel Service
ORG	Organization
OSHA	Occupational Safety and Health Administration
PETS	Permit Enforcement Tracking System
PSCB	Public Safety Communications Board
PSCC	Public Safety Coordinating Council
PUB	Planned Unit Development
RFP	Request for Proposals
RP	Real Property
SAL	State Appropriations Limit
SCRAM	Secure Continuous Remote Alcohol Monitor
SHIP	State Housing Initiative Plan
SLGS	State and Local Government Security
SPTR	Supervised Pre -Trial Release
TDC	Tourist Development Council
TFA	Transaction Function Activity Code
TIF	Tax Increment Financing
TIPS	Treasury Inflation Protected Securities
TLCPD	Tallahassee-Leon County Planning Department
TMDL	Total Maximum Daily Load
TRIM	Truth In Millage
USA	Urban Services Area
USDA	United States Department of Agriculture
YTD	Year-to-Date

»Budget Terminology

Citizens' Guide to the Budget
Budget Terms

-A-

Accrual Accounting:
A basis of accounting in which revenues are recorded when earned and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Actual:
Monies which have already been used or received.

Ad Valorem Tax:
A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as property tax.

Adjusted Final Millage:
The actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority. State law provides for certain limitations.

Adopted Budget:
The financial plan of revenues and expenditures for a fiscal year as approved by the Leon County Board of Commission.

Aggregate Millage Rate:
The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to $10.00 per $ 1,000 of assessed taxable value.

Amendment:
A change to an adopted budget that may, or may not, increase or decrease a fund total. The change must be approved by the County Commission in certain instances.

Appropriated Fund Balance:
The fund balance is included as a revenue source in the annual budget.

Appropriated Income:
Florida Statute requires county governments to budget only ninety-five percent (95%) of the total revenue anticipated. Five (5%) percent of the total amount of revenues cannot be incorporated into the budget and made available for expenditure. Therefore, ninety-five percent (95%) of the one hundred percent (100%) of anticipated total revenues becomes the portion referred to as appropriated income.

Appropriations:
A specific amount of funds authorized to which financial obligations and expenditures may be made.

Assessed Value:
A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

-B-

Balanced Budget:
A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

Base Budget:
The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year.

Board of County Commissioners (BOCC):
Elected Officials that make legislative decisions concerning Leon County policies.

» Budget Terminology

Bond:
A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget:
A fiscal plan for using financial and staff resources to accomplish specific goals and objectives within a definite time period.

Budget Amendment Request (BAR):
A proposal to change the dollar amount or scope of an activity or project after the budget has been approved by the Board of County Commissioners.

Budget Change Proposal:
A proposal to change the level of service or funding sources for activities authorized or to propose new program activities not currently authorized.

Budget Message:
A brief written statement presented by the County Administrator to explain principal budget issues and to identify policy-related issues to the Leon County Board of County Commissioners.

Budget Resolution:
The budget resolution establishes various budget totals, divides spending totals into functional categories and may include reconciliation instructions to designated departments.

Budget Split:
Allocation of salary across the Organizational Codes in an organization.

-C-

Capital Improvement Projects:
Physical assets, constructed or purchased, that have a minimum useful life of ten years and a minimum cost of $10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Capital Improvement Program (CIP):
A five-year plan for providing public physical improvements. The program provides the following information for each project: a time frame for completion, the location, description, an annual estimated expenditure and the proposed method of financing.

Capital Outlay:
Annual operating expenditures for the acquisition of assets greater than $20,000 including, or addition to, fixed assets. These expenditures must cost more than $1,000 and less than $20,000 to be included in an operating budget construction projects, purchases of land, major renovations or repairs to existing grounds or facilities and acquisition of equipment will be capitalized in accordance with the Capital Asset Policy.

Chart of Accounts:
A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Constitutional Officer:
Positions established by Florida's Constitution. In Leon County there are five elected constitutional officers: Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of the Court and Comptroller.

Contingency:
A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Continuation Budget Request:
Includes funding required to continue the existing level of service in the service area.

County Administrator:
The Chief Executive Officer (CEO) of the County appointed by the Leon County Board of County Commissioners.

Customer:
The recipient of an output product or service. May be internal or external to the organization.

» Budget Terminology

-D-

Debt Service:
The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, payments for paying agents, registrars, and escrow agents.

Debt Service Fund:
A fund established to account for the accumulation of resources for the payment of interest and principal general long-term debt.

Deficit:
The excess of expenditures over revenues during a fiscal year.

Department:
A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:
The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division:
A basic organizational unit of the County which is functionally unique in its service delivery.

-E-

Economic Indicators:
Economic information such as consumer price index, population, personal income, housing starts, wages, production, business activity, purchasing power, and unemployment.

Encumbrance:
The commitment of appropriated funds to purchase an item or service.

Enterprise Fund:
A governmental accounting fund for operations that function similarly to private business enterprises. The cost of providing these types of services is derived by user fees and other charges for service.

Exception Report:
A report that supplement information already available on regular reports by highlighting unusual situations which require the attention of management.

Exemption:
A portion of the total assessed valuation of property which is not subject to property taxes. An example is the homestead exemption which provides qualifying homeowners with a $25,000 exemption on their personal residential property. In January 2008, an additional exemption for value that exceeds $50,000, up to a total additional exemption of $25,000 was approved by constitutional amendment.

Expenditure:
Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received.

-F-

Fiscal Year (FY):
Any twelve (12) month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Leon County begins on October 1 and ends on September 30 of the following year.

Fiduciary Fund:
Used to account for assets held by a governmental entity for other parties (either as a trustee or as an agent) and that cannot be used to finance the governmental entity's own operating programs.

» Budget Terminology

Franchise Fee:
A fee imposed by a government unit for a right/license granted to an individual/business to market a company's goods/services in a particular area.

Fund:
A group of appropriations treated as an entity to meet legal requirements or Generally Accepted Accounting Principles (GAAP).

Fund Balance:
The difference between fund assets and fund liabilities.

-G-
GAAP:
Uniform minimum standards and guidelines for financial accounting and reporting.

General Fund:
The fund used to account for all financial resources that are derived from ad valorem (property) taxes, licenses, permits, and other general revenues that will be used to support services that are provided on a countywide basis.

Governmental Fund:
Used to account for the sources, uses, and balances of current financial resources and often have a budgetary orientation. Are comprised of the following fund types: The General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds.

Grant:
A contribution by a government or other organization to support a particular function. Grants may be classified as either operation or capital, depending upon the grantee.

-I-
Indirect Cost Reimbursement:
Payments made to the County's general fund by enterprise or grant-funded programs to cover administrative overhead costs incurred by the County.

Inflation:
Growth in a general measure of prices, usually expressed as an annual rate of change.

Intergovernmental Revenue:
Revenue collected by one government and distributed to another level of government(s).

Internal Service Fund:
A fund established for the purpose of accounting for the transactions between government agencies.

-L-
Line Item:
A sub-classification of expenditures based on the type of goods or services.

Long Term Debt:
All senior debt, including bonds, debentures, bank debt, mortgages, deferred portions of long-term debt, and capital lease obligations.

-M-
Master Lease Program:
The method used to finance the purchase of new equipment and refinance existing equipment leases.

Match:
Refers to a cost sharing ratio for a State or County program which requires a County General Fund Contribution of a certain amount or percentage to qualify.

Millage Rate:
The rate used to calculate taxes based upon the assessed value of real property, countywide. One mill of tax is equal to $1.00 for each $1,000 of taxable property value.

» Budget Terminology

Mission Statement:
A succinct description of the scope and purpose of a County department.

Modified Accrual System:
Accounting basis that records revenues when they are earned (whether or not cash is received then) and expenditures when goods and services are received (whether or not cash payments are made then).

Municipal Services Taxing Unit (MSTU):
A district created by the county to place the burden of ad valorem taxes upon property in a geographic area to fund a particular service or services. In Leon County, MSTU's exist countywide to fund emergency medical services.

-N-

Net Budget:
The legally adopted budget less all double counts required by fund accounting. For example, transfer between funds can appear in the budget of both funds and inflate the budget total. Other categories include internal service charge, reserves, debt proceeds, and other miscellaneous amounts.

-O-

Object Code:
An itemization of accounts within a fund that is used to identify and record the type and amount of expenditures. Some object codes are mandated by the State of Florida Uniform Accounting System.

Operating Budget:
A balanced fiscal plan for providing governmental programs and services for a single year.

Operating Expenses:
Fund expenses related directly to the fund's primary activities for the current year and not defined as personal or capital outlays.

Operating Transfer:
Legally authorized transfer from a fund receiving revenue, to the fund through which the resources are to be expended.

Other Personnel Service (OPS):
A temporary position of specific duration not to exceed two years. The positions may be full-time or part-time.

-P-

Performance Objective:
A statement that describes in specific and measurable terms the results the program is expected to achieve within a certain time frame.

Personal Services Expense:
Expenses for salaries, wages, workers compensation, health/life insurance, and retirement contributions provided to County employees.

Program:
A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Projection:
Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually in fiscal years.

Property Tax:
Taxes levied on all non-exempt real and personal property located within Leon County. Property taxes computed based on multiplying the millage rate by the assessed value of the property often referred to as *ad valorem tax*.

Proprietary Fund/Agency:
Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees, and receive little or no general property tax support.

» Budget Terminology

-R-

Real Property (RP):
Land and the structures that are attached to it.

Requisition:
Notification of pre-encumbrance of commitment of funds for goods and services.

Rescission:
The withdrawal of authority to incur financial obligations that were previously provided by law and has not yet expired.

Reserves:
Appropriations of funds set aside to cover unanticipated or contingent expenses and shortfalls in revenues.

Revenue:
Funds collected to finance ongoing County services. Examples are: taxes, licenses and permits; intergovernmental revenue; charges for service; fines and forfeits; miscellaneous; and other financing sources.

Rolled-Back Millage Rate:
The millage rate that will provide the same property tax levy as was levied during the previous fiscal year, except for levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

-S-

Special Assessment:
A levy made against certain properties to defray all or part of the cost of a specific capital improvement which benefits the owners of the property.

Special Revenue Fund:
A fund used to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects that are legally restricted to be used for specific purposes.

State Shared Revenues:
Revenues collected by the state and proportionately share with counties and/or municipalities on the basis of specific formulas.

-T-

Tax Base: The total property valuations on which taxes are levied.

Tax Roll: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the Board of County Commissioners by July 1 of each year.

Transfers: As reflected in fund condition statements, transfers reflect the movement of resources from one fund and other fiscal and personal data for the past, current and budget years.

Trust Fund: Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

-U-

User Fee: The fee charged to individuals or groups that receive a direct benefit of a public service, facility, or good.

-W-

Workload Measure: A unit of measure to identify the amount of work or product generated from specific activities. They form the basis for determining the unit's success at reaching its performance objectives.

Statistical Summary

POPULATION	Leon County	Unincorporated	Incorporated
Total Population	305,866	100,243	205,623
Median Age	28.5		
Total Registered Voters (Supervisor of Elections website, as of 5/6/2026	182,726		

LABOR FORCE (Source: Tallahassee-Leon County OEV)	2025 (Annual)	2024 (Annual)	2023 (Annual)
Labor Force	209,323	206,524	204,360
Employment	198,962	203,362	158,603
Unemployment	8,483	7,868	1,476
Unemployment Rate (%)	4.1%	3.5%	3.1%

MEDIAN HOUSEHOLD INCOME (Source: Tallahassee-Leon County OEV)	2025	2024	2023
Leon County	$92,600	$88,700	$91,700
Florida	$95,300	$88,700	$85,500

TOP EMPLOYERS (Source: Tallahassee-Leon County OEV 2024)

State of Florida
Florida State University
Tallahassee Memorial Healthcare
City of Tallahassee
Florida A&M University
Leon County Schools

EMPLOYMENT BY TOP INDUSTRIES (Source: Tallahassee-Leon County OEV)	
Government	59,382
Professional & Business Services	32,156
Trade, Transportation, and Utilities	27,555
Education and Health Services	31,594
Leisure and Hospitality	18,193

EDUCATION

Leon County Public K-12 Schools (www.leon.k12.fl.us)

Elementary Schools	24
Middle Schools	8
High Schools	6
Charter Schools	5
Special Program Schools	7

Universities/Colleges/Junior Colleges

Barry University
Embry-Riddle Aeronautical University
Florida Agricultural & Mechanical University (FAMU)
Florida State University (FSU)
Keiser University (Tallahassee location)
Tallahassee State College (TSC)

Vocational/Technical Schools

Lively Technical Center
North Florida Cosmetology Institute
Aveda Institute

» Statistical Summary

MUNICIPAL SERVICES

Libraries — Branches

Leon County Public Library System	7
Florida Agricultural & Mechanical University (FAMU)	5
Florida State University (FSU)	5
Legislative Library	1
State Library of Florida	1
Tallahassee State College (TSC)	1

Law Enforcement

Leon County Sheriff's Office (LSCO)
FAMU Police Department
Florida Department of Law Enforcement Capital Police (FDLE)
FSU Police Department
TSC Campus Police Department
Tallahassee Police Department (TPD)

Fire Department (talgov.com) — Stations

Tallahassee Fire Department	16
Volunteer Fire Department	6

Hospitals — Beds

Tallahassee Memorial Healthcare (TMH)	772
HCA Florida Capital Hospital (HCA)	266

Convention/Conference Centers — Seats

Donald L. Tucker Civic Center	12,500
Florida State Conference Center	375

Utilities

Tallahassee City Limits
Electric, Gas, Water, Sewer,
Solid Waste, Stormwater
Outside City Limits
Electric, Gas, Water, Sewer,
Solid Waste, Stormwater

Franchise Agreements

Sewer
Solid Waste
Water

TRANSPORTATION

Tallahassee International Airport

Major Airlines

- American Airlines
- Breeze Airways
- Delta Air Lines

Railroad Services

CSX Transportation

Bus Service

Greyhound
StarMetro

Highways

Federal Highways	US 27, US 90, US 319
Federal Interstates	I-10
State Highways	SR-20, 59, 61, 155, 259, 263, 267, 363

» Statistical Summary

STATE & LOCAL TAXATION (2026/2027)

Local

Ad Valorem Millage Rates **(Proposed)**	City/DIA	City	Uninc.
Countywide	8.3144	8.3144	8.3144
Emergency Medical Services (EMS) MSTU	0.7500	0.7500	0.7500
City of Tallahassee	4.2573	4.2573	0.00
City of Tallahassee Downtown Improvement Authority (DIA)	1.00	0.00	0.00
Leon County School Board			
By State Law	3.0950	3.0950	3.0950
By Local Board	2.2480	2.2480	2.2480
Northwest FL Water Management District	0.0201	0.0201	0.0201
Children's Services of Leon County	0.3353	0.3353	0.3353
Total	**20.0201**	**19.0201**	**14.7628**

Ad Valorem Tax Exemption Available	Yes	
General Homestead Exemption	50,000	
Note: (Effective January 1, 2008, there is an additional $25,000 exemption on Non-School taxes for the values greater than $50,000)		
Low Income Senior Citizen Homestead Exemption Available	Yes	
Discretionary Sales Surtax	1.5%	
Utility Service Tax (Public Service Tax)	10.0%	
Local Communications Services Tax (CST)	5.22% (Unincorporated)	6.1% (City)

State

Corporate Income Tax	5.5%
Personal Income Tax	0.0%
Retail Sales Tax	6.0%

RECREATION

Outdoors Activities

Boat Landings	25
Campgrounds	3

Galleries

- 1020 Art LLC
- 621 Gallery
- Anderson Brickler Gallery
- Foster Tanner Fine Arts Gallery
- LeMoyne Arts
- Railroad Square Art Park
- Signature Gallery
- South of Soho Cooperative Art Gallery
- Strauss Gallery
- The Dickerson Gallery
- Venvi Art Gallery

Historic Points of Interest

- Brokaw-McDougal House
- DeSoto State Archeological Site
- Knott House
- Lake Jackson Mounds
- Mission San Luis
- The Columns
- The Old Capitol
- WWII, Korean, Vietnam War, and 9/11 Memorials

» Statistical Summary

Historic Points of Interest

- Brokaw-McDougal House
- DeSoto State Archeological Site
- Knott House
- Lake Jackson Mounds
- Mission San Luis
- Natural Bridge Battlefield
- The Columns
- The Old Capitol
- WWII, Korean, Vietnam War, and 9/11 Memorials

Museums

- Black Archives (Historic Union Bank)
- Call-Collins House at The Grove
- Florida Association of Museums
- Florida Trust for Historic Preservation
- Goodwood-Museum & Gardens
- Historical Museum of Florida History
- Knott House Museum
- Meek-Eaton Black Archives Museum
- Mission San Luis
- Odyssey Science Center
- Old Capitol Museum
- Riley House Museum
- San Marcos Apalachee Historic State Park
- Tallahassee Antique Car Museum
- Tallahassee Museum

Parks

- 94 City
- 42 County

LEON COUNTY CANOPY ROADS

Centerville Road
Meridian Road
Miccosukee Road
Moccasin Gap Road
Old Bainbridge Road
Old Centerville Road
Old St. Augustine Road
Pisgah Church Road
Sunny Hill Road

» Statistical Summary

TRAVEL DISTANCE FROM TALLAHASSEE (in miles)

Atlanta, Georgia	261	Miami, Florida	485
Austin, Texas	873	Montgomery, Alabama	206
Birmingham, Alabama	302	New Orleans, Louisiana	386
Boulder, Colorado	1,607	New York, New York	1,099
Chicago, Illinois	960	Orlando, Florida	259
Gainesville, Florida	156	Panama City, Florida	104
Jackson, Mississippi	431	Pensacola, Florida	197
Jacksonville, Florida	166	Portland, Oregon	2,839
Key West, Florida	641	San Diego, California	2,178
Louisville, Kentucky	665	Savannah, Georgia	302
Macon, Georgia	185	Tampa, Florida	276
Melbourne, Florida	327	Washington, D.C.	870
Memphis, Tennessee	537		



Courtesy of Nations Online Project- www.nationsonline.org