





Tentative Annual Budget and Capital Improvement Program

FY 2025/2026

PEOPLE FOCUSED.
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Leon County, FL









FISCAL YEAR 2026

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

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

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

www.leoncountyfl.gov

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Introduction

Brian Welch, Chairman, 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. 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.

Christian Caban, Vice–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.

Introduction

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.

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 concentrated on improvements to northwest Leon County such as the North Monroe corridor, Tharpe Street, and the Lake Jackson Greenway.

Rick recently 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. The food bank coordinated with more than 135 agency partners across the Big Bend region; including 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. 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. A native Floridian, he is a member of Leadership Tallahassee Class 26 and served as a Knight Creative Communities Institute catalyst who led the development of Tallahassee Music Week in 2015 and 2016. 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.

Introduction

David O'Keefe, 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.

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.

Introduction

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.

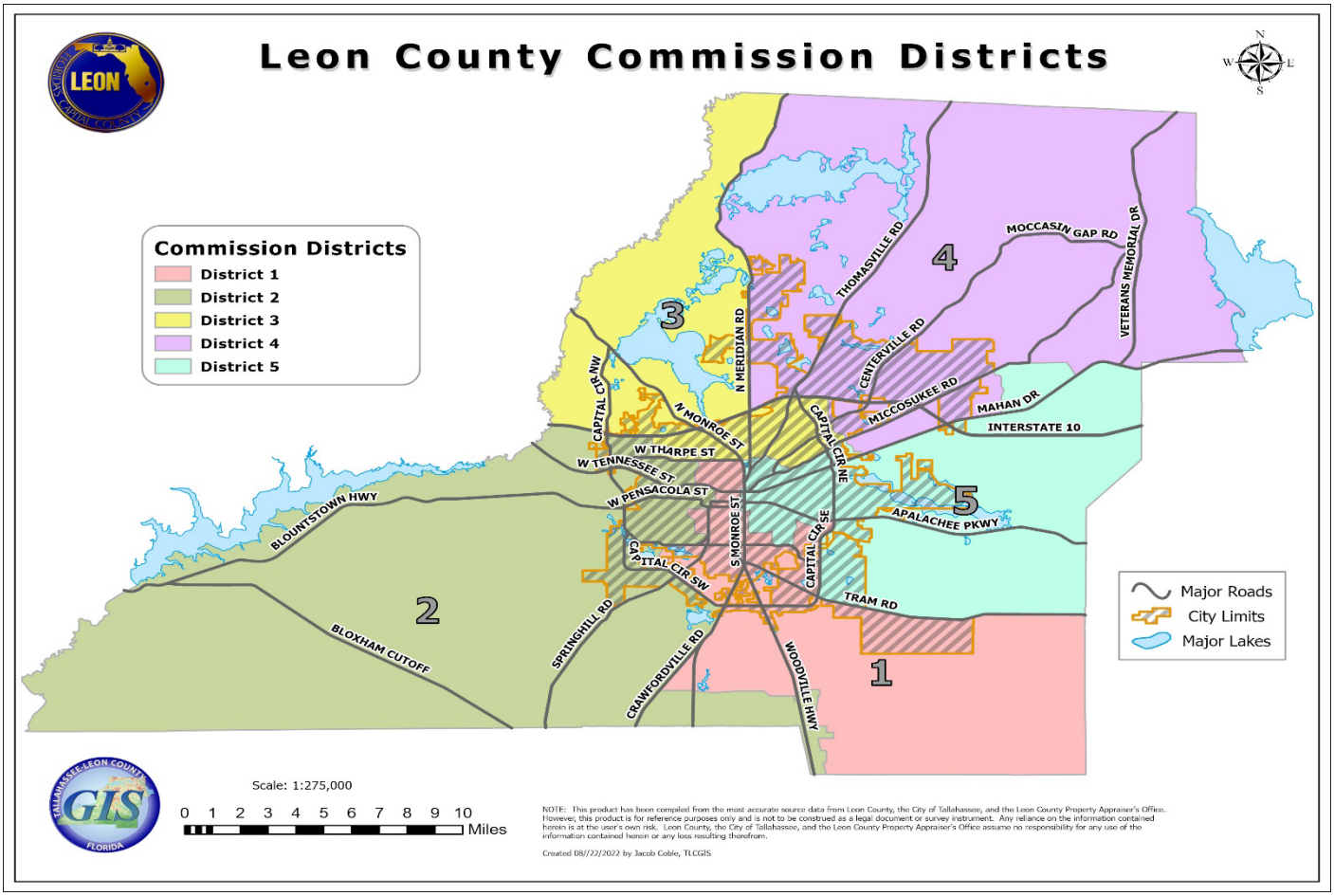
Born in Kannapolis, North Carolina, Maddox came to Tallahassee as a student-athlete at Florida State University, where he played on the 1999 national championship football team before spending two seasons in the NFL. From the gridiron to the Commission chamber, his leadership journey has been marked 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 302,197 people, with 99,994 living in the unincorporated area of the County and 202,203 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, 2024

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, 2024.**

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 35th consecutive year.

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Introduction

PREPARED BY:
Leon County
Board of County Commissioners

Vincent S. Long
County Administrator

Kenneth Morris
Assistant County Administrator

Shington Lamy
Assistant County Administrator

Nawfal Ezzagaghi
Assistant County Administrator

Office of Management & Budget

Roshaunda Bradley
Director, Management and Budget

Brandy Furbee
Budget Manager

Eryn Calabro
Principal Budget & Grants Coordinator

Michelle Tipton
Senior Management & Budget Analyst

Amy McClure
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 17,000 members throughout North America.

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LEON COUNTY GOVERNMENT ORGANIZATIONAL CHART



BOARD OF COUNTY COMMISSIONERS



VINCENT S. LONG
County Administrator



CHASITY H. O'STEEN
County Attorney



MATHIEU CAVELL
Director, Community Relations and Resilience



CANDICE WILSON
Director, Human Resources



KEVIN PETERS
Director

Emergency Management

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



KIANNA GILLEY
Manager

Community and Media Relations

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



KERRI POST
Director

Tourism

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



SHINGTON LAMY
Assistant County Administrator



KEN MORRIS
Assistant County Administrator



NAWFAL R. EZZAGAGHI
Assistant County Administrator



CHAD ABRAMS
Chief

Office of Public Safety

- Emergency Medical Services
- Consolidated Dispatch Agency
- Animal Control



TERESA BROXTON
Director

Office of Intervention and Detention Alternatives

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



PAMELA MONROE
Director

Library Services

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



ABIGAIL THOMAS
Director

Human Services and Community Partnerships

- Health and Human Services
- Housing Services
- Veterans Services



BEN BRADWELL
Manager

Veterans Services

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



JELANI MARKS
Manager

Housing Services

- Affordable Housing
- Down Payment Assistance
- Rehabilitation



ROSHAUNDA BRADLEY
Director

Office of Management and Budget

- Budget Development
- Grants
- Fiscal Planning
- Risk Management



MICHELLE TAYLOR
Chief Information Officer

Office of Information and Technology

- Management Information Services
- Geographical Information Systems



NICKI HATCH
Assistant to the County Administrator

Legislative and Strategic Initiatives

- Strategic Planning
- Legislative Affairs

Purchasing

Real Estate



BRENT PELL
Director

Public Works

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



MAGGIE THERIOT
Director

Office of Resource Stewardship

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



SCOTT BROCKMEIER
Director

Development Support and Environmental Mgmt.

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



ARTIE WHITE
Director

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

(Planning, Land Management and Community Enhancement)

- Planning
- Blueprint
- Office of Economic Vitality
- M\WSBE

Leon County

Board of County Commissioners

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

Commissioners

BRIAN WELCH
District 4
Chairman

CHRISTIAN CABAN
District 2
Vice Chairman

BILL PROCTOR
District 1

RICK MINOR
District 3

DAVID T. O'KEEFE
District 5

CAROLYN D. CUMMINGS
At-Large

NICK MADDOX
At-Large

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

September 1, 2025

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 2025/2026 Tentative Budget. The Tentative Budget of $401,518,304 represents an 6.3% increase from last fiscal year. The development of the FY 2025/2026 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the fourteenth 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. Using this type of long-term strategy places the County in a position to address unforeseen circumstances related to the economy, unfunded mandates, and other external factors that may influence service delivery including more frequent and hazardous severe weather associated with our changing climate.

Because of this continuous focus on rigorous fiscal planning, Leon County has been able to perennially provide high quality essential services, make responsible investments in infrastructure, while keeping our tax burden among the lowest for citizens.

While the economy rebounded more quickly than expected from the impacts of COVID, pent-up consumer demand led to increased spending before the global supply chain returned to normal output. The rapid increase in consumer spending following COVID, along with an expanded economy, an increased demand for petroleum products, the large amount of federal funds infused into the economy, and the Russian invasion of Ukraine caused a surge in inflation. 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 Tentative 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 2026 Tentative Budget include:

- No increase in the Countywide property tax rate for the fourteenth consecutive year.
- No increase in the stormwater non-ad valorem assessment.
- No increase in the solid waste non-ad valorem assessment.
- Reduced use of fund balances.
- Continued fiscal constraint in the operating budget with no new County Government positions requiring additional general revenue.
- Funding for ten new planned Emergency Medical Service employees to address increased call volumes.
- Funding for contractual obligations and inflationary cost increases.
- Support for all Constitutional Officer budget requests, including:
    - Support for the Sheriff's budget, including four additional Law Enforcement deputies and one Homeless Outreach Street Team (HOST) deputy.
- 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 2025/2026 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 2025/2026 budget also reflects the final year of the FY 2022 - 2026 Strategic Plan and aligns department and division resources with 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. Additionally, the Tentative Budget supports Board approved Strategic Initiatives by:

- Increases support for the Affordable Housing Gap Finance Funding Program
- Implements the Leon County Essential Libraries Initiative
- Leverages state grant dollars to expedite critical intersection and safety improvements.

As in previous years, Leon County's FY 2025/2026 Tentative 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.

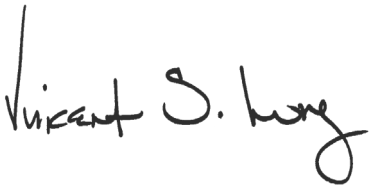
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget does not include any millage or fee 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 Tentative 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 Tentative FY 2025/2026 operating and capital budgets.

Sincerely,



Vincent S. Long
County Administrator

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»Reader's Guide

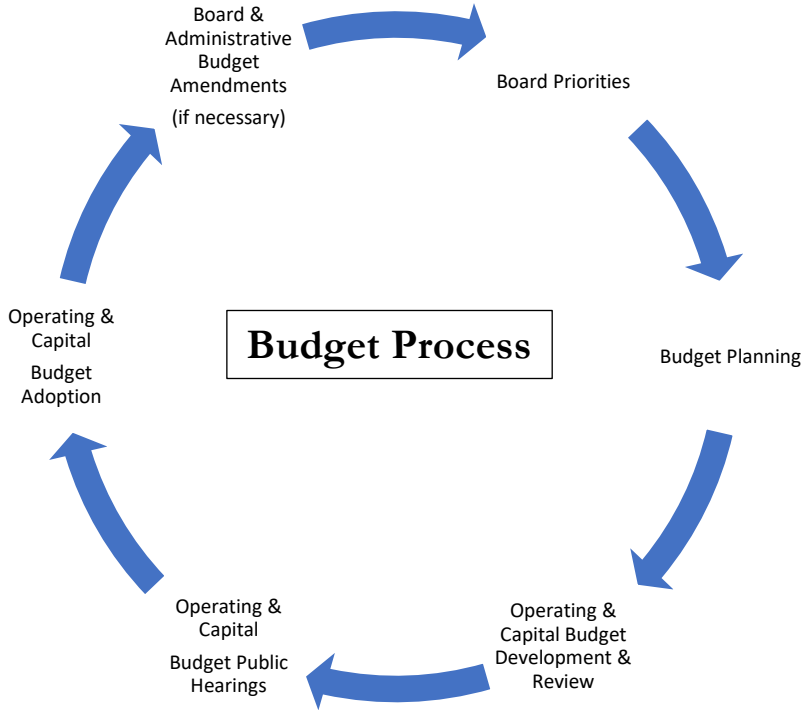


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. 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 27, 2025 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 28, 2025 Board meeting the Board formally approved a budget calendar. Subsequently, at the February 11, 2025 Board meeting, the Board ratified the actions from the January 2025 Board Retreat and approved the FY2022 – FY2026 Strategic Plan and new strategic initiatives. In March 2025, 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. Board policy guidance workshops were conducted on May 27, 2025 and June 17, 2025 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 17, 2025 meeting. The Board also established the maximum millage rate at the June 17, 2025 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 2025/2026 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 2025

Date	*Activity*	*Participants*
Friday, January 10, 2025	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 24, 2025	Departments/Constitutional/ Judicial Officers submit Internal Service Requests	Facilities Management/ Management Information Systems/Human Resources/ Office of Management and Budget (OMB)
Monday, January 27, 2025	Board Retreat	Board of County Commissioners (BOCC) Executive Staff
Friday, January 31, 2025	New CIP Request forms to Departments	OMB/All Departments

February 2025

Tuesday, February 4, 2025	GovMax Training	OMB
Friday, February 7, 2025	GovMax Open to Departments	OMB/ All Departments
Friday, February 14, 2025	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 28, 2025	Memo to Constitutionals with updated FRS,Health Care and Worker Comp Rates	OMB

March 2025

Friday, March 7, 2025	GovMax closes, existing and new CIP submissions in GovMax	OMB/All Departments
Tuesday, March 18, 2025	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)

April 2025

Thursday, April 3, 2025 10:00 am - 4:00 pm	Executive Administrative Hearing (if necessary)	County Administrator/ OMB/All Departments
Tuesday, April 22, 2025 9:00 am - 3:00 pm	Budget Workshop	BOCC/County Administrator/ OMB/All Departments

January 2025

S	M	T	W	T	F	S
			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**	

February 2025

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**	

March 2025

S	M	T	W	TH	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					

April 2025

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			

Budget Calendar

May 2025

Date	*Activity*	*Participants*
Thursday, May 1, 2025	Constitutional Officers budgets are due	Constitutional Officers
Tuesday, May 27, 2025	Special Meeting	BOCC/County Administrator/ OMB/All Departments

June 2025

Sunday, June 1, 2025	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Sunday, June 1, 2025	Notice to Property Appraiser regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 17, 2025 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments

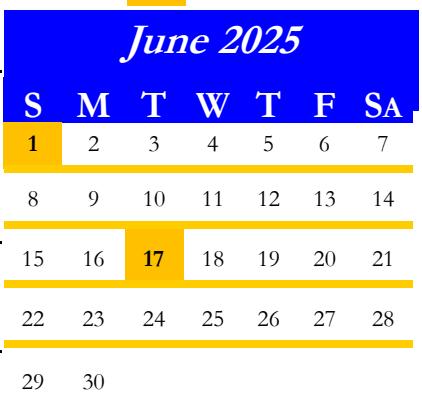
July 2025

Tuesday, July 1, 2025	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Tuesday, July 1, 2025	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 8, 2025 9:00 am - 3:00 pm (If Necessary)	Budget Workshop	BOCC/ County Administrator/OMB/All Departments
Tuesday, July 8, 2025	Regular Board Meeting Establishment of Maximum Millage Rate	BOCC/ County Administrator/ OMB/ Departments/ Citizens

August 2025

Monday, August 4, 2025	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Sunday, August 24, 2025	Last day for Property Appraiser to mail TRIM notices	Property Appraiser









Budget Calendar

September 2025

Date	*Activity*	*Participants*
Monday, September 15, 2025	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser
Monday, September 15, 2025	BOCC 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2025/2026	BOCC/County Administrator/OMB/ Departments/Citizens
Tuesday, September 23, 2025	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2025/2026	BOCC/ County Administrator/OMB/ Departments/Citizens
Friday, September 26, 2025	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB



October 2025

Wednesday, October 1, 2025	Beginning of New Fiscal Year	OMB
Thursday, October 23, 2025	30 day deadline to publish the adopted budget online	OMB
Thursday, October 23, 2025	Final day to submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/OMB



» 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.

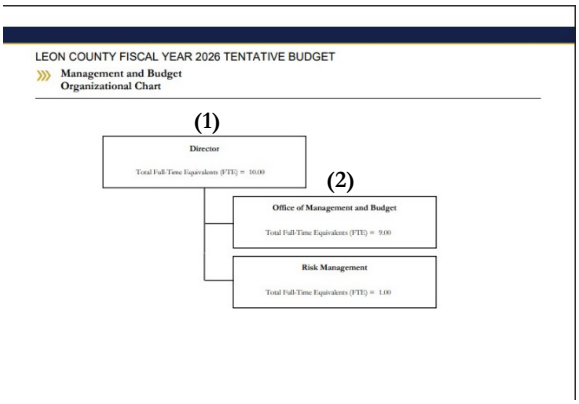
APPENDIX
This section includes important County documents, such as the County Charter Ordinance, and the County Policies and Guiding Principles that provide direction and restrictions to the County's fiscal operation. It also provides an Acronym list that provides the reader with a collection of explanations 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	11 59 155, 156
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	60 104 155
What is the County's budget process timeline?	Reader's Guide	23
How to read budget forms?	Reader's Guide	24
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	60
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	108
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	557
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	86 670
Where are the County's financial policies?	Appendix	690
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	108 576
What are the priorities of Leon County?	LEADS/Strategic Plan	29

HOW TO READ BUDGET FORMS

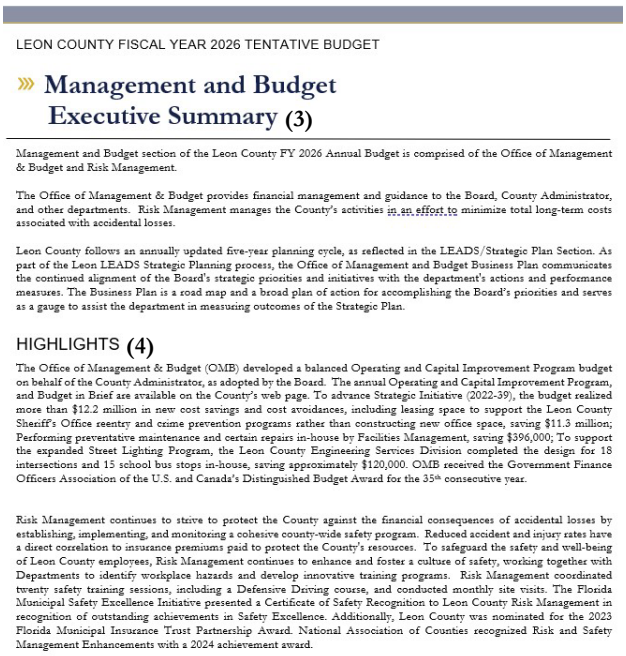
Figure 1.1 - Department Organizational Chart - Shows the organizational structure of each department at each of the reporting levels.



(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 2026 TENTATIVE BUDGET

» Management and Budget Executive Summary (3)

Management and Budget section of the Leon County FY 2026 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 **(4)**

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement Program, and Budget in Brief are available on the County's web page. To advance Strategic Initiative (2022-39), the budget realized more than $12.2 million in new cost savings and cost avoidances, including leasing space to support the Leon County Sheriff's Office reentry and crime prevention programs rather than constructing new office space, saving $11.3 million; Performing preventative maintenance and certain repairs in-house by Facilities Management, saving $396,000; To support the expanded Street Lighting Program, the Leon County Engineering Services Division completed the design for 18 intersections and 15 school bus stops in-house, saving approximately $120,000. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 35th consecutive year.

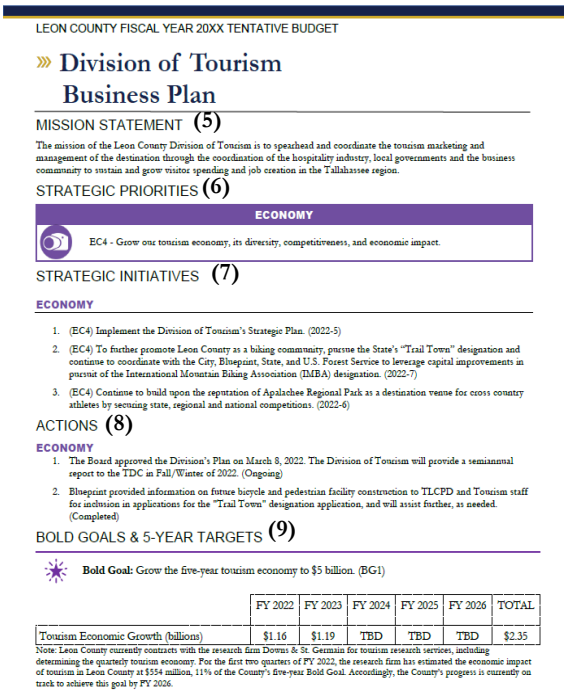
Risk Management continues to strive to protect the County against the financial consequences of accidental losses by establishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury rates have a direct correlation to insurance premiums paid to protect the 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 a Defensive Driving course, and conducted 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. National Association of Counties recognized Risk and Safety Management Enhancements with a 2024 achievement award.

(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 20XX TENTATIVE BUDGET

» Division of Tourism
Business Plan

MISSION STATEMENT (5)

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 Tallahassee region.

STRATEGIC PRIORITIES (6)

ECONOMY

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

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 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)

ACTIONS (8)

ECONOMY

1. The Board approved the Division's Plan on March 8, 2022. The Division of Tourism will provide a semiannual report to the TDC in Fall/Winter of 2022. (Ongoing)
2. 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)

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)	$1.16	$1.19	TBD	TBD	TBD	$2.35

Note: Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. For the first two quarters of FY 2022, the research firm has estimated the economic impact of tourism in Leon County at $554 million, 11% of the County's five-year Bold Goal. Accordingly, the County's progress is currently on track to achieve this goal by FY 2026.

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

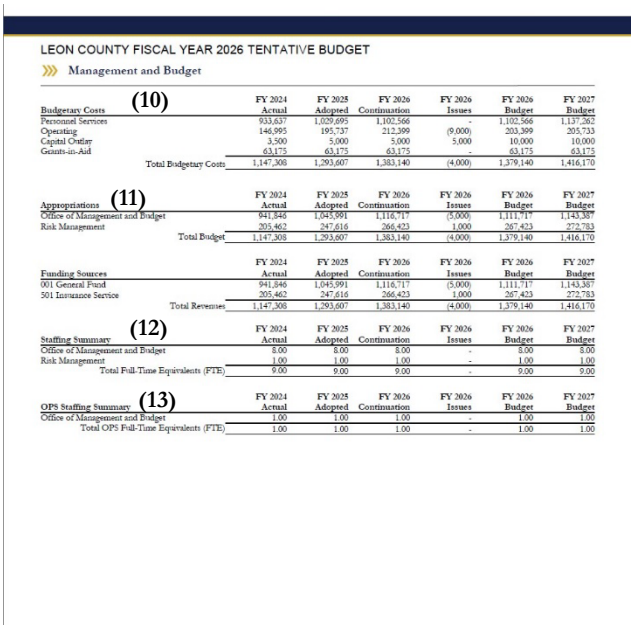
(6) Strategic Priorities - This section lists the Board's high-level "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.

(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 2026 TENTATIVE BUDGET

» Management and Budget

(10)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	933,637	1,029,695	1,102,566	-	1,102,566	1,137,262
Operating	146,995	195,737	212,399	(9,000)	203,399	205,733
Capital Outlay	3,500	5,000	5,000	5,000	10,000	10,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

(11)

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Management and Budget	941,846	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
Risk Management	205,462	247,616	266,423	1,000	267,423	272,783
Total Budget	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	941,846	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
501 Insurance Service	205,462	247,616	266,423	1,000	267,423	272,783
Total Revenues	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

(12)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

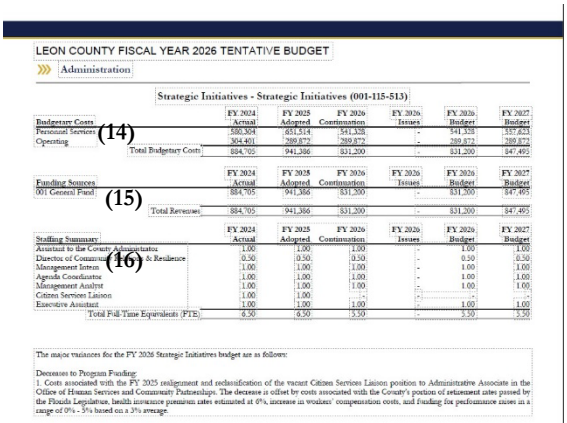
(10) Budgetary Costs - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, transportation, and grants.

(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.

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 2026 TENTATIVE BUDGET

» Administration

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	580,304	651,514	541,328	-	541,328	557,623
Operating	304,401	289,872	289,872	-	289,872	289,872
Total Budgetary Costs	884,705	941,386	831,200	-	831,200	847,495

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	884,705	941,386	831,200	-	831,200	847,495
Total Revenues	884,705	941,386	831,200	-	831,200	847,495

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Assistant to the County Administrator	1.00	1.00	1.00	-	1.00	1.00
Director of Community & 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	1.00	-	-	-	-
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	6.50	5.50	-	5.50	5.50

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

Decreases to Program Funding:
1. Costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate in the Office of Human Services and Community Partnerships. The decrease is offset by costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates estimated at 6%, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average.

(14)

(15)

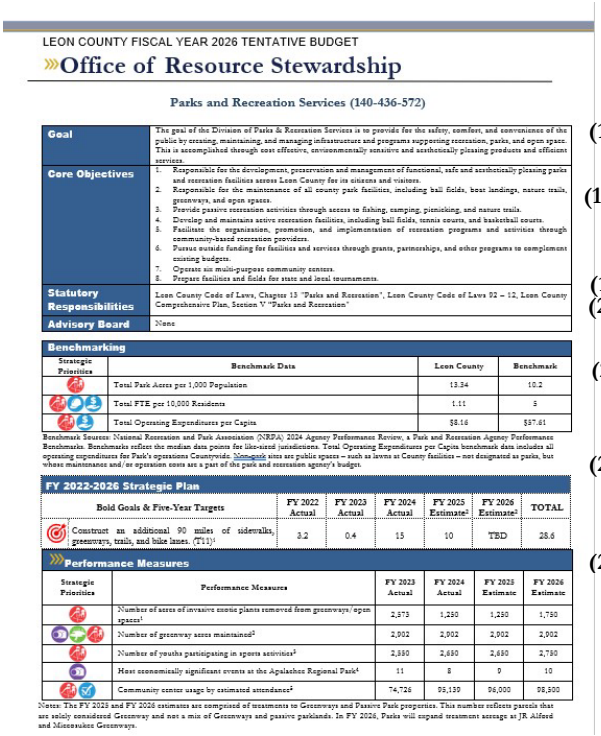
(16)

(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 2026 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, maintaining, and managing infrastructure and programs supporting recreation, parks, and open spaces. This is accomplished through cost effective, environmentally sensitive and aesthetically pleasing products and efficient services.
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 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

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Total Park Acres per 1,000 Population	13.34	10.2
	Total FTE per 10,000 Residents	1.11	5
	Total Operating Expenditures per Capita	$8.16	$37.61

Benchmark Sources: National Recreation and Park Association (NRPA) 2024 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 expansion 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 Estimate[3]	FY 2026 Estimate[3]	TOTAL
Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[1]	3.2	0.4	15	10	TBD	28.6

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of acres of invasive exotic plants removed from greenways/open spaces[1]	2,573	1,250	1,250	1,750
	Number of greenway acres maintained[2]	2,002	2,002	2,002	2,002
	Number of youths participating in sports activities[3]	2,550	2,650	2,650	2,750
	Host economically significant events at the Apalachee Regional Park[4]	11	8	9	10
	Community center usage by estimated attendance[5]	74,726	95,139	96,000	98,500

Notes: The FY 2025 and FY 2026 estimates are comprised of treatments to Greenways and Passive Park properties. This number reflects parcels that are solely considered Greenway and not a mix of Greenways and passive parklands. In FY 2026, Parks will expand treatment acreage at JR Alford and Miccosukee Greenways.

(17)

(18)

(19)

(20)

(21)

(22)

(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.

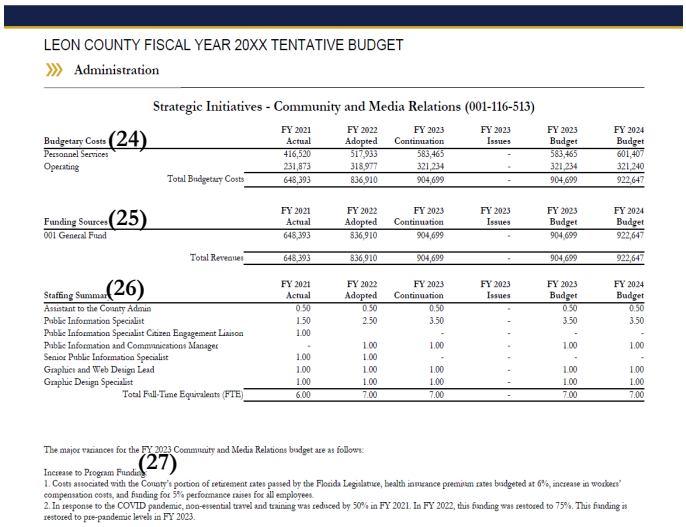
(20) Advisory Boards - This section lists the advisory boards that the division/programs are charged to staff or support.

(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.

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 20XX TENTATIVE BUDGET

» Administration

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

Budgetary Costs (24)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Personnel Services	416,520	517,933	583,465	-	583,465	601,407
Operating	231,873	318,977	321,234	-	321,234	321,240
Total Budgetary Costs	648,393	836,910	904,699	-	904,699	922,647

Funding Sources (25)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
001 General Fund	648,393	836,910	904,699	-	904,699	922,647
Total Revenues	648,393	836,910	904,699	-	904,699	922,647

Staffing Summary (26)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Assistant to the County Admin	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	1.50	2.50	3.50	-	3.50	3.50
Public Information Specialist Citizen Engagement Liaison	1.00	-	-	-	-	-
Public Information and Communications Manager	-	1.00	1.00	-	1.00	1.00
Senior Public Information Specialist	1.00	1.00	-	-	-	-
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.00	7.00	7.00	-	7.00	7.00

The major variances for the FY 2023 Community and Media Relations budget are as follows:

Increase to Program Funding: (27)

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates budgeted at 6%, increase in workers' compensation costs, and funding for 5% performance raises for all employees.
2. In response to the COVID pandemic, non-essential travel and training was reduced by 50% in FY 2021. In FY 2022, this funding was restored to 75%. This funding is restored to pre-pandemic levels in FY 2023.

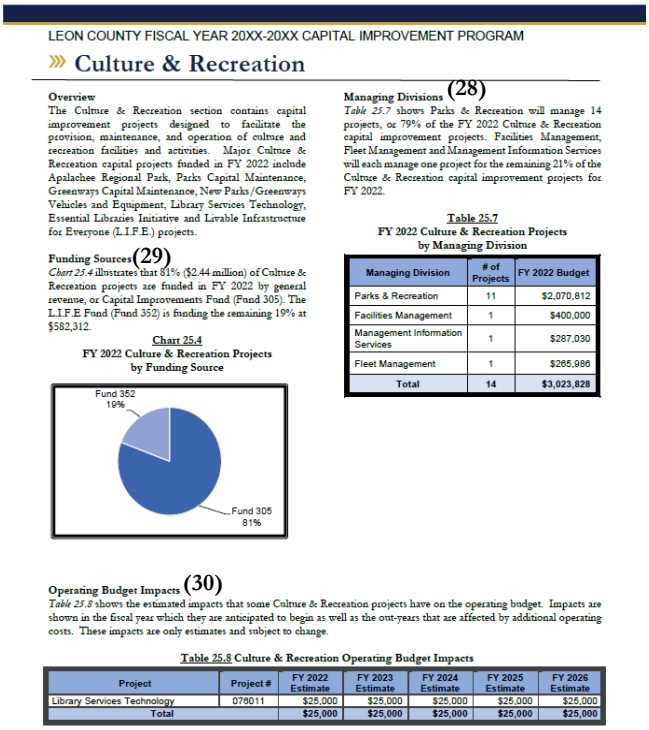
(24) Budgetary Costs - This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants, and transportation.

(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 20XX-20XX CAPITAL IMPROVEMENT PROGRAM

» Culture & Recreation

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 2022 include Apalachee Regional Park, Parks Capital Maintenance, Greenways Capital Maintenance, New Parks/Greenways Vehicles and Equipment, Library Services Technology, Essential Libraries Initiative and Livable Infrastructure for Everyone (L.I.F.E.) projects.

Funding Sources (29)

Chart 25.4 illustrates that 81% ($2.44 million) of Culture & Recreation projects are funded in FY 2022 by general revenue, or Capital Improvements Fund (Fund 305). The L.I.F.E Fund (Fund 352) is funding the remaining 19% at $582,312.

Chart 25.4
FY 2022 Culture & Recreation Projects by Funding Source

Managing Divisions (28)

Table 25.7 shows Parks & Recreation will manage 14 projects, or 79% of the FY 2022 Culture & Recreation capital improvement projects. Facilities Management, Fleet Management and Management Information Services will each manage one project for the remaining 21% of the Culture & Recreation capital improvement projects for FY 2022.

Table 25.7
FY 2022 Culture & Recreation Projects by Managing Division

Managing Division	# of Projects	FY 2022 Budget
Parks & Recreation	11	$2,070,812
Facilities Management	1	$400,000
Management Information Services	1	$287,030
Fleet Management	1	$265,986
Total	14	$3,023,828

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 out-years that are affected by additional operating costs. These impacts are only estimates and subject to change.

Table 25.8 Culture & Recreation Operating Budget Impacts

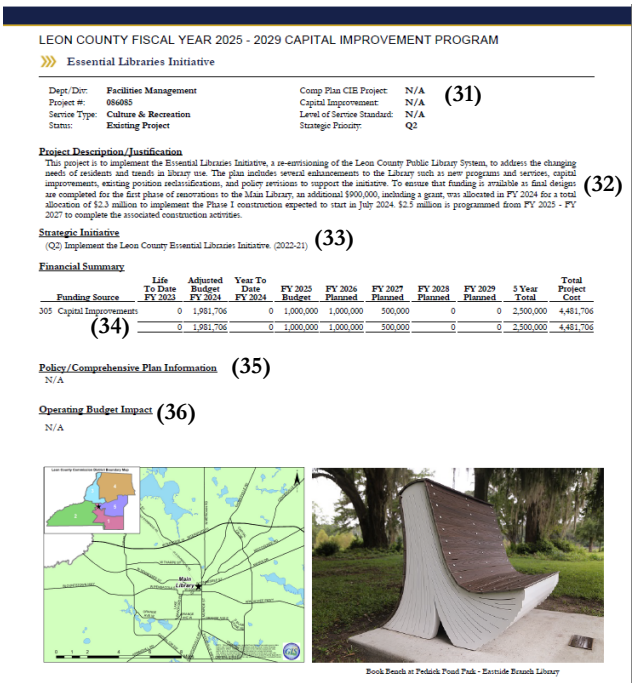
Project	Project #	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Library Services Technology	076011	$25,000	$25,000	$25,000	$25,000	$25,000
Total		$25,000	$25,000	$25,000	$25,000	$25,000

(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.

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 2025 - 2029 CAPITAL IMPROVEMENT PROGRAM

» Essential Libraries Initiative

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

Project Description/Justification (32)

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. To ensure that funding is available as final designs are completed for the first phase of renovations to the Main Library, an additional $900,000, including a grant, was allocated in FY 2024 for a total allocation of $2.3 million to implement the Phase I construction expected to start in July 2024. $2.5 million is programmed from FY 2025 - FY 2027 to complete the associated construction activities.

Strategic Initiative (33)

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

Financial Summary

Funding Source	Life To Date FY 2023	Adjusted Budget FY 2024	Year To Date FY 2024	FY 2025 Budget	FY 2026 Planned	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	1,981,706	0	1,000,000	1,000,000	500,000	0	0	2,500,000	4,481,706
(34)	0	1,981,706	0	1,000,000	1,000,000	500,000	0	0	2,500,000	4,481,706

Policy/Comprehensive Plan Information (35)

N/A

Operating Budget Impact (36)

N/A

Book Bench at Fedrick Road Park - Eastside Branch Library

(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 FEBRUARY 2025

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

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)

74%

$3.69 billion



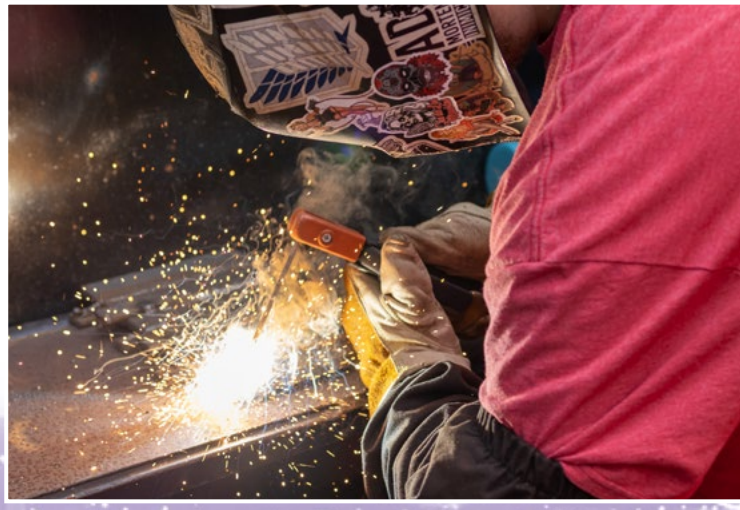


5-YEAR TARGETS

	PROGRESS TO DATE
▷ Attract 100 State, Regional or National Championships Across All Sports	**52%** (52 Championships)
▷ Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: **194%** (19,425) Entrepreneurial Ventures: **58%** (288)
▷ Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	**90%** (Connected 6,300 students)
▷ Increase the Number of Certified MWSBEs by 30%	**63%** (Certified 109 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)

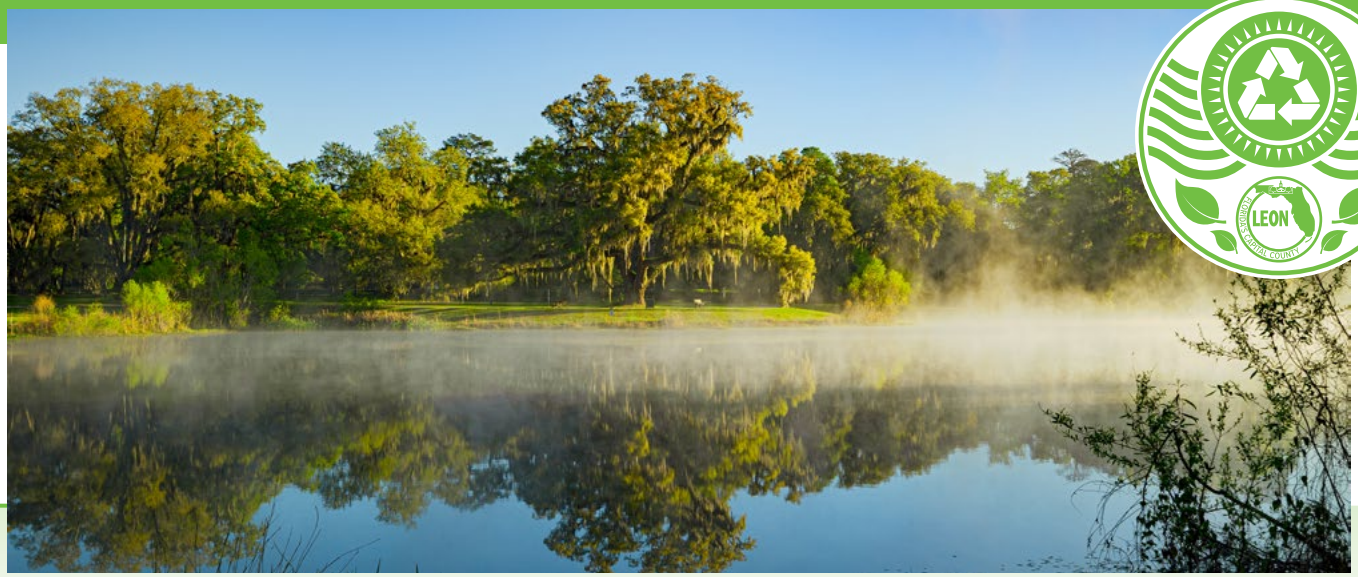
BOLD GOAL

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

75%

374 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%	**88%** (Reduced GHG emissions by 22%)
▷ Double Solar Power Generation at County Facilities	**37%** (Increased generation by 50 kWs)
▷ Divert 3 Million Pounds of Household Hazardous Waste from Landfill	**73%** (Diverted 2.2 million pounds of waste)
▷ Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	**35%** (11 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)

BOLD GOAL

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

(BG3)

78%

176 placements



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)



5-YEAR TARGETS

	PROGRESS TO DATE
▷ Secure More Than $150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families	**72%** (Secured $108.6 million)
▷ Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	**72%** (Supported 650 community events)
▷ Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	**37%** (Constructed nearly 34 miles)
▷ Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	**74%** (73,500 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)

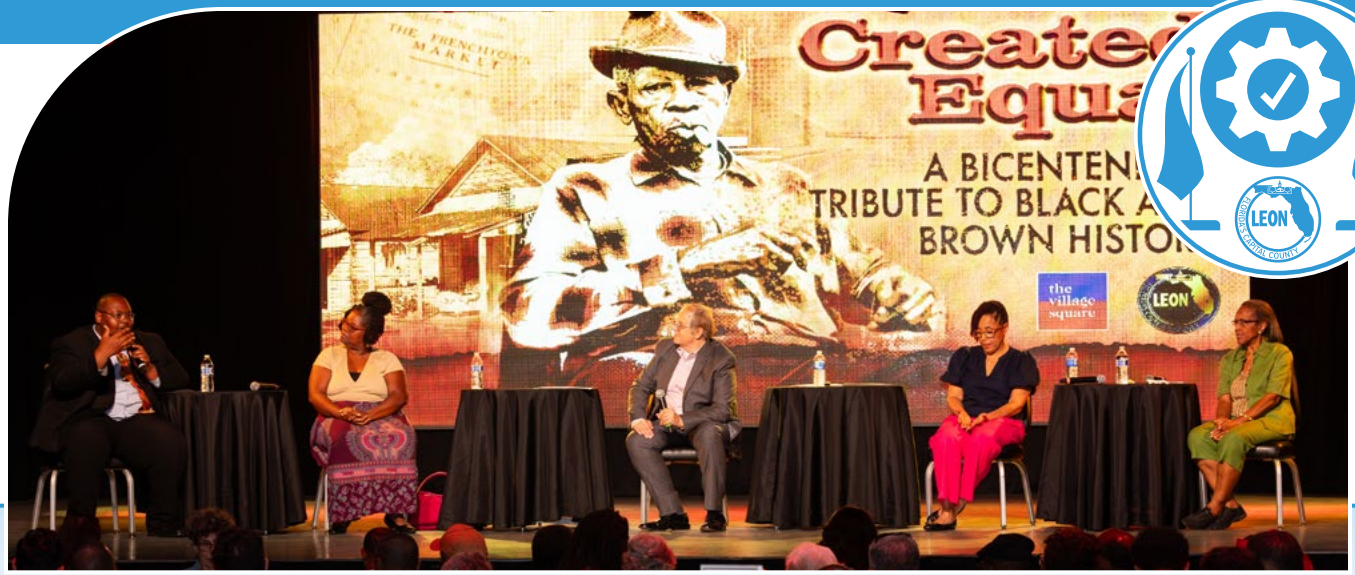
BOLD GOAL

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

46%

274 citizen ideas





5-YEAR TARGETS

	PROGRESS TO DATE
▷ Connect 50,000 Volunteers with Service Opportunities Communitywide	**54%** (Connected 26,750 volunteers)
▷ Reach 100,000 More Citizens Across All County Platforms and Programming	**71%** (Reached 70,649 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	**165%** (Communicated 3.29 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)

STRATEGIC INITIATIVES – **ENVIRONMENT**



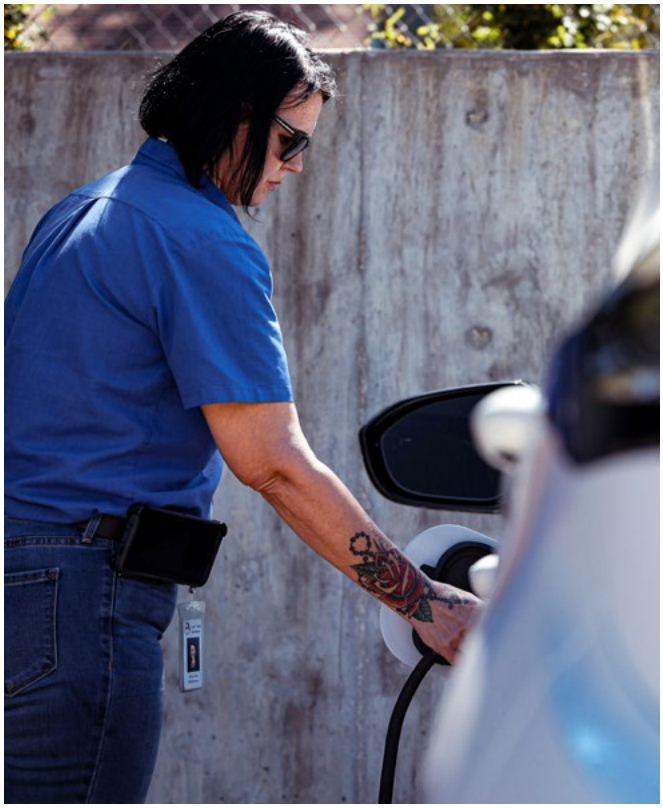
- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades. (2022-11, rev. 2023)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision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












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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)

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)

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	75% ($3.69 billion)	» Attract 100 State, Regional or National Championships Across All Sports	52% (52 Championships)
			» Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: 194% (19,425) Entrepreneurial Ventures: 58% (288)
			» Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	90% (Connected 6,300 students)
			» Increase the Number of Certified MWSBEs by 30%	63% (Certified 109 new MWSBEs)
ENVIRONMENT	Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone	75% 374 septic upgrades and/or conversions completed or in progress to date	» Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	88% (Reduced GHG emissions by 22%)
			» Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kWs)
			» Divert 3 Million Pounds of Household Hazardous Waste from Landfill	73% (Diverted 2.2 million pounds of waste)
			» Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	35% (11 electric vehicles)
QUALITY OF LIFE	Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing	78% (176 placements)	» Secure More Than $150 Million in Federal, State and Local Benefits for Leon County Veterans and Their Families	72% (Secured $108.6 million)
			» Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	72% (Supported 650 community events)
			» Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	37% (Constructed nearly 34 miles)
			» Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	74% (73,500 residents and visitors)
GOVERNANCE	Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation	46% (274 Citizen Ideas)	» Connect 50,000 Volunteers with Service Opportunities Communitywide	54% (Connected 26,750 volunteers)
			» Reach 100,000 More Citizens Across All County Platforms and Programming	71% (Reached 70,649 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	165% (Communicated 3.29 million messages)

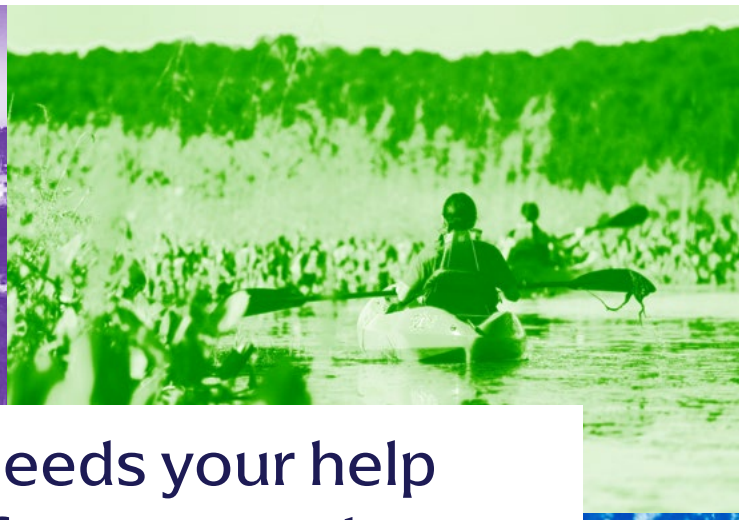
OUR VALUE PROPOSITION

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 27, 2025 Board Retreat, an additional 17 Strategic Initiatives were adopted by the Board for a current total of 102 Strategic Initiatives.

In support of Board approved Strategic Initiatives, the FY 2026 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)
- Implement the Leon County Essential Libraries Initiative. (2022-21)
- 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)
- Support efforts to host the 2026 World Athletic Cross-Country Championship at Apalachee Regional Park. (2022-6)
- 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)
- 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)
- 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 heir property issues and estate planning needs that will preserve affordable housing for low-income families. (2024-76)
- 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)
- 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)

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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

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	$1.50 billion	$1.50 billion	$6.69 billion
Targets	Attract 100 state, regional, or national championships across all sports. (T1)[2]	16	25	20	20	20	101
	Grow the job market by 10,000 new jobs… (T2)[3]	7,100	5,895	6,430	6,000	6,000	31,425
	…Co-create 500 entrepreneur ventures. (T2)[3]	100	100	88	100	100	500
	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)[4]	11	12	11	12	11	57
	Increase the number of certified MWSBE's by 30% (T4)[5]	6%	6%	12%	6%	6%	36%

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. For the first two quarters of FY 2025, Downs & St. Germain has estimated the economic impact of tourism in Leon County at $753.9 million, which brings the total tourism economy over the last three and a half years to $4.4 billion, 89% 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, 16 championship sporting events were held in Leon County in FY 2022, 16 additional championship sporting events held in FY 2023, and 20 championship sporting events were held in FY 2024. Since the start of FY 2025, nine additional championship sporting events have been held bringing the total to 61championships since the start of the County's five-year plan, 61% of the County's five-year Target.
3. As of the completion of FY 2024, local employment grew by 19,425 jobs with the addition of 288 new entrepreneurial ventures being co-created locally, 194% and 58%, 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. OEV will report progress toward this Target annually and will provide an update for FY 2025 at the Annual Board Retreat in January 2026.
4. Since the start of FY 2022, over 7,500 students have been connected to skilled job opportunities, 107% 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.

   While there has been a decrease in the total number of MWSBE recertifications, the OEV MWSBE Division continues its efforts to grow the number of new certified MWSBEs in Leon County. Since the start of FY 2022, OEV has achieved 142 new MWSBE certifications, 82% 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	65	70	509
Targets	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)[2]	0%	0%	175%	150%	175%	500%
	Double solar power generation at County facilities. (T6)[3]	50 kWs	0 kWs	0 kWs	12 kWs	13 kWs	75 kWs
	Divert 3 million pounds of household hazardous waste from the landfill. (T7)[4]	794,836	679,375	725,789	710,617	681,000	3,591,617
	Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)[5]	0%	0%	175%	150%	175%	500%

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. 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. Since the start of FY 2022, the County has 350 septic upgrades and/or conversions completed or in progress, 70% of the County's five-year Target. 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.
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 22% GHG reduction, or 88% of the five-year Target. Given that progress on this Target is measured on an annual basis, an update reflecting progress made in FY 2025 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 increase in 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.
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 2.5 million pounds of waste, 83% of the five-year Target.
5. 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. 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 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% of the County's five-year Target.

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	26	25	227
Targets	Secure more than $150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)[2]	$32,500,000	$37,200,000	$38,000,000	$40,400,000	$42,000,000	$189,100,000
	Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)[3]	135	111	404	160	160	970
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[4]	3.50	2.67	2.05	3.00	3.00	14.22
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)[5]	23,500	25,000	25,000	19,000	20,000	112,500

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, and FY 2024, a total of 176 permanent supportive housing placements were made. Since the start of FY 2025, an additional 13 permanent supportive housing placements have been made for a total of 189 placements made to date, or 84% 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, the County's Division of Veteran Services estimates $40.4 million in benefits will be secured, for a total of $148.8 million in secured benefits or 99% 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 and 404 events in FY 2024. Within the first half of FY 2025, the County hosted an additional 150 events bringing the total to 800 events hosted, 89% of the County's five-year Target.
4. As of the end of FY 2024, the County enhanced the community's local recreational offerings with the construction of 45 miles of sidewalks, greenways, trails, and bike lanes, 50% 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. Nearly 20 additional miles will be under construction and/or completed in the next year through the advancement of various projects such as the Airport Gateway (Segment G-1), Upper Lake Lafayette Trail, and Market District Placemaking.
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. Since the start of FY 2025, over 9,400 residents and visitors have been hosted County-supported performances including T-Pain, KC & The Sunshine Band, and the Jubilee Gospel Festival. To date, the County has achieved 83% 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	120	120	120	120	618
Targets	Connect 50,000 volunteers with service opportunities communitywide. (T13)[2]	7,460	8,600	10,200	11,500	12,500	50,260
	Reach 100,000 more citizens across all County platforms and programming. (T14)[3]	18,800	30,100	21,600	30,800	25,000	126,300
	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	800,000	800,000	4,890,000

Notes:

1. Since the start of FY 2022, staff has implemented 240 citizen ideas, improvements, solutions and opportunities for co-creation, 40% of the County's Bold Goal. Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. The County's LEADS Listening Sessions are held every other year with the 2024 LEADS Listening Sessions scheduled to take place in the Fall of 2024. Going forward, implemented recommendations will be captured through ongoing tracking of this Bold Goal which is presented to the Board as part of the mid-year and end-year Strategic Plan updates. Additionally, 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 by FY 2026.
2. Since the start of FY 2022, the County has made over 17,000 volunteer connections, 34% 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 over 60,500 citizens, 60% of the County's five-year Target. Within the first two quarters of FY 2024, the County has reached 11,539 citizens through subscription platforms and programming attendance. So far, the County has reached over 7,500 citizens in programs at the libraries, with Citizen Engagement Series, Created Equal, and more, as well as 4,039 social media, bulletin and email subscribers.
4. 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.
5. Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 2.8 million times, 140% 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 (from 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, and the severe tornadoes that hit the community on May 10, 2024. Recognizing that the County has reached its increased five-year Target as a result of various emergency events that have taken place since January 2024, staff will assess potential adjustments to this five-year Target and provide recommendations at the Board's January 2025.

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»Budget Overview

Budget Overview

The total FY 2026 budget is $401,518,304, a 6.3% increase over last fiscal year. The **operating budget** of $370,058,594 represents an increase of 6% from last year's adopted budget. The **capital budget** of $31,459,710 represents a 9.2% increase from last year.

Funding

The FY 2026 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 2026 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 2026 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide property tax rate, or increases to the stormwater and solid waste 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 costs savings and avoidances of $3.4 million.

Figure One: FY 2025/2026 Expenditures

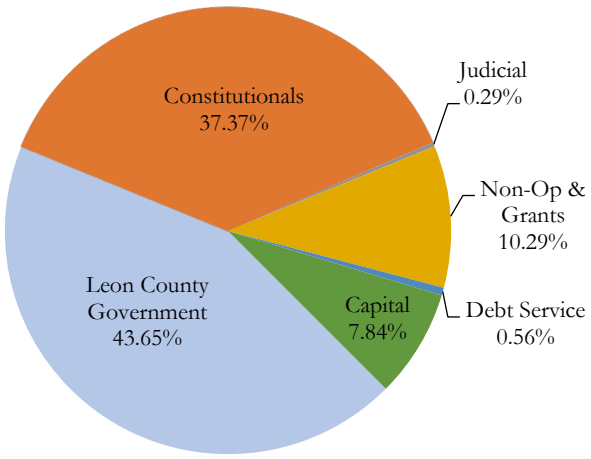


Figure One depicts the budget as it is reflected by governmental category. The FY 2025/2026 budget shows the Leon County Government and the Constitutional Officers make up 81% of the total budget.

Florida Statutes require all local government budgets to be balanced. Leon County's FY 2026 budget of $401,518,304 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: FY 2025/2026 Revenues

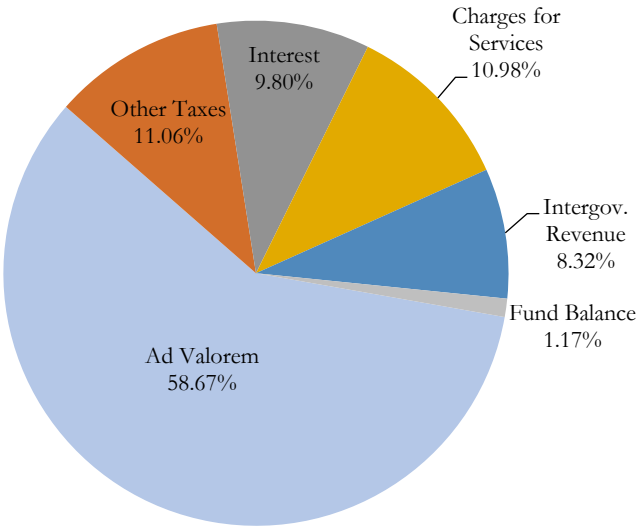


Figure Two displays the major classifications of revenue sources used in support of the FY 2026 tentative budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

»Budget Overview

The following is an overview of the County's FY 2026 Tentative Budget that includes policy guidance and budget balancing strategies.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing multi-year 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. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

Through this multiyear 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.

The FY 2026 budget is constrained by modest property tax and general revenue growth, continued inflation, and an extremely competitive job market. 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 14th consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Ten new planned EMS positions to address increased call volumes;
- A reduced use of 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 2026 Policy Guidance

All County Departments submitted their operating and capital budgets to the Office of Management and Budget (OMB). The Constitutional Officers (Sheriff, Clerk, and Supervisor of Elections) were required to submit their budget to the County by May 1st. OMB, in coordination with the County Administrator, reviewed and analyzed all budget requests.

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 28, 2025 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 18, 2025 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, including 2-1-1 Big Bend to advance strategic initiative 2024-71
- Providing $179,000 to support the Tallahassee Senior Citizens Foundation

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 2025, the total new cost savings and avoidances are $3.4. Current year examples of savings include:

- Landfill Closure Construction Savings: The County received only one responsive bid for the Landfill Closure construction project, which significantly exceeded the available budget for this project. After careful consideration, staff determined that negotiating with the high-cost vendor would not yield a price within the project's financial constraints. Therefore, staff opted to negotiate with a different vendor who had attended the pre-bid meeting but had not submitted a formal bid. This vendor demonstrated a strong understanding of the project requirements and expressed a willingness to collaborate with staff to adjust pricing, bringing it in closer alignment with the project's budget. As a result, the negotiated price generated a savings of $1,998,734 for the County.

- Office of Management & Budget Recurring Operating Savings: Consistent with the LEADS structure and Board fiscal policies, the Office of Management (OMB) works with County departments and Constitutional Offices during the budget development process to constrain budget increases to the smallest level necessary, while identifying costs savings and efficiencies. For FY 2026, OMB identified $584,000 in recurring operating savings in more than 20 County departments for items ranging from contractual services in Probation for GPS monitoring based on average spending trends, reduction in costs to operate the Mosquito Control program, and other miscellaneous items related to professional services and general operating expenses. These reductions were used to offset inflationary increases in other areas of the County budget and have no impact on service delivery.

- Old Plank Road at Chicken Branch Culvert Replacement Project: The County received one responsive bid, which exceeded the budget. Per the Purchasing Policy, the Purchasing Director or designee may negotiate the best terms and conditions if fewer than two responsive proposals are received or if all bids exceed the available budget. Accordingly, staff negotiated itemized bid prices with the vendor and successfully lowered the overall bid price, achieving a cost savings of $362,193.

- Malware Prevention Project Savings: The Office of Information Technology is responsible for protecting County computer systems, networks, and data from unauthorized access, use, disclosure, disruption, modification, or destruction. Malware protection is crucial in safeguarding the County's systems from these types of attacks. The County's previous solution provided a next-generation malware prevention, using AI to determine malicious payloads to our computers, and costs $476,000 annually. While attending the Florida Local Government Information Systems Association (FLGISA) conference in January, OIT staff met with another vendor and learned their product performs similarly to the previous solution and provided additional services related to storage of the County's voluminous log files for an annual cost of $209,000. This new Malware Prevention and Antivirus solution met the programmatic requirements and needs of the County and resulted in an annual cost savings of $267,000.

- Internal Agenda Routing Software System: The County onboarded a new agenda coordinator this year that worked with OIT to modernize the internal routing and review processes required for Board agenda items. Many local governments utilize subscription software services to facilitate the layered review and approval processes, and to publish the agenda materials online to be made available to the public through the software provider's document management platform. With the goal of improving the internal efficiency of the agenda review process and avoiding any changes to the outward and final appearance of the Board's agenda materials, staff developed an in-house solution with an existing Microsoft application to meet the County's needs rather than purchasing and implementing an off-the-shelf software solution that could cost up to $140,000 annually. The in-house solution allows any County employee with a Microsoft license to be granted access to utilize the system at no additional cost to the County.

- Citizens Connect and In-House Public Noticing Platforms: In advancing the County's Strategic Initiatives to launch a digital public noticing portal and Citizens Connect mobile application upgrades, the County identified opportunities to develop these system solutions in-house which provided an additional $45,000 in annual cost savings. Rather than purchasing and implementing external software, the County developed in-house platforms which streamlines the County's public noticing process and enhances online access to County services while reducing government costs.

- Main Library Shifting Project: The Main Library's 2nd floor renovation project required books to be relocated to an alternative site during construction. Library Services was quoted $22,695 by a private vendor to move the items. To reduce the cost, planning, and execution time, Library staff developed an in-house team to relocate over 50,000 items in the 2nd floor fiction, nonfiction, large type, graphic novel and media collections in a total of 48 work hours. The goal was completed on time and saved the County $22,695 in contractual costs.

Including the above, since 2013 the County has saved or avoided costs totaling more than $79 million. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

Tentative FY 2026 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 2026 Tentative budget totals $401,518,304 which is a 6.3% increase from the FY 2025 budget. The following section provides an overview of the tentatively 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 five years (2020-2025) reflects an increase of approximately 30%. 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 30% as well.

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 2025 to FY 2026. A brief description and explanation of the changes in each revenue and expenditure category follows the table.

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»Budget Overview

Tentative Estimated Changes in Revenues	Change from Fiscal Year 2025
Property Taxes with current millage rate (8.3144 mills)	$15,593,249
Solid Waste Revenues (e.g., Tipping Fees)	$2,032,113
Special Revenue Fund Balance	$1,941,538
EMS Fees/Medicaid Reimbursement	$1,513,626
EMS Municipal Service Tax Unit (0.75 mills)	$1,406,588
Tourism Revenue	$1,102,518
Interest Earnings	$1,078,863
Public Services Tax (PST) & Communications Services Tax (CST)	$958,078
Other General Revenue	$724,911
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	$621,271
Departmental Internal Billing (Insurance, Fleet, and Communications)	$620,447
Gas Taxes	$202,635
Other Non-General Revenue (e.g., Courts, SHIP, E-911, Fire, Rental Income)	$54,786
Building Inspection and Permitting Fees	($2,288)
DSEM Fees	($215,555)
General Revenue Fund Balance	($531,161)
½ Cent Sales, State Revenue Sharing	($1,534,583)
American Rescue Plan Act (ARPA) Fund Balance	($1,955,725)
Total Change in Revenue	**$23,631,311**
Tentative Estimated Changes in Expenditures	
Sheriff Personnel and Operating Expenses (New Deputies, Overtime Expenses)	$10,339,528
Capital Projects	$2,658,190
EMS Personnel and Operating Costs	$2,368,124
County Government Personnel Costs (5% COLA)	$2,310,802
Other Constitutional Offices	$2,018,072
Solid Waste Hauling Expenses (Including Hauling Contract)	$1,517,639
Contractual Obligations, Repairs and Maintenance, Utilities, other Operating	$1,324,311
Workers Compensation/Insurance	$1,019,758
City Interlocal Agreements (Parks, Animal Control, Planning, ALS, Fire, Sewer)	$872,597
Division of Tourism	$804,512
Medicaid & Other Mandatory Payments (Med Examiner, DJJ, Baker/Marchman)	$742,932
Community Redevelopment Area (CRA) Payment	$741,866
Affordable Housing Gap Financing Program	$250,000
Fire Services Payment	$113,886
County Share of MWSBE Diversity Study Update	$100,000
Henry Hill Foundation Emancipation Day Line-Item Funding	$15,000
Debt Service Payment Savings	($3,452,020)
Total Change in Expenses	**$23,631,311**
Budget Shortfall	**$0**

»Budget Overview

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

Tentative 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 2025 and FY 2026 budgets.

Property Taxes ($15.6 million): The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2026 property values increased by 7.78%, providing an additional $15.6 million in property tax revenue. Last year taxable values increased 10.01%. 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 to 2.9%; 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 5% raises for all employees, including Constitutional Officers, and inflationary costs for contractual services, fuel, and materials and supplies.

Solid Waste Fees ($2.0 million): Most of this increase is related to the projected increase in the hauling rate of $2.32/ton in FY 2026 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 2026 Tipping Fee rates at the May 27, 2025, Special Meeting.

Special Revenue Fund Balance ($1.9 million): 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 these reserves in FY 2026 will offset the nearly $1 million in estimated revenue reductions for state shared sales tax revenue and allowed for an increased general revenue transfer to support the capital program. Additionally, Tourism reserves in the amount of $587,500 is budgeted to support operating costs to host the Worlds Cross Country Championship at Apalachee Regional Park in January 2026. It is anticipated that these costs will be partially offset through the support of state and national partner organizations and corporate sponsorships. Based on Board approval, special revenue fund balance is also included to support 5% pay raises for employees paid from special revenue funds (e.g., Building Inspection and EMS).

EMS Fees/Medicaid Reimbursement ($1.5 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.

EMS Municipal Services Tax Unit (MSTU) ($1.4 million): The MSTU revenue reflects the increase in property values and no change to the 0.75 millage rate.

Tourism Revenue ($1.1 million): Leon County's tourism revenue continues to increase after the subsidence of COVID and a restoration of normal travel activities. In addition to events that attract overnight stays, Leon County has benefitted from an increase in lodging inventory related to the construction of new hotels near the universities and the interstate. Also, the average room rate has increased as demand and inflation drive the hotel rates, which results in greater tourism revenue collection as the tourist tax rate is collected as a percentage of a hotel room's cost. The FY 2026 estimated revenue also reflects increased visitation for the World Cross Country Event being held at Apalachee Regional Park in January 2026.

Interest Earnings ($1.0 million): Interest and investment earnings are estimated to increase by approximately $1 million. This forecast is based on projected interest earnings provided by the County's contracted investment advisor.

Public Service Tax (PST) and Communications Services Tax (CST) ($958,078): The PST revenue is subject to many variables including rates and usage. The FY 2026 increase can be attributed to an increase in utility rates charged to customers. This increase is offset by a slight reduction in projected CST revenue. FY 2026 revenues estimate a decrease from FY 2025 due to the redirection of a portion of the communication tax to be allocated to the Utility Relocation Reimbursement Grant Program.

Other General Revenues ($724,911): These increases are primarily related to miscellaneous revenues for equipment buyback sales, warrants, prisoner room and board, 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.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) ($621,271): This local sales tax has benefited from the economic rebound and increased consumer spending over the past few years. The slight increase in FY 2026 revenue reflects consumer spending returning to more normal levels. 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.

Departmental Billings (Insurance, Fleet and Communications ($620,447): 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 majority of the increase is associated with growth in insurance premium costs consistent with the overall insurance market and internal phone system charges.

Gas Taxes ($202,635): Gasoline taxes are estimated to increase slightly by 2%. 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.

Other Non-General Revenue ($54,786): This summary reflects other dedicated revenues such as: State Housing Initiative Partnership (SHIP) funding, Court programs, state E-911 revenue, Fire Services, and special assessments related to paving or sewer assessments.

Building Permitting and Inspection Fees (-$2,288): As part of the post-COVID economic recovery, revenue from permitting fees increased as builders took advantage of low interest rates and consumer demand increased for housing. Consumer demand and supply chain shortages in the post COVID economic recovery caused high inflation, which was countered by the Federal Reserve increasing interest rates. These increased rates then slowed building construction loans and mortgages which in turn results in building permitting activity subsiding.

DSEM Fees (-$215,555): 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.

General Revenue Fund Balance (-$531,161): At the Board's direction during last year's budget process, in support of providing all employees a 5% COLA increase, $531,161 in general fund reserves were used to balance the FY 2025 budget. To continue to adequately maintain general fund reserves, fund balance was not currently used to balance the FY 2026 budget.

State Shared Revenue and ½ cent Sales Tax (-$1,534,583): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. Sales tax related revenues are declining in FY 2025 and are projected to continue declining into FY 2026, for a loss of revenue of nearly $1.5 million. These declines are attributed to shifts in consumer spending that stem from higher inflation and economic uncertainty associated with the commencement of new tariffs, in addition to the Legislature's repeal of the Business Rental Tax in 2025.

American Rescue Plan Act Revenue Replacement (ARPA) (-$1.95 million): The FY 2025 budget included the remaining $1.95 million in ARPA revenue loss funds to support general government services. These revenue replacement funds were in addition to the $834,000 in ARPA funds approved by the Board in 2024 to support emergency homeless shelters in FY 2025 and FY 2026.

Tentative Estimated Changes in Expenses

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

Sheriff Personnel and Operating Expenses, and Additional Appropriations ($10.3 million): Historically, the Sheriff's budget has trended slightly above annual property tax growth. The estimated growth in the Sheriff's budget is currently higher (9%) than the property tax growth rate (7.78%). The increase is largely associated with the costs to increase the base pay for sworn officers from $60,000 to $62,000 per the PBA collective bargaining agreement and contractual obligations related to rentals and leases, services, Drone as First Responder (DFR) technology, matching funds for the US Department of Justice Body-Worn Camera Implementation grant, and contractual increases for inmate medical services.

Additionally, the budget includes one new School Resource Officer that is funded 50% by Leon County School Schools. The budget also includes additional funding in the amount of $2.3 million related to the addition of one new HOST deputy, four law enforcement deputies to assist in crime fighting efforts, and funding to add a second deputy to the largest inmate pods at the Leon County Detention Center in an overtime capacity until vacant positions are filled.

Capital Projects ($2.7 million): The overall capital budget for FY 2026 is $31.5 million, an increase of $2.7 million from the FY 2025 budget of $28.8 million. This increase contemplates $885,000 of additional general revenue used to support the general revenue supported capital program, and other changes in the gas tax, Blueprint sales 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 of this item, $16 million in dedicated general revenue and transportation fund balances was appropriated in the current fiscal year as part of a "fund sweep" to support the capital improvement program over the next two years.

EMS Personnel and Operating Costs ($2.4 million): To maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2026 Preliminary Budget includes the addition of ten full-time EMS positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies. The increase in the EMS millage rate in FY 2024 provided for reserves to support future increased staffing and equipment requirements for the program over the next few years.

Leon County Employee Related Expenses ($2.3 million): The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include employee raises, health insurance, retirement contributions and workers' compensation. The budget includes a Board approved 5% across the board pay increase for all County and Constitutional Officer employees.

Other Constitutional Officers ($2.0 million):

- Supervisor of Elections (SOE): The SOE's budget increased by $977,215. The SOE's budget varies year to year depending on the election cycle. The budget increases for the presidential preference primary and decreases in general election and off year election cycles. The FY 2025 Budget was reduced by $1.6 million due to the presidential preference primary being held in FY 2024. The FY 2026 budget includes the increased salary costs of hiring additional temporary personnel to conduct the 2026 elections, in addition to impacts of implementing the continuing changes in election laws and increased mailing costs.

• The Clerk of the Courts and Comptroller: The Clerk's budget increased by $258,179. 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. The budget also includes two new positions to support internal auditing and human resources functions.

• 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 7.78% increase in property values, this budget will increase by $472,046.

• Property Appraiser: The Property Appraiser's budget increased by $163,448. The increase is associated with personnel salary increases, increases in healthcare rates, and inflationary contractual costs.

Solid Waste Services and Hauling Contract: ($1.5 million): This increase is directly related to the projected cost increase for the waste hauling contract, the 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 27th special meeting) and an increased general revenue transfer in the amount of $361,000.

Contractual Obligations, Repairs and Maintenance, Utilities ($1.3 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, GovMax budgeting software 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.
• Workers' compensation and insurance premiums.
• Parks and Recreation mowing, trail, playground, and ballfield maintenance.
• Public Works stormwater maintenance.
• Contractual increases associated with the maintenance of the E-911 system, and the County's phone and internet networks.
• Replacement of the 800MHz 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, is being phased in over three years to absorb the costs within existing resources.
• Other miscellaneous increases related to rentals and leases, and operating supplies.

Workers' Compensation/Insurance ($1.0 million): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. This increase is an anticipated increase in insurance premium coverages for property and general liability, which are competitively procured annually by the County's insurance broker.

Interlocal Agreements ($872,597): Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Parks and Recreation, ALS, Fire, Planning and Animal Control. The Animal Control budget includes $250,000 in additional funding to replace the roof at the Animal Shelter. The existing roof is original from construction and has surpassed its useful life. Pursuant to the Interlocal Agreement, the County is responsible for 50% of the total $500,000 cost for replacement.

Division of Tourism ($804,512): This increase aligns with the additional Tourism revenue previously described and provides more funds for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources for the Division of Tourism marketing efforts and costs associated with the 2026 World Athletics Cross Country Championships being held at Apalachee Regional Park in January 2026.

Medicaid, Medical Examiner, DJJ Payments, and Baker/Marchman Act ($742,932): 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 is increasing by $743,180. Additional funding in the amount of $17,349 is also included for autopsy services provided by the Medical Examiner due to higher caseloads from Leon County.

Leon County allocates annual funding to Apalachee Center, Inc. (Apalachee) for the provision of mental health care services for residents who meet the Baker Act and Marchman Act criteria. The Florida Mental Health Act, also known as the Baker Act under Chapter 394, Florida Statutes, provides an individual with emergency services and temporary detention for mental health evaluation and treatment, either on a voluntary or involuntary basis. The Florida Department of Children and Families has identified Apalachee as the District's public receiving facility for individuals experiencing mental health and/or substance abuse crisis. The District includes the counties of Leon, Gadsden, Wakulla, Jefferson, Franklin, Liberty, Madison and Taylor. Annually, each county contracts with Apalachee to pay the state-mandated costs.

In FY 2024, due to increased costs to operate the Baker/Marchman Act program and statutory requirements for local governments to pay for a portion of these costs, Apalachee requested the County provide an additional $191,442 in funding phased in over a three-year period with an increase of $63,814 per year. The FY 2026 increase represents the third year of the County's increased funding commitment.

Community Redevelopment Agency (CRA) ($741,866): The increase in FY 2026 is attributed to projected increases in the Frenchtown CRA payment and the County's Tax Increment Finance payment for the Capital Cascades properties. 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.

Affordable Housing Gap Financing ($250,000): This funding establishes a gap financing fund to support the development of affordable rental units for very low and extremely low-income households.

MWSBE Diversity Study ($100,000): The joint MWSBE Division within the Office of Economic Vitality is responsible for the implementation of Leon County, City of Tallahassee, and Blueprint supplier diversity initiatives. As such, funding for the operations of the MWSBE division is provided in equal amounts by Leon County, the City and OEV. An additional $200,000 in funding from the City and County is programmed for the update of the Supplier Diversity Study in FY 2026. The County's portion ($100,000) is reflected in the FY 2026 budget.

Henry Hill Foundation Emancipation Day Celebration ($15,000): As approved by the Board at the March 18, 2025 meeting, funding for the Henry Hill Foundation's annual Emancipation Day Celebration is included in the Special Events Maximum Discretionary Funding levels beginning in FY 2026.

Debit Services Savings ($3.45 million): The County made the final payment for debt service associated with the refinancing of the 2014 Capital Improvement Revenue Refinancing Bond, realizing $3.45 million in debt servings savings. 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.

Tentative 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.

The budget includes funding for planned EMS positions to meet service demands. No new County Government positions requiring additional general revenue support is recommended for FY 2026. 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 2026 to complete the addition of a full crew and ambulance. These costs paid for by existing EMS MSTU revenue.

The FY 2026 Tentative Budget also includes funding in the amount of $119,000 for a new, entry-level Assistant County Attorney position to maintain current workloads. Since December 2023, the County Attorney's Office has contracted with a retired former Assistant County Attorney familiar with the Office's work and operations at the hourly rate of $60. This is an exceptionally low hourly rate, as typical outside counsel rates begin at $250 per hour. The contract is now approximately 12 months old. During this time, the contract attorney has worked approximately 24 hours per week and billed the County $71,550. Considering the $71,550 (exclusive of benefits) already billed, it would be more cost effective to hire a full-time Assistant County Attorney, working at least 40 hours per week. This increase in personnel costs is offset by a corresponding decrease in the County Attorney's professional services account in the like amount of $119,000, resulting in no net fiscal impact to the County.

Due to Leon County's low unemployment rate of 3.8% (April 2025), the local job market is highly competitive, and there are currently many vacant positions throughout the organization. Instead of recommending the creation of new positions, Leon County Government will continue to focus on filling these vacant positions to maintain service delivery. Positions that cannot be filled will be considered for realignment within the organization to meet increased service demands in specific program areas.

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 (Attachment #7). 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.

Even with the economic downturn and uncertainty during the COVID-19 pandemic, historic increases in inflation, and the ongoing threats and impacts caused by more frequent severe weather events, Leon County government has maintained its fiscal viability due to long-term fiscal planning. As recognized by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

General Fund

Due to increased property values and the County's intentional conservative approach of constraining expenditures to the greatest extent possible, the FY 2026 Tentative Budget uses no general revenue fund balance for balancing the budget. Last year, the Board approved appropriating $531,161 in fund balance to provide 5% pay raises to employees instead of the performance-based pay increases which would have provided an average pay increase of 3% to employees. As part of this year's budget process, the 5% costs have been included in the budget and are now being paid for through recurring revenues.

The County's general revenue fund balances grow at a rate of $3 to $4 million a year. This is due to State budget requirements that counties budget 95% of expected revenues, and the nominal under expenditure of Board and Constitutional Officer budgets. Hence, $3 to $4 million has not been an unreasonable amount to budget given the constraints placed on County resources. However, when this level of fund balance is used to offset the operating budget, fund balances do not grow year over year, but rather stay at the same level. When fund balance use is reduced (like during the current budget process) fund balances can start to grow. When the fund balances grow, they accumulate, and can be used as part of a "fund balance sweep" to fund one-time capital projects (e.g., Consolidated Dispatch Center and Branch Libraries). Alternatively, without general fund balance accumulation, the County would need to consider issuing debt to support future capital project needs.

Increasing the use of the general fund balance annually is an unsustainable practice. If the use of fund balance grew by only $2 million each year (e.g., $2.8 million FY 2025, $4.8 million FY 2026, $6.8 million, etc.), it would only take four or five years to deplete the entire fund balance. This occurs because the use rate would be much higher than the replenishment rate. This practice would further diminish the County's ability to provide fund balances for future capital projects or to maintain the catastrophe reserves which were used in three consecutive years to fund the debris removal related to Hurricanes Hermine, Irma, Michael, and most recently for Hurricane Idalia, the May 10th tornadoes, and Topical Storm Debby.

Special Revenue Funds

Based on current revenue and expenditure forecasts, the FY 2026 Tentative 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 $600,000 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 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. If revenues continue to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

The use of $800,000 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. Staff will continue to evaluate long-term approaches to balancing general revenue support, DSEM fee levels and the use of fund balances.

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 $500,000 of Transportation Trust Fund balance allows for continued funding to support transportation maintenance. Available fund balances to support the transportation capital program is discussed later in the "Funds Sweep to Support Capital Program" section of this budget overview item.

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 2026, 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 $147,712 to support their operations. In addition, to provide the necessary funding for E-911, it is

recommended to appropriate $311,459 in dedicated E-911 fund balance to support this program. To assist with capital maintenance needs of the building, $183,249 in fund balance is appropriated for the Leon County Government Annex Building fund.

Tourism Fund Balance

As the Division of Tourism continues to plan for the 2026 World Cross Country Championships, additional funding is included in the FY 2026 budget to host this global event. To cover these one-time expenses, $587,500 in available Tourism fund balance was appropriated in the FY 2026 budget. Tourism fund balances are available due to the rapid and steady increase in visitors post-COVID due to the number of championship sporting events hosted in our community, the robust cultural programming, and the increase in overnight room inventory due to new hotel construction.

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 new infrastructure projects such as the construction of new park facilities, major building improvements and vehicles.

To maintain this capital program, which is largely focused on maintaining the existing County infrastructure, a consistent amount of recurring general revenue is required to fund these projects. From FY 2020 – FY 2025, the recurring general revenue support for the capital program has ranged from $5.0 million - $9.9 million. Over the past five fiscal years, Leon County has used $31.4 million in one-time ARPA funds to support the County general capital program, including $17.4 million to fund sewer projects in the Primary Springs Protection Zone. The use of these one-time funds allowed for a reduced level of recurring general revenue funds to support the capital program.

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.

Funds Sweep to Support Capital Program

As detailed in the previous section, 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. Pursuant to the Reserves policy, as part of the annual budget process, a review is made to determine the amount of fund balance available to support capital project funding without decreasing levels below the policy minimums. Since 2008, the County has used these excess reserves five 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 indicates that the County has $11.3 million in available fund balances above the policy minimums that are available to support the capital program for the next two years. Specifically, $4 million is available in the general and fine/forfeiture funds, $3.9 million in transportation reserves are available to support the transportation capital program, $1.8 million in the stormwater fund, and $1.7 million in the municipal services fund.

Additionally, as the Federal Reserve aggressively increased interest rates to fight high inflation during COVID, interest and investment earnings increased significantly on fund balances for capital improvement funds. These interest earnings in the amount of $4.7 million are also available for appropriation to support the general and transportation capital programs, increasing the total of reserves to support the capital program to $16 million.

To ensure that facility improvements continue, and vehicles purchases are not delayed due to continued supply chain difficulties, funding for some capital projects related to building infrastructure improvements at County buildings and the Detention Center, vehicle replacements, stormwater infrastructure and park facility improvements was advanced funded in FY 2025. By appropriating the fund sweep and additional interest earnings funds in the FY 2025, this mitigated an

unnecessarily large percentage increase when comparing the FY 2026 budget to the FY 2025 budget. Not only this, but also, again this practice allows the County to maintain the current millage rate by utilizing these dedicated reserves to support the capital program. Future capital budgets will be based on anticipated revenues and expenditures over the five-year capital improvement program period.

The complete five-year capital program focuses on maintaining the County's aging infrastructure (i.e., buildings, IT infrastructure, parks, and stormwater systems).

Highlights

Essential Library Initiative:
Renovations at the Main Library are currently underway, with completion of the first phase expected in September 2025. The County received a $400,000 grant from the State of Florida to support this first phase. An additional $1 million has been allocated in FY 2026 to begin the second phase of improvements, with $4 million programmed for FY 2027 to complete the construction. This brings the total projected cost to $5 million for the second phase due to rising labor and material costs which have significantly increased expenses. The Library will apply for an additional $500,000 grant from the State of Florida when the next funding cycle opens in Fall 2025 and will continue to seek additional grant opportunities. In advance of FY 2027, the County will also explore areas to cut costs, including a reduction in the project scope to minimize the financial impact of the project.

Banner Replacement Study:
The FY 2026 Budget includes $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 be identified to 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.

Transportation:
The transportation capital program continues to focus on repaving, sidewalks, and intersection and safety improvements. As approved by the Board at the June 10, 2025 meeting, for the purpose of leveraging $1.1 million in construction funding from the Florida Department of Transportation (FDOT), a total of $210,000 is included in the Intersection and Safety Improvements budget for improvements at the intersection of Woodville Highway and Natural Bridge Road. The County has a long history of leveraging County funds to reduce costs, allowing for cost sharing with local and state partners, and completing projects sooner to avoid escalating costs over time. The FDOT improvements will include the installation of a traffic signal at the intersection of Woodville Highway and Natural Bridget Road and the addition of a northbound left-turn lane on Woodville Highway to turn west on Natural Bridge Road.

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 2026, five ambulances are scheduled for purchase and three are recommended for new chassis with a remounted "box" to replace eight existing ambulances. Additionally, one new ambulance is being purchased to support the new EMS crew. The total cost for vehicle and equipment replacement for EMS is $3.6 million.

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.

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 and sales taxes) and significant cost shifts by the Florida Legislature have reinforced the limitations of the County's existing revenue diversification. The Florida House Select Committee on Property Taxes is examining the growth rates of property tax revenues among local government including the share of local government budgets supported by property taxes versus other revenue streams. Given the charge to the Select Committee on Property Taxes to provide property tax reform recommendations by the end of the calendar year and the potential for the Legislature to place one or more constitutional amendments on the ballot in 2026, it is imperative for the Board to continue to diversity the County's revenue sources to lessen our reliance on property tax revenues. This will best position, and provide the Board with the most flexibility, to address future financial constraints.

Currently, the County provides general revenue support to several programs, such as Solid Waste and Stormwater, that with adjustments to the level of fees or assessments would be self-supporting. This approach is consistent with the County's "Fiscal Guiding Principles" and fiscal policies that state fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise. To ensure continued long-term fiscal viability of the County, it is critical to reduce and eliminate these general revenue subsidies. The elimination of these subsidies allows the County to rebuild reserves and provides additional resources to address future unanticipated expenditure increases without drastic cuts to operating and capital budgets or increases to millage rates.

As was the case with delaying an increase in the EMS MSTU for over 20 years, the existing fees and assessments for Solid Waste and Stormwater have been deliberately suppressed for many years to provide millions in relief to taxpayers. 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. In FY 2025, a consultant was hired to conduct the Solid Waste Rate Study Report for the development of the FY 2026 budget, and the Stormwater fee study was intended to be conducted in FY 2027 to be considered as part of the FY 2028 budget process. However, this schedule was developed prior to the unanticipated notice from the City of Tallahassee in January 2025 that the revenue generated from the fire services fee will not be sufficient to continue to provide fire services at the current service level, recommending an early review and likely increase of the rates. As a reminder, almost the entirety of the revenues collected by the County from the fire services assessments is paid to the City of Tallahassee. The Board voted at a subsequent Special Meeting on August 12, 2025 to not increase the fire services assessment fees.

At the May 27, 2025 special meeting, the Board accepted the results of the Solid Waste Assessment Rate Study Report and considered a phased increase of the solid waste assessment over a five-year period to reduce and ultimately eliminate the general revenue subsidy supporting the Enterprise Fund beginning in FY 2026. However, due to the recommended increase to the fire services assessments and fees, the Board chose to postpone any increases to the solid waste assessment to mitigate increases to residents as much as possible and continue subsidizing the fund with general revenue. This fiscal policy issue will be brought back to the Board for consideration during a future budget cycle. However, the Board did approve adjustments to the tipping fee for the City of Tallahassee and other private haulers.

Like Solid Waste, Leon County's Stormwater program is also supported by a non-ad valorem assessment. This assessment was last increased in 2013. The Stormwater assessment provides revenues to pay for the operation and maintenance of the County's stormwater system. However, the non-ad valorem assessment is not adequate to support the program and millions

in general revenue are annually used to augment the program's funding. Like the other assessments, a study would need to be conducted to establish recommended fees. The Stormwater fee study will be conducted in FY 2027 and considered as part of the FY 2028 budget process.

Leon County has deliberately demonstrated continuous fiscal constraint by mitigating any tax and fee increases until such time as all other approaches have been exhausted. This includes maintaining a budget per capita at one of the lowest rates of any County in Florida, judiciously adding only the most critical positions to the budget, leveraging millions in state and federal grants, and paying down outstanding debt while taking advantage of historically low interest rates when they were available. The County's multiyear fiscal planning provides a reasoned and deliberate approach to increasing the Solid Waste and Stormwater assessments over a period of several years so that the County will be better positioned to remain a fiscally viable organization into the foreseeable future.

In light of the creation of the Florida House's Select Committee on Property Taxes and its charge to recommend property tax reform initiatives to be placed on the ballot in 2026, the Board approved to hire a consultant to assess the County's revenue structure, examine the reliability of alternative revenue sources that may align with the County's operational needs, and identify trends among other Florida local governments to diversify their revenue base and exhaust available revenues consistent with Florida Statutes. Results of the study could provide strategies to expand our revenue diversification to ensure we are positioned to continue to provide essential services.

Conclusion

Due to a long history of rigorous fiscal planning, Leon County has been able to continue to provide high quality essential services, while perennially being one of the most efficient and affordable county governments in Florida. By reducing spending and constraining budget growth in previous budgets, the County is positioned to consider an FY 2026 budget with no millage increases; no use of general revenue fund balance; restoring reserves; maintaining high quality service delivery; maintaining strategic, long-term investments in infrastructure while ensuring our community remains resilient to more frequent and volatile severe weather events; ensuring a high performing workforce with fair pay and equitable practices; and continuing to invest in making the community stronger by leveraging partnerships and supporting those most in need.

The sudden and persistent rise in inflation has added additional stresses on the economy, including local government. Through best fiscal practices, the County's strong financial foundation was established over many previous budget cycles by using budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During previous recessions and downturns in the economy, the County maintained fees and passed on significant property tax savings to citizens. Similarly, the FY 2026 Preliminary Budget does not include any millage rate or increases to the stormwater or solid waste special assessments.

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 2026 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.

The preliminary budget is developed while addressing significant challenges associated with the recurring threat of proposed legislation to shift costs to local governments while restricting revenues. Specifically, the Legislature continues to seek property tax reform initiatives which will have significant impacts on the County budget.

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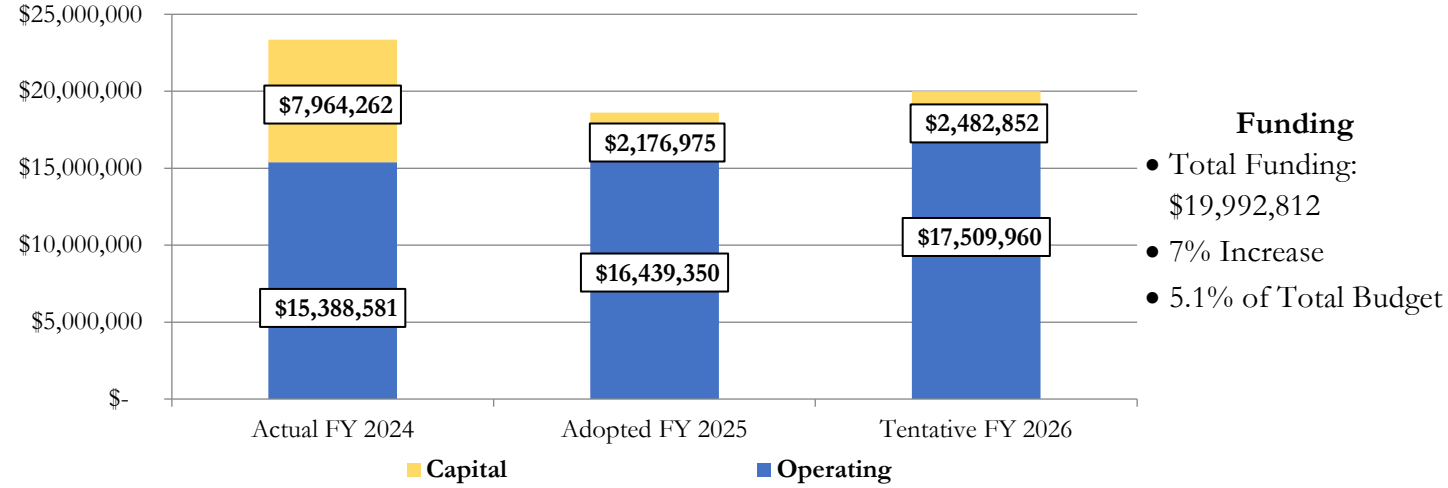
Culture & Recreation

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 2024 thru FY 2026



FY 2026 Culture & Recreation Highlights

- To ensure projects are not delayed in FY 2026 due to national supply shortages with materials and supplies, $1.2 million was advanced funded in FY 2025 for Parks and Greenways Capital Maintenance.
- $1,000,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- $472,822 for playground equipment replacements.
- $450,000 for continued improvements to the Apalachee Regional Park.
- $385,030 in capital funding for Library technology, including public computers, security cameras and radio frequency identification (RFID) equipment leases.

Budget Overview Highlights

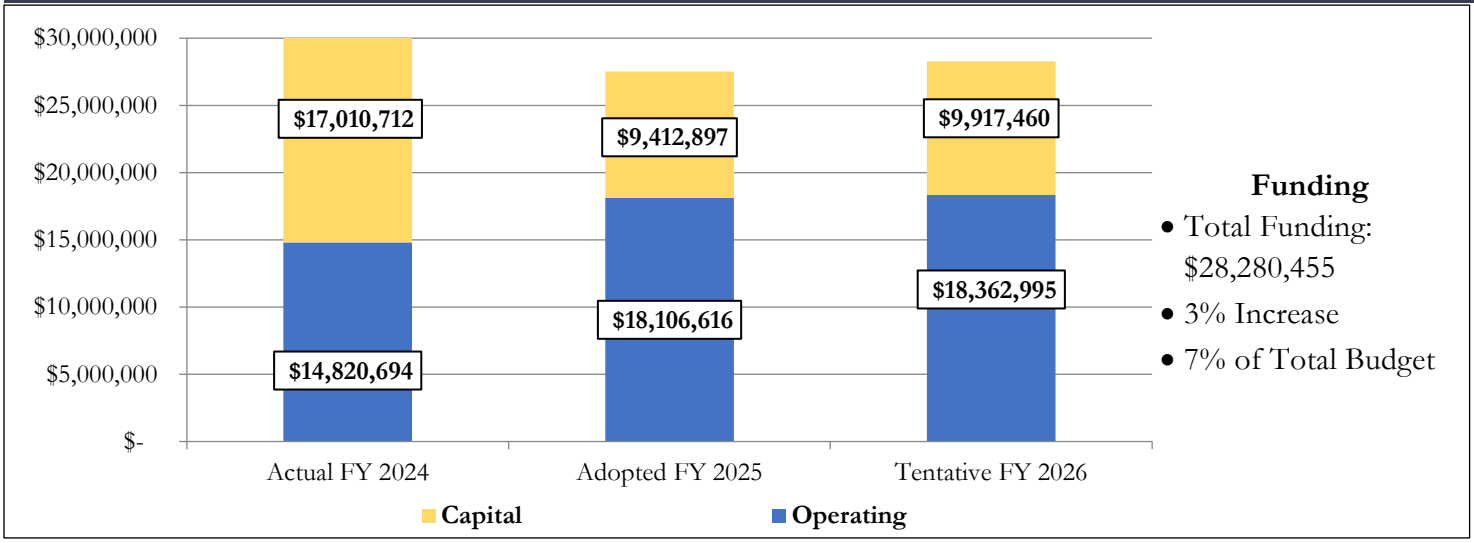
Transportation

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 2024 thru FY 2026



FY 2026 Transportation Highlights

- $5.4 million for resurfacing portions of the County's arterial/collector and local roads system.
- $1 million for Intersection and Safety Improvements.
- $2.6 million for the Sidewalk Program in the unincorporated areas of the county.
- $175,000 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, $100,000 for Rural Road Safety Stabilization in the unincorporated area, and $50,000 for the Private to Public Dirt Road Improvement Program.
- $967,000 for Public Works vehicle and equipment replacements was advanced funded in FY 2025 due to national supply chain difficulties.

Budget Overview Highlights

Public Safety

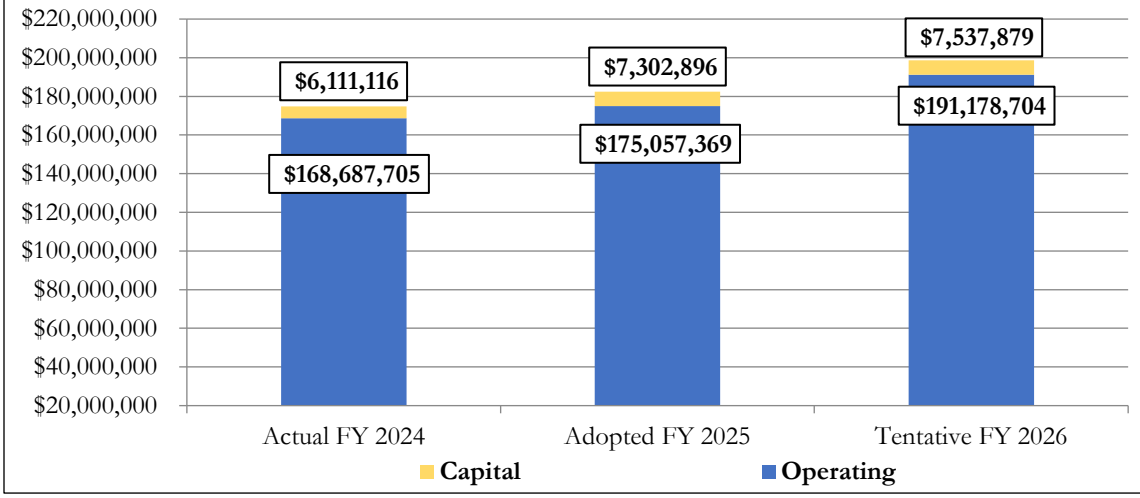
A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- 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 800,000 calls for service, transporting a half a million patients, and most importantly, delivering a cardiac survival rate double that of the national average.



Public Safety Funding FY 2024 thru FY 2026



Funding

- Total Funding: $198,716,583
- 9% Increase
- 49.5% of Total Budget

FY 2026 Public Safety Highlights

- 66% of the total FY 2026 Public Safety budget is allocated in support of Leon County Sheriff operations, including $66.5 million for Sheriff Law Enforcement, $58.7 million for Detention/Corrections and $5.9 million for Judicial. The budget includes a new compensation plan for sworn officers, which includes increasing sworn officer base pay to $62,000.
- $2.4 million for Emergency Management and Enhanced E-911 services.
- $3.4 million in capital funding was advanced funded in FY 2025 to ensure projects at the Sheriff facilities are not delayed in FY 2026 due to supply chain issues with vehicles and construction facilities.
- $42.6 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

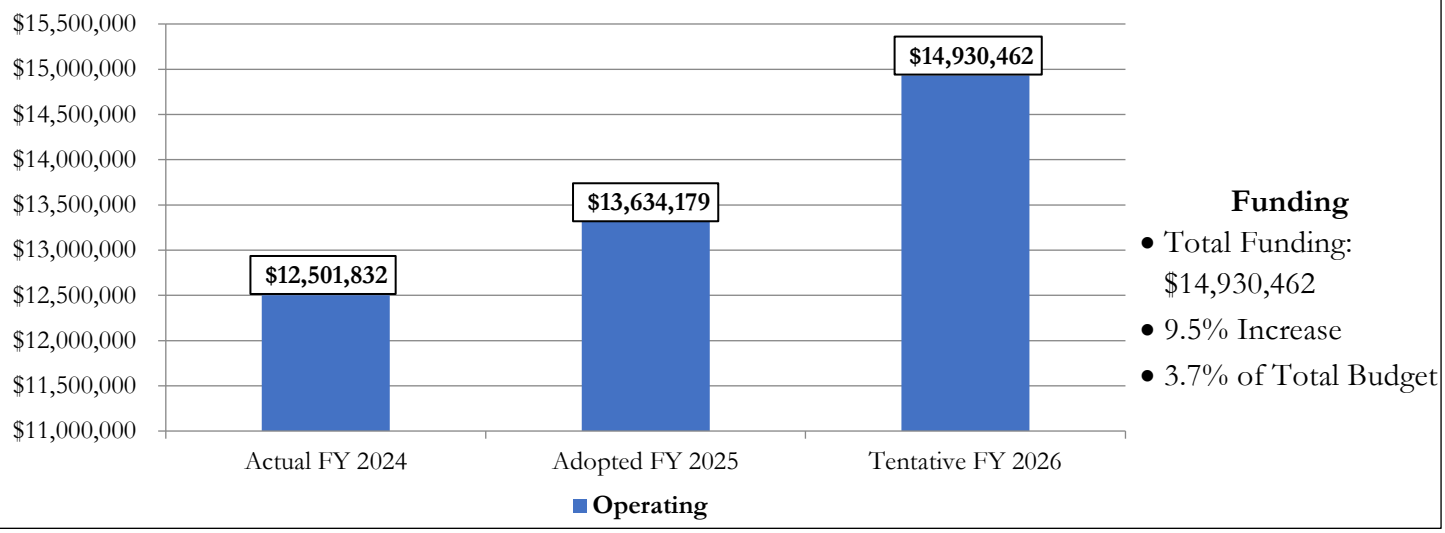
Human Services

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 $564,599 to Low Income Pool funding that allowed Apalachee Center, Bond Community Health Center, and Neighborhood Medical Center to leverage an additional $963,668 to support healthcare and behavioral health services for citizens.

Human Services Funding FY 2024 thru FY 2026



FY 2026 Human Services Highlights

- $2 million to Community Human Services Partnership (CHSP) agencies to address the highest human service needs in the community.
- $1,858,683 in continued support of Primary Health Care.
- $5 million for the continued support of Medicaid.
- $759,009 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- $250,000 in Affordable Housing Gap Funding
- $252,260 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

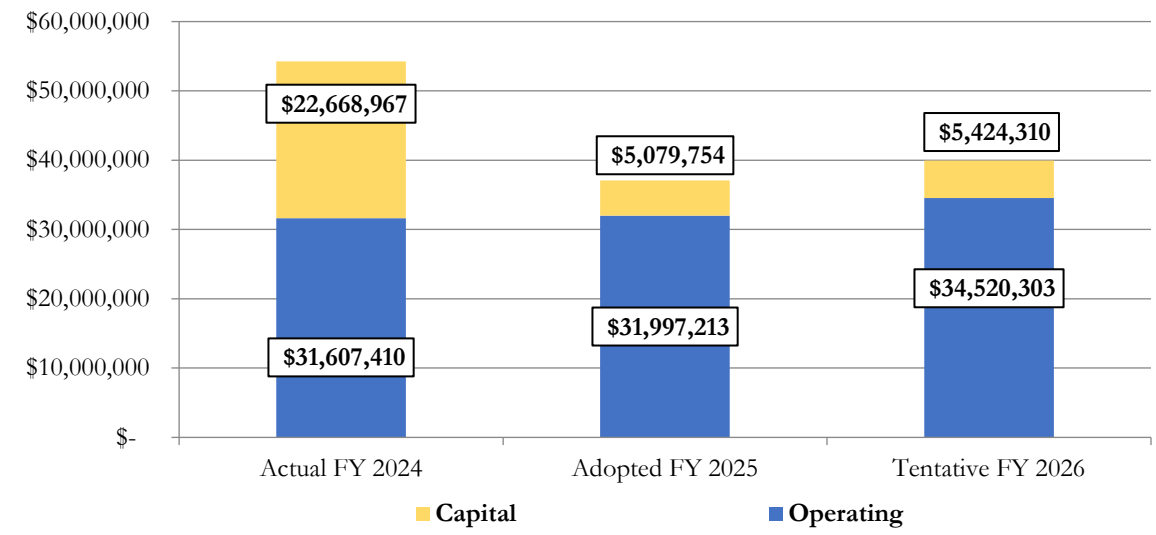
A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

- 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 26,700 building, electrical, plumbing and mechanical inspections, completing the associated plan reviews and issued approximately 5,800 building permits.



Physical Environment Funding FY 2024 thru FY 2026



Funding

- Total Funding: $39,944,613
- 7.7% Increase
- 9.9% of Total Budget

FY 2026 Physical Environment Highlights

- $1,420,000 for Transfer Station Heavy Equipment Replacement and Improvements.
- $950,000 for Stormwater preventative maintenance and infrastructure and $750,000 for Stormwater Vehicle and Equipment replacements which were advanced funded in FY 2025 to ensure projects are not delayed in FY 2026 due to national supply chain difficulties.
- $534,652 for continued funding for Cooperative Extension.
- $333,500 for the Geographic Information Systems (GIS) Basemap Update.
- $100,000 for Stormwater Pond Repairs.

»Budget Overview Highlights

Economic Environment

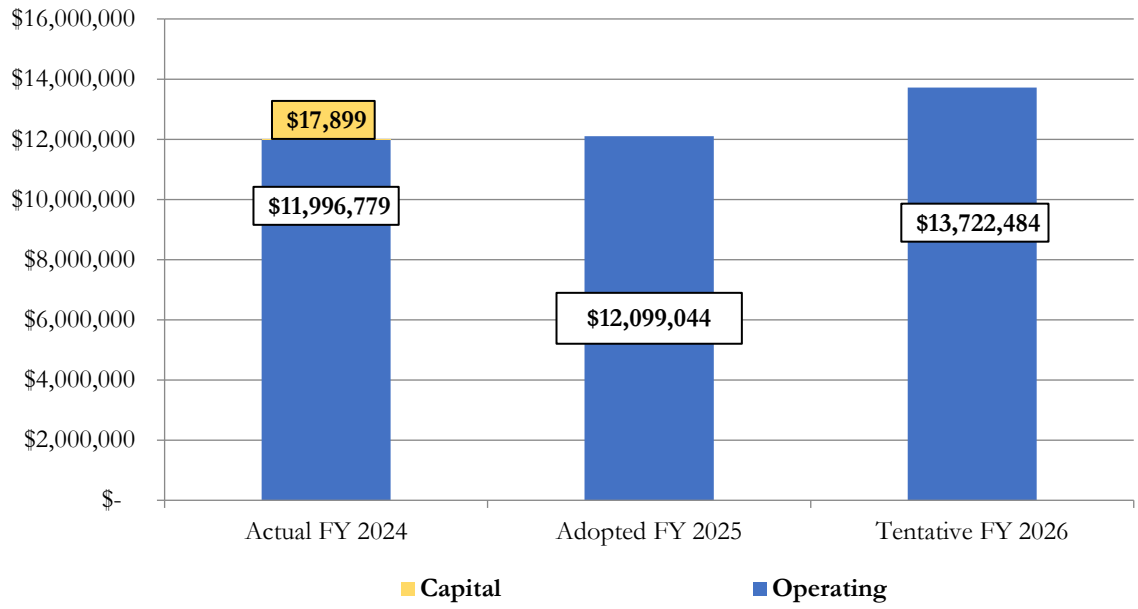
A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

- 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 5,208 benefit counseling contacts for veterans and their dependents.



Economic Environment Funding FY 2024 thru FY 2026



Funding

- Total Funding: $13,722,484
- 13% Increase
- 3.4% of Total Budget

FY 2026 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be $1.87 million per penny in FY 2026, a 11% increase from FY 2025.
- $759,009 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- $800,000 in Tourism funding to support hosting the 2026 World Athletics Cross Country Championship, including $450,000 for improvements at Apalachee Regional Park.
- $429,615 for continued funding for the Veteran's program.

Budget Overview Highlights

Court Related Services

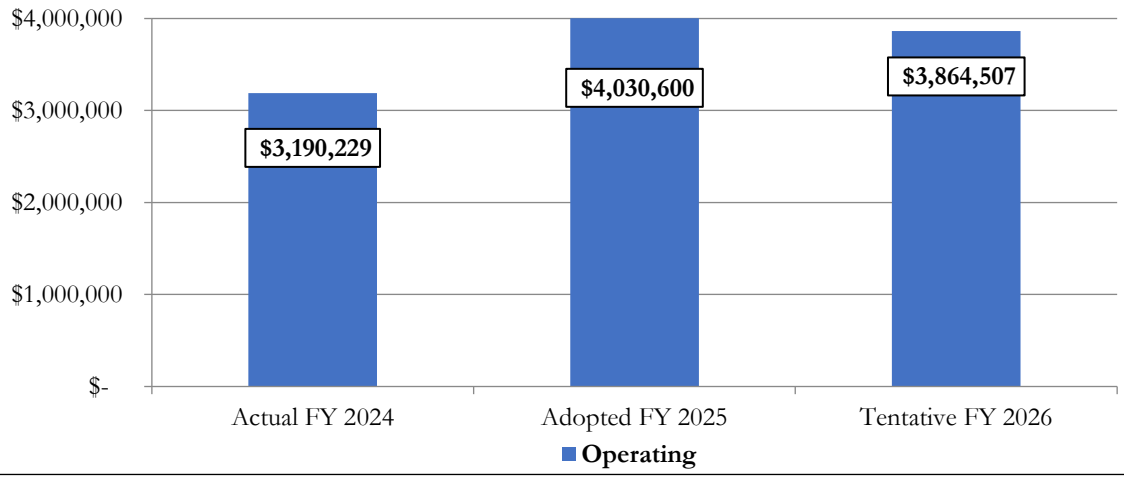
A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

- 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 312,516 inmate days from the Leon County Detention Facility, resulting in a cost savings of more than $29 million.



Court Services Funding FY 2024 thru FY 2026



Funding

- Total Funding: $3,864,507
- 4% Decrease
- 1% of Total Budget

FY 2026 Court Services Highlights

- $1,110,359 in funding for the state Juvenile Justice detention payment.
- $421,957 for technology for the State Attorney and Public Defender.
- $391,000 for courtroom technology and $110,000 for Courthouse security.
- $75,000 for courtroom minor renovations.
- $335,000 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 $11.8 million in FY 2024. 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

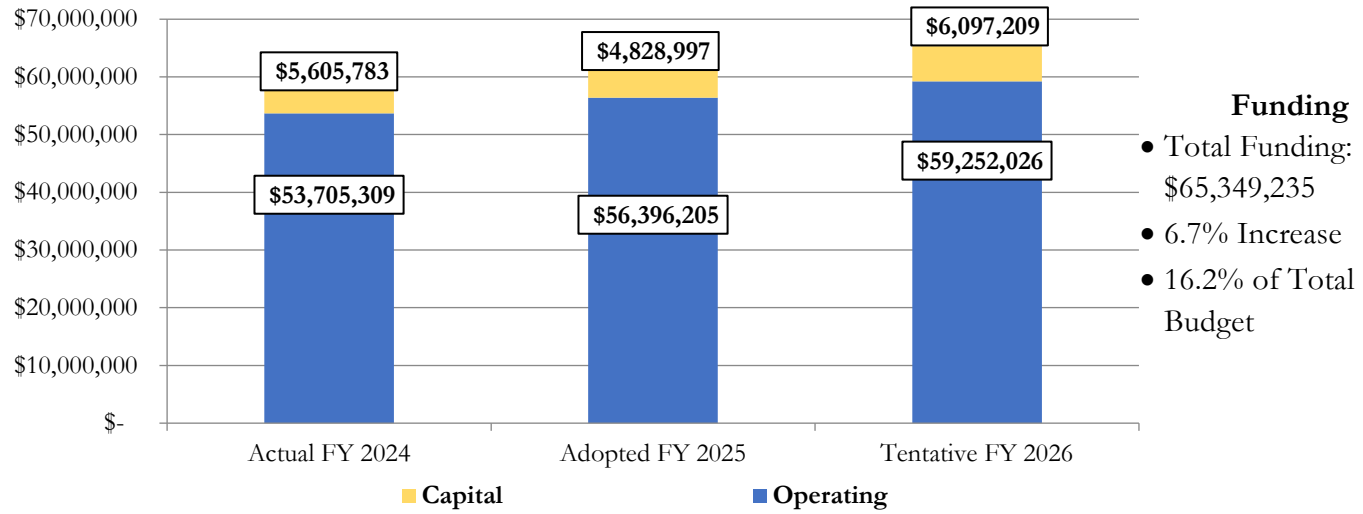
A broad range of services associated with operating the Leon County government, including:

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



County Fact: The County continues to shape our community for future generations by investing $5.4 million in County and federal funding to renovate the Old Concord School to provide essential services to rural communities and reimagining the downtown library to enhance services to meet the community's current and emerging needs.

General Government Funding FY 2024 thru FY 2026



Funding

- Total Funding: $65,349,235
- 6.7% Increase
- 16.2% of Total Budget

FY 2026 General Government Highlights

- $21,616,623 in support of Constitutional Officers including: Property Appraiser ($6,875,966); Tax Collector ($7,926,039); and the Supervisor of Elections ($6,814,618).
- To ensure projects are not delayed in FY 2026 due to national supply shortages with vehicles and construction materials, $822,000 for general vehicle and equipment replacements, and $2.9 million for building mechanical repairs and replacements, and general maintenance and renovations was advanced funded in FY 2025.
- $1 million for compute infrastructure such as the digital phone system, network infrastructure and Security.
- $250,000 for Financial Hardware and Software related to the Banner Replacement Study.

Budget Overview Highlights

Other Expenses & Debt Service

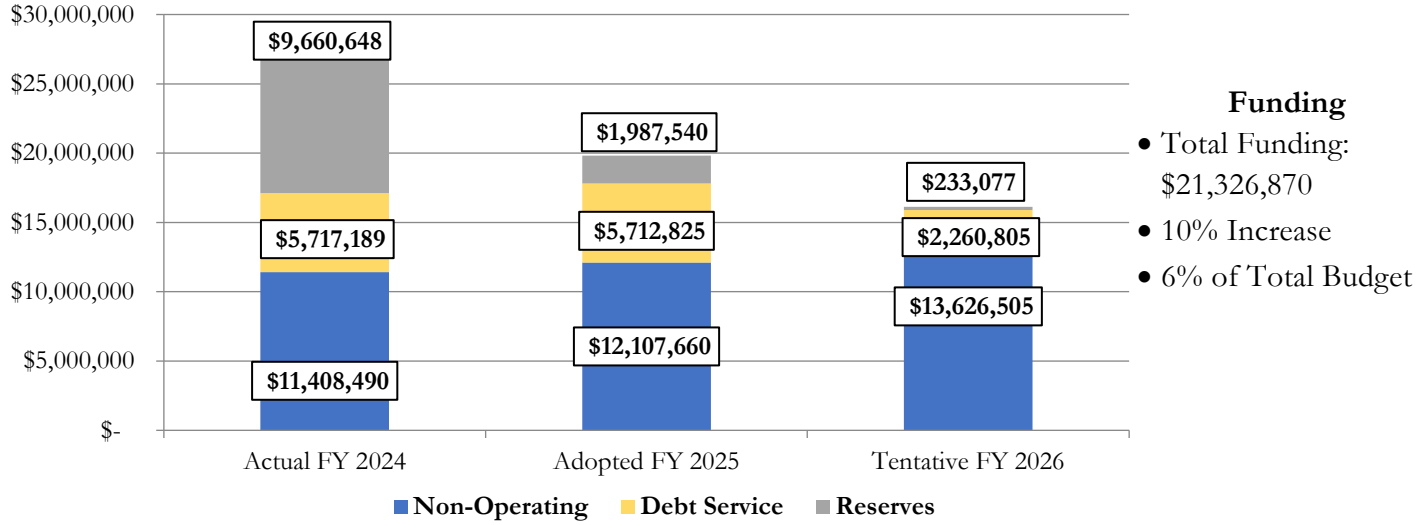
Non-operating funding is for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. Non-Operating expenditures support:

- 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 2024 thru FY 2026



FY 2026 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 2026, Leon County budgeted $2,260,805 for debt service. The increase in non-operating expenditures is primarily attributed to 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 2026 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs. The remaining reserves ($23,077) provides for reserves to support future increased staffing and equipment requirements for the Emergency Medical Services program.

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

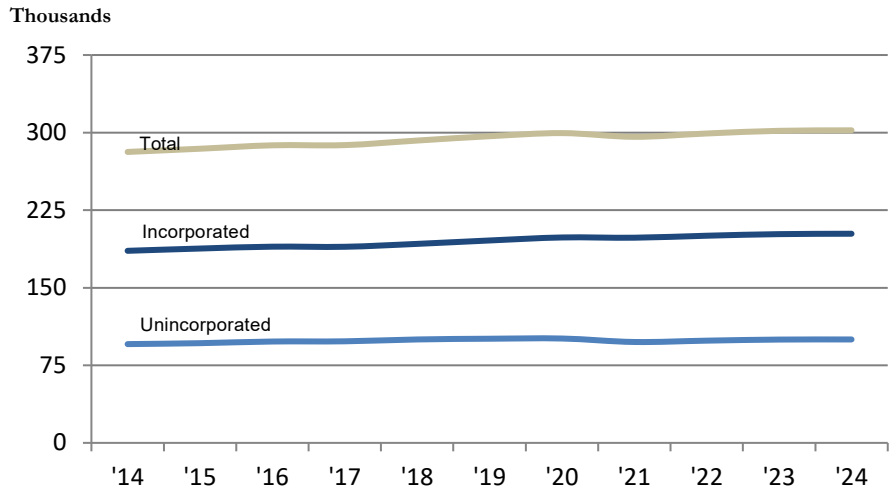
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2026 average taxable value[1] ($176,923) of an average assessed[2] home ($226,923) with a $50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2026 Ad Valorem Tax Bill $1,604	FY 2026 Monthly Cost	FY 2026 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	426.97	35.58	26.62%
Sheriff - Corrections	335.15	27.92	20.90%
Emergency Medical Services	132.72	11.05	8.28%
Facilities Management	89.71	7.48	5.59%
Health & Human Services	77.99	6.50	4.86%
Capital Improvement	62.15	5.18	3.88%
Management Information Services	59.07	4.92	3.68%
Library Services	47.47	3.96	2.96%
Tax Collector	47.09	3.92	2.94%
Supervisor of Elections	44.35	3.70	2.76%
Property Appraiser	44.15	3.68	2.75%
Administrative Services[3]	41.78	3.48	2.60%
Other Non-Operating/Communications	41.02	3.42	2.56%
Community Redevelopment - Payment	25.80	2.15	1.61%
Other Criminal Justice (Probation, DJJ, Diversion)	24.79	2.07	1.55%
Veterans, Volunteer, Planning, Economic Development	15.77	1.31	0.98%
Board of County Commissioners	14.78	1.23	0.92%
Clerk of Circuit Court	13.47	1.12	0.84%
800 MHz Radio Communication System	12.91	1.08	0.80%
Risk Allocations	12.22	1.02	0.76%
Geographic Information Systems	11.86	0.99	0.74%
Court Administration and Other Court Programs[4]	5.67	0.47	0.35%
Mosquito Control	5.44	0.45	0.34%
Sustainability/Cooperative Extension	5.42	0.45	0.33%
Office of Management and Budget	4.96	0.41	0.31%
Budgeted Reserves	1.28	0.11	0.09%
Total	**$ 1,604.00**	**$ 133.66**	**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 2026 is 2.9%.
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

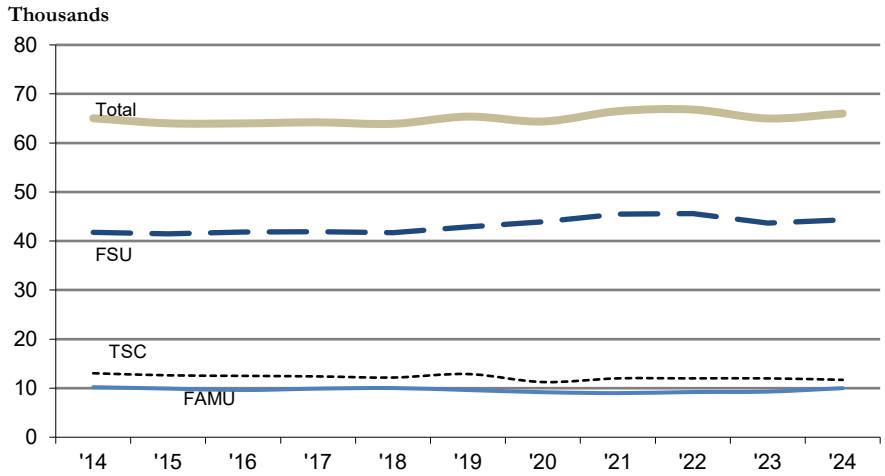


According to the 2024 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 302,197 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 3.26% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (3.42%) since the 2020 Census. Jefferson (9.10%), Wakulla (11.74%), and Gadsden (1.01%).

Source:
2024 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Higher Education Enrollment



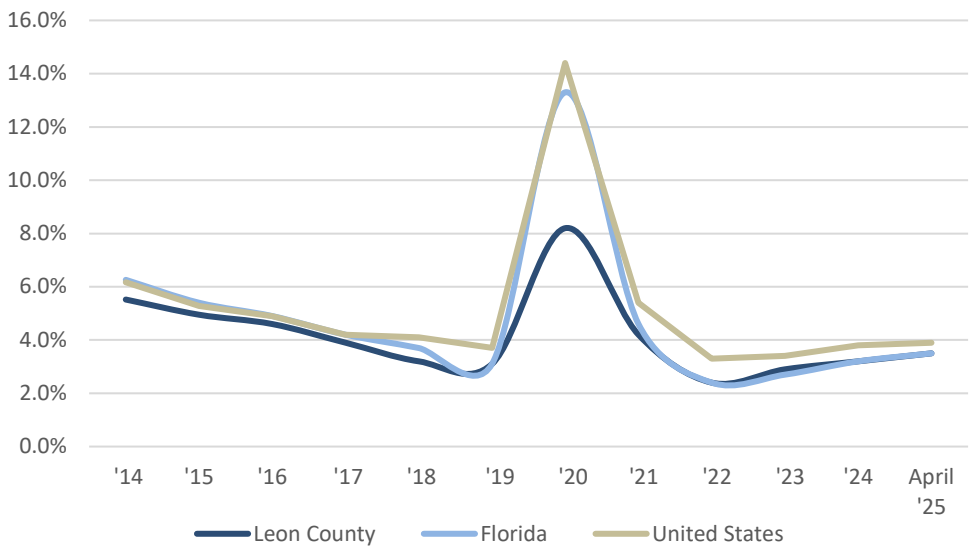
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee State College. Total enrollment for Fall 2024 was 66,050, an increase of 1,084 students from Fall 2023.

Fall 2024 shows an increase in enrollment for FSU and FAMU of 1.39% and 8.24%, respectively.

Source:
2024 Education Higher Education Intuitions Enrollment from Tallahassee/Leon County Office of Economic Vitality

Community Economic Profile

Unemployment Statistics



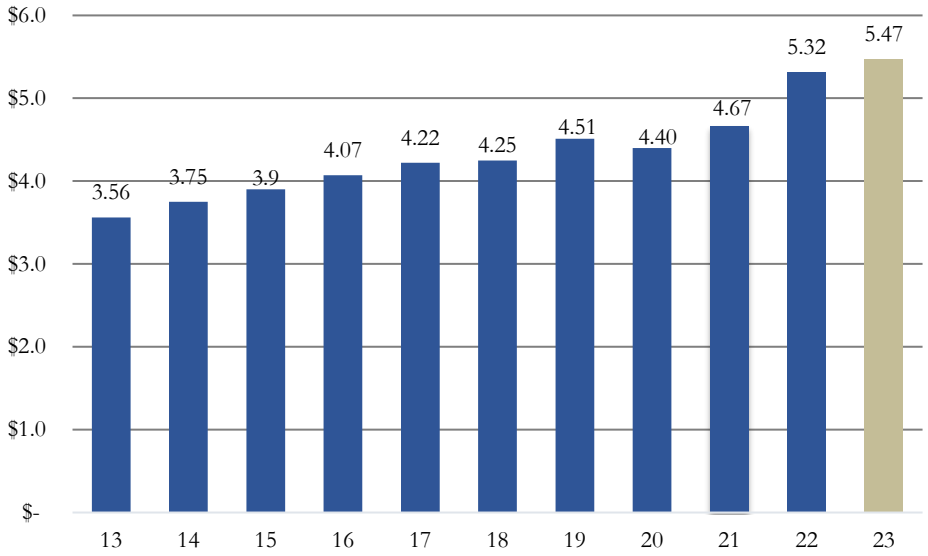
Source:
2023 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate had been declining since 2012, when the rate was 8.60%. However, 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%. Unemployment rate for MSA is 3.1% in 2024, slightly above the State rate of 2.9%, and 0.7 points below the US unemployment rate of 3.6%. By April 2025, the MSA rate and the State rate leveled off at 3.5% whereas the US rate increased to 3.9%.

Taxable Sales

Billions

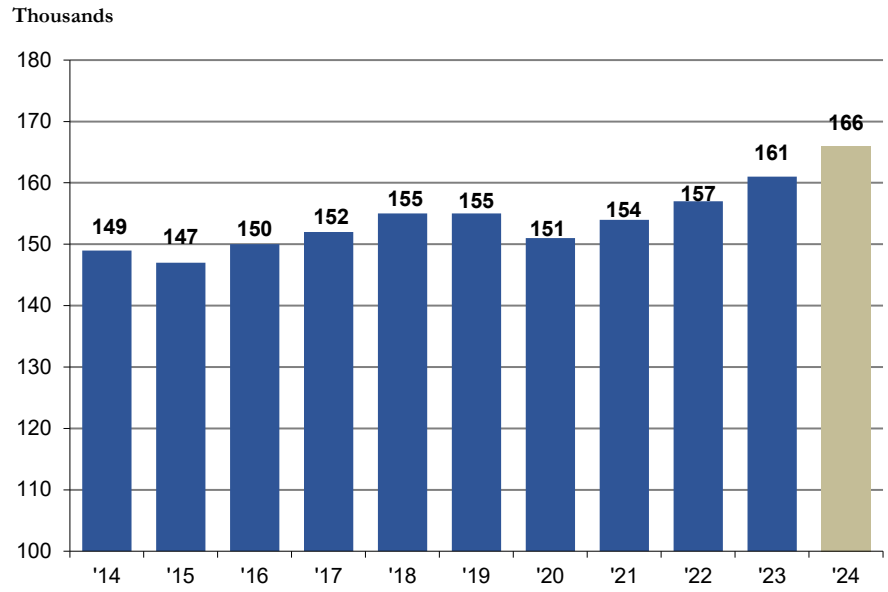


Source:
2023 Office of Economic Vitality, Statistical data, Taxable Sales

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 2023, taxable sales increased by 2.71% to $5.47 billion, a reflection of the continued recovery from the COVID-19 recession.

Community Economic Profile

Total Leon County Labor Force



Source: 2024 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 level from 2014 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which was a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 1.21% in 2024 which is likely due to population growth.

MSA Employment by Industry – 2014 vs. 2024

Industry	*Employees 2014*	*% Employment*	*Employees 2024*	*% Employment*	*% Change Employees*
Government	62,400	35%	61,015	30%	-2%
Education and Health Services	21,000	12%	27,880	14%	33%
Leisure and Hospitality	19,100	11%	20,334	10%	6%
Professional and Business Services	20,000	11%	29,828	15%	49%
Trade, Transportation, and Utilities	25,000	14%	26,688	13%	7%
Other Services	9,300	5%	7,127	4%	-23%
Financial Activities	7,200	4%	9,596	5%	33%
Construction	6,300	4%	10,379	5%	65%
Manufacturing	2,900	2%	4,299	2%	48%
Information	3,900	2%	4,485	2%	15%
Total	**177,100**	**100%**	**201,631**	**100%**	**14%**

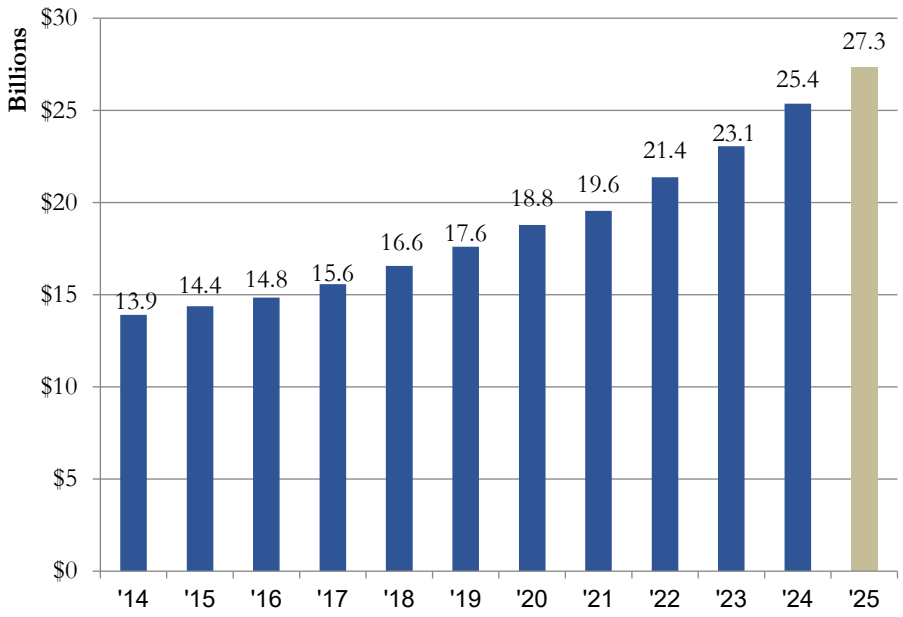
Source: 2024 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

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 increase over the past decade (in terms of percentage) has been in 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. Professional and Business Services and Manufacturing industries increased nearly 50% since 2014 which is attributed to the newly established Amazon Fulfillment Center.

Community Economic Profile

Taxable Value

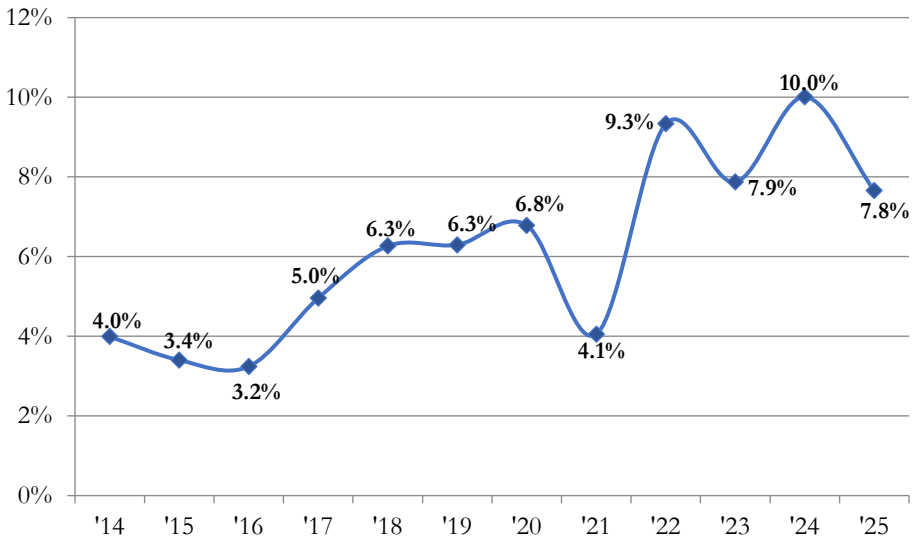


The 2014 valuations remained flat. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.3%. At the end of the height of the economic rebound FY 2022 values increased by 9.3%, and FY 2023 increased by 7.9%. FY 2024 increased by 10%, this increase is primarily due to new construction. Valuations provided on July 1, 2025 show an 7.78% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2024 valuations are used to develop the FY 2025/2026 budget).

Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2025)

Annual Percentage Change in Taxable Value



In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.4% in 2015 and 3.2% in 2016. However, taxable value saw a steady increase from 2017 to 2020. FY 2021 shows 4.1% change, which is due to fluctuations in overall taxable values such as property tax exemptions and changes in property values. Final numbers for 2025 show an increase of 7.78%.

Source: Certification of Final Taxable Value, Forms DR-403v; 2025 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2025)

Community Economic Profile

Principal Taxpayers

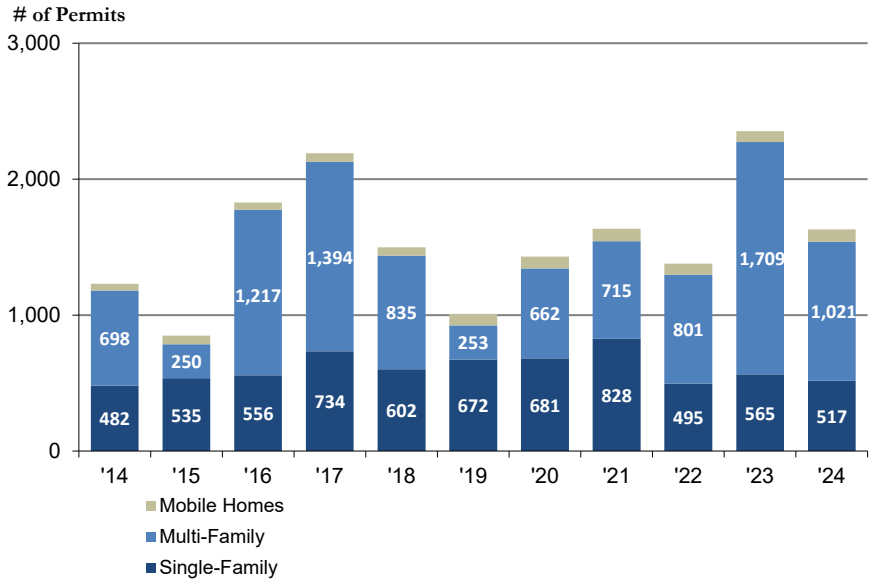
2023		
Name	**Total Taxable Value**	**Total Taxes**
Smith Interest General Partnership	$173,517,121	$3,327,419
Capital Regional Medical Center	$115,953,272	$2,156,670
Presbyterian Retirement Communities, Inc.	$105,149,479	$1,210,601
Talquin Electric Cooperative, Inc.	$89,405,072	$1,336,903
510 West Virginia Street, LLC	$82,136,335	$1,586,969
Florida Power & Light Company	$76,830,785	$1,460,682
District Joint Venture, LLC	$76,443,464	$1,475,081
Comcast	$58,970,304	$1,087,610
Tallahassee Westcott, LLC	$56,280,385	$1,088,997
Grove Park Apartments, LLC	$55,941,575	$1,082,442
Total	**$890,627,792**	**$15,813,374**

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**

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, 2024 Statistical Digest.

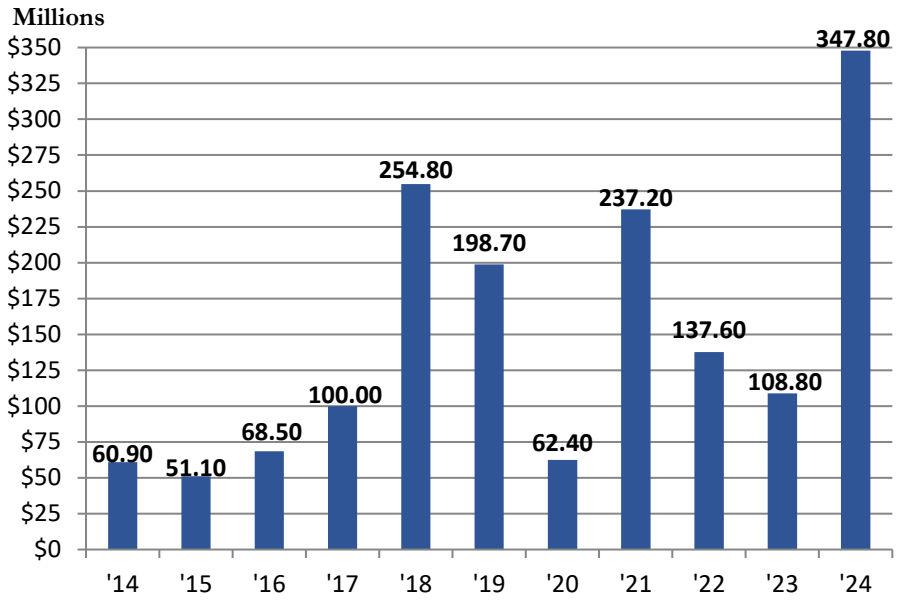
Since 2014, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater.

The effects of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. The significant decline in single-family permits in 2022 is attributed to the stabilization of growth in permitting activity following the low-interest rate environment enacted to combat the impacts of COVID on the economy.

The increase in multi-family homes in Leon County in 2023 was driven by a combination of state legislation, local government initiatives, and rising housing demand. Florida's Live Local Act provided funding and zoning flexibility to boost affordable housing development. Population growth also increased the demand for more affordable, higher-density housing. The downward trend in 2024 is consistent with national numbers.

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

Value of Commercial Permits

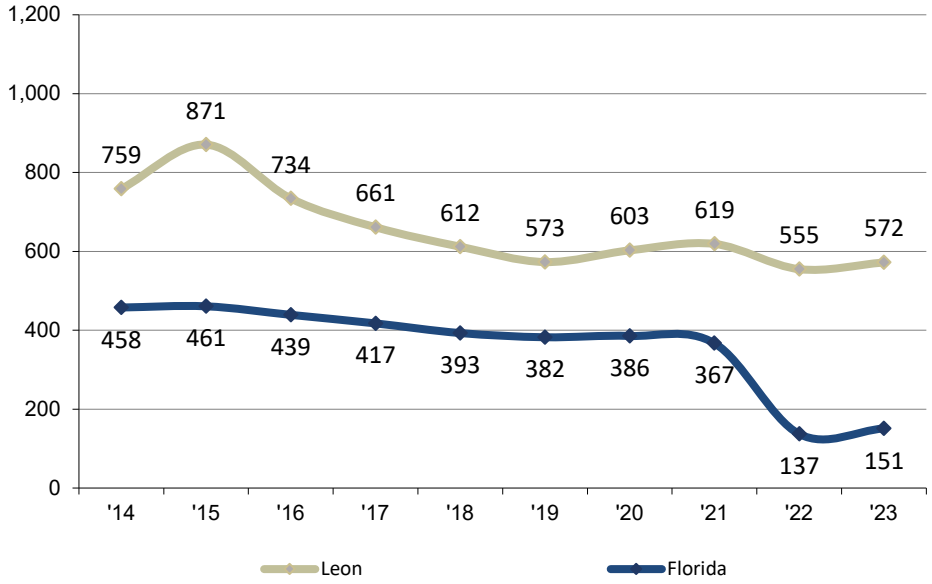


Source: Tallahassee-Leon County Office of Economic Vitality, 2024 Statistical Digest.

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The value of permits issued in 2018 was 155% higher than in 2017. This was the first time the value of commercial permitting reached $254 million. The value of commercial permits issued for new construction in 2021 totaled $237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent-up demand. The 2024 value of commercial permits issued for new construction totaled $347.8 million. This includes various projects but not limited to Leigh Perkins Conservation and Education Center, Cawthon Commercial Development, and Second Harvest of the Big Bend. Expansion.

Community Economic Profile

Violent Crime Rate

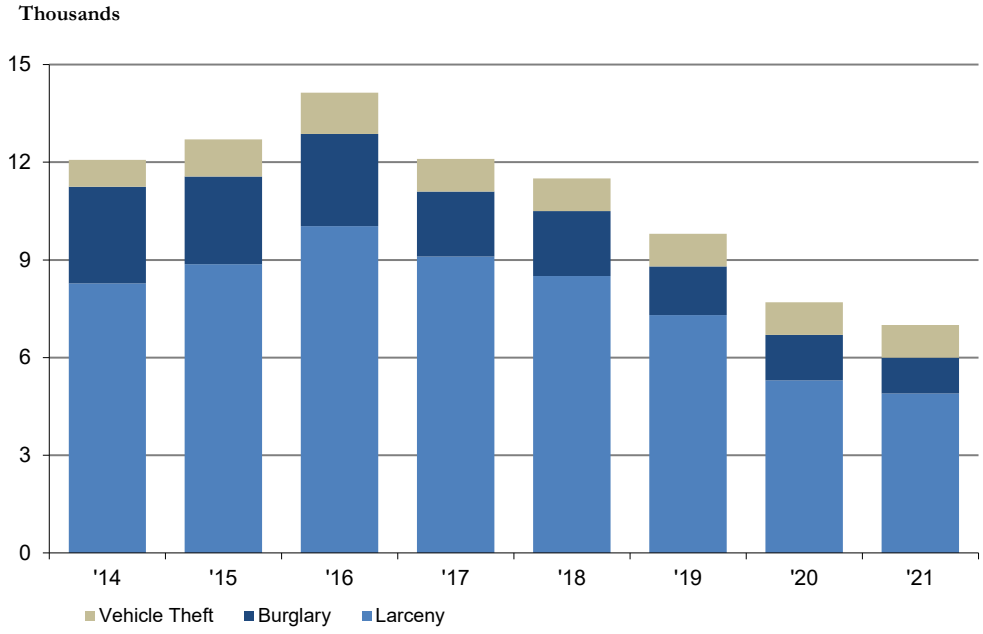


Source: Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

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.

*2024 numbers are unavailable.

Crimes Against Property in Leon County



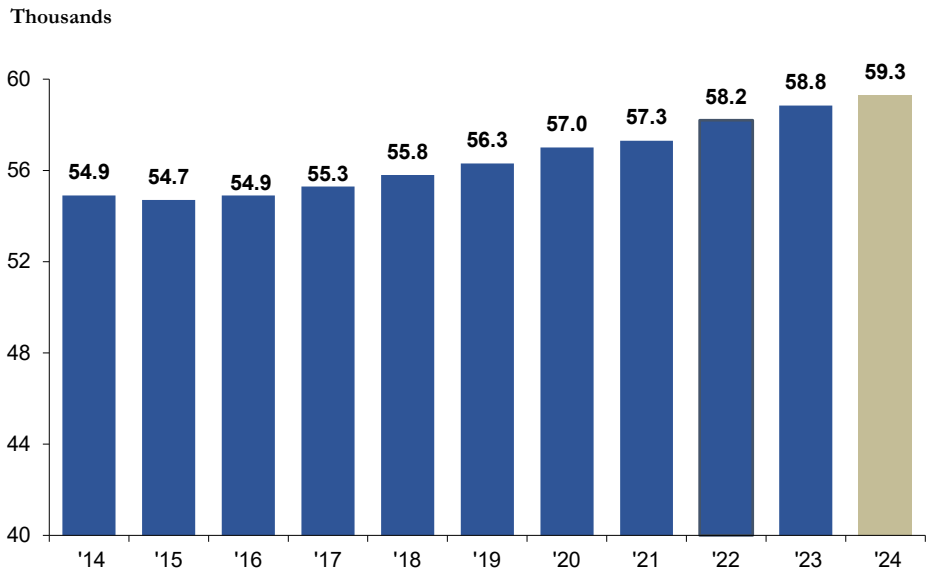
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

Over a ten-year period, property crimes have averaged 10,827 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 6.63% decrease in the Property Crime Index between 2020 and 2021.

*2022, 2023, and 2024 numbers are unavailable.

Community Economic Profile

Homestead Parcels



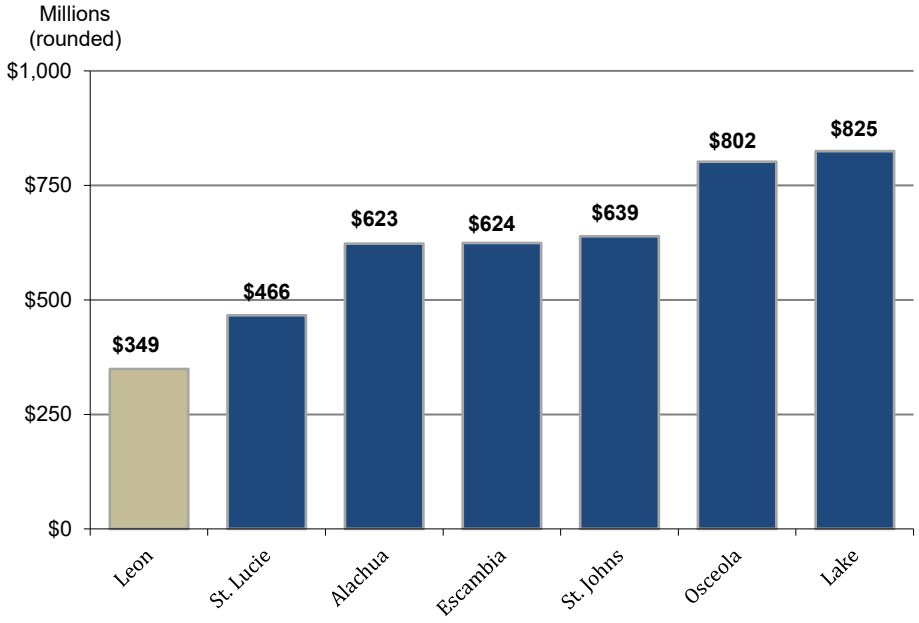
Source: Property Appraiser, Official Tax Roll Certification

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 (FY25)

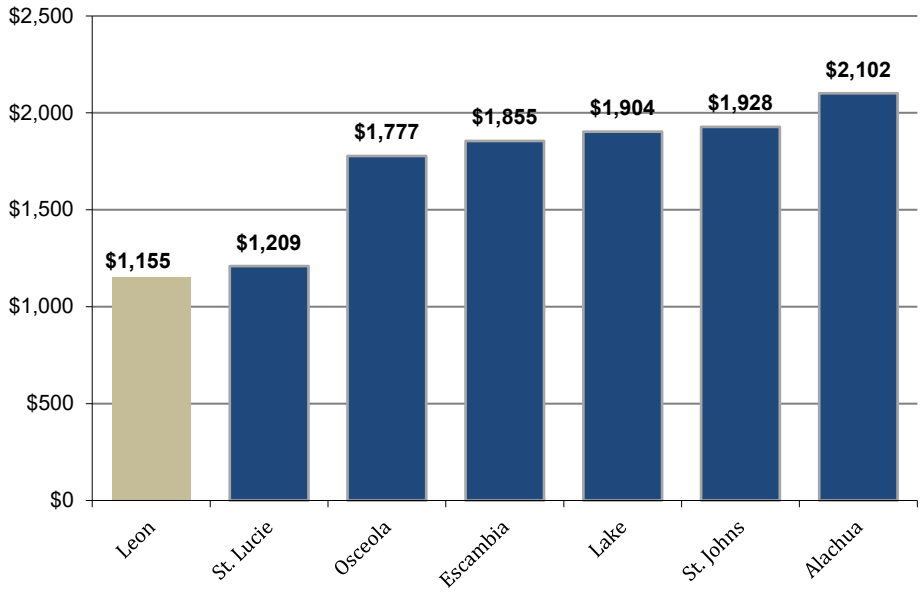


Leon County has the lowest operating budget among like-sized counties, with a net budget of $349 million. St. Lucie County's net budget is 34% higher than Leon County's.

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

Source: FY 2025 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY25)

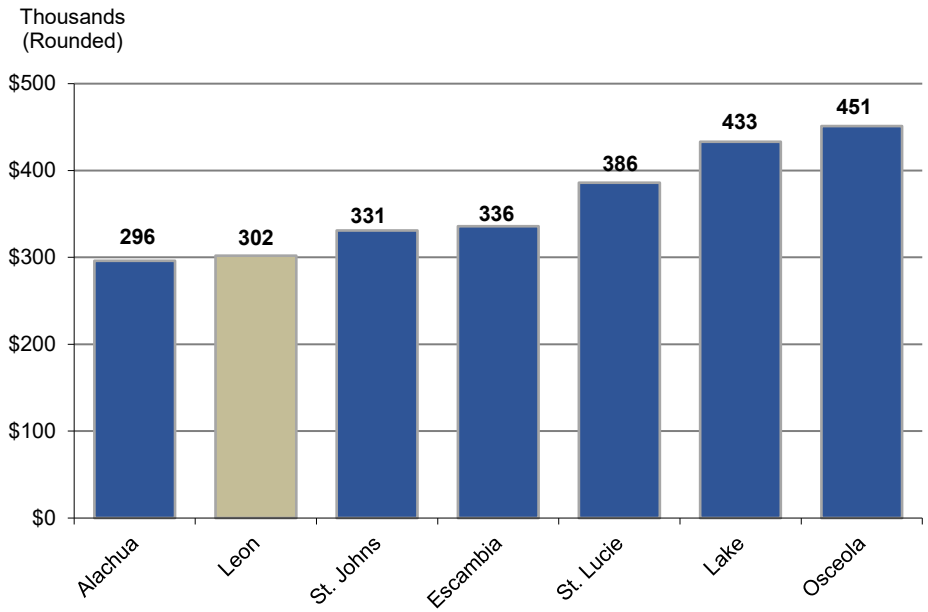


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 5% higher than Leon County's (St. Lucie County). Alachua County spends 82% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2025 & FY 2025 Leon County Office of Management and Budget Survey

»Comparative Data – Like-Sized Counties

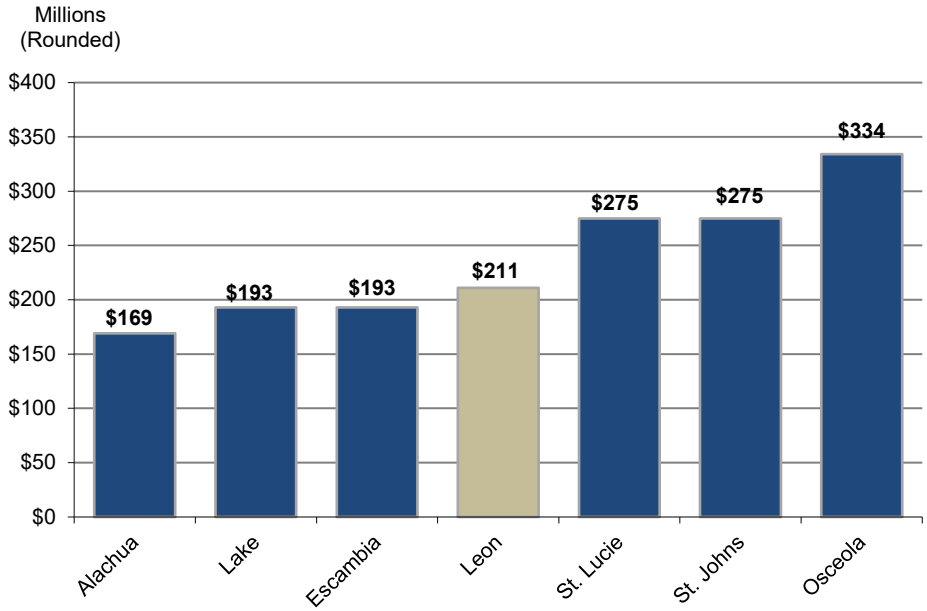
Countywide Population (2024)



Leon County Office of Economic Vitality estimated Leon County 2024 population at 302,197 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 2/19/2025

Anticipated Ad Valorem Tax Collections (FY25)

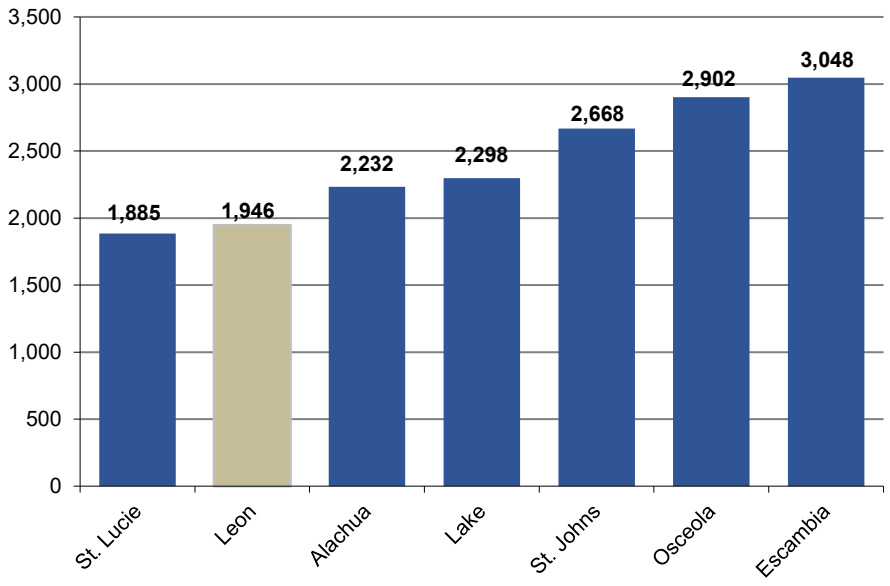


Among the like-sized counties, Leon County collects $211 million in ad valorem taxes. Leon County collects $24 million less than the mean collection ($235 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 58% of the County's operating revenue.

Source: Florida Department of Revenue 2024 Taxable Value by County

»Comparative Data – Like-Sized Counties

Total Number of County Employees (FY25)

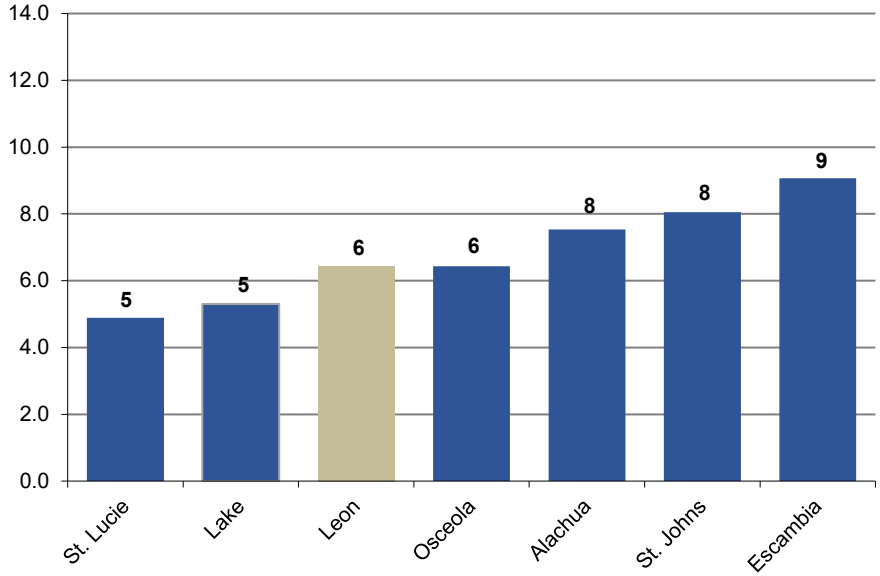


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2025 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY25)



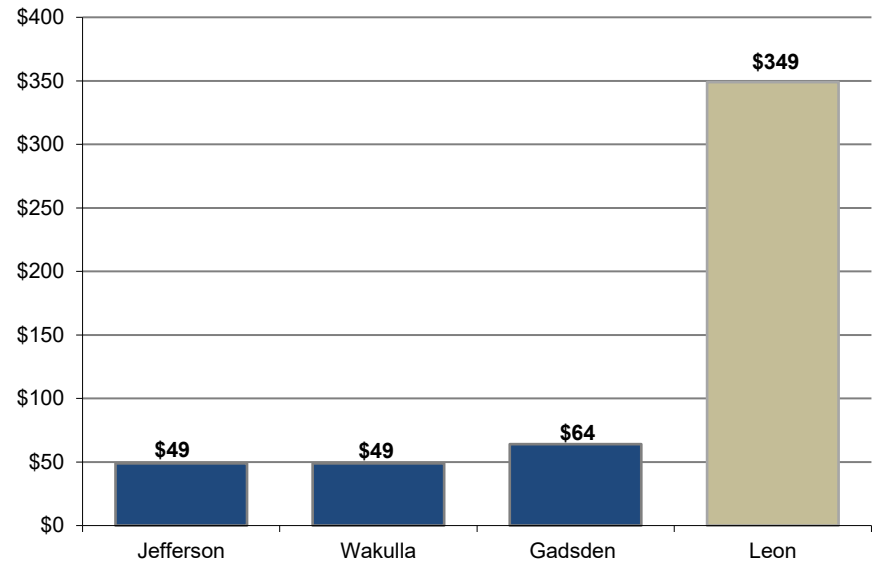
Leon County is second lowest just above Lake and St. Lucie Counties with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2025 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2024 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

»Comparative Data – Surrounding Counties

Total Net Budget (FY25)
Millions

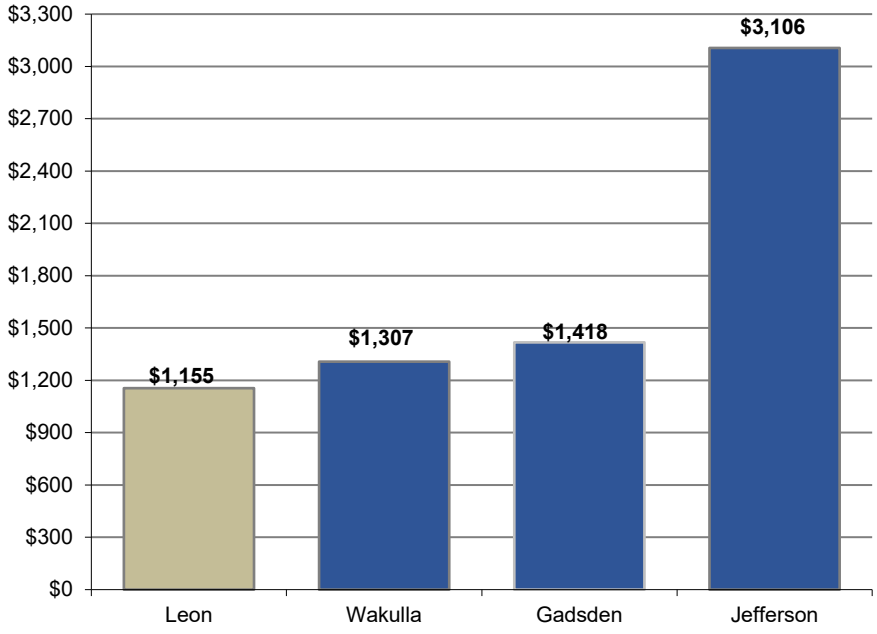


Among surrounding counties, Leon County has the highest operating budget with a net budget of $349 million. Jefferson and Wakulla County have the lowest with a net budget.

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

Source: FY 2025 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY25)

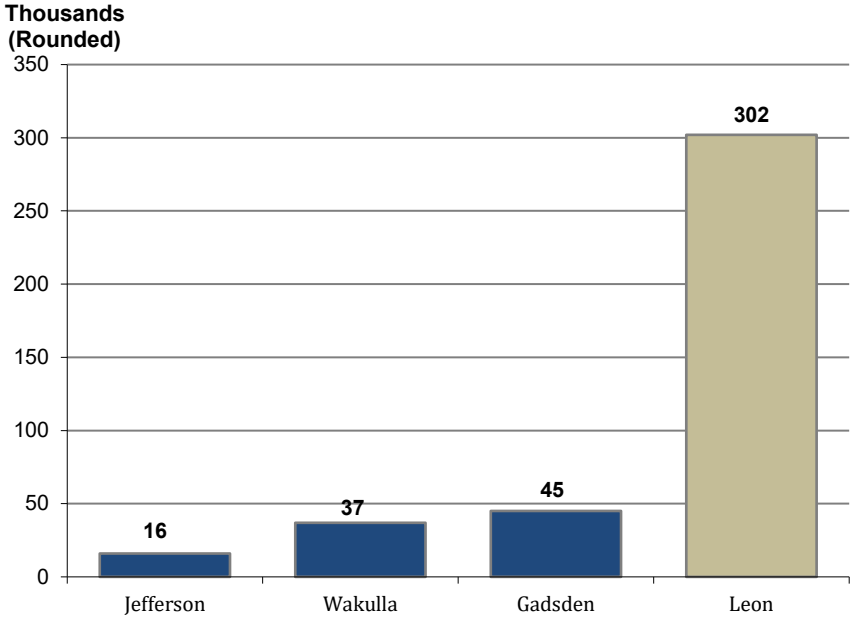


Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 169% more per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2025 Leon County Office of Management and Budget Survey

»Comparative Data – Surrounding Counties

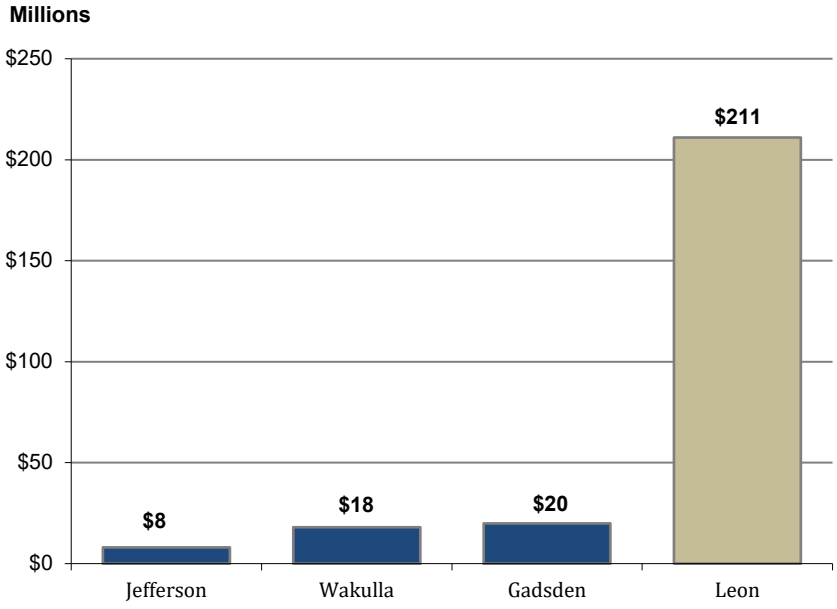
Countywide Population (2024)



The University of Florida Bureau of Economic and Business Research estimated the 2024 Leon County population at 302,197. Leon County has 257,344 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 10.51% compared to Gadsden (2.34%), Leon (3.42%), and Jefferson (7.97%).

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

Anticipated Ad Valorem Tax Collections (FY25)

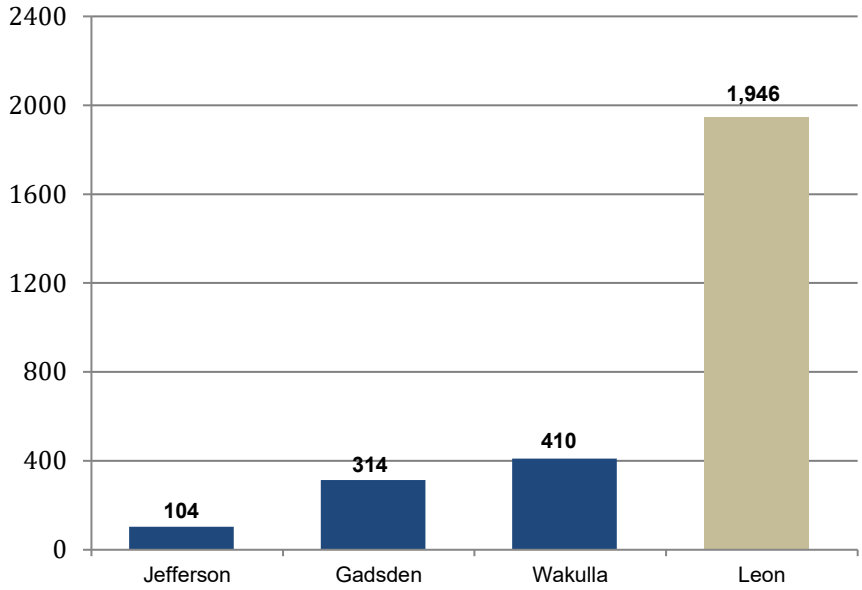


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2024 Taxable Value by County

»Comparative Data – Surrounding Counties

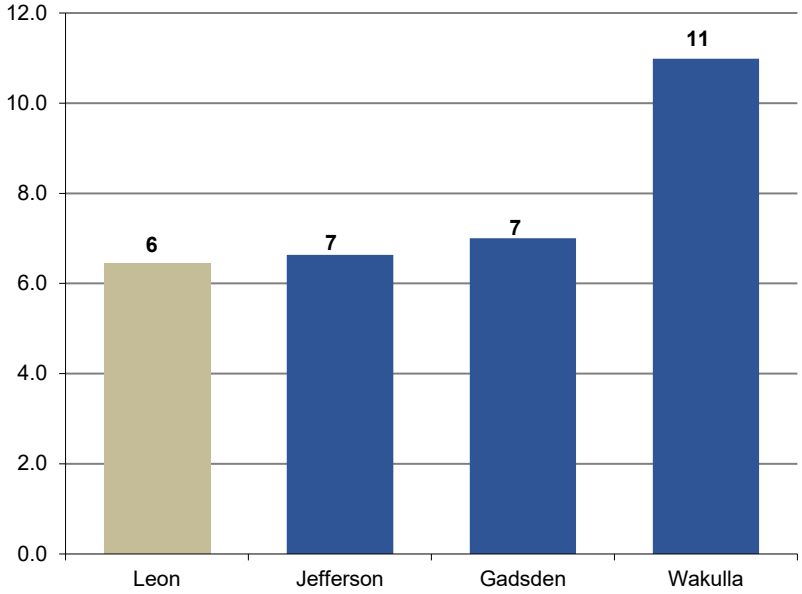
Total Number of County Employees (FY25)



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 2025 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY25)



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 2025 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	$395	12.63
Volusia	$522	4.09
Orange	$882	13.23
Santa Rosa	$986	7.89
Union	$1,093	8.45
Putnam	$1,152	14.68
Leon	**$1,155**	**6.44**
Hamilton	$1,195	12.86
St. Lucie	$1,209	4.89
Flagler	$1,304	6.88
Wakulla	$1,307	10.97
Franklin	$1,315	19.44
Holmes	$1,319	8.82
Seminole	$1,352	6.88
Okaloosa	$1,381	7.71
Lee	$1,416	6.71
Gadsden	$1,418	7.00
Highlands	$1,420	9.84
Madison	$1,420	10.83
Citrus	$1,436	8.01
Brevard	$1,456	11.15
Columbia	$1,465	9.09
Bradford	$1,486	11.41
Polk	$1,578	6.05
Levy	$1,588	17.60
Washington	$1,606	6.89
Marion	$1,656	7.91
Pinellas	$1,728	5.45
Clay	$1,728	8.30
Hardee	$1,740	14.30
Osceola	$1,777	6.43
Duval	$1,810	7.40

County	Net Budget Per Capita	Staff Per 1,000
Sumter	$1,843	5.58
Escambia	$1,855	9.06
Hendry	$1,899	14.80
Lake	$1,904	5.30
St. Johns	$1,928	8.05
Desoto	$1,932	10.71
Nassau	$1,940	10.02
Baker	$1,952	11.25
Pasco	$2,065	9.13
Alachua	$2,102	7.53
Glades	$2,160	10.85
Palm Beach	$2,365	8.11
Indian River	$2,389	9.93
Hillsborough	$2,543	10.91
Bay	$2,848	7.02
Charlotte	$2,870	12.44
Collier	$2,898	10.37
Martin	$2,902	11.63
Miami-Dade	$2,909	11.26
Manatee	$2,917	9.09
Broward	$2,923	6.65
Gilchrist	$2,970	11.38
Sarasota	$2,978	8.35
Jefferson	$3,106	6.64
Gulf	$3,500	14.57
Walton	$3,538	16.80
Lafayette	$3,785	9.76
Suwannee	$3,885	10.45
Hernando	$4,076	4.58
Taylor	$4,623	9.49
Dixie	$4,891	14.24
Liberty	$5,240	25.07

Notes:
1. Population data source: University of Florida, Bureau of Economic and Business Research

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

»Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	7%	$3,538	16.80
Collier	8%	$2,898	10.37
Martin	12%	$2,902	11.63
Palm Beach	12%	$2,365	8.11
Manatee	12%	$2,917	9.09
Miami- Dade	12%	$2,909	11.26
Sarasota	13%	$2,978	8.35
Lee	13%	$1,416	6.71
Indian River	14%	$2,389	9.93
St. Johns	14%	$1,928	8.05
Broward	15%	$2,923	6.65
Seminole	15%	$1,352	6.88
Sumter	15%	$1,843	5.58
Charlotte	16%	$2,870	12.44
Osceola	17%	$1,777	6.43
Hardee	17%	$1,740	14.30
Nassau	17%	$1,940	10.02
Bay	17%	$2,848	7.02
Pinellas	17%	$1,728	5.45
Okaloosa	18%	$1,381	7.71
Flagler	19%	$1,304	6.88
Lake	19%	$1,904	5.30
Gulf	19%	$3,500	14.57
Orange	19%	$882	13.23
Polk	19%	$1,578	6.05
Pasco	19%	$2,065	9.13
St. Lucie	19%	$1,209	4.89
Hillsborough	20%	$2,543	10.91
Hamilton	21%	$1,195	12.86
Taylor	21%	$4,623	9.49
Volusia	21%	$522	4.09
Suwannee	22%	$3,885	10.45
Marion	22%	$1,656	7.91
Putnam	22%	$1,152	14.68
Citrus	23%	$1,436	8.01
Madison	23%	$1,420	10.83
Duval	23%	$1,810	7.40
Desoto	24%	$1,932	10.71
Gilchrist	24%	$2,970	11.38
Santa Rosa	24%	$986	7.89
Highlands	25%	$1,420	9.84
Clay	25%	$1,728	8.30
Franklin	25%	$1,315	19.44
Levy	26%	$1,588	17.60
Hernando	26%	$4,076	4.58
Jefferson	26%	$3,106	6.64
Bradford	26%	$1,486	11.41
Escambia	26%	$1,855	9.06
Brevard	28%	$1,456	11.15
Columbia	28%	$1,465	9.09
Okeechobee	28%	$395	12.63
Washington	29%	$1,606	6.89
Gadsden	31%	$1,418	7.00
Dixie	31%	$4,891	14.24
Leon	**32%**	**$1,155**	**6.44**
Baker	33%	$1,952	11.25
Hendry	33%	$1,899	14.80
Wakulla	33%	$1,307	10.97
Alachua	34%	$2,102	7.53
Lafayette	35%	$3,785	9.76
Holmes	37%	$1,319	8.82
Union	41%	$1,093	8.45
Glades	51%	$2,160	10.85
Liberty	54%	$5,240	25.07

Note: The following counties were non-responsive to survey requests: Baker, Duval, Franklin, Hardee, Gadsden, Glades, Jefferson, Okeechobee, Suwannee, Taylor, and Union

»Comparative Data – All Counties

Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE Positions	Population
Volusia	4.09	2,432	594,643
Hernando	4.58	965	210,577
St. Lucie	4.89	1,885	385,746
Lake	5.30	2,298	433,331
Pinellas	5.45	5,296	971,218
Sumter	5.58	874	156,743
Polk	6.05	4,997	826,090
Osceola	6.43	2902	451,231
Leon	**6.44**	**1,946**	**302,197**
Jefferson	6.64	104	15,667
Broward	6.65	13,176	1,981,888
Lee	6.71	5,548	827,016
Flagler	6.88	938	136,310
Seminole	6.88	3,395	493,282
Washington	6.89	183	26,568
Gadsden	7.00	314	44,853
Bay	7.02	1,377	196,112
Duval	7.40	7,868	1,062,593
Alachua	7.53	2,232	296,313
Okaloosa	7.71	1,711	221,806
Santa Rosa	7.89	1,642	207,983
Marion	7.91	3,317	419,510
Citrus	8.01	1,331	166,151
St. Johns	8.05	2,668	331,479
Palm Beach	8.11	12,531	1,545,905
Clay	8.30	1,963	236,365
Sarasota	8.35	3,998	479,027
Union	8.45	136	16,100
Holmes	8.82	177	20,059
Escambia	9.06	3,048	336,358
Columbia	9.09	656	72,155
Manatee	9.09	4,140	455,356

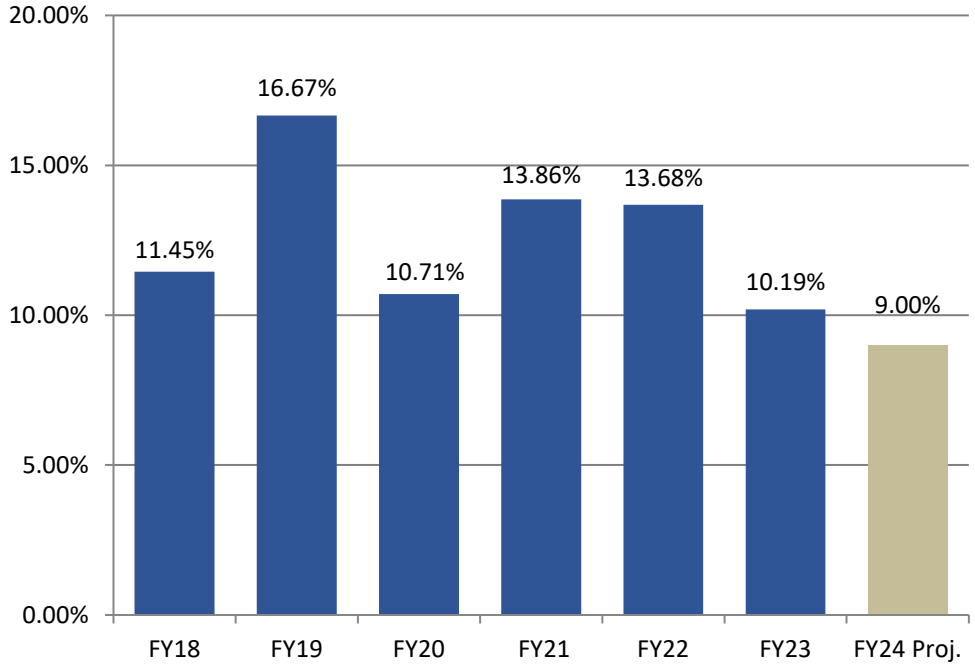
County	Staff Per 1,000	Total FTE Positions	Population
Pasco	9.13	5,778	633,029
Taylor	9.49	207	21,802
Lafayette	9.76	83	8,504
Highlands	9.84	1,044	106,109
Indian River	9.93	1,698	171,029
Nassau	10.02	1,042	103,990
Collier	10.37	4,236	408,381
Suwannee	10.45	486	46,519
Desoto	10.71	380	35,487
Madison	10.83	202	18,649
Glades	10.85	139	12,815
Hillsborough	10.91	17,020	1,560,449
Wakulla	10.97	410	37,313
Brevard	11.15	7,292	653,703
Baker	11.25	325	28,899
Miami-Dade	11.26	31,252	2,774,841
Gilchrist	11.38	222	19,503
Bradford	11.41	312	27,335
Martin	11.63	1,917	164,853
Charlotte	12.44	2,621	210,645
Okeechobee	12.63	508	40,230
Hamilton	12.86	183	14,228
Orange	13.23	20,005	1,511,568
Dixie	14.24	250	17,555
Hardee	14.30	370	25,883
Gulf	14.57	247	16,947
Putnam	14.68	1,118	76,138
Hendry	14.80	672	45,413
Walton	16.80	1,474	87,728
Levy	17.60	807	45,845
Franklin	19.44	259	13,321
Liberty	25.07	201	8,016

Note:
The following counties were non-responsive to survey requests: Baker, Duval, Franklin, Hardee, Gadsden, Glades, Jefferson, Okeechobee, Suwannee, Taylor, and Union

»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.

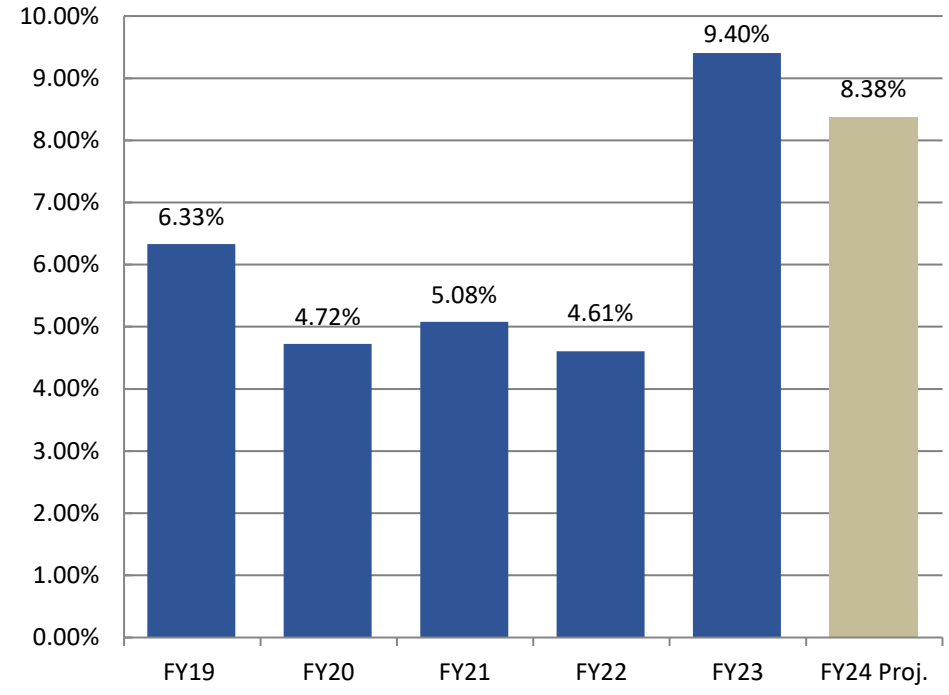
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2018 and 2019 respectively. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. Intergovernmental revenue is expected to account for 9.00% of operating revenues in FY 2024.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2024 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 2024. However, property tax revenue increased by 8.38% or $7,775,693 in FY 2024.

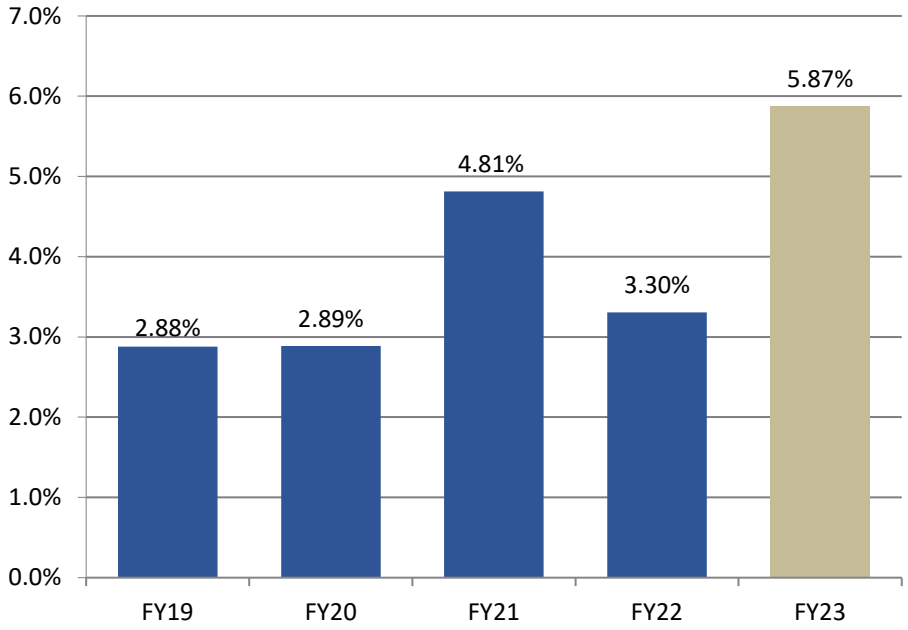
Formula: Current Year minus Prior Year divided by Prior Year.

Source: The 2023 Revised Recapitulation of the Ad Valorem Assessment Roll, 2023 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.

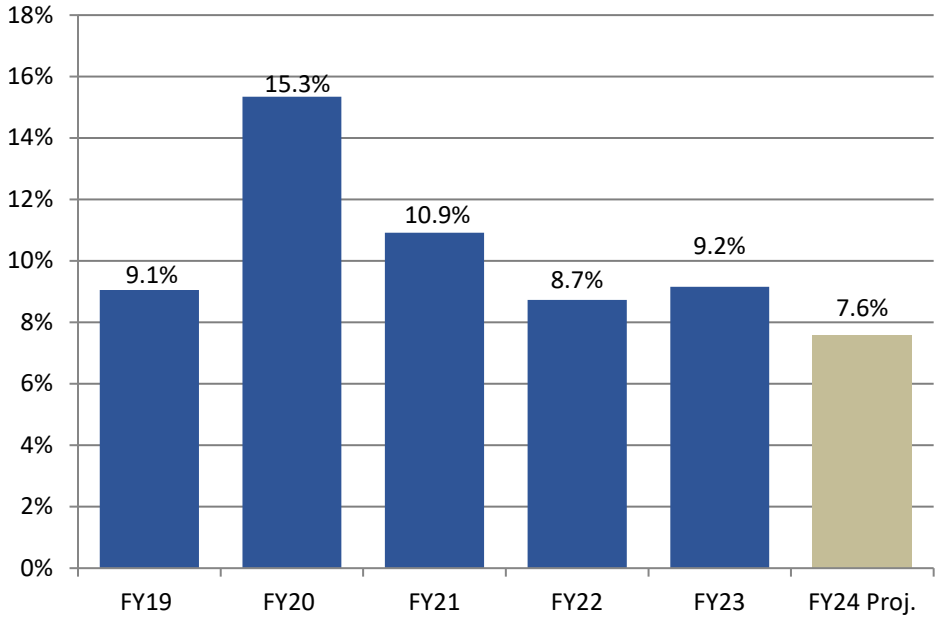
FY 2021 and FY 2023 show increases in building permitting for new construction development.

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 2023 Revenue Summary Report and FY 2024 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 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and $4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center.

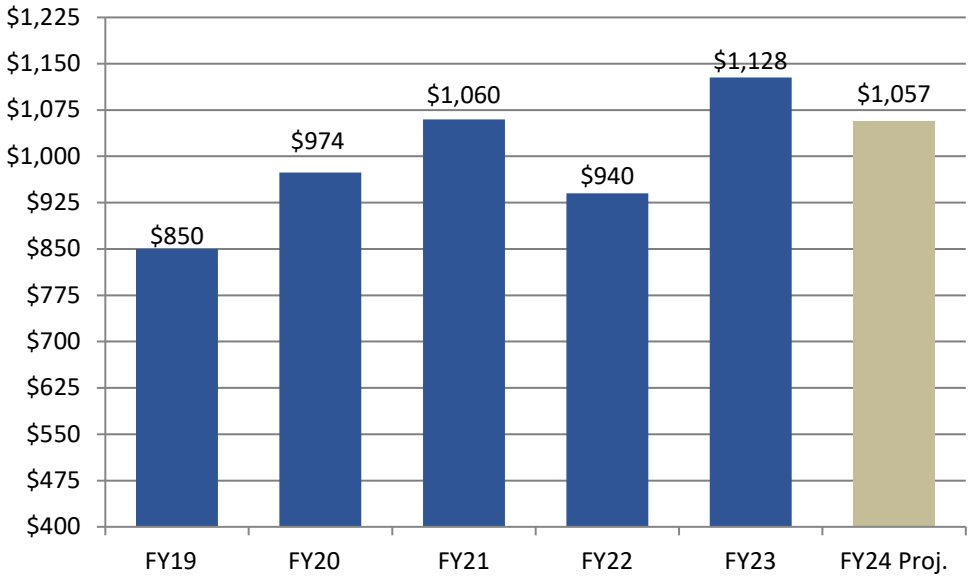
The FY 2023 increase is related to expenditures for the Annawood Woodville, and N.E. Lake Munson sewer projects, in addition to building improvements at the historic Amtrak building for the Tourism Division.

The FY 2024 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.

»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.

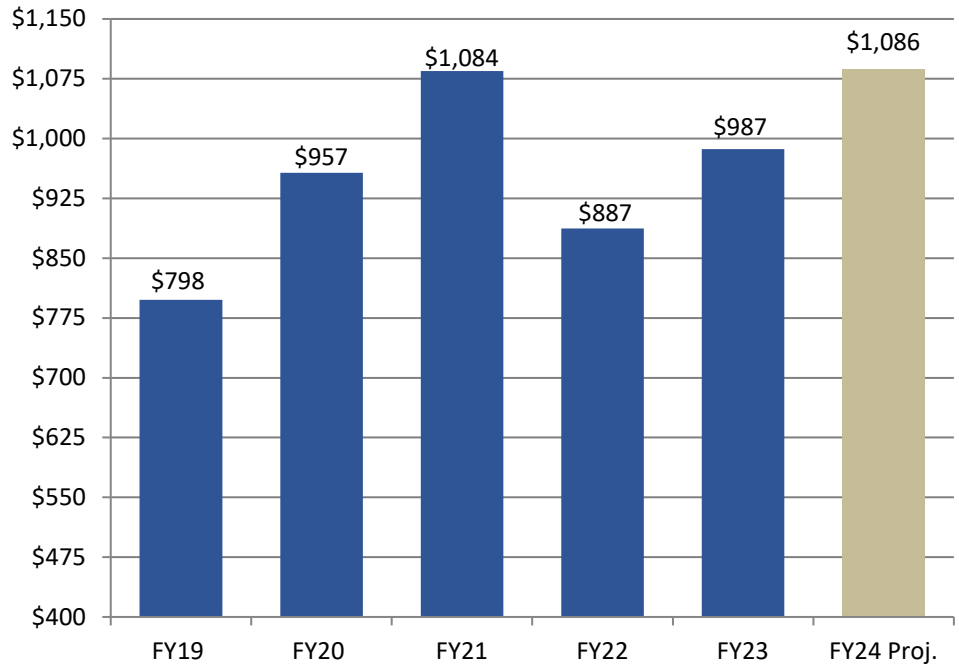
FY 2020 increased due to the County receiving $51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits.

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 projection is reflective of additional revenues associated with the EMS MSTU and increases of the fire services fee.

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

Source: FY 2023 Revenue Summary Report and the FY 2024 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 FY 2024 projection is reflective of inflationary increases on the budget related to contractual services, materials, and supplies.

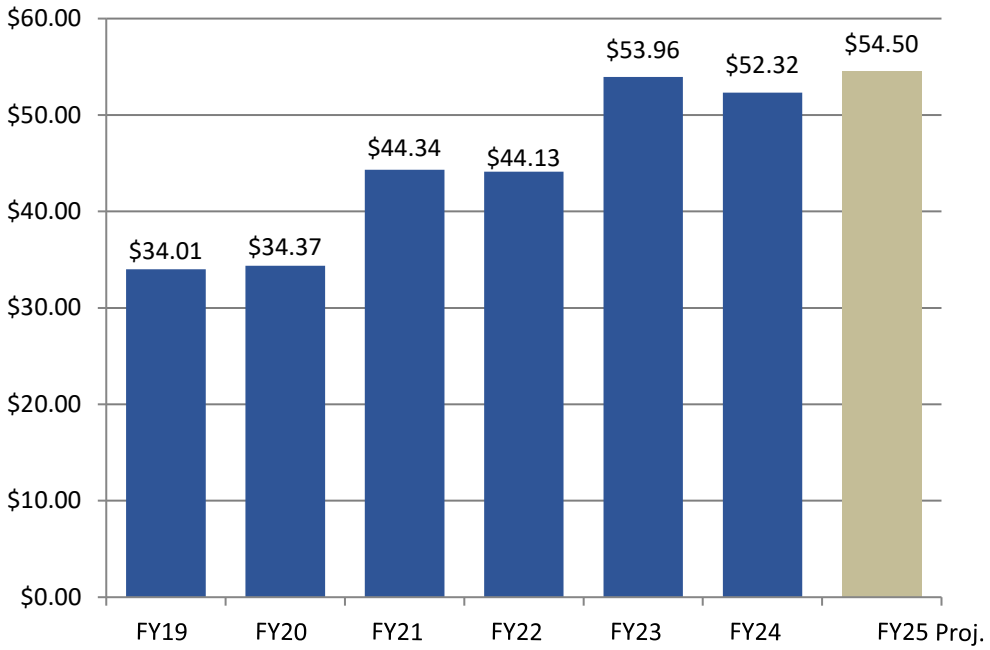
Formula: Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

Source: FY 2023 Expenditure Summary Report, Office of Economic Vitally, and FY 2024 TRIM Ad and the FY 2024 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 2025 estimated fund balance of $54.50 million reflects 15% of FY 2025 operating expenditures.

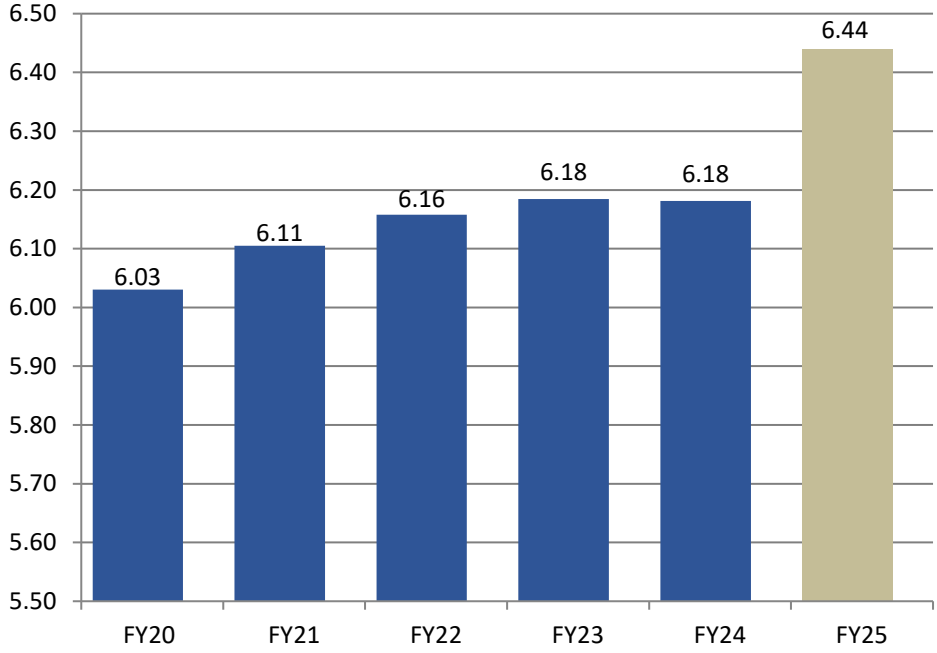
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2024 Annual Performance & 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.

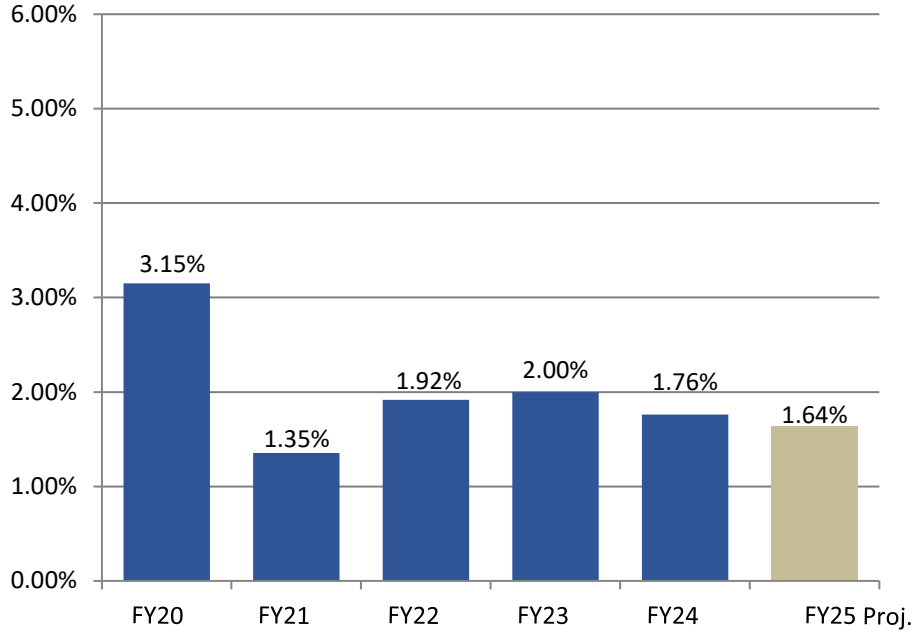
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

Source: FY24-25 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

»Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



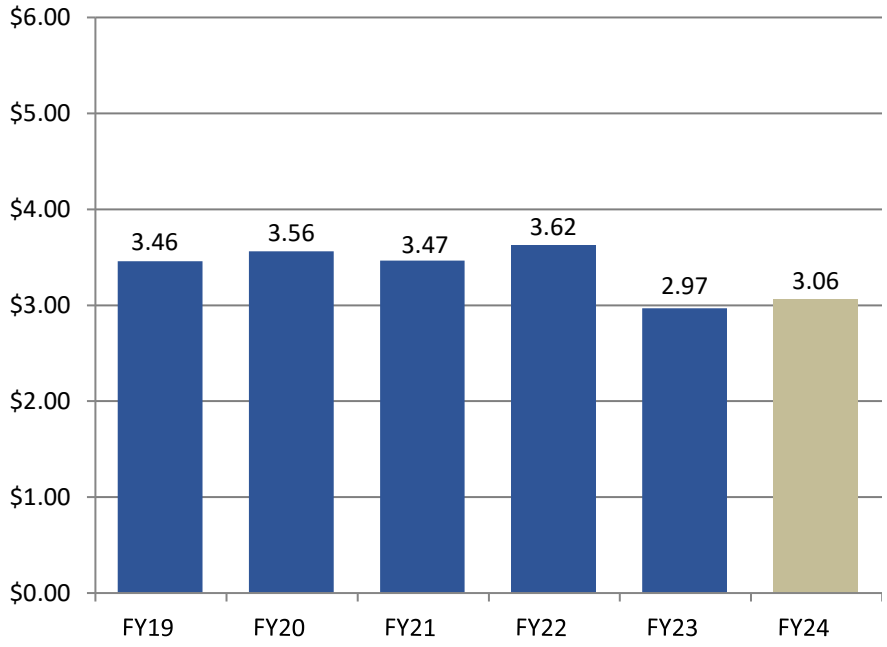
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has shown a decline since FY 2020. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021. 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. The 2017 Series loan matured in 2025 which reduces the overall debt service level. Leon County's debt level remains extremely low for a comparable county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2024 Expenditure Summary and the FY 2025 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



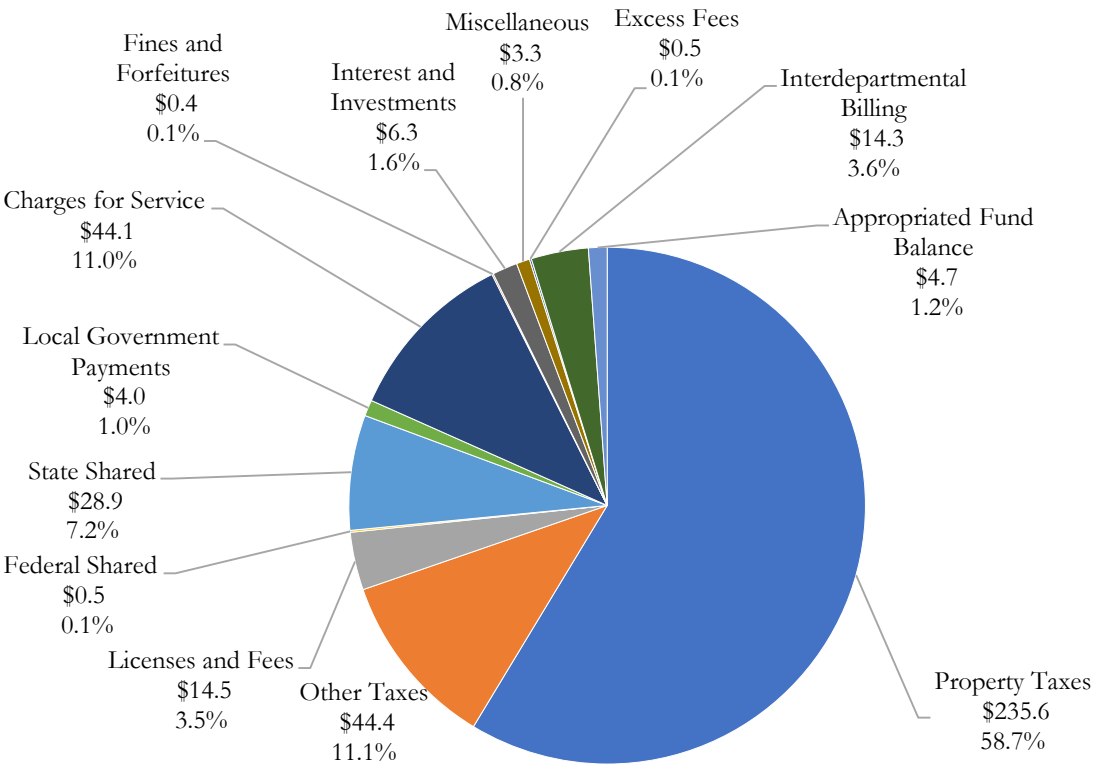
Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations. The International City / County 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 2019 includes FEMA reimbursement for Hurricanes Hermine, Irma, and Michael. 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.

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

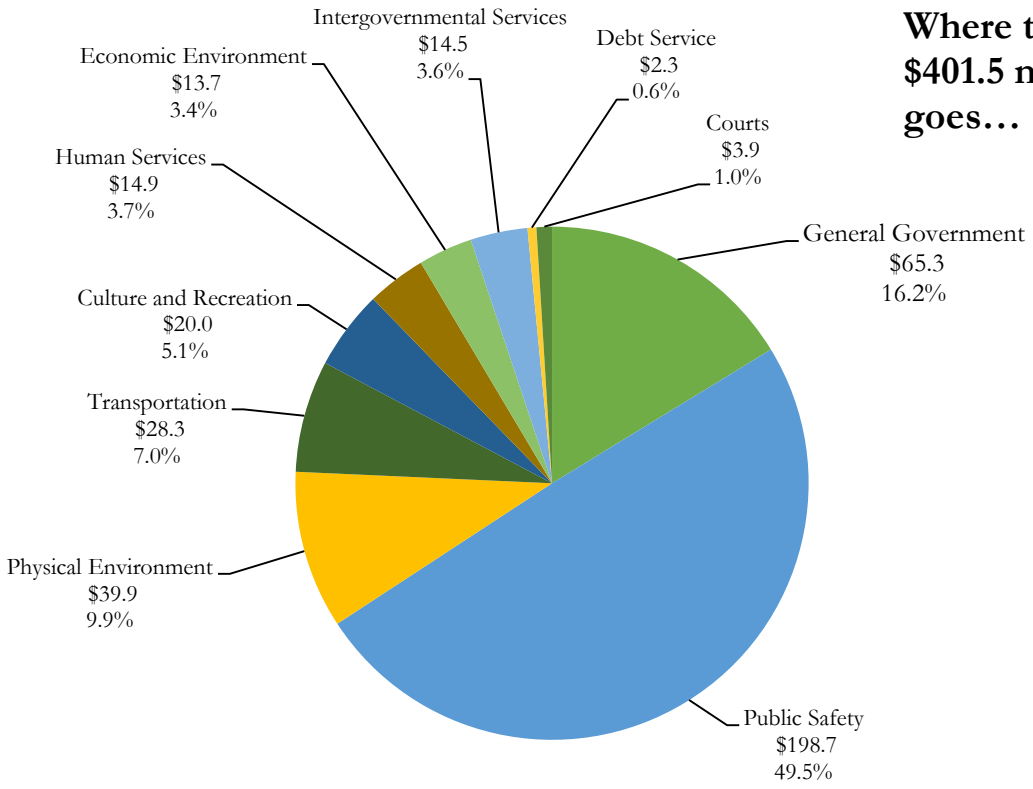
Source: FY 2024 Comprehensive Annual Financial Report

» Revenue & Expenditure Illustrations

Where the $401.5 million comes from…



Where the $401.5 million goes…



LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Total Revenue By Source

	FY 2024 Actual	%	FY 2025 Adopted	%	FY 2026 Budget	%
Property Taxes						
Ad Valorem - General Fund	73,433,870		80,115,784		85,268,884	
Ad Valorem - Fine/Forfeiture Fund	111,879,896		120,258,813		130,698,962	
MSTU Ad Valorem	16,717,519		18,074,780		19,481,368	
Delinquent Taxes	-45,580		109,250		118,750	
Subtotal	**201,985,704**	**51.1%**	**218,558,627**	**57.8%**	**235,567,964**	**58.7%**
Other Taxes						
Local Option Tourist Development Tax	9,011,110		8,435,069		9,201,633	
Local Option Gas Tax	7,894,427		7,577,580		7,837,405	
Sales Tax Extension	7,213,509		7,154,018		7,775,289	
Franchise Fee	269,664		407,473		379,003	
Public Service Taxes	10,833,493		10,488,379		11,452,157	
Local Communication Services Tax	2,422,603		2,446,250		2,440,550	
Non Ad Valorem Assessments	5,212,520		5,162,140		5,332,430	
Delinquent Assessments	18,890		0		0	
Subtotal	**42,876,216**	**10.9%**	**41,670,909**	**11.0%**	**44,418,467**	**11.1%**
Licenses and Fees						
Building Permits	2,220,314		1,886,700		1,866,750	
Fire Services Fees	11,090,579		11,399,257		11,532,364	
DSEM Fees	1,889,472		1,286,728		1,117,390	
Subtotal	**15,200,365**	**3.8%**	**14,572,685**	**3.9%**	**14,516,504**	**3.5%**
Federal Shared						
Federal Grants	4,911,532		147,800		150,821	
Federal Payments in Lieu of Taxes	350,633		315,685		340,480	
Subtotal	**5,262,164**	**1.3%**	**463,485**	**0.1%**	**491,301**	**0.1%**
State Shared						
State Grants	6,992,410		433,732		468,653	
State Revenue Sharing	7,266,980		8,338,150		7,009,489	
Local 1/2 Cent Sales Tax	15,806,814		15,767,150		15,561,228	
Other State Revenues	1,969,270		1,722,873		1,705,802	
State Shared Gas & Transportation Tax	4,252,141		4,223,320		4,164,515	
Subtotal	**36,287,615**	**9.2%**	**30,485,225**	**8.1%**	**28,909,687**	**7.2%**
Local Government Payments	**12,334,520**	**3.1%**	**3,745,385**	**1.0%**	**4,012,047**	**1.0%**
Charges for Service						
General Government	827,996		739,858		783,560	
Public Safety	21,253,184		19,424,034		20,964,432	
Tipping Fees	13,573,567		13,358,687		15,468,019	
Other Physical	4,518,487		4,365,760		4,327,323	
Transportation	327,165		350,259		323,927	
Economic Environment	596,924		819,889		759,786	
Cultural and Recreational	183,341		168,435		177,180	
Other Charges for Services	1,313,303		1,290,528		1,282,213	
Subtotal	**42,593,967**	**10.8%**	**40,517,450**	**10.7%**	**44,086,440**	**11.0%**
Fines and Forfeitures	**388,900**	**0.1%**	**398,104**	**0.1%**	**358,008**	**0.1%**
Interest and Investments	**14,591,265**	**3.7%**	**5,330,388**	**1.4%**	**6,299,303**	**1.6%**
Miscellaneous	**6,298,076**	**1.6%**	**2,809,081**	**0.7%**	**3,347,830**	**0.8%**
Excess Fees						
Clerk of Court	202,901		0		0	
Sheriff's Office	3,157,263		0		0	
Property Appraiser	189,664		0		0	
Tax Collector	627,186		400,000		500,000	
Supervisor of Elections	941,952		0		0	
Subtotal	**5,118,966**	**1.3%**	**400,000**	**0.1%**	**500,000**	**0.1%**
Interdepartmental Billing	**12,053,435**	**3.1%**	**13,693,434**	**3.6%**	**14,313,881**	**3.6%**
Appropriated Fund Balance	**0**	**0.0%**	**5,242,220**	**1.4%**	**4,696,872**	**1.2%**
TOTAL	**394,991,195**	**100%**	**377,886,993**	**100%**	**401,518,304**	**100%**

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TOTAL	**394,991,195**	**100%**	**377,886,993**	**100%**	**401,518,304**	**100%**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Total Expenditures by Function

		FY 2024 Actual	%	FY 2025 Adopted	%	FY 2026 Budget	%
General Government							
General		178,147		0		0	
Legislative		2,140,327		2,180,313		2,301,626	
Executive		1,917,104		1,790,765		1,733,293	
Clerk - Finance Administration		2,642,358		3,037,119		3,289,395	
Tax Collector		6,715,303		7,453,993		7,926,039	
Property Appraiser		6,066,108		6,712,518		6,875,966	
Financial & Administrative		15,296,892		17,067,732		18,793,649	
Legal Counsel		2,077,338		2,316,759		2,389,761	
Comprehensive Planning		1,508,713		1,448,662		1,744,376	
Other General Governmental Service		13,275,279		13,379,938		13,480,512	
Supervisor of Elections		7,493,523		5,837,403		6,814,618	
	Subtotal	**59,311,092**	**14.9%**	**61,225,202**	**16.1%**	**65,349,235**	**16.2%**
Public Safety							
Law Enforcement		59,016,497		61,311,620		66,549,381	
Fire Control		11,447,482		11,742,380		11,864,457	
Detention And/or Correction		51,512,084		54,087,929		58,716,119	
Sheriff Grants		1,519,674		0		0	
Judicial		5,145,878		5,382,801		5,953,822	
Protective Inspections		2,842,937		3,447,743		3,472,123	
Emergency & Disaster Relief		4,478,402		2,044,645		2,077,853	
Ambulance & Rescue		33,548,480		36,028,010		40,483,059	
Medical Examiner		1,001,612		1,039,131		1,056,480	
Other Public Safety		5,805,448		7,276,006		8,543,289	
	Subtotal	**176,318,494**	**44.4%**	**182,360,265**	**48.3%**	**198,716,583**	**49.5%**
Physical Environment							
Garbage/Solid Waste Control		22,669,013		19,254,922		21,840,672	
Sewer/Wastewater Services		17,239,394		601,502		617,355	
Conservation & Resource Management		4,925,250		5,777,944		5,888,429	
Flood Control		6,784,823		8,356,599		8,396,404	
Other Physical Environment		2,657,896		3,086,000		3,201,753	
	Subtotal	**54,276,377**	**13.7%**	**37,076,967**	**9.8%**	**39,944,613**	**9.9%**
Transportation		**31,831,406**	**8.0%**	**27,519,513**	**7.3%**	**28,280,455**	**7.0%**
Economic Enviroment							
Economic Environment (Summer Youth)		49,859		75,378		80,178	
Industry Development		7,704,893		7,436,925		8,109,089	
Veteran Services		327,702		414,902		429,615	
Housing & Urban Development		655,332		894,889		1,084,786	
Other Economic Environment		3,276,892		3,276,950		4,018,816	
	Subtotal	**12,014,678**	**3.0%**	**12,099,044**	**3.2%**	**13,722,484**	**3.4%**
Human Services		**12,501,832**	**3.1%**	**13,634,179**	**3.7%**	**14,930,462**	**3.7%**
Culture and Recreation							
Libraries		7,406,841		8,587,495		8,793,735	
Parks & Recreation		14,012,170		8,232,073		9,151,927	
Cultural Services		1,933,832		1,796,757		2,047,150	
	Subtotal	**23,352,843**	**5.6%**	**18,616,325**	**5.0%**	**19,992,812**	**5.1%**
Debt Service		**5,717,189**	**1.4%**	**5,712,825**	**1.5%**	**2,260,805**	**0.6%**
Intergovernmental Services & Reserves							
Intragovernmental Services		1,228,929		2,058,128		2,187,202	
Motor Pool		4,672,433		4,955,935		4,875,400	
Grants Program		2,328		94,088		91,807	
Insurance Program		2,806,684		6,516,382		7,068,862	
Budgeted Contingency		9,660,648		1,987,540		233,077	
	Subtotal	**18,371,023**	**4.6%**	**15,612,073**	**4.1%**	**14,456,348**	**3.6%**
Court Related							
Court Administration		266,085		354,833		380,773	
State Attorney		152,316		184,370		168,190	
Public Defender		129,758		213,055		217,422	
Clerk of Circuit Court		486,828		498,919		504,822	
Article V Expenses		65,070		6,230		6,230	
Guardian Ad Litem		10,795		20,238		20,238	
Other Court Related Programs		2,079,378		2,752,955		2,566,832	
	Subtotal	**3,190,229**	**0.8%**	**4,030,600**	**1.0%**	**3,864,507**	**1.0%**
Totals							
	Totals	**396,885,164**	**100%**	**377,886,993**	**100%**	**401,518,304**	**100%**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Total Operating and Capital Expenditures by Function

	FY 2024 Actual				FY 2025 Adopted				FY 2026 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	Capital	Total	%
General Government Services												
General	178,147	-	178,147		-	-	-		-	-	-	
Legislative	2,140,327	-	2,140,327		2,180,313	-	2,180,313		2,301,626	-	2,301,626	
Executive	1,917,104	-	1,917,104		1,790,765	-	1,790,765		1,733,293	-	1,733,293	
Clerk - Finance Administration	2,642,358	-	2,642,358		3,037,119	-	3,037,119		3,289,395	-	3,289,395	
Tax Collector	6,715,303	-	6,715,303		7,453,993	-	7,453,993		7,926,039	-	7,926,039	
Property Appraiser	6,066,108	-	6,066,108		6,712,518	-	6,712,518		6,875,966	-	6,875,966	
Financial & Administrative	15,268,775	28,118	15,296,892		17,019,732	48,000	17,067,732		18,459,199	334,450	18,793,649	
Legal Counsel	2,077,338	-	2,077,338		2,316,759	-	2,316,759		2,389,761	-	2,389,761	
Comprehensive Planning	1,508,713	-	1,508,713		1,448,662	-	1,448,662		1,744,376	-	1,744,376	
Other General Governmental Service	7,697,613	5,577,666	13,275,279		8,598,941	4,780,997	13,379,938		7,717,753	5,762,759	13,480,512	
Supervisor of Elections	7,493,523	-	7,493,523		5,837,403	-	5,837,403		6,814,618	-	6,814,618	
Subtotal	**53,705,309**	**5,605,783**	**59,311,092**	**14.9%**	**56,396,205**	**4,828,997**	**61,225,202**	**16.1%**	**59,252,026**	**6,097,209**	**65,349,235**	**16.2%**
Public Safety												
Law Enforcement	59,016,497	-	59,016,497		61,311,620	-	61,311,620		66,549,381	-	66,549,381	
Fire Control	11,447,482	-	11,447,482		11,742,380	-	11,742,380		11,864,457	-	11,864,457	
Detention and/or Correction	47,587,145	3,924,940	51,512,084		52,281,161	1,806,768	54,087,929		56,848,510	1,867,609	58,716,119	
Sheriff Grants	1,519,674	-	1,519,674									
Judicial	5,145,878	-	5,145,878		5,382,801	-	5,382,801		5,953,822	-	5,953,822	
Protective Inspections	2,810,530	32,407	2,842,937		3,304,324	143,419	3,447,743		3,408,853	63,270	3,472,123	
Emergency & Disaster Relief	4,478,402	-	4,478,402		2,044,645	-	2,044,645		2,077,853	-	2,077,853	
Ambulance & Rescue	31,488,469	2,060,010	33,548,480		31,555,301	4,472,709	36,028,010		36,476,059	4,007,000	40,483,059	
Medical Examiner	1,001,612	-	1,001,612		1,039,131	-	1,039,131		1,056,480	-	1,056,480	
Other Public Safety	5,711,690	93,759	5,805,448		6,396,006	880,000	7,276,006		6,943,289	1,600,000	8,543,289	
Subtotal	**168,687,705**	**6,111,116**	**176,318,494**	**44.4%**	**175,057,369**	**7,302,896**	**182,360,265**	**48.3%**	**191,178,704**	**7,537,879**	**198,716,583**	**49.5%**
Physical Environment												
Garbage/Solid Waste Control	20,981,309	1,687,705	22,669,013		18,272,422	982,500	19,254,922		20,033,672	1,807,000	21,840,672	
Sewer/Wastewater Services	234,964	17,004,430	17,239,394		601,502	-	601,502		617,355	-	617,355	
Conservation & Resource Management	4,524,617	400,633	4,925,250		5,535,473	242,471	5,777,944		5,628,429	260,000	5,888,429	
Flood Control	3,786,124	2,998,699	6,784,823		5,209,316	3,147,283	8,356,599		5,821,594	2,574,810	8,396,404	
Other Physical Environment	2,080,396	577,500	2,657,896		2,378,500	707,500	3,086,000		2,419,253	782,500	3,201,753	
Subtotal	**31,607,410**	**22,668,967**	**54,276,377**	**13.7%**	**31,997,213**	**5,079,754**	**37,076,967**	**9.8%**	**34,520,303**	**5,424,310**	**39,944,613**	**9.9%**
Transportation												
Road & Street Facilities	14,820,694	17,010,712	31,831,406		18,106,616	9,412,897	27,519,513		18,362,995	9,917,460	28,280,455	
Subtotal	**14,820,694**	**17,010,712**	**31,831,406**	**8.0%**	**18,106,616**	**9,412,897**	**27,519,513**	**7.3%**	**18,362,995**	**9,917,460**	**28,280,455**	**7.0%**
Economic Environment												
Economic Environment (Summer Youth)	49,859	-	49,859		75,378	-	75,378		80,178	-	80,178	
Industry Development	7,686,995	17,899	7,704,893		7,436,925	-	7,436,925		8,109,089	-	8,109,089	
Community Redevelopment/Housing	4,259,926	-	4,259,926		4,586,741	-	4,586,741		5,533,217	-	5,533,217	
Subtotal	**11,996,779**	**17,899**	**12,014,678**	**3.0%**	**12,099,044**	**-**	**12,099,044**	**3.2%**	**13,722,484**	**-**	**13,722,484**	**3.4%**
Human Services												
Subtotal	**12,501,832**	**-**	**12,501,832**	**3.1%**	**13,634,179**	**-**	**13,634,179**	**3.7%**	**14,930,462**	**-**	**14,930,462**	**3.7%**
Culture and Recreation												
Libraries	7,203,485	203,356	7,406,841		7,172,465	1,415,030	8,587,495		7,408,705	1,385,030	8,793,735	
Parks & Recreation	6,251,264	7,760,906	14,012,170		7,470,128	761,945	8,232,073		8,054,105	1,097,822	9,151,927	
Cultural Services	1,933,832	-	1,933,832		1,796,757	-	1,796,757		2,047,150	-	2,047,150	
Subtotal	**15,388,581**	**7,964,262**	**23,352,843**	**5.6%**	**16,439,350**	**2,176,975**	**18,616,325**	**5.0%**	**17,509,960**	**2,482,852**	**19,992,812**	**5.1%**
Debt Service												
Redemption Of Long Term Debt	5,717,189	-	5,717,189		5,712,825	-	5,712,825		2,260,805	-	2,260,805	
Subtotal	**5,717,189**	**-**	**5,717,189**	**1.4%**	**5,712,825**	**-**	**5,712,825**	**1.5%**	**2,260,805**	**-**	**2,260,805**	**0.6%**
Intergovernmental Services & Reserves												
Intragovernmental Services	1,228,929	-	1,228,929		2,058,128	-	2,058,128		2,187,202	-	2,187,202	
Motor Pool	4,672,433	-	4,672,433		4,955,935	-	4,955,935		4,875,400	-	4,875,400	
Grants Program	2,328	-	2,328		94,088	-	94,088		91,807	-	91,807	
Insurance Program	2,806,684	-	2,806,684		6,516,382	-	6,516,382		7,068,862	-	7,068,862	
Budgeted Contingency	9,660,648	-	9,660,648		1,987,540	-	1,987,540		233,077	-	233,077	
Subtotal	**18,371,023**	**-**	**18,371,023**	**4.6%**	**15,612,073**	**-**	**15,612,073**	**4.1%**	**14,456,348**	**-**	**14,456,348**	**3.6%**
Court Related												
Court Administration	266,085	-	266,085		354,833	-	354,833		380,773	-	380,773	
State Attorney	152,316	-	152,316		184,370	-	184,370		168,190	-	168,190	
Public Defender	129,758	-	129,758		213,055	-	213,055		217,422	-	217,422	
Clerk of Circuit Court	486,828	-	486,828		498,919	-	498,919		504,822	-	504,822	
Article V Expenses	65,070	-	65,070		6,230	-	6,230		6,230	-	6,230	
Guardian Ad Litem	10,795	-	10,795		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs	2,079,378	-	2,079,378		2,752,955	-	2,752,955		2,566,832	-	2,566,832	
Subtotal	**3,190,229**	**-**	**3,190,229**	**0.8%**	**4,030,600**	**-**	**4,030,600**	**1.0%**	**3,864,507**	**-**	**3,864,507**	**1.0%**
Totals												
Totals	**335,986,752**	**59,378,738**	**396,885,164**	**100%**	**349,085,474**	**28,801,519**	**377,886,993**	**100%**	**370,058,594**	**31,459,710**	**401,518,304**	**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
2014 Debt Series, Bond Series 2020 (Equipment Lease Financing), 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 Utility*
		135 - Emergency Medical Services MSTU
		145 - Fire Services Fee
		162 - County Accepted Roadways & Drainage Systems
		164 - Special Assessment: Sewer
		401 - Solid Waste Fee*
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 Fee
	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 Fee*
		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 Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		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 Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		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		222 - Debt Series 2014*
		223- Bond Series 2020
		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 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
1)	County Commission	2,140,327	2,180,313	2,301,626	5.6%	2,368,531	2,437,789	2,509,484	2,583,719
		2,140,327	2,180,313	2,301,626	5.6%	2,368,531	2,437,789	2,509,484	2,583,719

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 5% raises for all 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 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
2)	County Administration	1,917,104	1,790,765	1,733,293	-3.2%	1,781,678	1,831,699	1,883,416	1,936,898
3)	Emergency Management	1,708,873	1,923,645	1,938,853	0.8%	1,789,344	1,816,704	1,845,075	1,873,934
4)	Human Resources	1,577,722	1,801,238	1,922,377	6.7%	1,977,132	2,033,936	2,091,190	2,150,416
5)	Purchasing	716,505	722,154	786,669	8.9%	810,287	834,813	860,445	886,886
6)	Real Estate Management	478,530	620,718	617,058	-0.6%	627,773	638,886	650,412	662,357
7)	Strategic Initiatives/CMR	2,027,264	2,168,002	2,144,112	-1.1%	2,193,074	2,243,874	2,296,588	2,351,268
8)	Volunteer Services	128,063	124,354	132,884	6.9%	136,534	140,338	144,305	148,441
		8,554,061	9,150,876	9,275,246	1.4%	9,315,822	9,540,250	9,771,431	10,010,200

2) Decrease reflects personnel costs associated with the planned retirement of an Assistant County Administrator offset by costs as noted below.

3) Increase reflects costs as noted below, inflationary costs related to maintenance of the E-911 system 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) Increase reflects other personnel costs associated with the FY 2025 realignment and reclassification of a vacant Maintenance Repair Technician position to Quality Assurance Analyst to improve operational efficiencies and reflects costs as noted below. These costs were offset by a reduction of $47,552 through the Leon LEADS structure to maximize organizational efficiencies.

5) Increase reflects costs as noted below and 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.

6) Decrease reflects a reduction in the costs of Tax Deeds which was offset by costs as noted below.

7) Decrease reflects costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate in the Office of Human Services and Community Partnerships. The decrease is offset by costs as noted below.

8) Increase reflects costs as noted below and costs associated with promotional materials to enhance the Strategic Plan target of connecting 50,000 volunteers with services opportunities communitywide.

County Attorney's Office

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
9)	County Attorney	2,077,338	2,316,759	2,389,761	3.2%	2,445,625	2,503,569	2,563,406	2,625,404
		2,077,338	2,316,759	2,389,761	3.2%	2,445,625	2,503,569	2,563,406	2,625,404

9) Increase reflects costs as noted below and costs associated with a new Assistant County Attorney position to address increased caseloads. These costs will be offset by a reduction in outside counsel cost.

***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.**

Expenditures By Department and Division

Department of Public Works

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
10)	Engineering Services	3,941,418	4,851,809	5,079,948	4.7%	5,216,335	5,357,811	5,504,576	5,656,564
11)	Fleet Management	4,662,231	4,942,998	4,860,563	-1.7%	4,907,476	4,954,906	5,010,005	5,066,394
12)	Operations	11,778,268	15,636,997	15,804,863	1.1%	16,119,101	16,591,911	16,861,233	17,238,235
13)	PW Support Services	723,682	745,159	766,188	2.8%	785,094	804,647	824,859	845,765
		21,105,600	26,176,963	26,511,562	1.3%	27,028,006	27,709,275	28,200,673	28,806,958

10) *See personnel note below.

11) Decrease reflects fluctuating costs associated with the purchase of fuel for the County's fleet. The decrease is offset by costs as noted below.

12) Increase reflects costs as noted below. These costs are offset by a reduction of $57,500 through the Leon LEADS structure to maximize organizational efficiencies and the realignment of several positions to other Divisions.

13) *See personnel note below.

Department of Development Support & Environmental Management

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
14)	Building Plans Review & Inspection	2,106,501	2,501,011	2,514,349	0.5%	2,587,580	2,663,702	2,742,820	2,825,076
15)	Code Compliance Services	552,113	613,048	538,362	-12.2%	553,566	569,341	585,705	602,689
16)	Development Services	732,035	978,136	1,047,634	7.1%	1,077,579	1,108,668	1,140,935	1,174,440
17)	DS Support Services	527,398	646,744	605,068	-6.4%	621,679	638,950	656,890	675,549
18)	Environmental Services	1,689,956	2,060,593	2,054,725	-0.3%	2,110,831	2,169,079	2,229,544	2,292,312
		5,608,002	6,799,532	6,760,138	-0.6%	6,951,235	7,149,740	7,355,894	7,570,066

14) Increase reflects costs as noted below which are offset by the hiring of a new Direcor of Development Support & Environmental at a lower salary than previously budgeted as well as a reduction of $52,000 through the Leon LEADS structure to maximize organizational efficiencies.

15) Decrease reflects a reduction in personnel costs related to the elimination of a Addressing Customer Service Technician position and the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services. Through the Leon LEADS structure, other operating costs savings in the amount of $4,700 to maximize organizational efficiencies. The decrease is offset by costs as noted below.

16) Increase reflects costs associated with the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services to improve operational efficiencies and costs as noted below. The costs were offset by a reduction of $10,000 through the Leon LEADS structure to maximize organizational efficiencies.

17) Decrease reflects costs associated with the hiring of a new Director of Development Support & Environmental Management (DSEM) at a lower salary than previously budgeted. Through the Leon LEADS structure, other operating costs savings in the amount of $5,250 to maximize organizational efficiencies. These costs are offset by costs as noted below.

18) Decrease reflects costs associated with the hiring of a new Director of Environmental Services at a lower salary then previously budgeted. The costs are offset by costs as noted below and inflationary costs associated with vehicle repair.

Department of PLACE

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
19)	Planning Department	1,089,076	967,224	1,001,228	3.5%	1,041,277	1,082,928	1,126,245	1,171,295
		1,089,076	967,224	1,001,228	3.5%	1,041,277	1,082,928	1,126,245	1,171,295

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

Management and Budget

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
20)	Office of Management and Budget	941,847	1,045,991	1,111,717	6.3%	1,143,387	1,176,236	1,210,334	1,243,712
21)	Risk Management	205,462	247,616	267,423	8.0%	272,783	278,325	283,540	288,951
		1,147,308	1,293,607	1,379,140	6.6%	1,416,170	1,454,561	1,493,874	1,532,663

20) Increase reflects costs as noted below and an increase in contractual costs associated with budgeting software. These increases were offset by a reduction of $5,000 through the Leon LEADS structure to maximize organizational efficiencies.

21) Increase reflects costs as noted below and costs associated with the replacement of Automated External Defibrillators for County facilities and the contract for the insurance broker services. These increases are offset by a reduction in background screening costs.

***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.**

Expenditures By Department and Division

Division of Tourism

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
22)	Division of Tourism	9,322,754	8,875,451	9,743,171	9.8%	9,274,563	9,448,370	9,625,142	9,805,034
		9,322,754	8,875,451	9,743,171	9.8%	9,274,563	9,448,370	9,625,142	9,805,034

22) Increase reflects costs as noted below and costs associated with Strategic Initiative #2022-6 to host the 2026 World Athletics Cross Country Championship at Apalachee Regional Park; funding for special events, including sports and legacy events; and funding for Local Arts Agency funding (COCA). This increase was offset by a reduction in operating costs which were related to the Bicentennial Celebration in FY 2025.

Office of Information and Technology

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
23)	Geographic Information Systems	2,080,396	2,378,500	2,419,253	1.7%	2,544,320	2,610,251	2,760,526	2,858,485
24)	Management Information Services	9,148,863	10,146,096	11,328,932	11.7%	11,919,053	12,134,803	12,478,435	12,748,267
		11,229,260	12,524,596	13,748,185	9.8%	14,463,373	14,745,054	15,238,961	15,606,752

23) Increase reflects costs as noted below and inflationary increases associated with contractual services for workplace applications, financial management software, and AI modeling.

24) Increase reflects costs as noted below, personnel costs associated with the realignment of a Public Works Maintenance Technician position to a Senior Administrative Associate position in MIS and 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. These cost were offset by a reduction of $24,000 through the Leon LEADS structure to maximize organizational efficiencies.

Office of Library Services

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
25)	Library Services	6,603,511	7,157,465	7,393,705	3.3%	7,608,879	7,828,537	8,046,583	8,266,460
		6,603,511	7,157,465	7,393,705	3.3%	7,608,879	7,828,537	8,046,583	8,266,460

25) Increase reflects costs as noted below and inflationary costs associated with subscriptions and processing fees.

Office of Public Safety

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
26)	Animal Control	2,088,523	2,215,935	2,565,066	15.8%	2,632,949	2,453,465	2,471,660	2,490,503
27)	Emergency Medical Services	29,558,588	29,329,750	33,406,070	13.9%	34,138,132	34,819,099	35,637,459	36,489,673
		31,647,111	31,545,685	35,971,136	14.0%	36,771,081	37,272,564	38,109,119	38,980,176

26) Increase related to funding 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 the planned addition of ten positions to maintain current service levels and response times. Other increases are associated with the Advanced Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; 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 inclues 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 5% raises for all employees.**

Expenditures By Department and Division

Office of Intervention & Detention Alternatives

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
28)	County Probation	1,548,788	1,853,223	1,952,592	5.4%	2,000,224	2,049,809	2,101,433	2,155,177
29)	Drug & Alcohol Testing	162,936	193,914	220,008	13.5%	224,346	228,870	233,588	238,508
30)	Supervised Pretrial Release	1,192,885	1,916,991	1,744,065	-9.0%	1,776,434	1,810,116	1,845,186	1,881,699
		2,904,609	3,964,128	3,916,665	-1.2%	4,001,004	4,088,795	4,180,207	4,275,384

28) Increase reflects costs as noted below and costs associated with the realignment of a Probation/Pretrial Officer II (GPS) position from Pretrial Release to County Probation to address increased caseloads.

29) *See personnel note below.

30) Decrease reflects costs associated with the realignment of a Probation/Pretrial Officer II (GPS) position from Pretrial to County Probation and a reduction in the amount of $100,000 through the LEADs structure to maximize organizational efficiencies. These costs were offset by costs as noted below.

Office of Human Services & Community Partnerships

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
31)	Housing Services	1,123,348	1,448,636	1,652,642	14.1%	1,692,383	1,733,462	1,775,923	1,819,801
32)	Human Services	9,215,435	10,335,235	11,253,775	8.9%	11,356,744	11,462,061	11,569,766	11,679,949
33)	Veteran Services	327,702	414,902	429,615	3.5%	438,042	446,783	455,855	465,268
		10,666,486	12,198,773	13,336,032	9.3%	13,487,169	13,642,306	13,801,544	13,965,018

31) Increase reflects costs as noted below, a realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state, and additional funding in the amount of $250,000 for an Affordable Housing Gap Financiang to support the development of affordable rental units for very low and extremely low-income households.

32) Increase reflects costs as noted below and costs associated with the state mandated Medicaid payment and increased funding for the Indigent Cremation and Burial Program to address inflationary costs for transportation and storage of deceased bodies; Medical Examiner contractual payments; Baker Act & Marchman Act to cover the County's required share for mental health services for Leon County residents; and increases in vehicle coverage costs associated with insurance rates.

33) Increase reflects costs as noted below and travel costs associated with the annual Honor Flight.

Office of Resource Stewardship

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
34)	Cooperative Extension	414,923	514,163	534,652	4.0%	555,879	577,952	600,909	624,763
35)	Facilities Management	14,012,024	15,795,663	16,633,443	5.3%	16,988,975	17,380,644	17,745,482	18,134,124
36)	Office of Sustainability	229,692	322,418	309,179	-4.1%	305,266	318,853	315,271	329,188
37)	Parks and Recreation	3,571,915	4,634,690	4,976,794	7.4%	5,225,555	5,336,784	5,451,544	5,536,414
38)	Solid Waste	20,905,156	17,435,719	19,078,965	9.4%	19,722,724	20,109,550	20,475,992	20,853,469
		39,133,710	38,702,653	41,533,033	7.3%	42,798,399	43,723,783	44,589,198	45,477,958

34) *See personnel note below.

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

36) Decrease reflects a reduction of $10,000 through the Leon LEADS structure to maximize organzational efficiencies. This decrease is offset by costs as noted below.

37) Increase reflects costs as noted below and increases related to mowing, trail, playground, and ballfield maintenance.

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 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. These increases were offset by a reduction of $14,550 through the Leon LEADS structure to maximize organizational efficiencies.

***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.**

Expenditures By Department and Division

Constitutional

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
39)	Clerk of the Circuit Court	3,129,186	3,536,038	3,794,217	7.3%	3,979,625	4,174,246	4,378,537	4,592,981
40)	Property Appraiser	6,066,108	6,712,518	6,875,966	2.4%	7,363,794	7,729,377	7,729,377	7,729,377
41)	Sheriff	109,674,398	114,311,957	124,651,485	9.0%	132,575,085	141,479,542	151,186,906	161,770,319
42)	Supervisor of Elections	7,493,523	5,837,403	6,814,618	16.7%	6,472,601	8,068,221	6,991,688	7,433,776
43)	Tax Collector	6,715,303	7,453,993	7,926,039	6.3%	8,300,647	8,693,415	9,105,819	9,538,619
		133,078,518	137,851,909	150,062,325	8.9%	158,691,752	170,144,801	179,392,327	191,065,072

39) Increase associated with the County share of the Clerk's Finance Department, which includes cost-of-living adjustments, increased retirement rates as well as increased demands related to the Clerk's Finance duties to the County. The budget also includes two new positions to support internal auditing and human resources functions.

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 funding for 5% raises for non-sworn staff. Other personnel increases are associated with increasing the base pay of sworn officers from $60,000 to $62,000 per PBA collective bargaining agreement and other contractual obligations related to rentals and leases, services, Drone as First Responder technology.

The Sheriff's budget also includes additional funding totaling $2.3 million related to a new HOST deputy, four new law enforcement deputies and overtime funding to add a second deputy to each Detention Center pod.

42) The SOE's budget varies year to year depending on the election cycle. The budget increase for FY 2026 includes the increased salary costs of hiring additional temporary personnel to conduct the 2026 elections, in addition to impacts of implementing the continuing changes in election laws and increased mailing costs.

43) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 7.78%. Increases also include commission payments for the solid waste, fire, and stormwater special assessments.

Judicial

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
44)	Court Administration	275,100	356,551	382,491	7.3%	394,704	407,419	420,661	434,448
45)	Guardian Ad Litem	12,570	20,657	20,657	0.0%	20,657	20,657	20,657	20,657
46)	Other Court-Related Programs	445,043	593,733	518,957	-12.6%	525,971	530,068	534,318	538,733
47)	Public Defender	126,277	120,192	120,192	0.0%	120,192	120,192	120,192	120,192
48)	State Attorney	133,426	120,026	100,026	-16.7%	100,026	100,026	100,026	100,026
		992,415	1,211,159	1,142,323	-5.7%	1,161,550	1,178,362	1,195,854	1,214,056

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) Decrease reflects personnel cost savings due to staff turnover.

47) Public Defender funding remained consistent with the previous fiscal year.

48) Decrease reflects the realignment of funding for the Diversion Fee Scholarship Program to the Office of Intervention and Detention Alternatives.

***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.**

Expenditures By Department and Division

Non-Operating

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
49)	Budgeted Reserves	9,660,648	1,987,540	233,077	-88.3%	1,355,366	1,519,092	2,754,432	3,207,275
50)	Communications	3,097,398	5,035,622	5,237,879	4.0%	5,255,633	5,120,261	5,133,587	5,141,403
51)	Consolidated Dispatch Agency (CDA)	3,742,860	3,920,075	4,351,564	11.0%	4,530,831	4,717,270	4,911,165	5,112,817
52)	Fire Control	11,399,534	11,687,105	11,800,991	1.0%	11,979,488	12,159,736	12,341,121	12,524,266
	Line Item Funding	100,000	0	0	0.0%	0	0	0	0
53)	Other Non-Operating	8,015,339	8,863,665	9,891,667	11.6%	10,138,355	10,269,482	10,405,367	10,546,193
54)	Risk Allocations	1,791,481	2,226,238	2,537,006	14.0%	2,545,962	2,545,969	2,545,977	2,545,977
55)	Risk Financing & Workers Comp	2,729,370	6,455,701	6,999,103	8.4%	7,823,623	8,746,157	9,779,323	10,589,919
		40,536,630	40,175,946	41,051,287	2.2%	43,629,258	45,076,969	47,870,972	49,667,850

49) Reflects a decrease in Emergency Medical Services 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. Based on Board direction, the fire services fee will not increase in FY 2026.

53) Reflects a increase in Community Redevelopment Agency (CRA) payments due to projected increases in the value for the Frenchtown District, $15,000 in Special Event Funding in support of Henry Hill Foundation Emancipation day event and additional contractual cost in the amount of $48,344 to cover increased membership dues for the Apalachee Regional Planning Council.

54) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.

55) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.

56)

Debt Service

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Debt Service	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190
	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190

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 2025 for debt services associated with the refinancing of the 2014 Capital Improvement revenue Refinancing bond.

57)

Capital Improvement Program

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Engineering Services	41,425,923	13,183,320	14,029,074	6.4%	15,535,509	16,757,614	17,162,651	17,685,401
Facilities Management	3,315,922	3,516,124	4,161,060	18.3%	7,351,388	2,403,905	3,462,794	4,082,749
Fleet Management	6,211,684	5,405,028	4,031,000	-25.4%	7,058,000	7,657,000	7,235,000	8,215,000
Management Information Services	1,949,219	4,796,793	6,354,949	32.5%	5,762,064	6,252,153	7,340,754	7,456,618
Parks & Recreation	5,402,087	708,626	1,097,822	54.9%	2,301,975	1,839,118	2,225,850	2,375,850
Public Works - Operations	695,499	791,628	450,805	-43.1%	550,805	700,805	450,805	450,805
Solid Waste	378,405	400,000	1,335,000	233.8%	995,250	1,499,750	1,753,000	1,400,000
	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423

57) At the June 17, 2025 workshop, the Board approved the advance funding of $20 million in dedicated general revenue, transportation and local option sales tax fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and park facilities continue and vehicle purchases are not delayed. The FY 2026 Capital 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; County Compute Infrastructure; and the Essential Libraries Initiative.

Expenditures By Department and Division

Grants Administration

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
58)	Grants EMS	85,750	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
	Grants Health Dept	300,000	0	0	0.0%	0	0	0	0
59)	Grants Housing	42,336	75,000	75,000	0.0%	75,000	75,000	75,000	75,000
	Grants Human Services	446,473	0	0	0.0%	0	0	0	0
60)	Grants IDA	80,000	79,610	81,225	2.0%	82,840	84,455	86,165	86,165
61)	Grants Library	599,974	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
62)	Grants LLEBG	50,000	50,000	50,000	0.0%	50,000	50,000	50,000	50,000
	Grants Parks	57,136	0	0	0.0%	-	-	-	-
	Grants Public Works	188,751	0	0	0.0%	-	-	-	-
	Grants-Federal Stimulus	1,899,220	0	0	0.0%	-	-	-	-
		3,749,642	279,610	281,225	0.6%	282,840	284,455	286,165	286,165

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) Reflects anticipated Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG).

Transfers

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
63)	Transfers	55,977,594	55,378,861	53,654,188	-3.1%	56,654,823	60,391,891	62,437,723	65,152,631
		55,977,594	55,378,861	53,654,188	-3.1%	56,654,823	60,391,891	62,437,723	65,152,631

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 decreases for FY 2026 are attributed to a reduction in debt services payments associated with the 2014 Capital Improvement Revenue Refinancing bond reaching maturity and the use of dedicated fund balances for Probation, Development Support and Environmental Management, and Transportation which reduced the amount of general revenue required to be transfered to support these programs. These decreases were offset by increased transfers to Supervisor of Elections for FY 2026 election cycle and the Solid Waste Enterprise fund.

Summary Totals

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Tentative	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Leon County Government	153,229,152	163,854,025	175,260,629	7.0%	178,971,135	182,627,522	186,611,762	190,677,087
Constitutional Officers	133,078,518	137,851,909	150,062,325	8.9%	158,691,752	170,144,801	179,392,327	191,065,072
Judicial	992,415	1,211,159	1,142,323	-5.7%	1,161,550	1,178,362	1,195,854	1,214,056
Non-Operating	40,536,630	40,175,946	41,051,287	2.2%	43,629,258	45,076,969	47,870,972	49,667,850
Capital	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423
Debt Service	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190
Grants	3,749,642	279,610	281,225	0.6%	282,840	284,455	286,165	286,165
Total Budget Net Transfers	**396,885,164**	**377,886,993**	**401,518,304**	**6.3%**	**424,479,334**	**438,608,578**	**457,171,846**	**476,252,843**
Total Operating Budget	337,506,426	349,085,474	370,058,594	6.0%	384,924,343	401,498,233	417,540,992	434,586,420
Total Capital Budget	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423
Total County Budget	452,862,758	433,265,854	455,172,492	5.1%	481,134,157	499,000,469	519,609,570	541,405,475

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
MANDATORY						
Constitutional Officers						
Supervisor of Elections	7,385,218	5,837,403		6,814,618		FS 129.202, FS 97-107
Tax Collector	7,103,357	7,453,993		7,926,039		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	6,060,004	6,712,518		6,875,966		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	103,600,165	114,311,957		124,651,485		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	3,129,186	3,536,038		3,794,217		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
subtotal	127,277,930	137,851,909	8.31%	150,062,325	8.86%	
Judiciary (Article V)						
State Attorney	130,280	120,026		100,026		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	160,125	120,192		120,192		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	22,013	20,657		20,657		FS 29.008, FS 39.8296
Court Administration	265,060	301,248		324,300		FL Constitution: Article V, FS 29.008
Legal Aid	310,225	301,500		301,500		FS 939.185(2)
subtotal	887,703	863,623	-2.71%	866,675	0.35%	
Charter						
County Commission	2,082,103	2,180,313		2,301,626		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	2,225,469	2,316,759		2,389,761		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	1,938,101	1,790,765		1,733,293		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	6,245,673	6,287,837	0.68%	6,424,680	2.18%	
Payments						
CRA-Payment	3,053,000	3,276,950		4,018,816		FS 163.506
Debt Service	5,717,190	5,712,825		2,260,805		FS 130
Medical Examiner	1,022,288	1,039,131		1,056,480		FS 406.08
Tubercular Care & Child Protection Exams	50,000	50,000		36,000		FS 392.68
Baker and Marchman Act	701,970	765,784		829,598		FS 394.76(3)b
Medicaid & Indigent Burial	3,568,688	4,295,241		5,038,421		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	45,000	45,000		25,000		FS 197.502
Juvenile Detention Payment	1,370,835	1,375,770		1,110,359		FS 985.686
subtotal	15,528,971	16,560,701	6.64%	14,375,479	-13.20%	
Transportation/Stormwater						
Public Works Support Services	717,977	745,159		766,188		
Engineering Services	4,728,608	4,851,809		5,079,948		FS 316.006(3)
Transportation Maintenance	5,809,387	5,892,370		5,276,619		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	3,937,925	4,122,238		4,396,543		FS 337.401
Stormwater Maintenance	4,219,546	4,712,678		5,245,708		LCL: Ch 10-Article VII Div. 1 & 2, FS 403.0893
subtotal	19,413,443	20,324,254	4.69%	20,765,006	2.17%	
Development Support & Environmental Management						
Development Services (not including Bldg Dept)	925,089	978,136		1,047,634		LCL: Chapter 10, FS 163.3180, FS 163.3202
Environmental Compliance	1,740,714	1,806,540		1,787,992		County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Development and Environmental - Support Services	661,110	646,744		605,068		Supports functions of Fund 121
subtotal	3,326,913	3,431,420	3.14%	3,440,694	0.27%	
Other						
Veterans Services	319,689	325,002		339,715		FS 292.11
Planning	1,098,277	967,224		1,001,228		FS 163.3174, FS 163.3167(2)
Courthouse Annex	609,474	629,093		665,852		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	1,791,481	2,226,238		2,537,006		
subtotal	3,818,921	4,147,557	8.61%	4,543,801	9.55%	
Solid Waste						
Transfer Station	12,933,636	14,373,332		15,897,351		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	599,782	710,483		672,264		FS 403.706 and Interlocal Agreement
Hazardous Waste	884,053	926,064		951,028		FS 403.7225, FS 403.704
subtotal	14,417,471	16,009,879	11.04%	17,520,643	9.44%	
TOTAL MANDATORY	**190,917,025**	**205,477,180**	**7.63%**	**217,999,303**	**6.09%**	

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
NON-MANDATORY						
Jail Detention/Mental Health Coordination	50,553	55,303		58,191		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,897,125	1,916,991		1,744,065		Provided alternative to incarceration
Code Enforcement	547,925	613,048		538,362		Numerous Leon County Code of Laws
Community and Media Relations	1,118,092	1,226,616		1,304,919		FS 125.001
Volunteer Services	114,424	124,354		132,884		FS 125.9503, County Emergency Management Plan
Parks and Recreation	4,322,072	4,634,690		4,976,794		
Cooperative Extension	525,175	514,163		534,652		FS 1004.37
Mosquito Control	837,024	871,685		847,967		FS 388.161-162
Library	6,958,147	7,157,465		7,393,705		
Housing Services	542,203	628,747		642,856		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	246,183	247,381		252,260		FS 154.01
Animal Control	2,033,099	2,215,935		2,565,066		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation	1,411,404	1,505,464		1,584,833		Provides an alternative to the County Jail
Rural Waste Service Centers	829,282	941,800		1,009,888		
Yard Waste	348,098	484,040		548,434		
Primary Health Care	1,859,082	1,854,123		1,858,683		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability	350,223	322,418		309,179		
Strategic Initiatives	911,565	941,386		839,193		
Real Estate	532,147	575,718		592,058		
subtotal	25,433,823	26,831,327	5.49%	27,733,989	3.36%	
Agreements/Payments						
Fire Department - City Payment	10,871,797	11,204,626		11,318,512		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter	1,704,403	1,776,840		1,852,356		Interlocal Agreement with City of Tallahassee
subtotal	12,576,200	12,981,466	3.22%	13,170,868	1.46%	
Outside Agency Funding						
Council on Culture & Arts (COCA)	1,764,468	1,796,757		2,047,150		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		
Homeless Shelter Relocation	100,000	-		-		
subtotal	2,112,227	2,044,516	-3.21%	2,294,909	12.25%	
Miscellaneous						
Human Services CHSP	1,944,196	2,083,575		2,182,333		County Policy No. 01-04
Military Grant	33,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment	40,731	75,378		80,178		
Volunteer Fire Department	482,479	482,479		482,479		
Diversionary Funding	100,000	100,000		120,000		
Blueprint 2000	659,526	481,438		743,148		
subtotal	3,259,932	3,255,870	-0.12%	3,641,138	11.83%	
Event Sponsorships						
Community Events	69,500	74,500		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	126,400	131,400	3.96%	146,400	11.42%	
TOTAL NON-MANDATORY	**43,508,582**	**45,244,579**	**3.99%**	**46,987,304**	**3.85%**	

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
SUPPORT FUNCTIONS						
Office of Management & Budget/Risk Management	1,265,593	1,293,607		1,379,140		FS 129
Facilities Management	13,728,922	15,053,186		15,870,414		FS 29.008 Maintains County Facilities
Human Resources	1,721,592	1,801,238		1,922,377		Implement Federal and State legislation regarding employment practices
Management Information Services	9,268,765	10,146,096		11,328,932		FS 29.008 Maintains all County information systems - emails, hardware, software, etc.
Purchasing	710,056	722,154		786,669		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	2,377,609	2,378,500		2,419,253		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	3,804,347	3,920,075		4,351,564		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,228,818	1,013,151		1,191,820		
TOTAL SUPPORT FUNCTIONS	**34,105,702**	**36,328,007**	**6.52%**	**39,250,169**	**8.04%**	
RESERVES						
Budgeted Contingency; all funds	1,626,951	1,987,540		233,077		
TOTAL BUDGETED RESERVES	**1,626,951**	**1,987,540**	**22.16%**	**233,077**	**-88.27%**	
TOTAL GENERAL REVENUE SUPPORTED	**270,158,260**	**289,037,306**	**6.99%**	**304,469,853**	**5.34%**	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	2,352,766	2,501,011		2,514,349		Numerous FS cites - see division page
Fleet Management	4,573,013	4,942,998		4,860,563		
Risk Management - Workers Comp	5,783,236	6,455,701		6,999,103		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	2,183,808	3,044,163		3,227,887		
Teen Court	53,405	50,705		49,012		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	292,916	241,528		168,445		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	1,806,835	1,481,578		1,685,770		
Emergency Management Grant Match	121,221	120,463		130,698		
Emergency Management Grants	273,702	287,404		314,989		
9-1-1 Funding	1,424,627	1,515,778		1,493,166		FS 365.171
Emergency Medical Services (EMS)	27,012,324	29,329,750		33,406,070		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism	6,376,773	7,078,694		7,696,021		
Sewer Special Assessments	239,906	601,502		617,355		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,788,926	1,991,459		2,009,992		
Huntington Oaks Plaza	111,567	113,384		97,178		
Drug & Alcohol Testing	184,447	193,914		220,008		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	**54,677,607**	**60,048,167**	**9.82%**	**65,588,741**	**9.23%**	
TOTAL OPERATING BUDGET	**324,835,867**	**349,085,473**	**7.47%**	**370,058,594**	**6.01%**	
TOTAL CAPITAL BUDGET (excluding reserves)	**24,617,489**	**28,801,519**	**17.00%**	**31,459,710**	**9.23%**	
TOTAL CAPITAL RESERVES	**-**	**-**	**0.00%**	**-**	**0.00%**	
GRAND TOTAL	**349,453,357**	**377,886,993**	**8.14%**	**401,518,304**	**6.25%**	

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 2026 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

AD VALOREM PROPERTY TAXES ($215.97)
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 ($6.45)
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 ($1.39)
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 ($4.16)
Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

ENVIRONMENTAL PERMITS ($1.15)
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

BUILDING PERMITS ($2.00)
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 ($7.80)
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 ($15.56)
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 ($11.45)
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 ($2.44)
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 ($7.01)
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 ($9.12)
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 ($36.74)
Funding for emergency medical services is provided by a .75 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

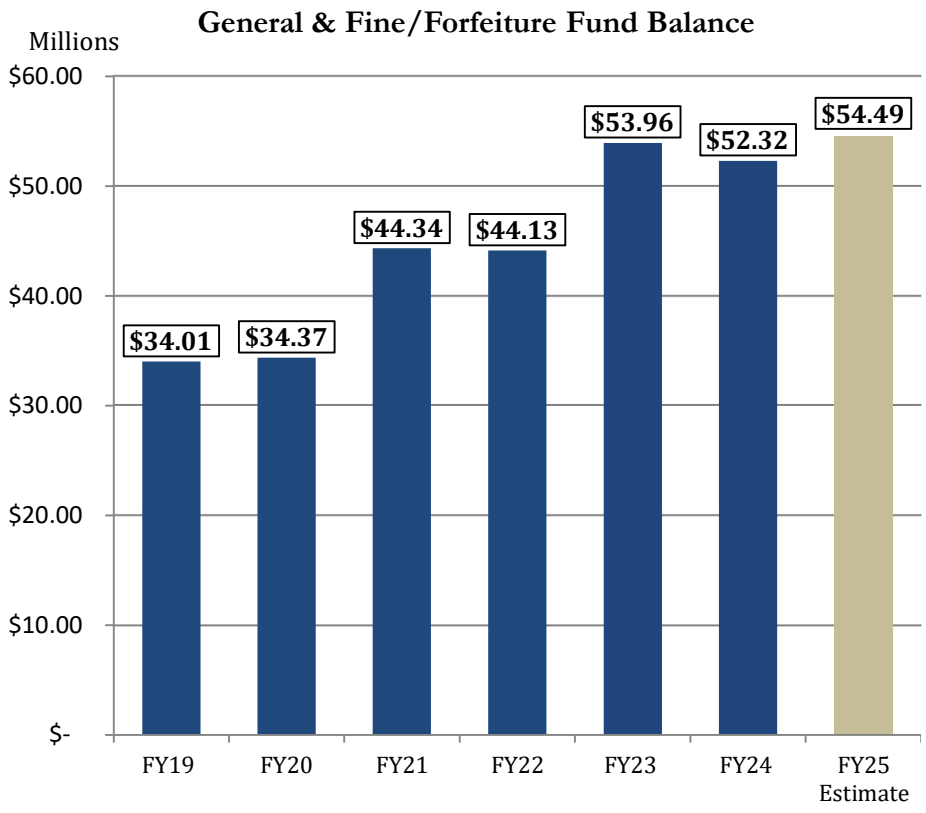
PROBATION FEES ($0.48)
The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

SOLID WASTE FEES ($15.42)
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 ($11.53)
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 ($0.53)
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.

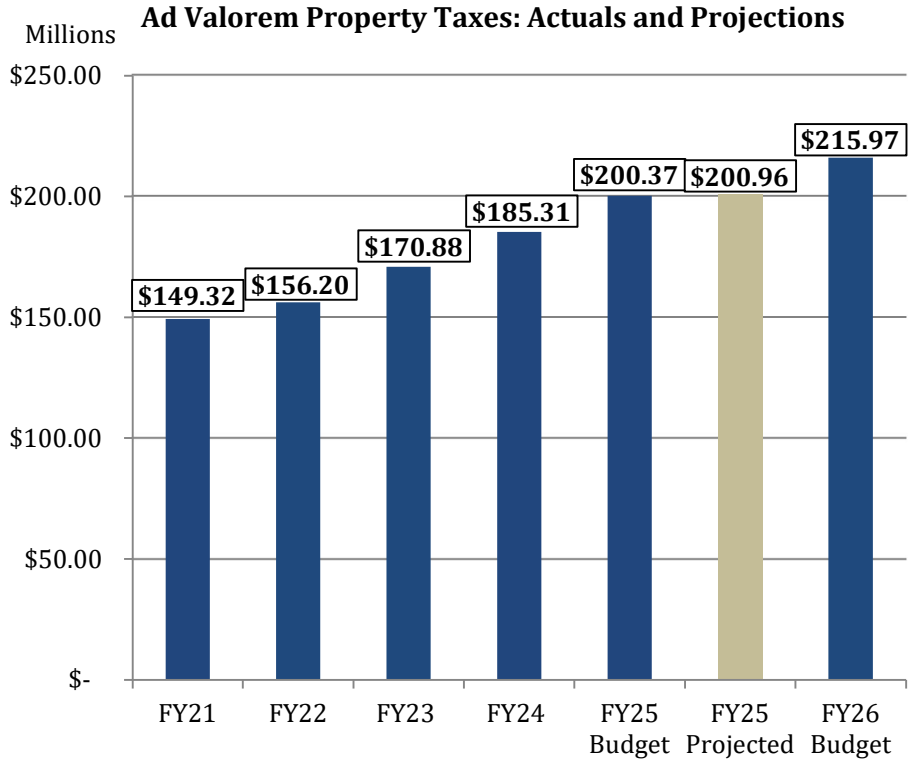
» Major Revenues



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 and FY 2024 was $53.96 million and $52.32 million. FY 2025 estimated fund balance of $54.49 million, reflects 27% of FY 2025 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2025 General/Fine and Forfeiture Fund Balance would have to remain between $49.72 million and $76.04 million. As depicted, the fund balance is within this range.



Ad Valorem Property Taxes

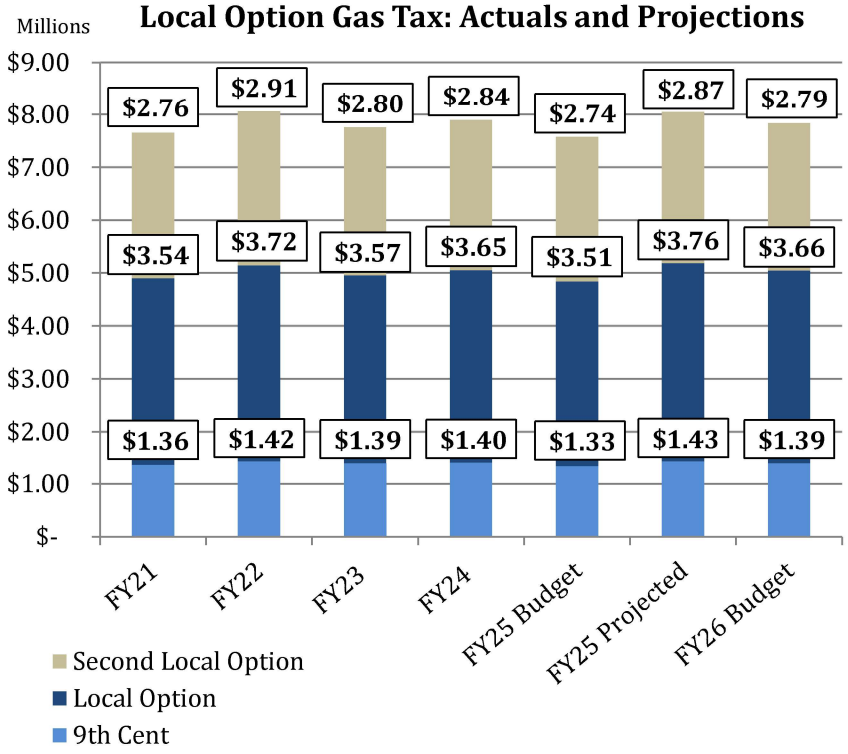
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

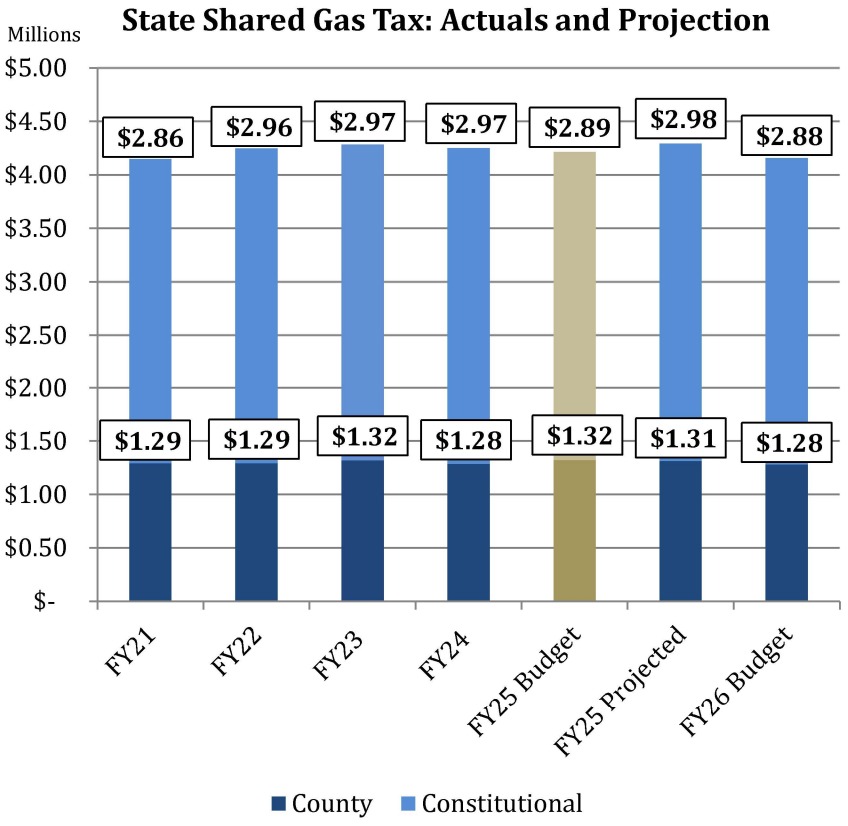
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

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 2.9% for FY 2026.

The Fiscal Year 2026 Ad Valorem taxes projection reflects a 7.78% increase in Ad Valorem revenue collections compared to the 10.01% growth experienced in FY 2025. 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, 2025.

» 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 Interlocal Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 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 five-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 2025 projections for this consumption-based tax is 6% higher than the FY 2025 budget. The FY 2026 budget projects a 3% increase from the FY 2025 budget, due primarily to the continued fluctuations in the market for crude oil in favor of lower fuel prices

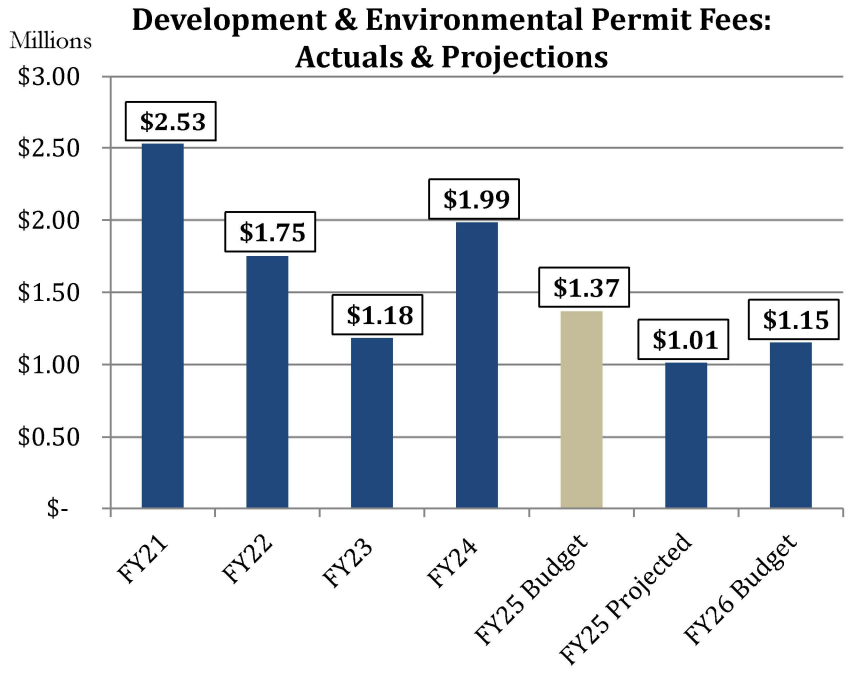
The amounts shown are the County's share only

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.

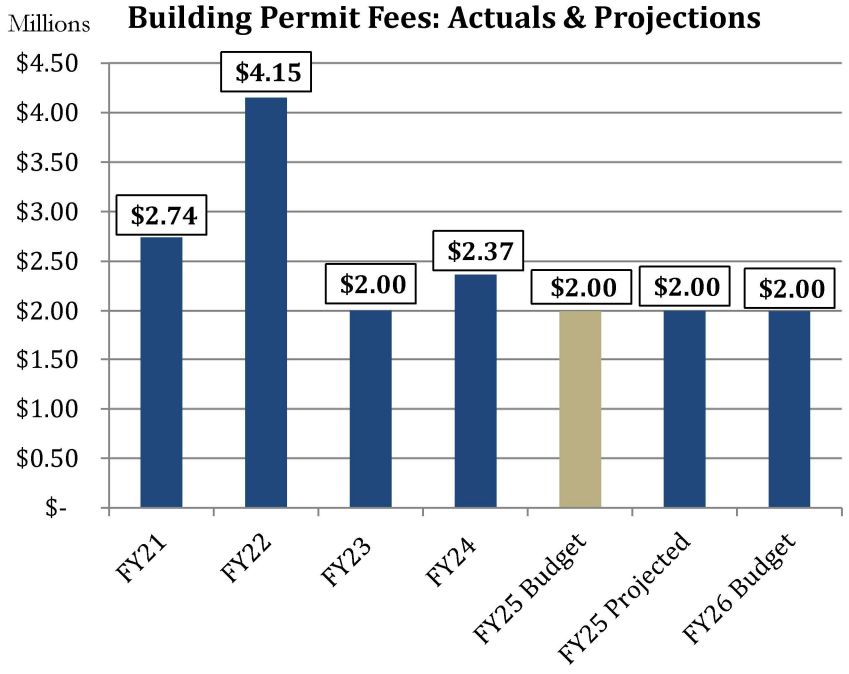
The FY 2025 projections for this consumption-based tax are 2% higher than budgeted. The FY 2026 budget projects an 3% decrease over the FY 2025 projection, due primarily to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

» 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. The last fee increase was approved in 2008 by the Board as a result of a fee study.

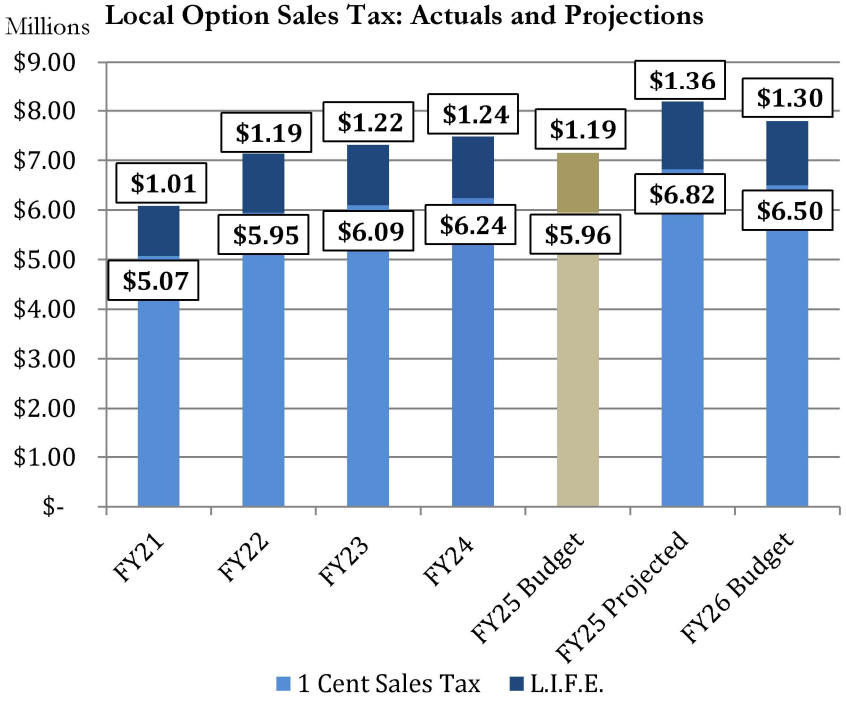
FY 2025 Environmental Permit Fees are anticipated to come in 26% lower than budgeted, primarily due to a decline in projects with large acreage which would result in higher collections. FY 2026 budget is expected to be lower than the FY 2025 budgeted amount, as permitting activity is expected to continue to decline. The major increase in FY 2021 is related to a permitting application for the Amazon Fulfillment Center. The spike in FY 2024 is related to a land use violation on the southeast area of Leon County.



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 is 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 2025 indicate an 16% decrease in revenues collected in FY 2024 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 2026 budget is expected to remain relatively flat.

» Major Revenues



Local Option Sales Tax:

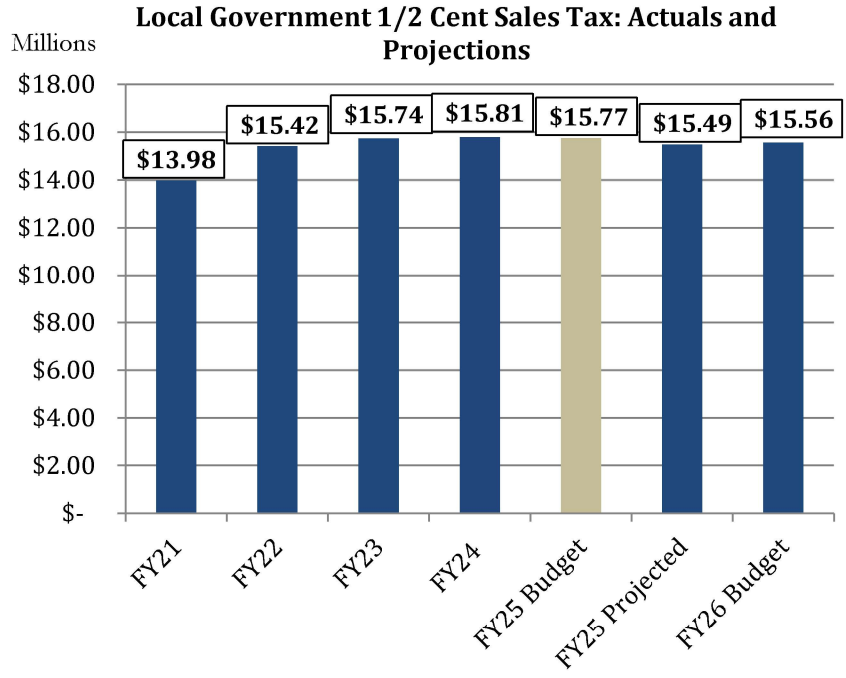
1 Cent Sales Tax: The Local Option Sales Tax is a 1-cent sales tax on all transactions up to $5,000. In the November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The Local Option 1-Cent Sales Tax is projected to generate 9% more in FY 2025 than FY 2024 due to the estimated population increase per the Office of Economic Vitality (OEV) resulting in increased consumer spending in Leon County. The FY 2026 budget reflects slower economic growth as consumer spending is expected to return to more normal levels.

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 will also address unforeseen infrastructure needs that population growth and/or aging infrastructure will create.

The amounts shown are the County's share only.



Local Government ½ Cent Sales Tax:

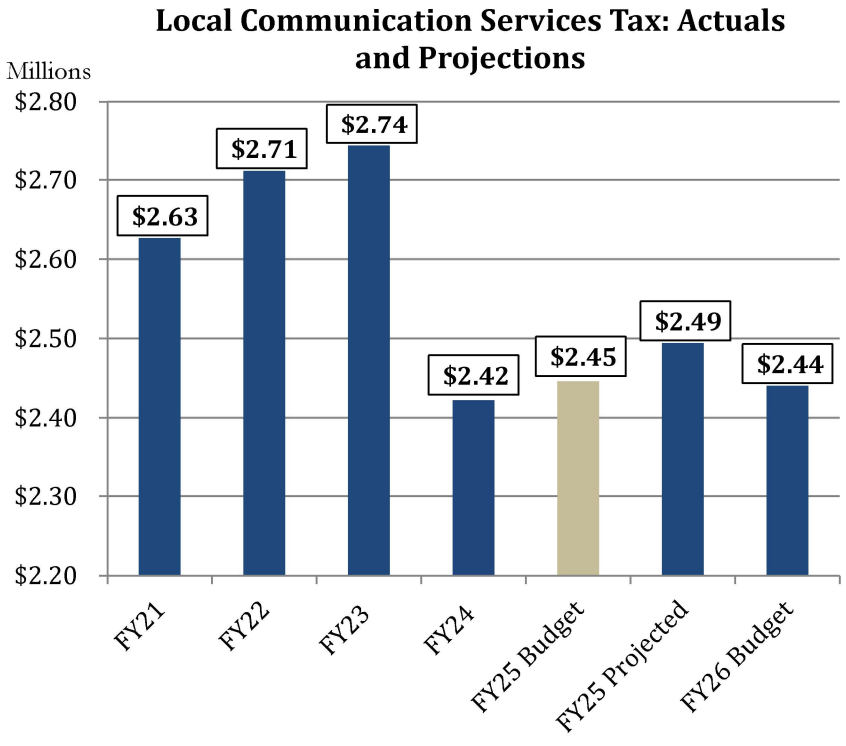
The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County 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 1.8% less than budgeted for FY 2025 due to decreased consumer spending associated with the uncertainty in the economic climate. The FY 2026 budget shows a slight decrease compared to the FY 2025 budget due to the repeal of the Business Rental Tax.

The amounts shown are the County's share only.

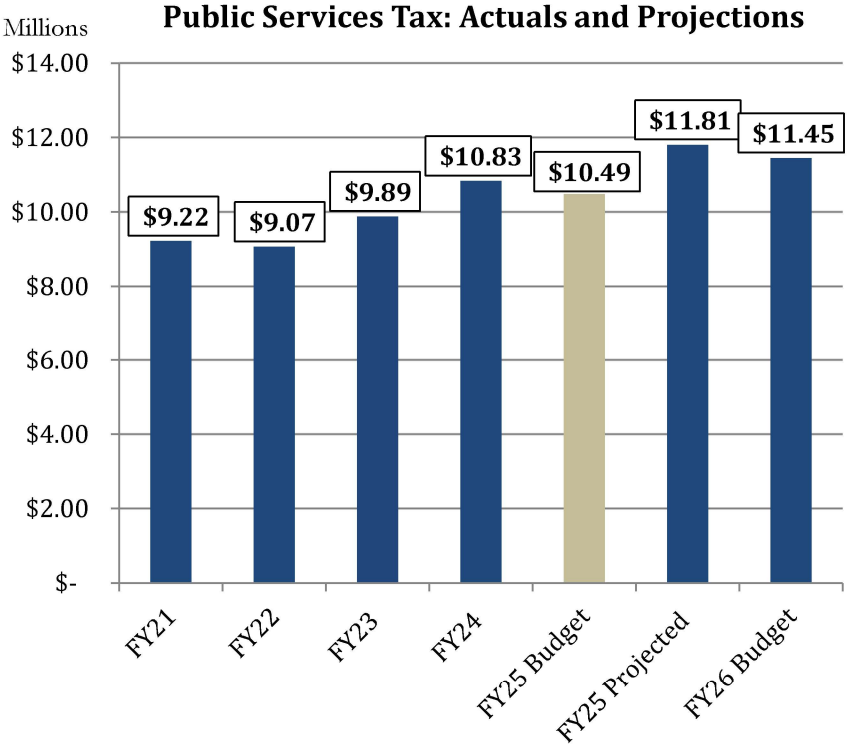
» Major Revenues



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 declined in comparison to FY 2023. This decline was 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 2025 revenues are anticipated to come in 2% higher than the FY 2025 budgeted amount, and the FY 2026 budget is in line with the projected FY 2025 collections. Revenues are beginning to level off after the decline in cable services and the abandoning of telephone landlines.

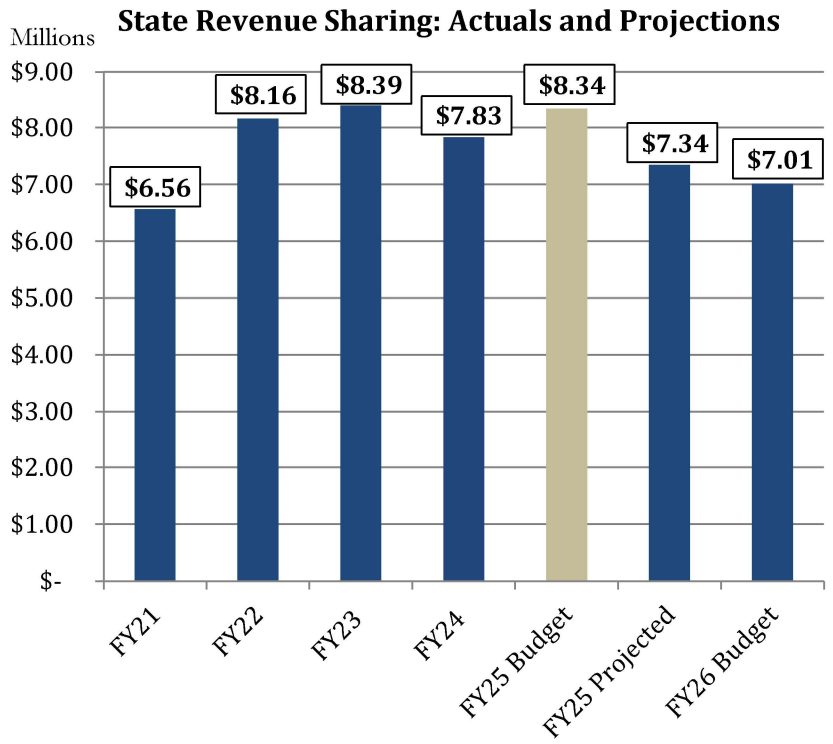


Public Services Tax:
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at $0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax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

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

The FY 2025 revenue projection shows an 9% increase over collections in FY 2024 and a 13% increase over the FY 2025 budget. The increase can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. The FY 2026 budget is slightly lower than the FY 2025 projections due to fluctuations in utility usage from year to year.

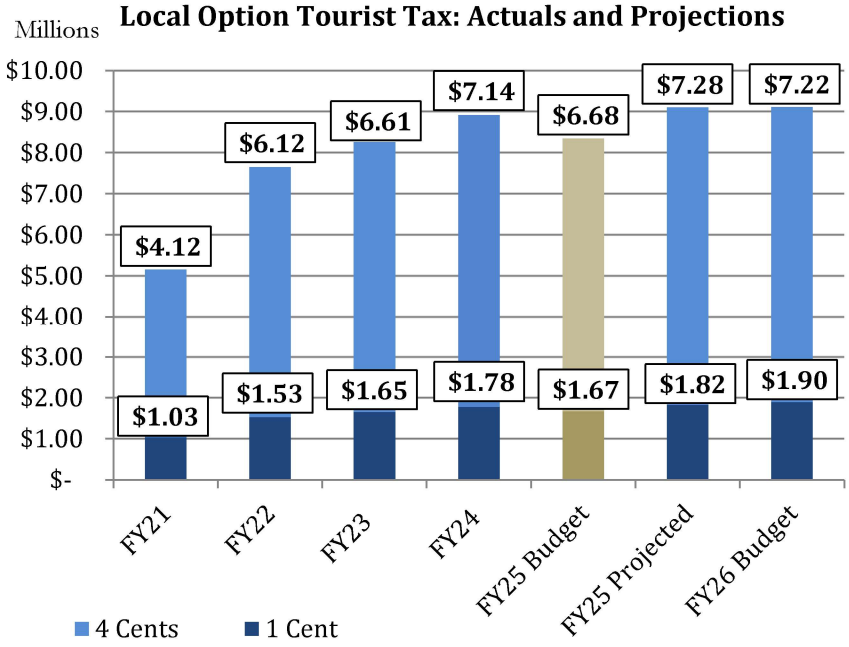
» Major Revenues



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. For FY 2025, Leon County is projected to receive 12% less than budgeted due to shifts in consumer spending that stems from higher inflation and economic uncertainty associated with the commencement of new tariffs. The FY 2026 budget is less than the FY 2025 projections due to the repeal of the Business Rental Tax and continued economic uncertainty.

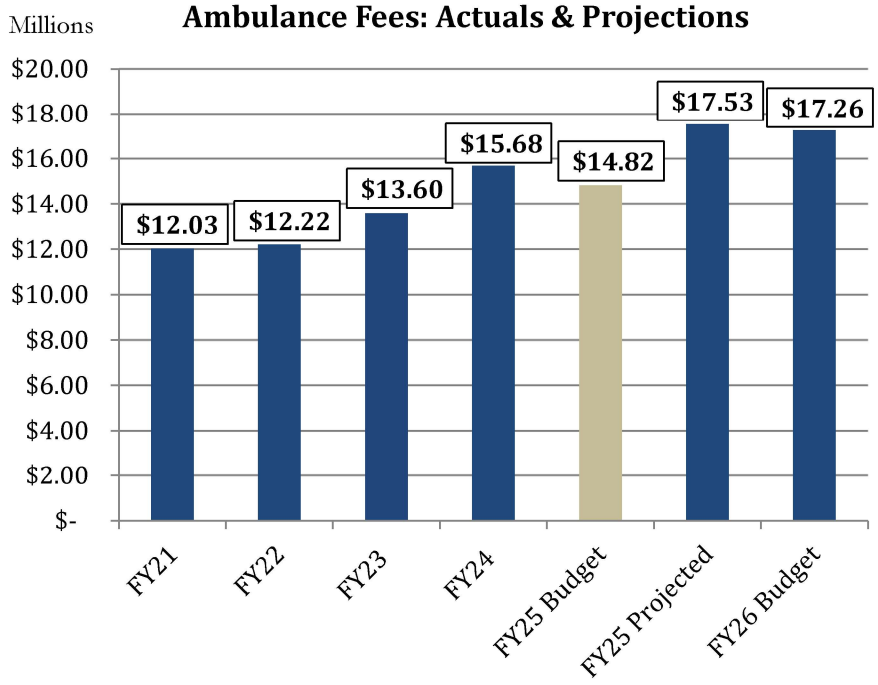


Local Option Tourist Tax:

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 increased 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 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 are reflected in the 2021 collection. FY 2022, 2023, and 2024 reflect a return to pre-covid collections. The FY 2025 projected collection shows a 9% increase over the budgeted amount due to the celebration of Leon County's Bicentennial with events such as the T-Pain concert held at Cascades Park on November 10, 2024. Also, In November 2024 the County hosted the Florida High School Athletic Association Cross country Championships at Apalachee Regional Park. FY 2026 anticipates collections to increase as the World Athletics Cross County Championships will be hosted at Apalachee Regional Park.

» Major Revenues

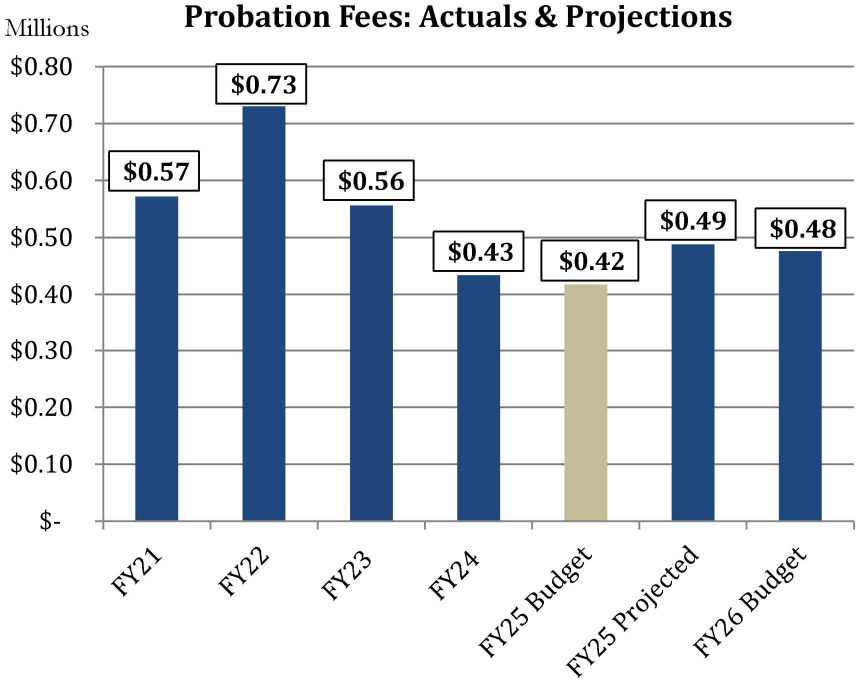


Ambulance Fees:
Leon County initiated its ambulance service on January 1, 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

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.

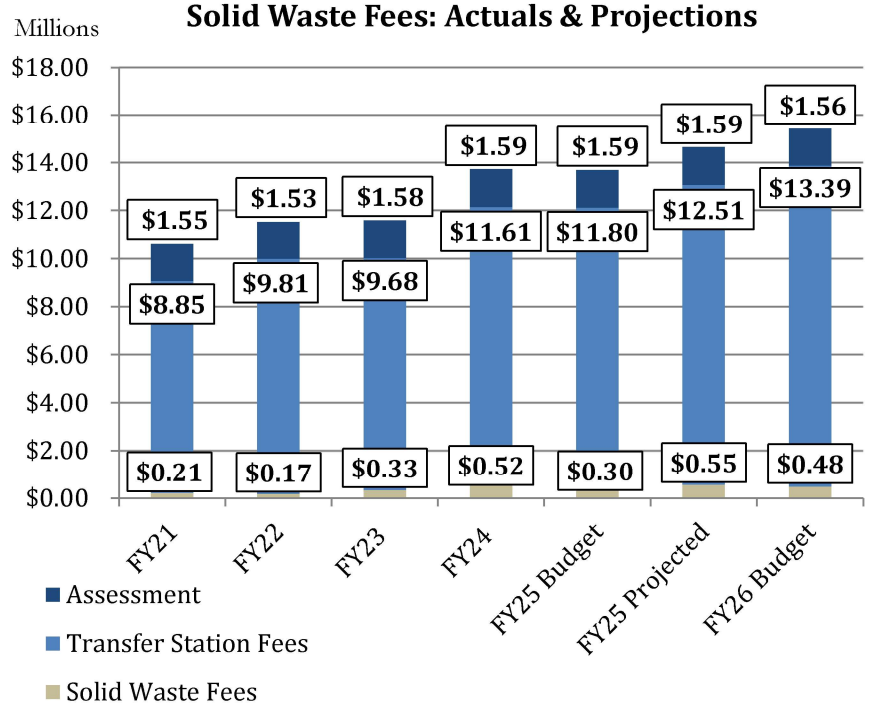
Actual revenues for FY 2025 are projected to increase by 18% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues. FY 2026 estimates are in line with FY 2025 projected revenues.



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.

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees in FY 2021, as fees collected declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2025 projected and FY 2026 estimated revenues are expected to be higher than the FY 2025 budget, due to the increased number of pre and post assignments such as alcohol and urinalysis tests administered. However, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces collections further.

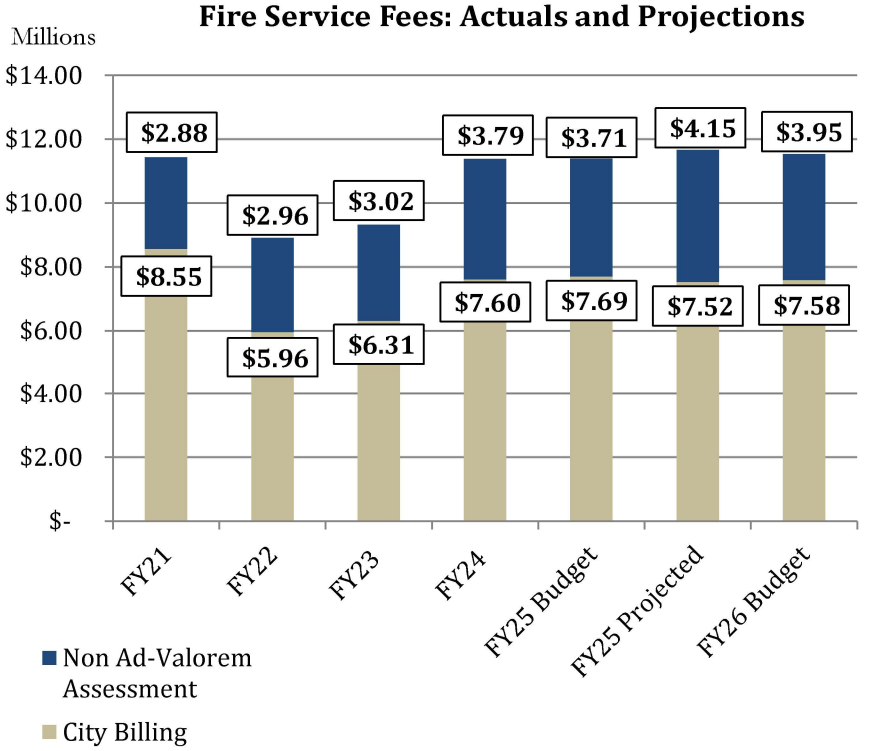
» Major Revenues



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.

FY 2025 revenue estimates project an increase of 7% over the budgeted amount due to a rise in material brought to the Transfer Station and an increase in solid waste fee collections. The rise in material brought to the Transfer Station is associated with the damage caused by Hurricane Helene. The FY 2026 budget reflects an 13% increase over the FY 2025 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

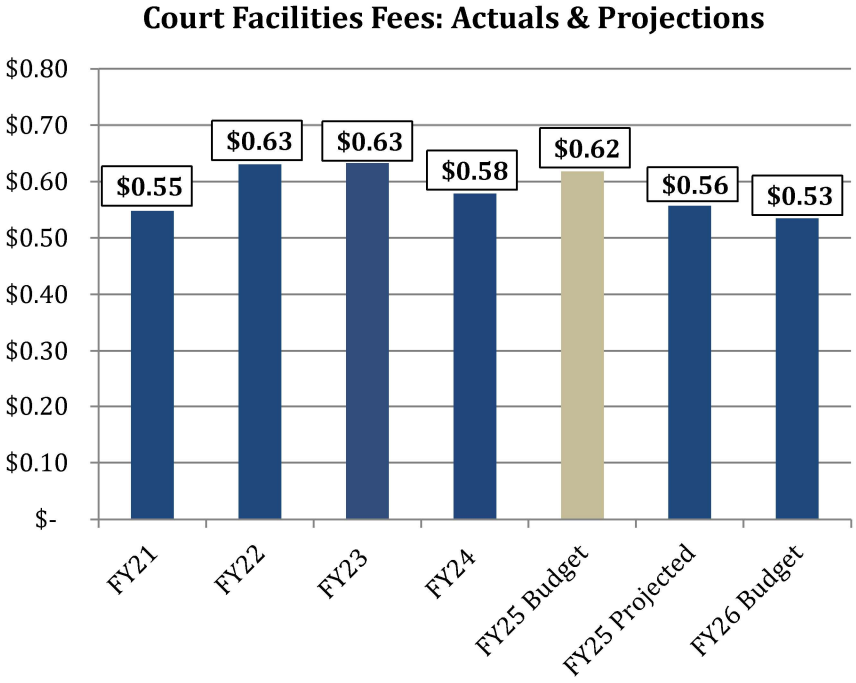


Fire Service Fees:
The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

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.

Property owners in the unincorporated area, not on city utilities, are billed quarterly. Those who do not pay their bills are transferred to 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 2024 the County collected $579,236 in these fees but expended more than $11.84 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 due to COVID-19 as reflected in FY 2021. FY 2022, 2023, 2024 reflect a return to pre-covid levels. The FY 2025 projections indicate an 10% decrease from the budgeted amount and the FY 2026 estimates are 4% lower than the prior year budget due to fluctuations in ticket violations.

Recommended Position Changes

Positions Additions and Deletions

Leon County Government	FTE		Impact
Office of Public Safety [1]			
Emergency Medical Services			
Paramedic	7.00	$	721,784
Emergency Medical Technician	3.00	$	253,182
Total EMS	**10.00**	**$**	**974,966**
County Attorney's Office [2]			
Assistant County Attorney	1.00	$	118,589
Total County Attorney	**1.00**	**$**	**118,589**
Total Leon County Government	**11.00**	**$**	**1,093,555**

Judicial and Constitutionals	FTE		Impact
Constitutionals			
Clerk of Court & Comptroller			
Human Resources Coordinator	1.00	$	57,829
Internal Auditor	1.00	$	38,766
Total Clerk of Court & Comptroller	**2.00**	**$**	**96,595**
Sheriff - Law Enforcement			
HOST Deputy	1.00	$	202,345
Sworn Deputy	4.00	$	817,509
Total Sheriff	**5.00**	**$**	**1,019,854**
Total Constitutionals	**7.00**	**$**	**1,116,449**
Total County, Judicial and Constitutionals	**18.00**	**$**	**2,210,004**

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.
2. County Attorney's Office will have an additional Assistant County Attorney to maintain current workloads.

Authorized Position Summary

Board of County Commissioners

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Administration	7.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Strategic Initiatives	15.50	16.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
Human Resources	12.00	12.00	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
	53.50	53.00	53.00	0.00	53.00	53.00	53.00	53.00	53.00

Office of Information and Technology

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Management Information Services	43.34	44.67	45.67	0.00	45.67	45.67	45.67	45.67	45.67
Geographic Information Systems	14.66	13.33	13.33	0.00	13.33	13.33	13.33	13.33	13.33
	58.00	58.00	59.00	0.00	59.00	59.00	59.00	59.00	59.00

County Attorney's Office

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Attorney	11.00	11.00	11.00	1.00	12.00	12.00	12.00	12.00	12.00
	11.00	11.00	11.00	1.00	12.00	12.00	12.00	12.00	12.00

Department of Public Works

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	141.00	140.00	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	8.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
	190.00	190.00	188.00	0.00	188.00	188.00	188.00	188.00	188.00

Department of Development Support & Environmental Management

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
DS Support Services	5.65	5.15	5.15	0.00	5.15	5.15	5.15	5.15	5.15
Code Compliance Services	5.35	5.50	4.50	0.00	4.50	4.50	4.50	4.50	4.50
Building Plans Review & Inspection	26.10	26.45	25.95	0.00	25.95	25.95	25.95	25.95	25.95
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	8.00	8.00	8.50	0.00	8.50	8.50	8.50	8.50	8.50
	62.00	62.00	61.00	0.00	61.00	61.00	61.00	61.00	61.00

Department of PLACE

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Planning Department[1]	23.50	23.50	22.00	0.00	22.00	22.00	22.00	22.00	22.00
	23.50	23.50	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Tourism	14.00	14.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
	14.00	14.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00

Office of Library Services

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Library Services	81.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70
	81.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70

Office of Public Safety

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Emergency Medical Services	172.60	191.20	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
	179.60	198.20	195.60	10.00	205.60	205.60	205.60	205.60	205.60

Office of Intervention & Detention Alternatives

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Probation	16.00	16.00	17.00	0.00	17.00	17.00	17.00	17.00	17.00
Supervised Pretrial Release	16.00	15.50	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
	34.00	33.50	34.00	0.00	34.00	34.00	34.00	34.00	34.00

Office of Human Services & Community Partnerships

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Human Services	4.00	4.00	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	13.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Office of Resource Stewardship

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Sustainability	2.50	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	29.15	29.65	29.65	0.00	29.65	29.65	29.65	29.65	29.65
	115.65	115.65	115.65	0.00	115.65	115.65	115.65	115.65	115.65
County Total	**858.95**	**876.55**	**872.95**	**11.00**	**883.95**	**883.95**	**883.95**	**883.95**	**883.95**

Authorized Position Summary

Constitutional

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Clerk of the Circuit Court	171.00	171.00	173.00	2.00	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	682.00	724.50	727.50	5.00	732.50	732.50	732.50	732.50	732.50
Supervisor of Elections	22.00	22.00	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
	1,013.00	1,055.50	1,065.50	7.00	1,072.50	1,072.50	1,072.50	1,072.50	1,072.50

Judicial

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Court Administration	4.00	4.00	4.72	0.00	4.72	4.72	4.72	4.72	4.72
Other Court-Related Programs	5.50	5.50	4.78	0.00	4.78	4.78	4.78	4.78	4.78
	9.50	9.50	9.50	0.00	9.50	9.50	9.50	9.50	9.50

Non-Operating

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Other Non-Operating [2]	5.50	4.50	3.00	0.00	3.00	3.00	3.00	3.00	3.00

Summary

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Total Full-Time Equivalents (FTE)	**1,886.95**	**1,946.05**	**1,950.95**	**18.00**	**1,968.95**	**1,968.95**	**1,968.95**	**1,968.95**	**1,968.95**

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Constitutional

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Tentative	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 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	**9.00**	**8.00**	**8.00**	**0.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Fund Balance

Org	Fund Title	FY23 Actual	FY24 Actual	FY25 Estimate Rev	FY25 Estimate Exp.	FY25 Estimate Year End	% Change(+/-)
	General & Fine and Forfeiture Funds * (A)						
001	General Fund	46,945,573	41,293,531	141,846,666	96,615,647	45,231,019	9.54%
110	Fine and Forfeiture Fund	7,012,686	11,029,412	133,400,172	124,137,069	9,263,103	-16.01%
	Subtotal:	**53,958,259**	**52,322,943**	**275,246,838**	**220,752,716**	**54,494,122**	**4.15%**
	* 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)**	5,312,957	7,464,074	24,573,930	18,273,345	6,300,585	-15.59%
111	Probation Services Fund **(C)**	1,112,741	1,804,539	6,205,370	3,636,599	2,568,771	42.35%
114	Teen Court Fund	0	0	0	66,044	0	0.00%
116	Drug Abuse Trust Fund	198,328	236,969	265,610	98,135	167,475	-29.33%
117	Judicial Programs Fund	531,202	542,976	687,015	147,316	539,699	-0.60%
120	Building Inspection Fund **(D)**	2,951,680	2,892,786	5,061,325	2,936,299	2,125,026	-26.54%
121	Development Support Fund **(D)**	2,028,784	3,412,460	8,007,050	4,119,113	3,887,937	13.93%
123	Stormwater Utility Fund **(E)**	1,920,204	2,931,378	8,023,250	6,249,698	1,773,552	-39.50%
124	SHIP Trust Fund	0	0	2,557,308	2,192,976	364,332	0.00%
125	Grants	0	0	40,047,628	40,476,628	0	N/A
126	Non-Countywide General Revenue Fund **(F)**	2,280,356	331,274	26,990,688	26,990,688	331,274	0.00%
127	Grants **(G)**	188,260	215,672	2,835,064	2,355,770	479,294	122.23%
130	911 Emergency Communications Fund	0	182,820	2,306,228	2,305,696	532	N/A
135	Emergency Medical Services Fund	10,185,066	15,524,853	55,814,831	41,020,285	14,794,546	-4.70%
137	American Recovery Plan Act (ARPA) Fund **(G)**	3,367,584	1,955,725	3,905,674	3,905,674	0	-100.00%
140	Municipal Service Fund **(H)**	1,345,969	3,498,776	14,333,984	10,385,412	3,948,572	12.86%
145	Fire Services Fund	1,307,636	1,521,050	13,487,538	11,645,387	1,842,151	21.11%
160	Tourism Fund (1st-5th Cents) **(I)**	5,882,297	7,345,241	16,866,165	10,765,827	6,100,339	-16.95%
160	Tourism Cultural, Visual Arts, Heritage **(I)**	2,049,072	776,199	790,083	547,561	242,522	-68.76%
162	Special Assessment Paving Fund	0	0	140,133	140,133	0	0.00%
164	Special Assessment Sewer Fund	32,208	43,159	656,775	613,616	43,159	0.00%
165	Bank of America Building Operating Fund **(J)**	2,460,166	2,807,575	4,509,290	2,053,060	2,456,230	-12.51%
166	Huntington Oaks Plaza Fund	555,986	808,928	1,199,355	514,742	684,613	-15.37%
	Subtotal:	**43,710,498**	**54,296,453**	**239,264,294**	**191,440,003**	**48,650,609**	**-10%**
	Capital Projects Funds						
305	Capital Improvements Fund **(K)**	37,986,592	37,046,178	59,602,276	55,450,381	4,151,895	-88.79%
306	Gas Tax Transportation Fund **(L)**	15,088,950	9,912,391	16,014,671	15,569,019	445,652	-95.50%
308	Local Option Sales Tax Fund **(M)**	4,079,332	2,492,633	2,509,427	2,455,059	54,368	-97.82%
309	Local Option Sales Tax Extension Fund **(N)**	1,568,821	933,382	1,074,825	755,580	319,245	-65.80%
324	Supervisor of Elections Building	62,114	47,838	48,138	45,835	2,303	-95.18%
330	911 Capital Projects Fund	4,326,242	4,477,766	4,486,545	2,296,514	2,190,031	-51.09%
351	Sales Tax Extension 2020 **(O)**	12,443,098	13,295,631	19,731,463	17,628,849	2,102,614	-84.19%
352	Sales Tax Extension 2020 JPA Agreement **(O)**	9,389,597	11,252,840	16,466,356	13,167,089	3,299,267	-70.68%
	Subtotal:	**84,944,744**	**79,458,659**	**119,933,701**	**107,368,326**	**12,565,375**	**-84.19%**
	Enterprise Funds						
401	Solid Waste Fund **(P)**	-3,251,042	-2,011,554	24,036,078	38,148,702	-14,112,625	N/A
	Subtotal:	**-3,251,042**	**-2,011,554**	**24,036,078**	**38,148,702**	**-14,112,625**	**N/A**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Fund Balance

Org	Fund Title	FY23 Actual	FY24 Actual	FY25 Estimate Rev	FY25 Estimate Exp.	FY25 Estimate Year End	% Change(+/-)
	Internal Service Funds						
501	Insurance Service Fund	1,692,926	4,599,522	11,279,502	7,285,091	3,994,411	N/A
502	Communications Trust Fund	160,140	885,678	2,943,806	2,389,655	554,151	N/A
505	Motor Pool Fund	590,560	542,787	6,121,838	4,714,711	1,407,128	N/A
	Subtotal:	**2,443,626**	**6,027,987**	**20,345,146**	**14,389,456**	**5,955,690**	-1.20%
	TOTAL:	**181,806,086**	**190,094,489**	**678,826,057**	**572,099,203**	**107,553,171**	**-43.42%**

Notes:

Balances are estimated as year ending for FY 2025 and may be changed pending final audit adjustments.

A. The FY 2025 budget includes the use of $531,161 in General Fund Balance to balance the budget. The fund balance also reflects the appropriation of $5 million in catastrophe reserve funding for unforeseen events such as hurricanes. Additionally, as approved by the Board at the June 17, 2025 Budget Workshop, $4.0 million in available general fund balance was appropriated in FY 2025 to support the capital improvement program.

B. This decrease in FY 2023 is directly related to the mid-year appropriation of $3.9 million to support the transportation capital program. 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. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, this funding was advanced funded in FY 2025.

C. The increase in the Pre-Trial & Probation Fund is primarily due to the under expenditure of budget due to position vacancies in a tight labor market. To stay within policy limits, $600,000 in dedicated fund balance is recommended in FY 2026 to support the Office of Intervention and Detention Alternatives Services.

D. The Building Inspection Fund and Development and Environmental Services Fund varies from year-to-year depending on the number and size of permitted buildings. The Building fund balance reflects the use of reserves to support operting expenses due to a significant decline in single family building permit revenue due to the Federal Reserve increasing interest rates to counter high inflation, slowing the new home construction market. FY 2025 reflects the use of $1.1 million in Building Inspection fund balance to ensure the continuation of prompt permitting services. The FY 2026 Preliminary Budget recommends using $800,000 in DSEM fund balance 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. As approved by the Board at the June 17, 2025 Budget Workshop, the decrease in the estimated balance of the Stormwater Utility Fund is due to the appropriation of $1.8 million in available fund balance to support stormwater infrastructure and preventative maintenance capital improvement projects.

F. 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 2024 is directly related to the mid-year appropriation of $2 million in fund reserves as a transfer to the solid waste fund to properly account for the inflationary increase to the closure costs of the landfill as required per the FDEP landfill closure permit. FY 2025 Sales tax revenues are declining in response to economic uncertainty associated, including the commencement of new tariffs. This trend is projected to continue in FY 2026.

G. 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. The ARPA fund is used to separate grants that are interest bearing grants. The ARPA balance reflects the remaining revenue replacement funds, which were transferred to the general fund in FY 2025 to support general government services.

H. 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. Additionally, as approved by the Board at the June 17, 2025 Budget Workshop, $1.7 million in available fund balance was appropriated in FY 2025 to support the capital improvement program.

I. 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 2024 balance reflects the Board's allocation of the remaining $2 million in one-cent fund balance for three grant proposals supporting approved programs. The remaining grant funds are expected to be spent in FY 2025. The FY 2025 estimated collections reflect increased revenue due to inventory of hotel rooms, increased hotel room rates, and hosting the 2024 Florida High School Athletic Association Cross County Championships at Apalachee Regional Park.

J. FY 2025 fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance of $183,249 for Capital Improvements for building renovations, landscaping, and tenant improvements.

K. The Capital Projects balances are accumulated for purposes of funding projects that are often multi-year in nature. Balances reflected are often programmed as part of the five-year plan. To ensure some FY 2026 projects are not delyaed due to supply chain issues $11.4 million in fund balance wa advanced funded in FY 2025 to support FY 2026 parks capital maintenence and improvements.

L. 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. To ensure some FY 2026 infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, $4.3 million in Transportation Trust fund balance was advanced funded in FY 2025.

M. 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. The project is proceeding with design and right of way acquisition. Additionally, current interest accrued in the fund in the amount of $374,000 was allocated in FY 2025 to support critical maintenance needs at the Sheriff Facilities.

N. The Sales Tax Extension fund has been extended for another 20 years, creating two new funds, 351 & 352. The remaining sales tax extension funds are derived from the remaining County share of the Blueprint water quality funding and will be used for the Lexington Pond Retrofit project.

Fund Balance

O. Sales Tax Extension projects in FY 2025 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 2025 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. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Fund Balance

Fund	Fund Title	FY25 Yr Ending Est. Bal. (B)	FY26 Tentative Budget	Policy (A) Minimum 15% Budget	Policy (A) Maximum 30% Budget	FY26: Fund Balance Analysis (B) Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
	General & Fine and Forfeiture Funds							
001	General Fund	45,231,019	102,485,097	15,372,765	30,745,529	0	45,231,019	
110	Fine and Forfeiture Fund	9,263,103	132,356,205	19,853,431	39,706,862	0	9,263,103	
	Subtotal:	**54,494,122**	**234,841,302**	**35,226,195**	**70,452,391**	**0**	**54,494,122**	**0**
	Special Revenue Funds (C)							
106	County Transportation Trust Fund	6,300,585	20,665,829	**3,099,874**	**6,199,749**	500,000	5,800,585	0
111	Probation Services Fund	2,568,771	4,402,469	**660,370**	**1,320,741**	600,000	1,320,741	648,030
114	Teen Court Fund	0	64,363	**9,654**	**19,309**	0	0	0
116	Drug Abuse Trust Fund	167,475	98,135	**14,720**	**29,441**	62,320	29,441	75,714
117	Judicial Programs Fund	539,699	215,099	**32,265**	**64,530**	88,939	64,530	386,230
120	Building Inspection Fund	2,125,026	3,380,390	**507,059**	**1,014,117**	1,307,490	817,536	0
121	Development Support & Environ. Mgmt.	3,887,937	5,093,777	**764,067**	**1,528,133**	800,000	1,528,133	1,559,803
123	Stormwater Utility Fund	1,773,552	7,666,832	**1,150,025**	**2,300,050**	0	1,773,552	0
124	Ship Trust Fund	364,332	759,786	**113,968**	**227,936**	0	227,936	136,396
125	Grants	0	1,063,478	**159,522**	**319,043**	0	0	n/a
126	Non-Countywide General Revenue Fund	331,274	25,451,954	**3,817,793**	**7,635,586**	0	331,274	n/a
127	Grants	479,294	60,000	**9,000**	**18,000**	0	18,000	461,294
130	911 Emergency Communications Fund	532	1,632,166	**244,825**	**489,650**	0	532	0
135	Emergency Medical Services Fund	14,794,546	41,142,336	**6,171,350**	**12,342,701**	247,000	12,342,701	2,204,845
137	American Rescue Plan Act (ARPA)	0	0	**0**	**0**	0	0	0
140	Municipal Service Fund	3,948,572	12,254,963	**1,838,244**	**3,676,489**	0	3,676,489	272,083
145	Fire Services Fund	1,842,151	12,014,843	**1,802,226**	**3,604,453**	0	1,842,151	0
160	Tourism Fund (1st-5th Cents)	6,100,339	10,507,198	**1,576,080**	**3,152,159**	588,053	3,152,159	2,360,126
160	Tourism: Cultural, Visual Arts, Heritage	242,522	0	**0**	**0**	0	0	242,522
162	Special Assessment Paving Fund	0	72,013	**10,802**	**21,604**	0	0	n/a
164	Killearn Lakes Units I & II Sewer	43,159	629,954	**94,493**	**188,986**	0	43,159	0
165	County Government Annex Operating Fund	2,456,230	1,366,772	**205,016**	**410,032**	184,279	410,032	1,861,920
166	Huntington Oaks Plaza Fund	684,613	263,893	**39,584**	**79,168**	0	79,168	605,445
	Subtotal:	**48,650,609**	**148,806,250**	**22,320,938**	**44,641,875**	**4,378,081**	**33,458,118**	**10,814,410**
	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	4,151,895				0	n/a	4,151,895
306	Gas Tax Transportation Fund	445,652				0	n/a	445,652
308	Local Option Sales Tax Fund	54,368				0	n/a	54,368
309	Local Option Sales Tax Extension Fund	319,245						319,245
330	911 Capital Projects Fund	2,190,031				318,791	n/a	2,190,031
351	351 Sales Tax Extension 2020	2,102,614				0	n/a	2,102,614
352	352 Sales Tax Ext 2020 - JPA	3,299,267				0	n/a	3,299,267
	Subtotal:	**12,563,072**				**318,791**	**0**	**7,161,191**
	Enterprise Funds (D)							
401	Solid Waste Fund (E)	-14,112,625	21,920,504	**3,288,076**	**6,576,151**	0	0	0
	Subtotal:	**-14,112,625**	**21,920,504**	**3,288,076**	**6,576,151**	**0**	**0**	**0**
	Internal Service Funds (D)							
501	Insurance Service Fund	3,994,411	7,336,840	**1,100,526**	**2,201,052**	0	3,994,411	0
502	Communications Trust Fund	554,151	2,187,202	**328,080**	**656,161**	0	554,151	0
505	Motor Pool Fund	1,407,128	4,881,684	**732,253**	**1,464,505**	0	1,407,128	0
	Subtotal:	**5,955,690**	**14,405,726**	**2,160,859**	**4,321,718**	**0**	**5,955,691**	**0**
	TOTAL:	**107,550,868**	**419,973,782**	**62,996,067**	**125,992,135**	**4,696,872**	**93,907,930**	**17,975,601**

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:

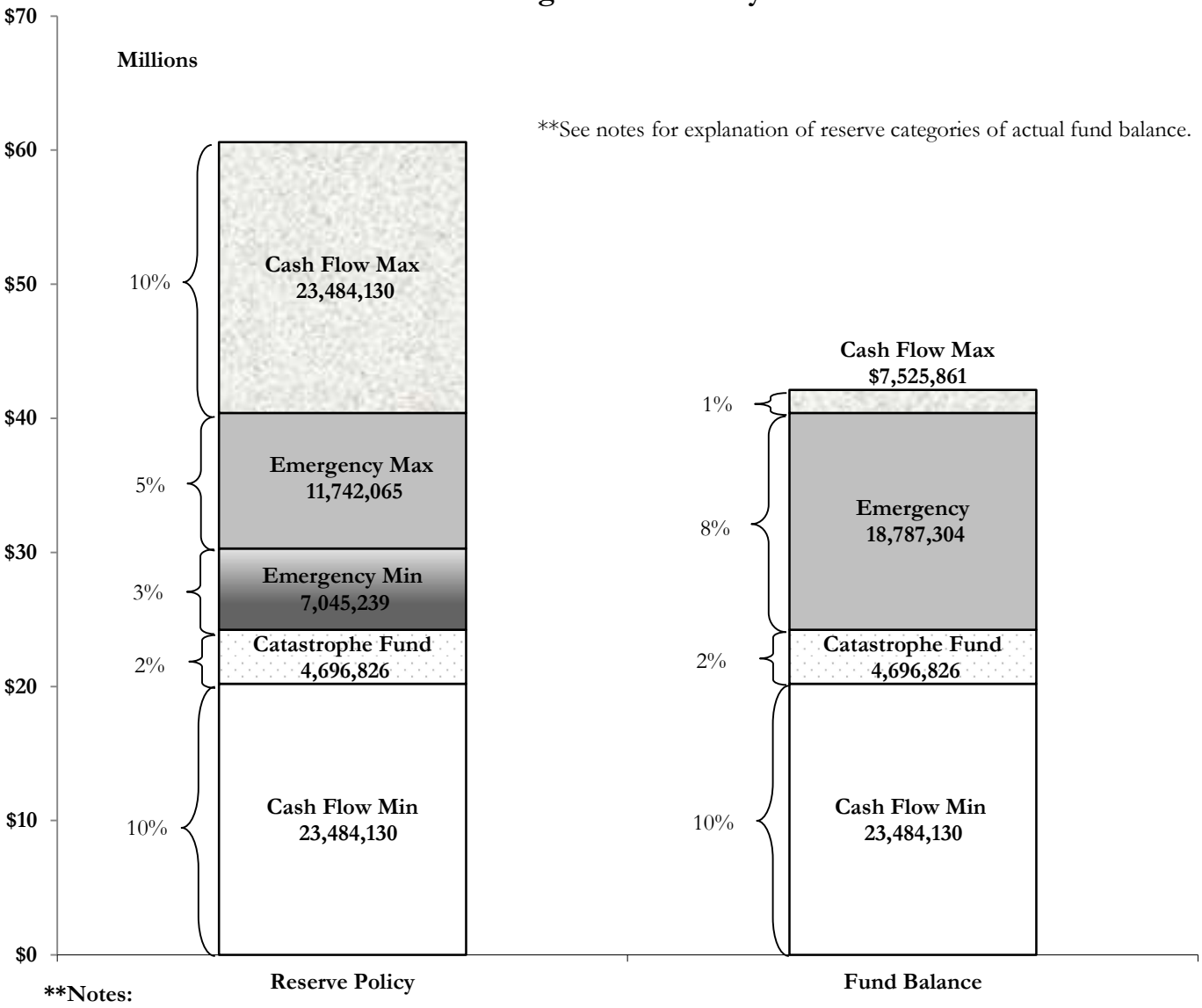
1. Emergency Reserves
a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
b. The reserve for contingency is separate 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 2026 Budget.
B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2026 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 2025 budgeted revenues and expenditures, the sum of the "Emegency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2026 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 2025 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. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

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 $70.5 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 $54.5 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2026 fund balance of $54.5 million.
5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

* Based on estimated beginning FY 2026 Fund Balance

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY25/26 Principal Payment	FY25/26 Interest Payment	Remaining Principal	Final Maturity Date
Series 2020	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. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		$1,298,120	$71,109	$672	$71,109	$672	$0	2026
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	$4,140,000	$473,230	$345,000	$76,590	$3,795,000	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	$12,555,000	$1,254,404	$1,045,000	$211,892	$11,510,000	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	$1,980,000	$64,307	$485,000	$25,542	$1,495,000	2029
TOTAL			**$26,598,120**	**$18,746,109**	**$1,792,613**	**$1,946,109**	**$314,696**	**$16,800,000**	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.
2. City provided half of the annual payment of debt service to the County through an Interlocal Agreement.

»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) **$73,791**: 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) **$8,182,702**: 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) **$187,628**: 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) **$3,337**: 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) **$30,959**: 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) **$70,603**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) **from** County Government Annex (165) **$197,177**: 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) **$68,133**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **$43,119**: This transfer provides funds for the utility consolidation effort as well as the Waste Pro Recycling Education Fund.

Supervisor of Elections (060) **from** General Fund (001) **$6,906,851**: 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) **$1,770,470**: 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) **$5,580,889**: 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) **$3,236,459**: 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) **$2,998,262**: 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) **$2,922,907**: 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) **$436,654**: 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) **$371,041**: 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.

»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) **$9,680,015**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) **from** Building Inspections (120) **$175,000**: This transfer will support the replacement of vehicles for the Building Inspection Department.

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

Capital Improvements (305) **from** Municipal Services (140) **$1,078,306**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Capital Improvements (305) **from** Tourism Fund (160) **$470,000**: This transfer will fund improvements at Apalachee Regional Park and Woodville Park in preparation for hosting major sporting events.

Gas Tax Transportation (306) **from** Transportation Trust (106) **$1,419,043**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **$3,849,927**: The transfer is necessary to support the operation of the 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 2026 TENTATIVE BUDGET

Schedule of Transfers

Fund #	Transfer To	Fund #	Transfer From		Transfer Amount
General Funds					
001	General Fund	106	Transportation Trust Fund		73,791
001	General Fund	126	Non-Countywide General Revenue		8,182,702
001	General Fund	140	Municipal Services		187,628
001	General Fund	145	Fire Rescue Services		3,337
001	General Fund	160	Tourism Fund		30,959
001	General Fund	162	Co. Accepted Roadways & Drainage		70,603
001	General Fund	165	County Government Annex		197,177
001	General Fund	166	Huntington Oaks Plaza		68,133
001	General Fund	401	Solid Waste		43,119
060	Supervisor Of Elections	001	General Fund		6,906,851
				Subtotal	**15,764,300**
Special Revenue Funds					
106	Transportation Trust	123	Stormwater Utility		1,770,470
106	Transportation Trust	126	Non-Countywide General Revenue		5,580,889
111	Probation Services	001	General Fund		3,236,459
121	Dvpmt. Srvcs. & Environ. Mgmt.	126	Non-Countywide General Revenue		2,998,262
123	Stormwater Utility	106	Transportation Trust		800,000
123	Stormwater Utility	126	Non-Countywide General Revenue		2,922,907
125	Grants	126	Non-Countywide General Revenue		435,654
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects		371,041
140	Muncipal Services	352	2020 Sales Tax Extension		500,000
				Subtotal	**18,615,682**
Debt Service Funds					
223	2020 Bond Series	126	Non-Countywide General Revenue		35,891
224	Supervisor of Elections Building	126	Non-Countywide General Revenue		421,590
225	ESCO Lease	001	General Fund		743,302
225	ESCO Lease	126	Non-Countywide General Revenue		513,590
226	800 MHz Radios	126	Non-Countywide General Revenue		510,542
				Subtotal	**2,224,915**
Capital Projects Funds					
305	Capital Improvements	001	General Fund		9,680,015
305	Capital Improvements	120	Building Inspections		175,000
305	Capital Improvements	135	Emergency Medical Services		305,000
305	Capital Improvements	140	Municipal Services		1,078,306
305	Capital Improvements	160	Tourist Development Trust Fund		470,000
306	Gas Tax Transportation	106	Transportation Trust		1,419,043
				Subtotal	**13,127,364**
Enterprise Funds					
401	Solid Waste	126	Non-Countywide General Revenue		3,849,927
				Subtotal	**3,849,927**
Insurance Service					
501	Insurance Servive	145	Fire Rescue Services		72,000
				Subtotal	**72,000**
			TOTAL		**$53,654,188**

»Budget by Fund

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»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 2026 TENTATIVE 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	85,387,634	-	90,250	-	-	-	896,314	7,253,450	8,857,449	102,485,097	93,627,648
060 Supervisor of Elections	-	-	-	-	-	-	-	-	6,906,851	6,906,851	-
106 Transportation Trust	-	12,001,920	-	-	-	500,000	267,540	545,010	7,351,359	20,665,829	13,314,470
110 Fine and Forfeiture	130,698,962	-	15,000	-	-	-	624,910	1,017,333	-	132,356,205	132,356,205
111 Probation Services	-	-	-	-	-	600,000	476,235	89,775	3,236,459	4,402,469	1,166,010
114 Teen Court	-	-	-	-	-	-	64,363	-	-	64,363	64,363
116 Drug Abuse Trust	-	-	-	-	-	62,320	30,115	5,700	-	98,135	98,135
117 Judicial Programs	-	-	-	-	-	88,939	126,160	-	-	215,099	215,099
120 Building Inspection	-	-	3,990	-	-	1,307,490	1,993,385	75,525	-	3,380,390	3,380,390
121 Dvlpmt Srvs & Envrmt Mgmt	-	-	-	-	-	800,000	1,106,275	189,240	2,998,262	5,093,777	2,095,515
123 Stormwater Utility	3,776,250	-	-	-	-	-	-	167,675	3,722,907	7,666,832	3,943,925
124 SHIP Trust	-	-	-	-	-	-	-	759,786	-	759,786	759,786
125 Grants	-	-	452,003	-	-	-	-	175,821	435,654	1,063,478	627,824
126 Non-Countywide Gen Rev	-	-	22,570,717	-	2,440,550	-	228,599	212,088	-	25,451,954	25,451,954
127 Grants - Interest Bearing	-	-	60,000	-	-	-	-	-	-	60,000	60,000
130 9-1-1 Emergency Comm	-	-	1,261,125	-	-	-	-	-	371,041	1,632,166	1,261,125
135 Emergency Medical Srvs	19,481,368	-	-	-	-	247,000	20,381,996	1,031,972	-	41,142,336	41,142,336
140 Municipal Services	-	-	-	-	11,452,157	-	-	302,806	500,000	12,254,963	11,754,963
145 Fire Rescue Service	-	-	-	-	-	-	12,014,843	-	-	12,014,843	12,014,843
160 Tourism	-	-	-	9,115,250	-	588,053	-	803,895	-	10,507,198	10,507,198
162 Special Assess. 2/3 Paving	70,513	-	-	-	-	-	-	1,500	-	72,013	72,013
164 Special Assess Sewer	629,954	-	-	-	-	-	-	-	-	629,954	629,954
165 Bank of America Building	-	-	-	-	-	184,279	59,326	1,123,167	-	1,366,772	1,366,772
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	263,893	-	263,893	263,893
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	35,890	35,891	71,781	35,890
224 Supervisor of Elections Building	-	-	-	-	-	-	-	-	421,590	421,590	-
225 ESCO Lease	-	-	-	-	-	-	-	-	1,256,892	1,256,892	-
226 800 MHz Radios	-	-	-	-	-	-	-	-	510,542	510,542	-
305 Capital Improvements	-	-	-	-	-	-	-	501,600	11,708,321	12,209,921	501,600
306 Transportation Capital	-	-	-	-	-	-	-	211,660	1,419,043	1,630,703	211,660
330 9-1-1 Capital Projects	-	-	-	-	-	318,791	-	52,250	-	371,041	371,041
351 Sales Tax Extension 2020	-	-	-	6,479,407	-	-	-	107,350	-	6,586,757	6,586,757
352 Sales Tax Ext 2020 - JPA	-	-	-	5,170,882	-	-	-	61,750	-	5,232,632	5,232,632
401 Solid Waste	1,556,180	-	-	-	-	-	15,880,272	634,125	3,849,927	21,920,504	18,070,577
501 Insurance Service	-	-	-	-	-	-	-	7,264,840	72,000	7,336,840	7,264,840
502 Communications Trust	-	-	-	-	-	-	-	2,187,202	-	2,187,202	2,187,202
505 Motor Pool	-	-	-	-	-	-	-	4,881,684	-	4,881,684	4,881,684
TOTAL	241,600,861	12,001,920	24,453,085	20,765,539	13,892,707	4,696,872	54,150,333	29,956,987	53,654,188	455,172,492	401,518,304

Notes:

The $401,518,304 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 $4.7 million for FY 2026.

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 2026 TENTATIVE BUDGET

Summary of All Funds

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 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	**101,145,575**	**97,116,740**	**108,696,930**	**102,485,097**	**108,801,256**	**110,488,383**	**114,206,390**	**117,626,770**
Special Revenue Funds									
Supervisor of Elections	060	7,545,057	5,927,098	6,888,050	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Transportation Trust	106	15,964,631	20,707,463	22,406,558	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871
Fine and Forfeiture	110	116,189,785	121,695,856	129,454,545	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897
Probation Services	111	3,297,037	4,365,866	4,334,145	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145
Teen Court	114	54,006	64,383	84,026	64,363	64,363	64,363	64,363	64,363
Drug Abuse Trust	116	645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Judicial Programs	117	148,216	288,047	200,388	215,099	222,584	227,145	231,872	236,779
Opioid Litigation Settlement	118	649,640	0	0	0	0	0	0	0
Building Inspection	120	2,612,703	3,193,690	3,187,523	3,380,390	3,298,713	3,395,289	3,495,511	3,599,428
Dvlpmt Srvcs & Environ. Mgmt.	121	4,109,694	5,021,310	4,937,112	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236
Stormwater Utility	123	5,696,633	7,008,819	7,524,179	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547
SHIP Trust	124	612,995	819,889	840,282	759,786	781,967	804,800	828,307	852,506
Grants	125	19,601,653	1,013,644	1,049,315	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252
Non-Countywide General Revenue	126	27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Grants	127	279,886	60,000	60,000	60,000	60,000	60,000	60,000	60,000
CARES Act	128	66,416	0	0	0	0	0	0	0
9-1-1 Emergency Communications	130	1,446,196	1,636,778	1,647,303	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285
EMS MSTU	135	33,484,168	38,109,950	40,152,641	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495
American Rescue Plan (ARPA)	137	12,813,237	1,955,725	0	0	0	0	0	0
Municipal Services	140	9,432,551	11,232,665	11,568,959	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535
Fire Rescue Services	145	11,582,902	11,881,736	12,051,755	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297
Tourism	160	9,517,249	9,227,122	9,313,171	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153
Special Assessment Paving	162	138,110	140,133	72,433	72,013	72,013	60,013	55,013	55,013
Special Assessment Sewer	164	235,349	613,616	613,616	629,954	629,954	629,954	629,954	629,954
County Government Annex	165	1,383,017	1,583,730	1,381,223	1,366,772	1,189,012	1,190,205	1,273,626	1,293,945
Huntington Oaks Plaza	166	241,932	306,684	284,673	263,893	264,640	265,409	266,201	267,017
Subtotal		**284,996,534**	**273,943,027**	**285,942,518**	**288,069,306**	**298,477,874**	**316,935,016**	**329,830,442**	**346,195,943**
Debt Service Funds									
Series 2014	222	3,269,753	3,270,583	0	0	0	0	0	0
Bond Series 2020-Capital Equipment	223	257,645	257,601	71,781	71,781	0	0	0	0
Supervisor of Elections Building	224	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
ESCO Lease	225	1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
800 MHz Radios	226	512,862	511,734	510,542	510,542	509,286	512,965	511,515	0
Subtotal		**5,717,189**	**5,712,825**	**2,260,805**	**2,260,805**	**2,187,808**	**2,186,125**	**2,183,912**	**1,676,190**
Capital Project Funds									
Capital Improvements	305	10,167,402	10,117,259	17,494,255	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158
Transportation Improvements	306	6,569,897	1,769,105	3,862,303	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578
Sales Tax	308	1,798,896	0	0	0	0	0	0	0
Sales Tax - Extension	309	720,928	0	0	0	0	0	0	0
Supervisor of Elections Building	324	16,702	0	0	0	0	0	0	0
9-1-1 Capital Projects	330	122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Sales Tax - Extension 2020	351	6,272,243	5,993,792	6,173,285	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452
Sales Tax - Extension 2020 JPA	352	3,688,673	5,129,086	5,166,092	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026
Subtotal		**29,356,773**	**23,366,370**	**33,056,569**	**26,031,054**	**33,005,524**	**29,565,111**	**31,976,981**	**33,508,949**
Enterprise Funds									
Solid Waste	401	22,754,800	19,342,216	20,035,418	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Subtotal		**22,754,800**	**19,342,216**	**20,035,418**	**21,920,504**	**23,369,501**	**23,548,387**	**24,031,458**	**24,134,881**
Internal Service Funds									
Insurance Service	501	2,987,639	6,764,553	7,369,403	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867
Communications Trust	502	1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Motor Pool	505	4,675,318	4,961,995	4,987,335	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674
Subtotal		**8,891,886**	**13,784,676**	**14,435,445**	**14,405,726**	**15,292,194**	**16,277,448**	**17,380,821**	**18,263,209**
TOTAL		**452,862,758**	**433,265,854**	**464,427,685**	**455,172,492**	**481,134,157**	**499,000,469**	**519,610,003**	**541,405,942**
Less Interfund Transfers		55,977,594	55,378,861	53,654,188	53,654,188	56,654,823	60,391,891	62,437,723	65,152,631
NET TOTAL		**396,885,164**	**377,886,993**	**410,773,497**	**401,518,304**	**424,479,334**	**438,608,578**	**457,172,280**	**476,253,311**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Ad Valorem - General Fund	311110	73,433,870	80,115,784	89,756,720	85,268,884	92,265,894	97,022,965	99,351,157	101,407,369
Delinquent Taxes	311200	-	109,250	125,000	118,750	118,750	118,750	118,750	118,750
Delinquent Taxes 2004	311204	7	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	1	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	62	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	1	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	1	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	1	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	1	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	447	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	1	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	452	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	1,440	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	1,199	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	5,081	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	5,452	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	6,003	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	(10,662)	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	114,468	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	75,162	66,811	72,743	69,106	69,106	69,106	69,106	69,106
Tourist Development (1 Cent)	312110	16,787	16,703	18,186	17,277	17,277	17,277	17,277	17,277
Process Server Fees	329300	10,200	9,500	9,500	9,025	9,025	9,025	9,025	9,025
Irma FEMA Reimbursement	331321	267	-	-	-	-	-	-	-
Hurricane Ian Reimbursement	331323	64,282	-	-	-	-	-	-	-
Hurricane Idalia Reimbursement	331324	540,728	-	-	-	-	-	-	-
Hurricane Michael Reimbursement	332322	320,130	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	299,873	268,755	308,900	293,455	302,259	311,326	320,666	330,286
State Library Aid	334710	88,494	93,100	95,000	90,250	90,250	90,250	90,250	90,250
COT Reimbursement for PSC	337220	1,127,107	1,194,311	1,575,327	1,575,327	1,575,327	1,575,327	1,575,327	1,575,327
GIS	337300	1,569,632	1,725,245	1,700,000	1,700,000	1,734,000	1,768,680	1,804,054	1,840,135
CRTPA Reimbursement	337401	(23,093)	-	-	-	-	-	-	-
Blueprint 2000 Reimbursement	337402	103,536	99,600	104,601	104,601	107,739	110,971	114,300	117,729
Payments In Lieu Of Taxes	339100	23,147	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	316,884	317,034	327,500	311,125	314,260	317,395	320,530	323,760
Zoning Fees	341200	5,550	14,250	4,000	3,800	3,800	3,800	3,800	3,800
Medical Examiner Facility Use Fee	343800	220,700	229,964	230,007	218,507	225,062	231,814	238,768	245,931
Parking Facilities	344500	125,993	114,950	131,000	124,450	126,939	129,478	132,067	134,709
Library Parking	344510	114	7,030	6,591	6,261	6,261	6,261	6,261	6,261
Library Fees	347100	57,580	49,115	60,646	57,614	60,495	63,519	66,696	70,030

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

General Fund (001)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Library Printing	347101	17,367	18,050	19,059	18,106	18,288	18,470	18,655	18,841
FS 29.0085 Court Facilities	348930	579,236	618,450	563,000	534,850	539,557	545,222	561,306	578,370
GAL / Ciruit-wide Reimbursement	349501	56,519	26,648	32,898	31,253	31,878	32,516	33,166	33,829
Radio Communications Program	351600	187,662	199,500	184,200	174,990	176,740	178,507	180,292	182,095
Interest Income - Investment	361110	-	100,000	-	-	-	-	-	-
Pool Interest Allocation	361111	3,026,858	2,025,495	1,911,300	1,815,735	1,870,207	1,926,313	1,984,103	2,043,626
Net Incr(decr) In Fmv Of Investment	361300	478,187	-	-	-	-	-	-	-
Rents And Royalties	362000	120	4,750	161,034	152,982	156,401	4,586	4,586	4,586
Gain (loss) On Sale Land	364300	118,116	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	631,999	106,210	290,000	275,500	283,765	292,278	301,046	310,078
Refund Of Prior Year Expenses	369300	61,217	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	145,948	130,625	137,500	130,625	130,625	130,625	130,625	130,625
Volunteer Certificate Training Fees	369930	600	1,425	1,500	1,425	1,425	1,425	1,425	1,425
Transfer From Fund 106	381106	97,192	55,372	73,791	73,791	73,791	73,791	73,791	73,791
Transfer From Fund 126	381126	9,239,679	5,802,127	8,182,702	8,182,702	7,367,437	4,325,776	5,571,335	6,781,733
Transfer From Fund 128	381128	66,416	-	-	-	-	-	-	-
Transfer From Fund 137	381137	-	1,955,725	-	-	-	-	-	-
Transfer From Fund 140	381140	249,966	165,458	187,628	187,628	187,628	187,628	187,628	187,628
Transfer From Fund 145	381145	4,462	4,307	3,337	3,337	3,337	3,337	3,337	3,337
Transfer From Fund 160	381160	28,524	40,121	30,959	30,959	30,959	30,959	30,959	30,959
Transfer From Fund 162	381162	135,583	135,684	70,603	70,603	70,595	58,827	53,923	53,923
Transfer From Fund 165	381165	278,446	206,644	197,177	197,177	197,177	197,177	197,177	197,177
Transfer from Fund 166	381166	109,599	83,255	68,133	68,133	68,133	68,133	68,133	68,133
Transfer From Fund 401	381401	62,487	50,581	43,119	43,119	43,119	43,119	43,119	43,119
Clerk Excess Fees	386100	202,901	-	-	-	-	-	-	-
Property Appraiser	386600	189,664	-	-	-	-	-	-	-
Tax Collector	386700	627,186	400,000	500,000	500,000	500,000	500,000	500,000	500,000
Supervisor Of Elections	386800	941,952	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	531,161	-	-	-	-	-	-
Total Revenues		96,038,783	97,116,740	107,208,661	102,485,097	108,801,256	110,488,383	114,206,390	117,626,770

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Commission	100-511	2,006,724	1,991,283	2,037,387	2,112,596	2,179,501	2,248,759	2,320,454	2,394,689
Commissioner Office Budget	101-511	24,324	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	102-511	20,155	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	103-511	13,815	23,500	23,500	23,500	23,500	23,500	23,500	23,500

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Commissioner Office Budget	104-511	8,983	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	105-511	12,314	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	106-511	19,618	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	107-511	11,220	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioners' Account	108-511	23,174	24,530	24,530	24,530	24,530	24,530	24,530	24,530
County Administration	110-512	1,917,104	1,790,765	1,922,679	1,733,293	1,781,678	1,831,699	1,883,416	1,936,898
Volunteer Services	113-513	128,063	124,354	125,764	132,884	136,534	140,338	144,305	148,441
Strategic Initiatives	115-513	884,705	941,386	817,358	839,193	855,728	872,876	890,669	909,126
Community and Media Relations	116-513	1,142,559	1,226,616	1,258,617	1,304,919	1,337,346	1,370,998	1,405,919	1,442,142
County Attorney	120-514	2,077,338	2,316,759	2,477,065	2,389,761	2,445,625	2,503,569	2,563,406	2,625,404
Office of Sustainability	127-513	229,692	322,418	312,169	309,179	305,266	318,853	315,271	329,188
Office of Management & Budget	130-513	941,847	1,045,991	1,074,412	1,111,717	1,143,387	1,176,236	1,210,334	1,243,712
Clerk - Finance Administration	132-586	2,642,358	3,037,119	3,185,886	3,289,395	3,449,652	3,617,864	3,794,426	3,979,754
Procurement	140-513	591,653	588,569	624,327	647,515	666,681	686,586	707,266	728,739
Warehouse	141-513	124,852	133,585	133,521	139,154	143,606	148,227	153,179	158,147
Facilities Management	150-519	9,214,266	9,685,965	10,207,407	10,256,146	10,505,011	10,764,037	11,032,960	11,312,232
Facilities - Detention Center	152-519	2,704,126	3,240,005	3,328,826	3,357,708	3,406,518	3,464,190	3,501,485	3,550,180
Real Estate Management	156-519	482,927	575,718	578,084	592,058	602,773	613,886	625,412	637,357
Human Resources	160-513	1,577,722	1,801,238	1,905,528	1,922,377	1,977,132	2,033,936	2,091,190	2,150,416
Management Information Services	171-513	8,911,931	9,876,991	10,435,721	11,074,991	11,658,764	11,867,914	12,204,677	12,467,367
Health Department	190-562	236,224	247,381	247,381	252,260	252,260	252,260	252,260	252,260
Mosquito Control	216-562	559,617	871,685	938,337	847,967	863,053	878,712	894,931	910,324
Lib - Policy, Planning, & Operations	240-571	682,590	693,379	697,757	708,981	726,697	741,635	756,885	772,679
Library Public Services	241-571	5,920,921	6,464,086	6,456,588	6,684,724	6,882,182	7,086,902	7,289,698	7,493,781
Summer Youth Employment	278-551	49,859	75,378	80,178	80,178	80,178	80,178	80,178	80,178
Cooperative Extension	361-537	414,923	514,163	534,573	534,652	555,879	577,952	600,909	624,763
Medical Examiner	370-527	1,001,612	1,039,131	1,056,480	1,056,480	1,056,480	1,056,480	1,056,480	1,056,480
Tubercular Care & Child Protection Exams	370-562	33,250	50,000	50,000	36,000	36,000	36,000	36,000	36,000
Baker Act & Marchman Act	370-563	706,615	765,784	829,598	829,598	829,598	829,598	829,598	829,598
Medicaid & Indigent Burials	370-564	3,687,810	4,295,241	4,438,421	5,038,421	5,124,059	5,211,411	5,300,509	5,391,389
CHSP & Emergency Assistance	370-569	2,045,385	2,083,575	2,164,344	2,182,333	2,196,646	2,211,484	2,226,850	2,242,794
Housing Services	371-569	510,353	628,747	612,094	642,856	660,416	678,662	697,616	717,295
Affordable Housing Gap Financing Program	379-554	-	-		250,000	250,000	250,000	250,000	250,000
Veteran Services	390-553	327,702	414,902	419,293	429,615	438,042	446,783	455,855	465,268
Blueprint	403-515	419,637	481,438	540,372	743,148	663,456	684,446	706,145	728,576
Public Safety Complex Facilities	410-529	1,651,898	2,127,216	2,243,179	2,256,559	2,296,032	2,335,432	2,376,082	2,418,003
Public Safety Complex Technology	411-529	236,932	269,105	271,102	253,941	260,289	266,889	273,758	280,900
Geographic Info. Systems	421-539	2,080,396	2,378,500	2,335,212	2,419,253	2,544,320	2,610,251	2,760,526	2,858,485

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - General Fund	470-519	326,397	499,825	502,678	507,811	510,744	513,706	516,698	516,698
General Fund - Risk	495-519	669,254	805,109	808,127	931,737	935,182	935,182	935,182	935,182
Indirect Costs - General Fund	499-519	(8,377,000)	(9,624,000)	(9,920,000)	(11,576,173)	(11,930,938)	(12,297,720)	(12,673,869)	(13,062,744)
Property Appraiser	512-586	6,066,108	6,712,518	7,044,112	6,875,966	7,363,794	7,729,377	7,729,377	7,729,377
Tax Collector	513-586	6,535,018	6,886,500	7,024,300	7,334,300	7,701,100	8,086,100	8,490,400	8,914,900
Radio Communication Systems (800 MHZ)	529-519	1,280,402	1,991,459	2,009,992	2,009,992	2,014,686	1,866,124	1,866,124	1,866,124
Court Administration	540-601	265,085	353,833	403,405	379,773	391,986	404,701	417,943	431,730
Court Information Systems	540-713	10,015	2,718	2,718	2,718	2,718	2,718	2,718	2,718
Guardian Ad Litem	547-685	10,795	20,238	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information Systems	547-713	1,775	419	419	419	419	419	419	419
Planning Department	817-515	1,089,076	967,224	1,143,714	1,001,228	1,041,277	1,082,928	1,126,245	1,171,295
Non-Operating General Fund	820-519	1,294,247	1,087,652	1,087,651	1,281,320	1,240,245	1,240,245	1,240,245	1,240,245
Tax Deed Applications	831-513	(4,397)	45,000	45,000	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
Line Item - Human Service Agencies	888-569	100,000	-	-	-	-	-	-	-
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	20,761,768	19,351,910	28,024,595	20,566,627	24,245,494	24,052,673	25,886,131	27,474,775
Primary Health Care	971-562	1,504,539	1,854,123	1,854,715	1,858,683	1,861,701	1,864,828	1,868,069	1,871,428
CRA-Payment	972-559	3,276,892	3,276,950	3,518,816	4,018,816	4,280,031	4,280,031	4,280,031	4,280,031
Budgeted Reserves - General Fund	990-599	9,660,648	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		101,145,575	97,116,740	108,696,930	102,485,097	108,801,256	110,488,383	114,206,390	117,626,770
Revenues Less Appropriations		(5,106,792)	-	(1,488,268)	-	-	-	-	-

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2026 property values increased by 7.78%, providing an additional $15.6 million in property tax revenue. Last year taxable values increased 10.01%. 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 to 2.9%; 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 5% 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 $8.8 million in general fund capital reserves in FY 2025. As a result, the total FY 2026 general fund transfer to the capital fund (Fund 305) is $10.8 million ($9.7 million coming from the general fund and $1.1 million 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 2026, a $531,161 reduction from FY 2025. 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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Supervisor Of Elections	341550	53,305	-	-	-	-	-	-	-
Transfer From Fund 001	381001	7,491,752	5,927,098	6,906,851	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Total Revenues		7,545,057	5,927,098	6,906,851	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation-SOE	470-513	19,175	47,625	47,625	47,625	47,625	47,625	47,625	47,625
Supervisor of Elections - Risk	495-513	32,359	42,070	42,221	44,608	44,831	44,831	44,831	44,831
Voter Registration	520-513	3,396,978	3,800,849	3,926,340	4,143,654	4,268,690	4,358,526	4,517,471	4,618,797
Elections	520-586	254,327	-	-	-	-	-	-	-
Elections	521-513	3,154,592	2,036,554	2,871,864	2,670,964	2,203,911	3,709,695	2,474,217	2,814,979
Elections	521-586	687,625	-	-	-	-	-	-	-
Total Appropriations		7,545,057	5,927,098	6,888,050	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Revenues Less Appropriations		-	-	18,801	-	-	-	-	-

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 2026 cycle includes a general election.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 50/50 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Ninth-Cent Voted Fuel Tax	312300	1,401,129	1,331,710	1,461,700	1,388,615	1,423,290	1,458,915	1,495,395	1,532,730
Local Option Gas Tax	312410	3,652,248	3,510,060	3,850,300	3,657,785	3,749,270	3,842,940	3,939,080	4,037,500
2nd Local Option Gas Tax	312420	2,841,050	2,735,810	2,937,900	2,791,005	2,860,735	2,932,270	3,005,610	3,080,755
Federal Payments in Lieu of Taxes	333000	50,760	46,930	49,500	47,025	47,025	47,025	47,025	47,025
20% Surplus Gas Tax	335420	593,371	620,635	626,000	594,700	603,621	612,675	621,865	631,193
5th & 6th Cent Gas Tax	335430	2,373,482	2,274,300	2,407,000	2,286,650	2,315,233	2,344,174	2,373,476	2,403,144
Gas Tax Pour-Over Trust	335440	1,283,809	1,322,400	1,346,000	1,278,700	1,310,050	1,343,300	1,376,550	1,410,750
Other Transportation	335490	1,479	5,985	4,700	4,465	4,465	4,465	4,465	4,465
Service Area App Fees	343651	1,824	950	1,400	1,330	1,330	1,330	1,330	1,330
FDOT NPDES Reimbursement	343901	108,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
DOT Reimbursement-Landscape	343917	90,823	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Grading Fee Public Works	343920	86,763	66,880	65,600	62,320	63,878	65,475	67,112	68,790
FDOT Street Lighting Reimbursement	344909	107,131	110,045	110,045	110,045	110,045	110,045	110,045	110,045
Traffic Signs	344910	1,275	475	1,000	950	950	950	950	950
Subdivision Fees	344911	-	1,900	1,500	1,425	1,468	1,512	1,557	1,604
R-O-W Placement Fees	344913	21,900	57,000	22,600	21,470	21,685	21,902	22,121	22,342
Pool Interest Allocation	361111	280,571	280,250	391,700	372,115	383,278	394,777	406,620	418,819
Net Incr(decr) In Fmv Of Investment	361300	57,904	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	95,500	94,600	89,870	89,870	89,870	89,870	89,870
Other Miscellaneous Revenue	369900	85	-	-	-	-	-	-	-
Transfer From Fund 123	381123	1,840,440	1,724,735	1,770,470	1,770,470	1,814,055	1,859,230	1,906,050	1,955,460
Transfer From Fund 126	381126	3,342,451	6,415,898	5,580,889	5,580,889	6,011,043	9,076,435	8,603,078	8,976,099
Appropriated Fund Balance	399900	-	-	500,000	500,000	-	-	-	-
Total Revenues		18,136,495	20,707,463	21,328,904	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Support Services	400-541	723,682	745,159	743,013	766,188	785,094	804,647	824,859	845,765
Engineering Services	414-541	3,941,418	4,851,809	4,863,800	5,079,948	5,216,335	5,357,811	5,504,576	5,656,564
Transportation Maintenance	431-541	4,726,745	5,892,370	5,222,733	5,276,619	5,361,640	5,475,785	5,597,539	5,716,814
Right-Of-Way Management	432-541	3,112,537	4,122,238	4,298,907	4,396,543	4,499,261	4,605,980	4,716,523	4,826,601
MIS Automation - Transportation Trust	470-541	33,317	61,230	61,658	64,432	64,892	65,356	65,825	65,825
Transportation Trust - Risk	495-541	90,723	104,810	105,656	101,265	102,045	102,045	102,045	102,045
Indirect Costs - Transportation Trust	499-541	2,025,000	2,329,000	2,399,000	2,678,000	2,758,340	2,841,090	2,926,323	3,014,113
Transfers	950-581	1,311,208	2,590,847	4,701,791	2,292,834	2,119,684	5,050,576	4,430,509	4,661,144

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriations		15,964,631	20,707,463	22,406,558	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871
Revenues Less Appropriations		2,171,865	-	(1,077,654)	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 2% or $202,635. 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, $500,000 in available Transportation Fund balance is appropriated in FY 2026 to provide continued support for roadway maintenance.

Additionally, 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 million in funding was advanced funded in FY 2025.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Ad Valorem - Fine/Fore. Fund	311120	111,879,896	120,258,813	137,577,855	130,698,962	138,819,701	147,927,766	157,847,111	168,650,812
Child Support Enforcement	331240	13,847	9,785	11,600	11,020	11,130	11,242	11,354	11,467
Title IV - Child Support Enforcement	331691	-	3,562	4,189	3,980	4,019	4,060	4,100	4,141
Sheriff Fees-Warrants, Fingerprints, Records	341520	335,137	248,539	344,500	327,275	330,548	333,853	337,192	340,564
Sheriff Wrecker Services	341525	30,284	80,655	65,700	62,415	63,663	64,937	66,235	67,560
Room And Board - Prisoners	342300	222,946	217,075	247,600	235,220	239,924	244,723	249,617	254,610
Court Fines	351120	20,624	32,476	30,900	29,355	29,649	29,945	30,244	30,547
Crime Prevention (fs 775.083(2))	351150	39,984	47,500	43,000	40,850	41,259	41,671	42,088	42,509
Pool Interest Allocation	361111	1,297,887	703,760	906,300	860,985	886,815	913,419	940,822	969,046
Net Incr(decr) In Fmv Of Investment	361300	59,389	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	2,439	93,691	90,677	86,143	87,005	87,875	88,753	89,641
Transfer From Fund 125	381125	1,519,674	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	3,157,263	-	-	-	-	-	-	-
Total Revenues		118,579,369	121,695,856	139,322,321	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - State Attorney	470-602	30,570	65,770	66,134	69,590	69,992	70,399	70,809	70,809
MIS Automation - Public Defender	470-603	45,081	94,530	94,530	98,897	98,897	98,897	98,897	98,897
Fine & Forfeiture - Risk	495-689	654,404	831,117	832,272	971,770	973,343	973,343	973,343	973,343
Consolidated Dispatch Agency (CDA)	507-529	3,742,860	3,920,075	4,109,303	4,351,564	4,530,831	4,717,270	4,911,165	5,112,817
Diversionary Programs	508-569	-	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Law Enforcement	510-586	58,966,497	61,261,620	65,362,533	66,499,381	70,774,171	75,700,543	81,070,553	86,924,607
Detention	511-586	44,042,349	47,667,536	50,684,268	52,198,282	55,369,310	58,826,813	62,596,882	66,707,996
Sheriff Grants	515-586	1,519,674	-	-	-	-	-	-	-
Judicial	516-586	5,145,878	5,382,801	5,808,238	5,953,822	6,431,604	6,952,186	7,519,471	8,137,716
State Attorney	532-602	121,746	118,600	98,600	98,600	98,600	98,600	98,600	98,600
State Attorney	532-713	11,680	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Public Defender	533-603	84,677	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	41,600	1,667	1,667	1,667	1,667	1,667	1,667	1,667
Clerk - Article V Expenses	537-614	486,828	498,919	523,779	504,822	529,973	556,382	584,111	613,227
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	1,038,441	1,375,770	1,375,770	1,110,359	1,137,874	1,165,940	1,194,567	1,223,767
Total Appropriations		116,189,785	121,695,856	129,454,545	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897
Revenues Less Appropriations		2,389,584	-	9,867,776	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Notes:

The County maintained the countywide millage rate of 8.3144 for FY 2026. 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 and Detention budgets. The overall increase to the Sheriff's budget is 9% or $10.3 million. In addition to normal personnel costs and contractual services increases, the budget includes costs to increase the base pay for sworn officers to $62,000, four new deputies to support the Uniform Patrol Division, and one additional Homeless Outreach Street Team (HOST) deputy to provide law enforcement support in the engagement of unsheltered individuals.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Court Probation Fees	349120	162,489	145,350	161,000	152,950	154,678	156,411	158,131	159,855
Community Service Fees	349122	61,236	57,950	72,000	68,400	70,300	72,200	75,050	76,950
Probation-no Show Fees	349125	315	760	400	380	380	380	380	475
Pre-trial Fees	349130	71,310	66,025	99,900	94,905	95,816	96,841	97,752	98,778
SCRAM Unit User Fees	349135	5,246	4,465	12,900	12,255	12,373	12,490	12,608	12,725
GPS	349136	26,756	22,135	20,000	19,000	19,570	20,139	20,780	21,420
Alternative Community Service Fees	349140	180	570	200	190	190	190	190	190
UA Testing Fees	349147	73,625	90,250	90,000	85,500	87,400	90,250	93,100	95,950
Alcohol Testing Fees	349148	32,740	30,400	44,900	42,655	43,879	45,204	46,529	47,957
Pool Interest Allocation	361111	76,140	60,135	94,500	89,775	92,468	95,242	98,100	101,043
Net Incr(decr) In Fmv Of Investment	361300	14,814	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,463,983	3,887,826	3,236,459	3,236,459	3,934,097	4,034,419	4,138,123	4,246,802
Appropriated Fund Balance	399900	-	-	600,000	600,000	-	-	-	-
Total Revenues		3,988,835	4,365,866	4,432,259	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - Probation Services	470-523	10,279	23,670	23,763	24,632	24,733	24,837	24,940	24,940
Probation Services - Risk	495-523	24,908	29,827	30,090	28,931	29,173	29,173	29,173	29,173
Indirect Costs - Probation Services	499-523	605,000	696,000	717,000	800,000	824,000	848,720	874,182	900,407
County Probation	542-523	1,301,029	1,505,464	1,536,766	1,584,833	1,632,465	1,682,050	1,733,674	1,787,418
Pretrial Release	544-523	1,192,885	1,916,991	1,810,533	1,744,065	1,776,434	1,810,116	1,845,186	1,881,699
Drug & Alcohol Testing	599-523	162,936	193,914	215,993	220,008	224,346	228,870	233,588	238,508
Total Appropriations		3,297,037	4,365,866	4,334,145	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145
Revenues Less Appropriations		691,798	-	98,114	-	-	-	-	-

Notes:

The FY 2026 Probation Services revenues are only estimated to increase slightly from FY 2025 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 2026 Budget reflects the use of $600,000 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 2026. If revenues continue to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Teen Court Fees	351500	57,700	64,383	67,751	64,363	64,363	64,363	64,363	64,363
Total Revenues		57,700	64,383	67,751	64,363	64,363	64,363	64,363	64,363

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Teen Court - Risk	495-662	815	1,678	1,687	1,351	1,356	1,356	1,356	1,356
Indirect Costs - Teen Court	499-662	10,000	12,000	12,000	14,000	14,420	14,853	15,298	15,757
Court Administration - Teen Court	586-662	43,191	50,705	70,339	49,012	48,587	48,154	47,709	47,250
Total Appropriations		54,006	64,383	84,026	64,363	64,363	64,363	64,363	64,363
Revenues Less Appropriations		3,694	-	(16,275)	-	-	-	-	-

Notes:

FY 2026 estimated revenues are anticipated to meet program costs. Outyear revenue projections are anticipated to remain steady.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Alcohol Tf (fs 938.13)	348125	3,036	3,325	3,100	2,945	2,945	3,040	3,040	3,135
Felony Drug Intervention	348241	25,639	30,210	28,600	27,170	27,645	28,215	28,785	29,355
Pool Interest Allocation	361111	10,611	7,315	6,000	5,700	5,871	6,047	6,229	6,415
Appropriated Fund Balance	399900	-	57,285	62,320	62,320	61,674	60,833	-	-
Total Revenues		39,286	98,135	100,020	98,135	98,135	98,135	38,054	38,905

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Drug Abuse	800-562	645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Total Appropriations		645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Revenues Less Appropriations		38,641	-	1,885	-	-	-	(60,081)	(59,230)

Notes:

The FY 2026 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 2028. FY 2029 and FY 2030 reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2028. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Court Innovations Local Requirement	348921	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Legal Aid Local Ordinance	348922	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Law Library Local Ordinance	348923	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Juvenile Alternative Local Ordinance	348924	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Leon County	349510	81	-	-	-	-	-	-	-
Pool Interest Allocation	361111	25,154	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	173,667	88,939	88,939	93,764	96,045	98,112	100,359
Total Revenues		159,990	288,047	221,739	215,099	222,584	227,145	231,872	236,779

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Judicial Programs - Risk	495-569	2,864	1,519	1,534	1,654	1,670	1,670	1,670	1,670
Indirect Costs - Judicial Programs	499-601	1,000	1,000	1,000	1,000	1,030	1,061	1,093	1,126
Alternative Juvenile Programs	509-569	69,325	61,343	45,789	49,605	51,291	53,045	54,870	56,771
Law Library	546-714	-	28,595	28,595	28,595	28,595	28,595	28,595	28,595
Judicial Programs/Article V	548-662	31,027	151,590	79,470	90,245	95,998	98,774	101,645	104,617
Legal Aid - Court	555-715	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Total Appropriations		148,216	288,047	200,388	215,099	222,584	227,145	231,872	236,779
Revenues Less Appropriations		11,773	-	21,351	-	-	-	-	-

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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	39,692	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	2,509	-	-	-	-	-	-	-
Lawsuit Settlements	369350	220,251	-	-	-	-	-	-	-
Opioid Settlement NWFHN	369351	1,520,366	-	-	-	-	-	-	-
Opioid Settlement CORE	369352	875,000	-	-	-	-	-	-	-
Total Revenues		2,657,818	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Opioid Settlement NWFHN	925019-569	649,640	-	-	-	-	-	-	-
Total Appropriations		649,640	-	-	-	-	-	-	-
Revenues Less Appropriations		2,008,178	-	-	-	-	-	-	-

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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building Permits	322000	2,220,314	1,886,700	1,965,000	1,866,750	1,922,566	1,980,051	2,039,452	2,100,636
Manufactured Homes	322005	49,094	42,560	61,300	58,235	59,945	61,750	63,650	65,550
Contractor's Licenses	329140	-	143	200	190	190	190	190	190
Electronic Document Recording Fee	329290	5,725	6,175	5,200	4,940	5,434	5,928	6,504	7,164
Notice of Commencement Fee	329291	20,208	-	-	-	-	-	-	-
State Surcharge Retention	335291	5,682	4,085	4,200	3,990	3,990	4,085	4,085	4,180
Technology Fee	341111	67,396	60,000	63,270	63,270	65,170	67,070	69,065	71,155
Pool Interest Allocation	361111	145,804	77,235	79,500	75,525	77,791	80,124	82,528	85,004
Net Incr(decr) In Fmv Of Investment	361300	39,585	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,116,792	1,307,490	1,307,490	-	-	-	-
Total Revenues		2,553,808	3,193,690	3,486,160	3,380,390	2,135,086	2,199,198	2,265,474	2,333,879

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building Inspection Technology	076055-524	32,407	143,419	146,090	63,270	65,170	67,070	69,065	71,155
Building Plans Review and Inspection	220-524	2,106,501	2,501,011	2,475,894	2,514,349	2,587,580	2,663,702	2,742,820	2,825,076
MIS Automation - Building Inspection	470-524	8,060	12,040	12,140	12,618	12,724	12,831	12,939	12,939
Building Inspection	495-524	14,735	18,220	18,399	18,153	18,329	18,329	18,329	18,329
Indirect Costs - Building Inspections	499-524	451,000	519,000	535,000	597,000	614,910	633,357	652,358	671,929
Transfers	950-581	-	-	-	175,000	-	-	-	-
Total Appropriations		2,612,703	3,193,690	3,187,523	3,380,390	3,298,713	3,395,289	3,495,511	3,599,428
Revenues Less Appropriations		(58,894)	-	298,637	-	(1,163,627)	(1,196,091)	(1,230,037)	(1,265,549)

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 2026, revenues are estimated to remain relatively flat from FY 2025 based on a stabilization of growth in permitting activity following the low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID pandemic on the economy. Consumer demand and supply chain shortages in the post COVID economic recovery caused high inflation, which was countered by the Federal Reserve increasing interest rates. These increased rates then slowed building construction loans and mortgages which in turn results in building permitting activity subsiding.

To ensure Building Inspection continues to provide prompt permitting services, $1.3 million in fund balance is budgeted in FY 2026. The outyears reflect only nominal increases in revenues and depletion of the Building fund balance in FY 2026. A reduction in services may need to be considered if these revenues do not increase to support these services.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Licenses And Permits	322100	-	1,228,350	1,100,000	1,045,000	1,097,459	1,152,332	1,209,718	1,270,325
Stormwater - Standard Form	329100	415,462	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	19,741	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	648,565	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	185,916	-	-	-	-	-	-	-
New Address Assignments	329113	22,788	-	-	-	-	-	-	-
Tree Permits	329120	57,867	-	-	-	-	-	-	-
Vegetative Management Plans	329121	720	-	-	-	-	-	-	-
Landscape Permit Fees	329130	23,994	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	11,887	-	-	-	-	-	-	-
General Utility Permit	329160	28,380	-	-	-	-	-	-	-
Operating Permit	329170	29,500	-	-	-	-	-	-	-
Subdivision Exemptions	329200	27,234	-	-	-	-	-	-	-
Certificate Of Concurrency	329210	40,548	-	-	-	-	-	-	-
Project Status	329240	78,850	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	21,624	-	-	-	-	-	-	-
Site Plan Review	329260	128,161	-	-	-	-	-	-	-
Other Development Review Fees	329270	42,270	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	1,037	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	19,440	19,380	16,500	15,675	16,575	17,624	18,674	19,724
Driveway Permit Fees	343930	38,315	47,975	26,500	25,175	26,406	27,774	29,143	30,580
Environmental Analysis	343941	36,788	-	-	-	-	-	-	-
Boaa Variance Requests	343950	2,100	-	-	-	-	-	-	-
Vacation of Plats	343952	2,880	-	-	-	-	-	-	-
Reinspection Fees	349100	372	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	82,741	54,245	51,000	48,450	49,889	51,381	52,927	54,531
Pool Interest Allocation	361111	142,107	107,540	148,200	140,790	145,014	149,364	153,845	158,460
Net Incr(decr) In Fmv Of Investment	361300	25,404	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	6,932	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	19,200	20,330	21,500	20,425	20,900	21,280	21,755	22,135
Transfer From Fund 126	381126	3,332,547	3,543,490	2,998,262	2,998,262	3,079,184	3,962,272	4,047,893	4,135,481
Appropriated Fund Balance	399900	-	-	800,000	800,000	800,000	-	-	-
Total Revenues		5,493,369	5,021,310	5,161,962	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Development Support & Environ. Mgmt. Fund (121)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Environmental Services	420-537	1,459,721	1,806,540	1,698,530	1,787,992	1,835,941	1,885,742	1,937,459	1,991,171
Development Services	422-537	732,035	978,136	1,051,082	1,047,634	1,077,579	1,108,668	1,140,935	1,174,440
Code Compliance Services	423-537	552,113	613,048	522,752	538,362	553,566	569,341	585,705	602,689
DS Support Services	424-537	527,398	646,744	660,471	605,068	621,679	638,950	656,890	675,549
MIS Automation - Growth Management	470-537	22,745	39,155	39,360	40,351	40,568	40,787	41,009	41,009
Growth Management - Risk	495-537	21,682	24,687	24,917	24,370	24,594	24,594	24,594	24,594
Indirect Costs - Growth Management	499-537	794,000	913,000	940,000	1,050,000	1,081,500	1,113,945	1,147,363	1,181,784
Total Appropriations		4,109,694	5,021,310	4,937,112	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236
Revenues Less Appropriations		1,383,676	-	224,850	-	-	-	-	-

Notes:

In FY 2026, permit fee revenue is estimated to decrease slightly from FY 2025 reflecting a stabilization of growth in environmental permitting after the low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. Due to the decline in revenues and to reduce the general revenue support required for this fund, $800,000 in available DSEM fund balances are appropriated in FY 2026. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to $4.1 million in FY 2030. Long term approaches to balancing general revenue support, DSEM fee levels, and the use of fund balances will continue to be evaluated.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Ad-valorem Assessment	319100	3,622,148	3,577,130	3,975,000	3,776,250	3,832,894	3,890,387	3,948,743	4,007,974
Delinquent Assessments 2013	319213	182	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	169	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	628	-	-	-	-	-	-	-
Delinquent Assessments	319219	650	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	957	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	1,007	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	8,091	-	-	-	-	-	-	-
Pool Interest Allocation	361111	178,369	146,680	176,500	167,675	172,705	177,886	183,223	188,720
Net Incr(decr) In Fmv Of Investment	361300	24,487	-	-	-	-	-	-	-
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	2,050,582	2,485,009	2,922,907	2,922,907	3,032,888	3,268,601	3,289,963	3,424,853
Total Revenues		6,687,270	7,008,819	7,874,407	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Stormwater Maintenance	433-538	3,349,136	4,712,678	5,164,968	5,245,708	5,357,121	5,593,408	5,614,214	5,746,470
MIS Automation - Stormwater	470-538	75	185	185	8,478	8,561	8,645	8,729	8,815
Stormwater Utility - Risk	495-538	24,913	22,453	22,678	22,408	22,632	22,632	22,632	22,632
Indirect Costs - Stormwater Utility	499-538	412,000	474,000	488,000	545,000	561,350	578,191	595,536	613,402
Tax Collector	513-586	70,069	74,768	74,768	74,768	74,768	74,768	74,768	74,768
Transfers	950-581	1,840,440	1,724,735	1,773,580	1,770,470	1,814,055	1,859,230	1,906,050	1,955,460
Total Appropriations		5,696,633	7,008,819	7,524,179	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547
Revenues Less Appropriations		990,637	-	350,228	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2026 is related to no growth in the non-ad valorem fee due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include inflationary costs associated with fuel and vehicle repair costs. As presented to the Board at the June 20, 2023, April 23, 2024 and the June 17, 2025 Budget Workshops, to ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a stormwater fee study is intended to be conducted in FY 2027 to be considered as part of the FY 2028 budget process.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
SHIP - Doc Stamp Revenue	345100	522,439	759,021	698,493	698,493	719,448	741,031	763,262	786,160
SHIP Loan Repayment	345150	74,485	60,868	61,293	61,293	62,519	63,769	65,045	66,346
Pool Interest Allocation	361111	19,187	-	-	-	-	-	-	-
Total Revenues		616,111	819,889	759,786	759,786	781,967	804,800	828,307	852,506

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
SHIP 2021-2024	932058-554	309,908	-	-	-	-	-	-	-
SHIP 2022-2025	932059-000	(86,816)	-	-	-	-	-	-	-
SHIP 2022-2025	932059-554	95,834	-	-	-	-	-	-	-
SHIP 2023-2026	932080-000	86,816	-	-	-	-	-	-	-
SHIP 2023-2026	932080-554	207,253	-	-	-	-	-	-	-
SHIP 2024-2027	932081-554	-	819,889	780,697	-	-	-	-	-
SHIP 2025-2028	932082-554	-	-	59,585	759,786	781,967	804,800	828,307	852,506
Total Appropriations		612,995	819,889	840,282	759,786	781,967	804,800	828,307	852,506
Revenues Less Appropriations		3,116	-	(80,496)	-	-	-	-	-

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated $698,493 for local housing programs to Leon County during the FY 2025 legislative session, a slight reduction from the $759,021 in FY 2025. 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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
EMPG Federal Grant	331271	240,730	84,453	85,821	85,821	85,821	85,821	85,821	85,821
Law Enforcement Block Grant	331280	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
USEPA Clean Water Campaign	331351	3,750	-	-	-	-	-	-	-
Urban & Community Forestry Grant	331352	18,835	-	-	-	-	-	-	-
DOT Old Bainbridge CCNW	331418	(7)	-	-	-	-	-	-	-
Silver Lake to SR20 Blountstown Hwy	331419	158,768	-	-	-	-	-	-	-
FDOT Miccosukee Rd Bridge Grant	331420	698,331	-	-	-	-	-	-	-
LATCF Treasury Funds	331505	421,473	-	-	-	-	-	-	-
Small Cities CDBG-CV	331512	1,358,819	-	-	-	-	-	-	-
HUD Grant Concord School	331513	1,000,000	-	-	-	-	-	-	-
FCC Emergency Connectivity Grant	331711	(241)	-	-	-	-	-	-	-
The Big Read Grant	331729	17,880	-	-	-	-	-	-	-
EMPA State Grant	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
Waste Tire Grant	334324	7,398	-	-	-	-	-	-	-
Woodville Sewer Grant	334354	220,598	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer Grant	334356	109,288	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer Grant	334357	4,537,210	-	-	-	-	-	-	-
FDEP - Willkinson Woods Sewer Project	334368	1,076,413	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	161,783	136,800	174,571	174,571	178,062	181,624	185,256	188,961
Mosquito Control	334610	30,233	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Library Construction Grant	334754	311,657	-	-	-	-	-	-	-
Boating Improvement	334792	44,875	-	-	-	-	-	-	-
City Start Grant	336314	25,000	-	-	-	-	-	-	-
Blueprint 2000 Reimbursement	337402	398,529	-	-	-	-	-	-	-
COT Reimb Magnolia Dr Trail	337405	1,795,781	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337406	1,045,318	-	-	-	-	-	-	-
HFA Emergency Repairs	337502	42,336	75,000	75,000	75,000	75,000	75,000	75,000	75,000
BP 2000 St. Marks Greenway	337702	5,053,437	-	-	-	-	-	-	-
Library of Things	337712	4,246	-	-	-	-	-	-	-
Friends Of The Library	337714	14,588	15,000	15,000	15,000	15,000	15,000	15,000	15,000
BP Comp Wastewater Treatment	343918	13,119	-	-	-	-	-	-	-
Slosberg $3 Driver Education	348531	79,768	79,610	83,600	83,600	85,310	87,020	88,730	90,535
Capacity Fee	363244	(4,700)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Grants (125)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Contributions And Donations	366000	48,867	-	-	-	-	-	-	-
Florida Off Road Grant	366904	40,517	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	232	-	-	-	-	-	-	-
Library E-Rate Program	369910	20,862	-	-	-	-	-	-	-
Transfer From Fund 126	381126	371,257	428,949	435,654	435,654	450,979	466,908	483,586	499,103
Transfer From Fund 305	381305	400,000	-	-	-	-	-	-	-
Total Revenues		19,922,756	1,013,644	1,063,478	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fred George Park	043007-572	358,330	-	-	-	-	-	-	-
St. Marks Headwaters Greenways	047001-572	3,256,923	-	-	-	-	-	-	-
Springhill Road Bridge Rehabilitation	051008-541	398,529	-	-	-	-	-	-	-
DOT Old Bainbridge Rd @ CC NW	053011-541	(7)	-	-	-	-	-	-	-
Silver Lake to SR20 Blountstown Hwy	053012-541	158,768	-	-	-	-	-	-	-
Magnolia Drive Multi-Use Trail	055010-541	2,841,099	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	12,321	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	698,331	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	220,598	-	-	-	-	-	-	-
BP Comprehensive Wastewater Treatment Project	062006-535	13,119	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	109,288	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	4,537,210	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	30,233	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Grants - Risk	495-595	2,328	4,088	4,128	1,807	1,825	1,825	1,825	1,825
Emergency Management	864-525	171,141	120,463	120,527	130,698	130,762	130,827	130,894	130,938
DEP Storage Tank	866-524	230,234	254,053	255,503	266,733	274,890	283,337	292,085	301,141
Library E-Rate Program	912013-571	20,862	-	-	-	-	-	-	-
The Big Read 2024 - NEA Grant	912031-571	17,880	-	-	-	-	-	-	-
Main Library Construction Grant	912085-571	311,657	-	-	-	-	-	-	-
Patron Donations-Library	913023-571	48,867	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	14,588	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Library of Things	913075-571	4,246	-	-	-	-	-	-	-
City Start Grant	914025-525	25,000	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	80,000	79,610	81,225	81,225	82,840	84,455	86,165	86,165
LATCF Treasury Funds	917023-525	421,473	-	-	-	-	-	-	-
Urban & Community Forestry Grant	921016-525	18,835	-	-	-	-	-	-	-
Boating Improvement	921043-572	44,875	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Waste Tire Grant FY24 - DEP	922049-534	7,398	-	-	-	-	-	-	-
USEPA Clean Water Campaign	927018-535	3,750	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	169,413	-	-	-	-	-	-	-
FDEP Springs Restoration Incentive Project	927130-535	907,000	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	42,336	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CDBG-CV Concord School Grant	932157-572	1,358,819	-	-	-	-	-	-	-
HUD Grant Concord School	932158-572	1,000,000	-	-	-	-	-	-	-
Veteran's Court	944010-601	-	-	17,922	-	-	-	-	-
Transfers	950-581	1,519,674	-	-	-	-	-	-	-
EMPA State Grant	952030-525	105,806	-	-	-	-	-	-	-
EMPG Federal Grant	952031-525	90,730	-	-	-	-	-	-	-
EMPA State Grant	952032-525	-	170,056	178,636	-	-	-	-	-
EMPG Federal Grant	952033-525	-	117,348	123,348	-	-	-	-	-
EMPG Federal Grant	952035-525	-	-		128,557	132,991	137,596	142,378	147,344
EMPA State Grant	952036-525	-	-		186,432	192,670	199,139	205,852	212,813
Backup Generator for Orange Avenue	952038-525	300,000	-	-	-	-	-	-	-
FDLE JAG Pretrial FY21-22	982066-521	50,000	-	-	-	-	-	-	-
FDLE JAG FY23-24	982068-521	-	50,000	50,000	-	-	-	-	-
FDLE JAG FY24-25	982069-521	-	-		50,000	50,000	50,000	50,000	50,000
Grant Match Funds	991-595	-	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Total Appropriations		19,601,653	1,013,644	1,049,315	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252
Revenues Less Appropriations		321,103	-	14,163	-	-	-	-	-

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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Local Communication Svcs Tax	315000	2,422,603	2,446,250	2,569,000	2,440,550	2,513,522	2,589,431	2,667,373	2,747,127
State Revenue Sharing	335120	7,266,980	8,338,150	7,378,409	7,009,489	7,219,773	7,436,366	7,659,458	7,890,026
Insurance Agents County	335130	81,228	78,090	82,900	78,755	79,515	80,275	81,130	81,890
Mobile Home Licenses	335140	31,610	28,595	42,431	40,309	41,525	42,769	44,052	45,372
Alcoholic Beverage Licenses	335150	111,263	120,365	115,300	109,535	112,765	116,185	119,605	123,215
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	15,806,814	15,767,150	16,380,240	15,561,228	16,028,378	16,508,479	17,004,370	17,514,140
Total Revenues		25,943,748	26,990,688	26,791,531	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfers	950-000	-	-	-	-	-	-	-	-
Transfers	950-581	27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Total Appropriations		27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Revenues Less Appropriations		(1,949,082)	-	(1,000,955)	-	-	-	-	-

Notes:

The State Shared and ½ Cent Sales Tax revenues are projected to decline by approximately $1.5 million for FY 2026. These declines are attributed to shifts in consumer spending that stem from higher inflation and economic uncertainty associated with the commencement of new tariffs, in addition to the Legislature's repeal of the Business Rental Tax in 2025.

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 2026 revenues estimate a decrease from FY 2025 due to the redirection of a portion of the communication tax to be allocated to Utility Relocation Reimbursement Grant Program.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
US Treasury - Emergency Rental Assistance	331612	103,847	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	331613	(99,907)	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	80,256	-	-	-	-	-	-	-
Tree Bank Donations	337410	8,504	-	-	-	-	-	-	-
Friends Endowment	337716	140,619	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	41,255	-	-	-	-	-	-	-
Parks And Recreation	347200	3,758	-	-	-	-	-	-	-
Pool Interest Allocation	361111	7,529	-	-	-	-	-	-	-
Transfer From Fund 135	381135	21,438	-	-	-	-	-	-	-
Total Revenues		307,298	60,000	60,000	60,000	60,000	60,000	60,000	60,000

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Friends Endowment 2005	913115-571	140,619	-	-	-	-	-	-	-
Van Brunt Library Trust	913200-571	41,255	-	-	-	-	-	-	-
Tree Bank	921053-541	8,504	-	-	-	-	-	-	-
Lake Jackson Community Center	921166-572	3,758	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961071-526	-	60,000	60,000	-	-	-	-	-
EMS/DOH - CPR Grant	961072-526	23,750	-	-	-	-	-	-	-
EMS/DOH - AED Grant	961073-526	62,000	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961088-526	-	-		60,000	60,000	60,000	60,000	60,000
Total Appropriations		279,886	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		27,413	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
State Revenue Sharing Enhanced 911 Fee	335220	203,965	220,400	221,000	209,950	215,650	222,300	228,950	235,600
State Revenue Sharing Enhanced 911 DMS	335221	1,312,272	1,059,250	1,106,500	1,051,175	1,061,687	1,093,450	1,126,700	1,159,950
Transfer From Fund 330	381330	122,032	357,128	371,041	371,041	198,754	180,857	162,190	143,735
Total Revenues		1,638,269	1,636,778	1,698,541	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Enhanced E-911-Administration	180-525	1,295,301	1,437,540	1,443,543	1,409,209	1,248,384	1,264,079	1,280,356	1,297,244
MIS Automation	470-525	42,985	74,830	75,318	78,124	78,645	79,171	79,703	79,703
Insurance for E-911	495-525	2,910	3,408	3,442	5,833	5,892	5,892	5,892	5,892
Indirect Costs - Emergency 911	499-525	105,000	121,000	125,000	139,000	143,170	147,465	151,889	156,446
Total Appropriations		1,446,196	1,636,778	1,647,303	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285
Revenues Less Appropriations		192,073	-	51,238	-	-	-	-	-

Notes:

For FY 2026, revenue for this fund is projected to decrease slightly. This trend is anticipated to continue in outyears as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MSTU Ad Valorem	311130	16,717,519	18,074,780	20,506,703	19,481,368	20,845,063	22,095,768	23,200,556	24,360,584
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	(107)	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	-	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	-	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	-	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	(2,701)	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	-	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	27	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	(173,425)	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	72	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	306	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	328	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	361	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	(644)	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	6,248	-	-	-	-	-	-	-
DOH Reimbursement	334200	218,400	-	-	-	-	-	-	-
Ambulance Fees	342600	16,272,475	14,824,750	18,165,491	17,257,216	18,120,077	19,026,081	19,977,386	20,976,255
Medicaid - Ambulance Fees	342601	205,297	200,070	210,600	200,070	200,070	200,070	200,070	200,070
Special Events	342604	330,999	403,845	365,491	347,216	357,632	368,361	379,412	390,794
Patient Transports	342605	14,699	7,600	19,100	18,145	18,635	19,207	19,779	20,434
Medicaid - Fee for Service	342607	4,206,767	3,770,694	2,906,565	2,906,565	2,906,565	2,906,565	2,906,565	2,906,565
Pool Interest Allocation	361111	693,999	512,843	646,100	613,795	632,209	651,175	670,710	690,832
Net Incr(decr) In Fmv Of Investment	361300	72,437	-	-	-	-	-	-	-
Rents And Royalties	362000	27,389	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	11,600	48,000	42,000	39,900	39,900	39,900	39,900	39,900
Other Miscellaneous Revenue	369900	48,395	31,588	32,696	31,061	31,061	31,061	31,061	31,061
Appropriated Fund Balance	399900	-	235,780	247,000	247,000	-	-	-	-
Total Revenues		38,650,442	38,109,950	43,141,745	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	2,008,322	4,272,209	4,371,000	3,149,000	3,708,000	4,500,000	4,750,000	5,000,000
New Emergency Medical Services Vehicle & Equipment	026021-526	19,902	-	410,000	410,000	-	420,000	-	430,000
Emergency Medical Services Technology	076058-526	31,787	200,500	250,000	448,000	665,000	700,366	806,204	912,305
Emergency Medical Services	185-526	29,558,588	29,329,750	30,426,933	33,406,070	34,138,132	34,819,099	35,637,459	36,489,673
MIS Automation - EMS Fund	470-526	31,225	63,525	64,042	68,950	69,521	70,098	70,681	70,681
EMS - Risk	495-526	93,906	125,026	126,155	146,866	148,195	148,195	148,195	148,195
Indirect Costs - EMS	499-526	1,719,000	1,977,000	2,036,000	2,794,173	2,877,998	2,964,338	3,053,268	3,144,866

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Emergency Medical Services MSTU (135)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	-	364,400	371,600	391,200	399,000	407,000	415,200	423,500
Transfers	950-581	21,438	-	-	305,000	-	-	-	-
Budgeted Reserves - EMS Fund	990-599	-	1,777,540	2,096,911	23,077	1,145,366	1,309,092	2,544,432	2,997,275
Total Appropriations		33,484,168	38,109,950	40,152,641	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495
Revenues Less Appropriations		5,166,274	-	2,989,104	-	-	-	-	-

Notes:

Property valuations for the EMS MSTU increased 7.78% for the FY 2026 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. 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 2026 budget includes the addition of ten full-time positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

American Rescue Plan Act (ARPA) (137)

The American Rescue Plan (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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	635,077	-	-	-	-	-	-	-
ARP Appropriated Fund Balance	399902	-	1,955,725	-	-	-	-	-	-
Total Revenues		635,077	1,955,725	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Woodville Sewer Project-ARPA	062003-535	8,507,577	-	-	-	-	-	-	-
Belair Annawood Septic to Sewer-ARPA	062007-535	78,037	-	-	-	-	-	-	-
NE Lake Munson Sewer-ARPA	062008-535	2,328,402	-	-	-	-	-	-	-
Transfers	950-581	-	1,955,725	-	-	-	-	-	-
American Rescue Plan Act	952021-525	1,899,220	-	-	-	-	-	-	-
Total Appropriations		12,813,237	1,955,725	-	-	-	-	-	-
Revenues Less Appropriations		(12,178,160)	-	-	-	-	-	-	-

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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Public Service Tax - Electric	314100	8,697,998	8,403,699	9,669,559	9,186,081	9,369,803	9,557,199	9,748,343	9,943,310
Public Service Tax - Water	314300	1,388,609	1,353,142	1,517,281	1,441,417	1,470,246	1,499,650	1,529,643	1,560,236
Public Service Tax - Gas	314400	778,276	757,330	895,212	850,451	875,965	902,244	929,311	957,191
Public Service Tax - Fuel Oil	314700	642	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Public Service Tax - 2% Discount	314999	(31,033)	28,500	(30,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
DOT-Reimbursement Route 27	343913	7,176	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	10	-	-	-	-	-	-	-
Coe's Landing Park	347201	104,626	101,270	106,800	101,460	105,518	109,739	114,129	118,694
Animal Control Education	351310	189	-	-	-	-	-	-	-
Pool Interest Allocation	361111	113,554	137,275	205,900	195,605	201,473	207,517	213,743	220,155
Net Incr(decr) In Fmv Of Investment	361300	15,626	-	-	-	-	-	-	-
Contributions And Donations	366000	9,683	-	-	-	-	-	-	-
Transfer From Fund 352	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues		11,585,357	11,289,665	12,873,343	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Animal Control	201-562	2,088,523	2,215,935	2,286,083	2,565,066	2,632,949	2,453,465	2,471,660	2,490,503
Parks and Recreation Services	436-572	3,571,915	4,634,690	4,915,850	4,976,794	5,225,555	5,336,784	5,451,544	5,536,414
MIS Automation - Animal Control	470-562	3,809	8,685	8,702	8,858	8,877	8,895	8,914	8,914
MIS Automation - Parks and Recreation	470-572	20,582	10,090	10,165	26,815	27,057	27,300	27,549	27,549
Municipal Services - Risk	495-572	47,731	61,508	61,794	63,140	63,405	63,405	63,405	63,405
Indirect Costs - Municipal Services (Animal Control)	499-562	273,000	314,000	323,000	361,000	371,830	382,985	394,474	406,309
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	858,000	987,000	1,017,000	1,135,000	1,169,050	1,204,122	1,240,245	1,277,452
Payment to City- Parks & Recreation	838-572	1,704,403	1,776,840	1,852,356	1,852,356	1,931,081	2,013,152	2,098,711	2,187,906
Transfers	950-581	864,588	1,223,917	1,094,009	1,265,934	1,073,150	1,266,190	1,258,616	1,281,083
Total Appropriations		9,432,551	11,232,665	11,568,959	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535
Revenues Less Appropriations		2,152,806	57,000	1,304,384	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Notes:

For FY 2026, Public Services Tax (PST) revenues are projected to increase slightly which can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was increased by approximately $20,000 from the previous fiscal year ($1.06 million in FY 2025 to $1.08 million in FY 2026). This is part of the total $10.8 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 2026 TENTATIVE 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 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fire Service Fee - City Billing	325201	7,320,221	7,693,099	7,982,358	7,583,240	7,734,905	7,889,603	8,047,395	8,208,343
Fire Service Fee	325202	3,770,359	3,706,158	4,156,973	3,949,124	3,988,616	4,028,502	4,068,787	4,109,475
Delinquent Fees	325203	19,701	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	144,847	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	58,709	-	-	-	-	-	-	-
Total Revenues		11,796,316	11,881,736	12,621,810	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
VFD Fire Services - Risk	495-552	948	1,275	1,275	1,466	1,466	1,466	1,466	1,466
Indirect Costs - Fire Services	499-522	47,000	54,000	56,000	62,000	63,860	65,776	67,749	69,782
Tax Collector	513-586	72,858	75,049	75,049	75,049	75,049	75,049	75,049	75,049
Fire Services Payment	838-522	10,985,418	11,204,626	11,373,615	11,318,512	11,497,009	11,677,257	11,859,078	12,042,256
Volunteer Fire Department	843-522	414,116	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	62,562	64,307	63,337	75,337	86,137	98,557	112,840	129,265
Total Appropriations		11,582,902	11,881,736	12,051,755	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297
Revenues Less Appropriations		213,414	-	570,055	-	-	-	-	-

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 above, direct billing by the City of Tallahassee is the primary source for the collection for this fee, but non-ad valorem assessment collections continue to increase as property owners become delinquent in their payments or choose to have their fee placed on the tax bill.

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 2026.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tourist Development (4 Cents)	312100	7,135,334	6,680,875	7,598,000	7,218,100	7,362,462	7,509,711	7,659,905	7,813,104
Tourist Development (1 Cent)	312110	1,783,827	1,670,680	1,997,000	1,897,150	1,935,093	1,973,795	2,013,271	2,053,536
Pool Interest Allocation	361111	423,590	214,510	249,000	236,550	243,647	250,956	258,485	266,239
Net Incr(decr) In Fmv Of Investment	361300	102,804	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	30,259	-	-	-	-	-	-	-
Merchandise Sales	365000	20,046	40,773	10,311	9,795	10,088	10,391	10,703	11,024
Special Event Grant Reimbursements	366500	-	152,500	150,000	150,000	12,500	12,500	12,500	12,500
Other Miscellaneous Revenue	369900	211,460	35,249	429,000	407,550	23,750	23,750	23,750	23,750
Appropriated Fund Balance	399900	-	432,535	588,053	588,053	-	-	-	-
Total Revenues		9,707,320	9,227,122	11,021,364	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tourism Development Building	086065-552	17,899	-	-	-	-	-	-	-
Administration	301-552	652,467	798,765	868,614	862,365	890,814	908,934	927,727	947,246
Advertising	302-552	1,139,538	1,600,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Marketing	303-552	3,470,394	3,879,929	3,741,620	4,533,656	3,998,656	4,115,641	4,234,144	4,354,252
Special Projects	304-552	625,011	800,000	800,000	800,000	800,000	800,000	800,000	800,000
1 Cent Expenses	305-552	1,501,512	-	-	-	-	-	-	-
MIS Automation - Tourism	470-552	8,151	18,235	18,347	18,973	19,094	19,215	19,337	19,337
Tourism - Risk	495-552	6,922	14,996	15,150	20,095	20,224	20,224	20,224	20,224
Indirect Costs - Tourism	499-552	283,000	325,000	341,000	374,000	392,700	412,335	432,952	454,599
Council on Culture & Arts (COCA)	888-573	1,783,832	1,646,757	1,679,693	1,897,150	1,935,093	1,973,795	2,013,271	2,053,536
Transfers	950-581	28,524	143,440	30,959	500,959	30,959	30,959	30,959	30,959
Budgeted Reserves - Tourism	990-599	-	-	317,788	-	-	-	-	-
Total Appropriations		9,517,249	9,227,122	9,313,171	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153
Revenues Less Appropriations		190,071	-	1,708,193	-	-	-	-	-

Notes:

Leon County's tourism revenue continues to increase after the subsidence of COVID and a restoration of normal travel activities. In addition to events that attract overnight stays, Leon County has seen an increase in available rooms related to the construction of new hotels near the universities and the interstate. Also, the average room rate has increased as demand and inflation drive the hotel rates which results in greater tourism revenue collection as the tourist tax rate is collected as a percentage of a hotel room's cost.

Expenditure increases reflect more funds for the COCA cultural grant programs, as well as additional resources for the Division of Tourism marketing efforts and costs associated with the 2026 World Athletics Cross Country Championship at Apalachee Regional Park.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	-	500	526	500	500	500	500	500
Other Interest Earnings	361390	21,097	3,400	1,053	1,000	600	200	-	-
Special Assessments	363000	124,670	136,233	74,224	70,513	70,913	59,313	54,513	54,513
Total Revenues		145,767	140,133	75,803	72,013	72,013	60,013	55,013	55,013

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	2,527	4,449	942	1,410	1,418	1,186	1,090	1,090
Transfers	950-581	135,583	135,684	71,491	70,603	70,595	58,827	53,923	53,923
Total Appropriations		138,110	140,133	72,433	72,013	72,013	60,013	55,013	55,013
Revenues Less Appropriations		7,657	-	3,370	-	-	-	-	-

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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 associated with 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 October 2006 and ten units in the Annawood subdivision completed in 2022.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	10,947	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	228,665	605,780	652,997	620,347	620,347	620,347	620,347	620,347
Special Assessment - Annawood Sewer	363231	6,688	7,836	10,113	9,607	9,607	9,607	9,607	9,607
Total Revenues		246,300	613,616	663,109	629,954	629,954	629,954	629,954	629,954

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	4,134	12,114	12,114	12,599	12,599	12,599	12,599	12,599
Payment to City - Sewer Services	838-535	231,214	601,502	601,502	617,355	617,355	617,355	617,355	617,355
Total Appropriations		235,349	613,616	613,616	629,954	629,954	629,954	629,954	629,954
Revenues Less Appropriations		10,952	-	49,493	-	-	-	-	-

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). The significant increase in FY 2025 revenue for this fund was due to the City of Tallahassee adjusting rates for the Killearn Lakes Sewer special assessment to fully recover the cost of service. FY 2026 revenue reflects CPI rate adjustments and two additional properties receiving sewer service in the Belair/Annawood Area.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 associated with 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Parking Facilities	344500	70,752	58,859	62,448	59,326	49,319	41,163	32,804	32,804
Pool Interest Allocation	361111	120,350	72,675	92,700	88,065	90,707	93,428	96,231	99,118
Interest Income - Other	361120	122,926	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	29,474	-	-	-	-	-	-	-
Rents And Royalties	362000	1,377,808	1,017,799	1,089,581	1,035,102	573,843	406,703	369,655	374,008
Refund Of Prior Year Expenses	369300	9,116	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	434,397	184,279	184,279	475,143	648,911	774,936	-
Total Revenues		1,730,427	1,583,730	1,429,008	1,366,772	1,189,012	1,190,205	1,273,626	505,930

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Government Annex	086025-519	624,261	651,195	401,511	401,511	206,557	188,905	252,794	252,749
County Government Annex	154-519	402,092	629,093	684,730	665,852	682,317	700,420	719,189	738,766
County Government Annex - Risk	495-519	54,218	72,798	72,805	78,232	78,241	78,241	78,241	78,241
Indirect Costs - County Government Annex	499-519	24,000	24,000	25,000	24,000	24,720	25,462	26,225	27,012
Transfers	950-581	278,446	206,644	197,177	197,177	197,177	197,177	197,177	197,177
Total Appropriations		1,383,017	1,583,730	1,381,223	1,366,772	1,189,012	1,190,205	1,273,626	1,293,945
Revenues Less Appropriations		347,409	-	47,785	-	-	-	-	(788,015)

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 2026 and outyear transfers reflect utility payments to the General Fund (001).

The additional rental revenue in FY 2026 is due to a 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 2026 through FY 2029 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 leasing activity does not increase expenditure reductions and/or general revenue support may be needed as fund balance will be depleted in FY 2029.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	33,912	16,245	26,200	24,890	25,637	26,406	27,198	28,014
Interest Income - Other	361120	21,899	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(980)	-	-	-	-	-	-	-
Rents And Royalties	362000	451,724	290,439	251,582	239,003	239,003	239,003	239,003	239,003
Total Revenues		506,556	306,684	277,782	263,893	264,640	265,409	266,201	267,017

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Huntington Oaks Plaza Bldg Improvement	083002-519	29,607	42,454	30,000	20,916	18,244	-	-	-
Huntington Oaks Plaza Operating	155-519	39,643	113,384	116,949	97,178	99,097	116,565	115,766	114,943
Huntington Oaks - Risk	495-519	13,083	17,591	17,591	27,666	27,666	27,666	27,666	27,666
Indirect Costs - Huntington Oaks Plaza	499-519	50,000	50,000	52,000	50,000	51,500	53,045	54,636	56,275
Transfers	950-581	109,599	83,255	68,133	68,133	68,133	68,133	68,133	68,133
Total Appropriations		241,932	306,684	284,673	263,893	264,640	265,409	266,201	267,017
Revenues Less Appropriations		264,624	-	(6,891)	-	-	-	-	-

Notes:

FY 2026 reflects a decline in leasing activity at the Huntington Oaks Plaza. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

The decline in outyear lease revenue is due to programmed expiration of leases, which may or may not be extended or renegotiated. 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 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	3,269,753	3,270,583	-	-	-	-	-	-
Total Revenues		3,269,753	3,270,583	-	-	-	-	-	-
Appropriations by Department/Division	**Acct #**	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
2014 Debt Series	979-582	3,269,753	3,270,583	-	-	-	-	-	-
Total Appropriations		3,269,753	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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
COT Capital Reimbursement	337304	130,000	130,000	35,890	35,890	-	-	-	-
Transfer From Fund 126	381126	127,645	127,601	35,891	35,891	-	-	-	-
Total Revenues		257,645	257,601	71,781	71,781	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Bond Series 2020	979-582	257,645	257,601	71,781	71,781	-	-	-	-
Total Appropriations		257,645	257,601	71,781	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 is split evenly between the County and the City of Tallahassee. The County bills the City for their half of the debt service payment.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Total Revenues		418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Bond Series 2021	979-582	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Total Appropriations		418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 001	381001	700,633	721,652	743,302	743,302	765,601	788,569	812,226	836,593
Transfer From Fund 126	381126	557,404	533,467	513,590	513,590	492,713	465,858	443,006	419,092
Total Revenues		1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
ESCO Lease	977-582	1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
Total Appropriations		1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
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 2026 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Total Revenues		512,862	511,734	510,542	510,542	509,286	512,965	511,515	-

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
800 MHz Radios	949-582	512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Total Appropriations		512,862	511,734	510,542	510,542	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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	1,841,067	140,147	528,000	501,600	516,648	532,147	548,112	564,555
Net Incr(decr) In Fmv Of Investment	361300	519,806	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	8,374	-	-	-	-	-	-	-
Transfer From Fund 001	381001	6,090,400	8,815,334	9,680,015	9,680,015	12,980,739	11,069,008	13,851,638	14,865,148
Transfer From Fund 120	381120	-	-	175,000	175,000	-	-	-	-
Transfer From Fund 135	381135	-	-	305,000	305,000	-	-	-	-
Transfer From Fund 140	381140	614,622	1,058,459	1,078,306	1,078,306	885,522	1,078,562	1,070,988	1,093,455
Transfer From Fund 160	381160	-	103,319	470,000	470,000	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	2,615,572	-	-	-
Total Revenues		9,074,269	10,117,259	12,236,321	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Departmental	000-000	202,879	-	-	-	-	-	-	-
General Vehicle & Equipment Replacement	026003-519	709,499	-	875,000	-	500,000	450,000	300,000	350,000
Stormwater Vehicle & Equipment Replacement	026004-538	591,154	222,000	550,000	-	400,000	500,000	500,000	500,000
Fleet Management Shop Equipment	026010-519	-	45,000	37,000	-	-	37,000	-	-
General Government New Vehicle Requests	026018-519	37,679	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	92,829	150,000	300,000	450,000	1,275,000	825,000	800,000	700,000
Parks Capital Maintenance	046001-572	592,747	-	650,000	-	300,000	358,000	500,000	750,000
Playground Equipment Replacement	046006-572	305,026	-	-	-	-	-	-	-
New Vehicles and Equipment for Parks/Greenways	046007-572	-	53,319	-	-	-	-	-	-
Greenways Capital Maintenance	046009-572	10,517	-	340,750	-	100,000	100,000	300,000	300,000
Dog Parks - Unincorporated Area	046013-572	-	-	-	90,000	-	-	-	-
Woodville Sewer Project	062003-535	117,018	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	16,854	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	(85)	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	101,090	-	-	-	-	-	-	-
Maylor Road Stormwater Imrpovements	065005-538	252,718	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Stormwater Pond Repairs	066026-538	68,429	504,823	100,000	100,000	200,000	350,000	100,000	100,000
Leon County Basin Management Plan Updates	067009-538	-	-	250,000	-	250,000	750,000	750,000	750,000
Financial Hardware and Software	076001-519	55,499	278,157	220,762	420,762	279,221	640,744	681,027	1,183,158
Supervisor of Elections Technology	076005-519	46,547	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	(349,372)	700,000	400,000	1,070,000	424,500	329,135	733,909	588,826
Geographic Information Systems	076009-539	349,000	409,000	435,000	449,000	396,000	479,000	556,000	583,000
Library Services Technology	076011-571	208,583	415,030	385,030	385,030	540,030	310,030	270,030	265,000
Permit & Enforcement Tracking System	076015-537	400,633	242,471	255,505	260,000	225,600	242,136	309,674	343,543
Technology In Chambers	076022-519	43,447	25,000	41,480	141,480	141,974	142,484	43,008	43,548
Courtroom Technology	076023-519	196,768	396,305	270,575	391,000	367,230	293,497	394,802	396,146
User Computer Upgrades	076024-519	138,316	224,270	250,000	954,000	650,000	400,000	500,000	750,000
Mobile Devices	076042-519	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
State Attorney Technology	076047-519	168,136	272,141	279,724	285,224	187,567	245,678	354,358	241,417
Public Defender Technology	076051-519	123,225	131,500	111,500	136,733	85,975	98,025	169,282	99,765
Geographic Information Systems Incremental Basemap Update	076060-539	228,500	298,500	298,500	333,500	333,500	333,500	333,500	333,500
Records Management	076061-519	138,352	150,000	157,500	157,500	115,375	173,644	182,326	191,442
E-Filing System for Court Documents	076063-519	40,797	-	100,000	-	100,000	100,000	100,000	100,000
Justice Information System (JIS) Upgrade	076065-519	22,500	350,000	350,000	335,000	337,550	840,177	842,882	1,095,668
Large Application Upgrades	076066-519	-	337,500	234,900	100,000	44,822	200,667	206,687	120,145
Public Safety Complex Technology	076069-529	45,977	100,000	100,000	15,000	15,000	465,000	665,000	15,000
Courtroom Minor Renovations	086007-519	122,097	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Architectural & Engineering Services	086011-519	13,824	60,000	60,000	120,000	50,000	50,000	60,000	60,000
Courthouse Security	086016-519	26,829	35,000	35,000	110,000	35,000	35,000	35,000	35,000
Common Area Furnishings	086017-519	27,326	55,000	55,000	65,000	35,000	35,000	35,000	55,000
Courthouse Renovations	086027-519	360,678	40,000	165,000	165,000	-	-	40,000	40,000
Sheriff Facilities Capital Maintenance	086031-523	2,046,612	1,806,768	4,788,393	1,867,609	1,765,000	1,560,000	2,295,253	2,710,000
Building Roofing Repairs and Replacements	086076-519	419,846	100,000	755,000	100,000	300,000	275,000	400,000	625,000
Building Mechanical Repairs and Replacements	086077-519	740,002	-	794,000	-	716,587	235,000	750,000	750,000
Building Infrastructure Improvements	086078-519	448,954	-	717,800	-	675,000	500,000	715,000	1,300,000

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building General Maintenance and Renovations	086079-519	455,869	657,475	786,386	558,633	590,000	500,000	500,000	400,000
Solar Arrays on County Buildings	086081-519	-	80,000	80,000	80,000	-	50,000	50,000	50,000
Essential Libraries Initiative	086085-571	(5,227)	1,000,000	1,000,000	1,000,000	4,000,000	-	-	-
Serenity Cemetery Expansion	091002-519	-	-	-	-	-	-	190,000	-
Public Safety Complex	096016-529	47,781	780,000	780,000	1,585,000	700,000	510,000	610,000	500,000
Voting Equipment Replacement	096028-513	28,118	48,000	334,450	334,450	712,550	116,000	48,000	48,000
Transfers	950-581	400,000	-	-	-	-	-	-	-
HMGP LCSO Building	951066-523	79,432	-	-	-	-	-	-	-
Total Appropriations		10,167,402	10,117,259	17,494,255	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158
Revenues Less Appropriations		(1,093,132)	-	(5,257,934)	-	-	-	-	-

Notes:

The FY 2026 general capital improvement program is $12.2 million. The FY 2026 – FY 2030 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 2020 – FY 2025, the recurring general revenue support for the capital program ranged from $5 million to $9 million. The general revenue transfer increased to $10.8 million for FY 2026.

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, $8.8 million in fund balances were appropriated in FY 2025. 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 2026, additional funding is for IT infrastructure, improvements to critical facilities including the Public Safety Complex, and the Essential Libraries Strategic Initiative. The Essential Library Initiative is a process of re-envisioning the Leon County Public Library System to address the changing needs of residents and trends in library use. These funds are for space improvements to the Main Library.

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 $16 million by FY 2030.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
COT Capital Reimbursement	337304	148,028	-	-	-	-	-	-	-
City Utility Funding	337320	204,071	-	-	-	-	-	-	-
Pool Interest Allocation	361111	670,736	33,630	222,800	211,660	218,010	224,550	231,287	238,225
Net Incr(decr) In Fmv Of Investment	361300	209,206	-	-	-	-	-	-	-
Transfer From Fund 106	381106	414,016	1,735,475	1,419,043	1,419,043	1,245,893	4,176,785	3,556,718	3,787,353
Appropriated Fund Balance	399900	-	-	-	-	2,286,665	-	-	-
Total Revenues		1,646,057	1,769,105	1,641,843	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Public Works Vehicle & Equipment Replacement	026005-541	1,501,369	230,000	850,000	-	860,000	900,000	1,000,000	1,200,000
Arterial & Collector Roads Pavement Markings	026015-541	217,480	71,200	135,200	135,200	135,200	135,200	135,200	135,200
New Public Works Vehicles & Equipment	026022-541	34,459	-	-	-	-	-	-	-
Baum Road Drainage Improvement	054011-541	6,665	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	425,000	-	425,000	1,000,000	250,000	250,000
Public Works Design and Engineering Services	056011-541	13,695	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	2,622,529	1,367,905	1,402,103	1,395,503	1,430,368	1,466,135	1,502,805	1,540,378
Intersection & Safety Improvements	057001-541	100,605	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	87,786	-	-	-	-	-	-	-
Maylor Road Stormwater Improvments	065005-538	1,906,409	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	78,899	-	950,000	-	800,000	800,000	800,000	800,000
Total Appropriations		6,569,897	1,769,105	3,862,303	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578
Revenues Less Appropriations		(4,923,840)	-	(2,220,460)	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Notes:

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to COVID and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects in FY 2022. For FY 2026, $1.4 million is allocated for the Sidewalk Program.

A review of fund reserves in FY 2025 indicated that $4.3 million in Transportation Trust fund balances 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 million in funding was advanced funded in FY 2025.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	155,773	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	56,424	-	-	-	-	-	-	-
Total Revenues		212,197	-	-	-	-	-	-	-

Appropriations by Department/Division	**Acct #**	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Sheriff Facilities Capital Maintenance	086031-523	1,798,896	-	-	-	-	-	-	-
Total Appropriations		1,798,896	-	-	-	-	-	-	-
Revenues Less Appropriations		(1,586,699)	-	-	-	-	-	-	-

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.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	65,087	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	20,402	-	-	-	-	-	-	-
Total Revenues		85,489	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fred George Park	043007-572	671,499	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	49,429	-	-	-	-	-	-	-
Total Appropriations		720,928	-	-	-	-	-	-	-
Revenues Less Appropriations		(635,439)	-	-	-	-	-	-	-

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.

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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	215,913	52,250	55,000	52,250	53,818	55,432	57,095	58,808
Net Incr(decr) In Fmv Of Investment	361300	57,643	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	304,878	318,791	318,791	144,936	125,425	105,095	84,927
Total Revenues		273,556	357,128	373,791	371,041	198,754	180,857	162,190	143,735

Appropriations by Department/Division	**Acct #**	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfers	950-581	122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Total Appropriations		122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Revenues Less Appropriations		151,524	-	13,157	-	-	-	-	-

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2026 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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
1 Cent Sales Tax	312600	5,950,262	5,961,682	6,820,428	6,479,407	6,673,789	6,874,002	7,080,223	7,292,629
Pool Interest Allocation	361111	650,487	32,110	113,000	107,350	110,571	113,888	117,304	120,823
Net Incr(decr) In Fmv Of Investment	361300	158,052	-	-	-	-	-	-	-
Total Revenues		6,758,801	5,993,792	6,933,428	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Open Graded Cold Mix Main/Resurfacing	026006-541	409,590	215,605	215,605	215,605	215,605	215,605	215,605	215,605
DOT Old Bainbridge Road @ CC NW	053011-541	12,252	-	-	-	-	-	-	-
Arterial/Collect/Local Road Resurfacing	056001-541	5,359,196	5,528,187	5,707,680	5,371,152	6,318,755	6,522,285	6,731,922	6,947,847
Intersection and Safety Improvement	057001-541	491,206	250,000	250,000	1,000,000	250,000	250,000	250,000	250,000
Total Appropriations		6,272,243	5,993,792	6,173,285	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452
Revenues Less Appropriations		486,557	-	760,143	-	-	-	-	-

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The FY 2026 revenue estimates reflect consumer spending returning to more normal levels.

The 10% share supports the County's annual road resurfacing, OCGM maintenance and intersection/safety capital projects.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
LIFE Revenue	312601	1,263,248	1,192,336	1,364,086	1,295,882	1,334,758	1,374,801	1,416,045	1,458,526
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	347,246	61,750	65,000	61,750	63,603	65,511	67,476	69,500
Net Incr(decr) In Fmv Of Investment	361300	66,423	-	-	-	-	-	-	-
Total Revenues		5,551,916	5,129,086	5,304,086	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Sidewalk Program	056013-541	2,076,649	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	36,483	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L.I.F.E. Miccosukee Sense of Place	091004-519	920,278	-	-	-	-	-	-	-
L.I.F.E. Street Lighting	091005-541	23,914	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006-541	17,131	175,000	175,000	175,000	175,000	175,000	175,000	175,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	27,466	75,000	85,000	85,000	85,000	85,000	85,000	85,000
L.I.F.E. Private to Public Dirt Road Improvement Program	091008-541	-	-	-	50,000	50,000	50,000	50,000	50,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	295,460	333,270	349,810	321,386	434,194	407,671	452,176
L.I.F.E. Recreational Amenities	091010-572	86,751	483,626	472,822	472,822	541,975	471,118	540,850	540,850
Transfers	950-581	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Appropriations		3,688,673	5,129,086	5,166,092	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026
Revenues Less Appropriations		1,863,243	-	137,994	-	-	-	-	-

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 2026, Sales Tax Extension revenue estimates reflect consumer spending returning to more normal levels. The Blueprint JPA revenue is consistent in FY 2026 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

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, Private to Public Dirt Road Improvements, Stormwater and Flood Relief, and Recreational Amenities). 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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Solid Waste	313700	269,664	407,473	398,951	379,003	379,003	379,003	379,003	379,003
Public Service Tax - 2% Discount	314999	(1,000)	-	-	-	-	-	-	-
Waste Disposal Special Assessment	319150	1,590,372	1,585,010	1,638,084	1,556,180	1,602,865	1,650,951	1,700,480	1,751,494
Delinquent Assessments 2013	319213	142	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	133	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	432	-	-	-	-	-	-	-
Delinquent Assessments	319219	455	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	647	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	755	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	4,643	-	-	-	-	-	-	-
Operating Income - Class I	343410	68,496	-	-	-	-	-	-	-
Transfer Station Receipts	343411	11,610,411	11,799,710	14,091,018	13,386,467	13,788,061	14,201,703	14,627,754	15,066,587
Marpan Administrative Fee	343412	-	950	1,000	950	950	950	950	950
Marpan Class III Residuals	343413	1,640,578	1,253,766	1,689,795	1,605,305	1,653,464	1,703,068	1,754,160	1,806,785
Operating Income - Tires	343415	57,590	68,328	77,920	74,024	76,245	78,532	80,888	83,315
Operating Income - Electronics	343416	-	475	500	475	475	475	475	475
Operating Income - Yard Trash Clean	343417	240,130	136,800	247,334	234,967	242,016	249,277	256,755	264,458
Operating Income - Yard Trash	343418	102,653	36,718	108,905	103,460	106,564	109,760	113,053	116,445
Operating Income - Landfill Yard Trash Bagged	343420	-	393	414	393	393	393	393	393
Resource Recovery (metals, etc)	343451	(197,150)	-	-	-	-	-	-	-
Hazardous Waste	343453	50,858	61,547	65,240	61,978	63,837	65,752	67,725	69,757
Recycling Promotional Services	343461	35,000	33,250	35,000	33,250	33,250	33,250	33,250	33,250
Interest Income - Investment	361110	275,957	-	-	-	-	-	-	-
Pool Interest Allocation	361111	21,925	419,710	600,000	570,000	578,550	587,228	596,037	604,977
Net Incr(decr) In Fmv Of Investment	361300	26,626	-	-	-	-	-	-	-
Rents And Royalties	362000	-	23,444	-	-	-	-	-	-
Equipment Buyback	364100	56,846	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	60,600	67,500	64,125	-	-	-	-
Transfer From Fund 001	381001	3,015,000	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Solid Waste (401)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	4,669,757	3,454,042	3,849,927	3,849,927	4,843,828	4,488,045	4,420,535	3,956,992
Total Revenues		23,540,920	19,342,216	22,871,587	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	-	256,000	350,000	100,000	560,000	85,000	55,000	75,000
Transfer Station Heavy Equip Replacement	036010-534	1,034,000	252,500	200,000	165,000	535,000	55,000	175,000	200,000
HHW Collection Center	036019-534	-	50,000	150,000	80,000	80,000	500,000	500,000	500,000
Transfer Station Improvements	036023-534	196,631	350,000	350,000	1,255,000	615,000	695,000	880,000	900,000
Rural Waste Service Center Improvements	036025-534	-	-		-	300,250	304,750	373,000	-
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	238,350	14,000	175,000	142,000	440,000	650,000	400,000	400,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	36,950	60,000	60,000	65,000	55,000	60,000	55,000	60,000
Capital Landfill Closure	036043-534	181,774	-	-	-	-	-	-	-
Yard Waste	416-534	557,675	484,040	547,379	548,434	561,642	574,977	588,680	602,766
Rural Waste Service Centers	437-534	875,376	941,800	1,008,832	1,009,888	1,033,010	1,056,911	1,081,327	1,106,564
Transfer Station Operations	441-534	13,020,605	14,373,332	14,659,800	15,897,351	16,195,203	16,499,635	16,782,880	17,072,663
Solid Waste Management Facility	442-534	571,931	710,483	681,156	672,264	950,756	963,740	977,183	991,099
Hazardous Waste	443-534	755,769	926,064	913,230	951,028	982,113	1,014,287	1,045,922	1,080,377
MIS Automation - Solid Waste Fund	470-534	25,490	34,855	35,117	35,816	36,087	36,362	36,638	36,638
Enterprise Fund Fixed Asset Allocation	494-534	4,474,161	-	-	-	-	-	-	-
Solid Waste - Risk	495-534	24,904	33,848	34,072	35,891	36,118	36,118	36,118	36,118
Indirect Costs - Solid Waste	499-534	668,000	768,000	791,000	883,000	909,490	936,775	964,878	993,824
Tax Collector	513-586	30,698	36,713	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	62,487	50,581	43,119	43,119	43,119	43,119	43,119	43,119
Total Appropriations		22,754,800	19,342,216	20,035,418	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Revenues Less Appropriations		786,120	-	2,836,169	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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 $2.7 million and $3.5 million in FY 2024 and FY 2025 respectively.

For FY 2026, the general revenue transfer increased to $3.8 million and continues to support recycling, and the rural waste collection centers. 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 2026 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements, Hazardous Waste Collection and Transfer Station Improvements.

As presented to the Board at the June 20, 2023, June 18, 2024 and June 17, 2025 Budget Workshops, the $40 non-ad valorem assessment no longer pays the full cost of disposing of solid waste or operating the rural waste service centers. To ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a solid waste fee study was conducted in FY 2025 and considered as part of the FY 2026 budget process. However, the Board chose to postpone any increases to the solid waste assessment to mitigate increases to residents as much as possible and continue subsidizing the fund with general revenue. This fiscal policy issue will be brought back to the Board for consideration during a future budget cycle.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	397,317	31,242	20,889	19,845	20,242	20,646	21,060	21,480
Transfer From Fund 145	381145	58,100	60,000	72,000	72,000	82,800	95,220	109,503	125,928
Vehicle Insurance	396100	558,123	735,832	915,065	915,065	1,052,326	1,210,174	1,391,701	1,600,455
General Liability	396200	731,104	802,385	901,605	901,605	1,036,758	1,192,272	1,371,228	1,576,913
Aviation Insurance	396300	90,204	98,700	113,500	113,500	130,525	150,104	172,619	198,512
Property Insurance	396400	1,667,785	1,427,260	1,641,234	1,641,234	1,805,357	1,985,893	2,184,482	2,402,931
Workers Compensation Insurance	396600	2,386,602	3,609,134	3,673,591	3,673,591	4,040,790	4,444,704	4,889,005	5,031,648
Total Revenues		5,889,235	6,764,553	7,337,884	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Departmental	000-000	(24,732)	-	-	-	-	-	-	-
Risk Management	132-513	205,462	247,616	270,798	267,423	272,783	278,325	283,540	288,951
MIS Automation-Risk Fund	470-513	225	555	555	555	555	555	555	555
Enterprise Fund Fixed Asset Allocation	494-596	(1,979,063)	-	-	-	-	-	-	-
Insurance Service - Risk	495-596	582	681	688	759	767	774	782	782
Indirect Costs - Insurance Service	499-596	52,000	60,000	62,000	69,000	71,070	73,202	75,398	77,660
Workers' Comp Risk Management	821-596	4,733,165	6,455,701	7,035,362	6,999,103	7,823,623	8,746,157	9,779,323	10,589,919
Total Appropriations		2,987,639	6,764,553	7,369,403	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867
Revenues Less Appropriations		2,901,596	-	(31,519)	-	-	-	-	-

Notes:

The FY 2026 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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Departmental Billings	394000	1,360,064	1,089,395	1,102,769	1,102,769	1,110,271	1,117,849	1,125,505	1,133,235
Departmental Billings - MIS Automation	394200	650,226	968,733	1,084,433	1,084,433	1,084,433	1,084,433	1,084,433	1,084,433
Total Revenues		2,010,290	2,058,128	2,187,202	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Communications Trust	900-590	1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Total Appropriations		1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Revenues Less Appropriations		781,361	-	108,495	-	-	-	-	-

Notes:

The FY 2026 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 2026 TENTATIVE 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 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	23,219	-	-	-	-	-	-	-
Departmental Billings - Fleet	394100	2,140,756	2,040,195	2,245,697	2,245,697	2,268,346	2,291,234	2,314,350	2,337,709
Gas And Oil Sales	395100	2,465,765	2,921,800	2,635,987	2,635,987	2,660,346	2,684,919	2,716,935	2,749,965
Vehicle Insurance	396100	2,989	-	-	-	-	-	-	-
Workers Compensation Insurance	396600	(184)	-	-	-	-	-	-	-
Total Revenues		4,632,546	4,961,995	4,881,684	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fleet Maintenance	425-591	4,662,231	4,942,998	4,968,254	4,860,563	4,907,476	4,954,906	5,010,005	5,066,394
MIS Automation - Motor Pool Fund	470-519	2,885	6,060	6,089	6,284	6,316	6,347	6,380	6,380
Fleet Maintenance - Risk	495-591	10,202	12,937	12,992	14,837	14,900	14,900	14,900	14,900
Total Appropriations		4,675,318	4,961,995	4,987,335	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674
Revenues Less Appropriations		(42,773)	-	(105,651)	-	-	-	-	-

Notes:

The FY 2026 budget for this fund reflects inflationary growth in the costs of parts to maintain the County fleet, offset by a modest decrease in the overall projected cost of fuel.

Board of County Commissioners Index

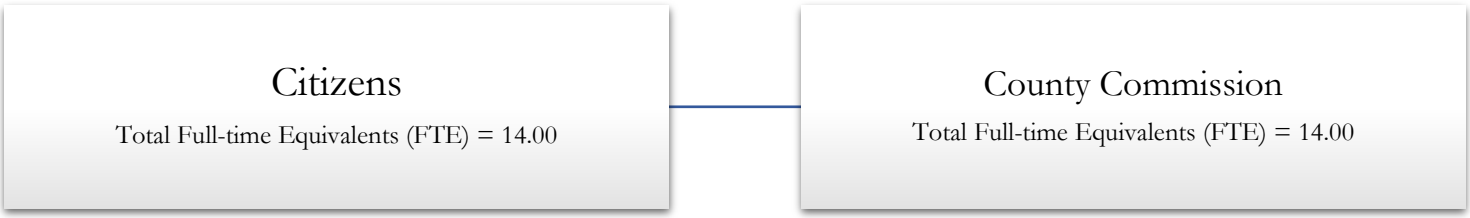
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»Board of County Commissioners Organizational Chart



»Board of County Commissioners Executive Summary

This section of the Leon County FY 2026 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 2025-2026, 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 27, 2025 Board Retreat, an additional 17 Strategic Initiatives were adopted by the Board for a current total of 102 Strategic Initiatives. As of March 31, 2025, 82 (80%) of the Strategic Initiatives have been completed, with the remaining 20 (20%) in progress.

To advance the FY 2022 - FY 2026 Strategic Plan, the Board prioritized funding in the FY 2026 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 2024-2025 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 17, 2025 Budget Workshop, the Board preliminarily approved a balanced FY 2026 budget which maintains the countywide millage rate at 8.3144 for the fourteenth 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 2026 TENTATIVE BUDGET

Board of County Commissioners

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501
Operating	133,601	189,030	189,030	-	189,030	189,030
Total Budgetary Costs	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Commission	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531
Total Budget	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531
Total Revenues	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

Board of County Commissioners

County Commission Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501
Operating	133,601	189,030	189,030	-	189,030	189,030
Total Budgetary Costs	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Commissioner Office Budget (001-101-511)	24,324	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-102-511)	20,155	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-103-511)	13,815	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-104-511)	8,983	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-105-511)	12,312	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-106-511)	19,618	23,500	23,500	-	23,500	23,500
Commissioner Office Budget (001-107-511)	11,220	23,500	23,500	-	23,500	23,500
Commissioners' Account (001-108-511)	23,174	24,530	24,530	-	24,530	24,530
County Commission (001-100-511)	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501
Total Budget	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531
Total Revenues	2,140,325	2,180,313	2,301,626	-	2,301,626	2,368,531

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501
Total Budgetary Costs	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501
Total Revenues	2,006,724	1,991,283	2,112,596	-	2,112,596	2,179,501

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 budget are as follows:

Increases to Program Funding:
1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	24,324	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	24,324	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	24,324	23,500	23,500	-	23,500	23,500
Total Revenues	24,324	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	20,155	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	20,155	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	20,155	23,500	23,500	-	23,500	23,500
Total Revenues	20,155	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	13,815	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	13,815	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	13,815	23,500	23,500	-	23,500	23,500
Total Revenues	13,815	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	8,983	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	8,983	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	8,983	23,500	23,500	-	23,500	23,500
Total Revenues	8,983	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	12,312	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	12,312	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	12,312	23,500	23,500	-	23,500	23,500
Total Revenues	12,312	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	19,618	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	19,618	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	19,618	23,500	23,500	-	23,500	23,500
Total Revenues	19,618	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	11,220	23,500	23,500	-	23,500	23,500
Total Budgetary Costs	11,220	23,500	23,500	-	23,500	23,500

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	11,220	23,500	23,500	-	23,500	23,500
Total Revenues	11,220	23,500	23,500	-	23,500	23,500

The program is recommended at the same funding level as the prior fiscal year.

Board of County Commissioners

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	23,174	24,530	24,530	-	24,530	24,530
Total Budgetary Costs	23,174	24,530	24,530	-	24,530	24,530

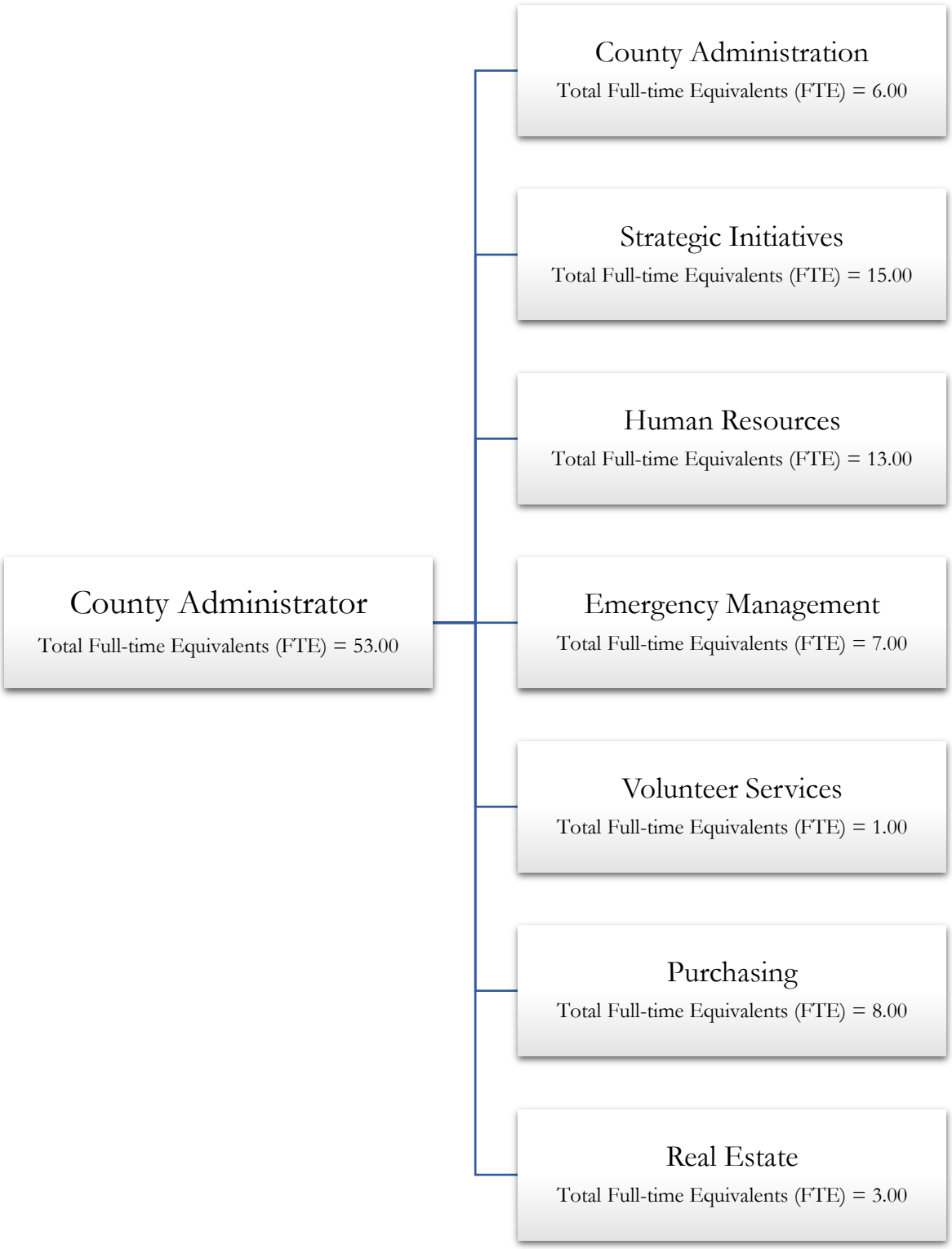
Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	23,174	24,530	24,530	-	24,530	24,530
Total Revenues	23,174	24,530	24,530	-	24,530	24,530

The program is recommended at the same funding level as the prior fiscal year.

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» Administration Organizational Chart



»Administration Executive Summary

The Administration section of the Leon County FY 2026 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)

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)

2. b.) 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.

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 (I²) 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 I² Program. Since launching in FY 2015, the County's I² 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	12	11	57

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	120	120	120	120	618

Note: Since the start of FY 2022, staff has implemented 353 citizen ideas, improvements, solutions and opportunities for co-creation, 59% of the County's Bold Goal. Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. Additional citizen ideas were captured in FY 2025 through the LEADS Listening Sessions as well as continued public engagement on updates to the Land Use and Mobility Elements of the 2030 Tallahassee-Leon County Comprehensive Plan. Additionally, 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	8,600	10,200	11,500	12,500	50,260

Note: Since the start of FY 2022, the County has made over 37,500 volunteer connections, 75% 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	7,500	15,000	12,600	20,200	15,000	70,300
Subscriptions to County Platforms	11,300	15,100	9,000	10,600	10,000	56,000
Combined (Attendance and Subscriptions)	18,800	30,100	21,600	30,800	25,000	126,300

Note: Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by nearly 96,200 citizens, 96% of the County's five-year Target. Within the first two quarters of FY 2025, the County reached 25,500 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 20,200 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	800,000	800,000	4,890,000

Note: Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 3.6 million times, 180% 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 FY 2024.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Administration

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	6,317,930	6,456,981	6,675,731	-	6,675,731	6,885,088
Operating	2,224,789	2,693,895	2,630,252	(30,737)	2,599,515	2,430,734
Capital Outlay	11,342	-	-	-	-	-
Total Budgetary Costs	8,554,061	9,150,876	9,305,983	(30,737)	9,275,246	9,315,822

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Administration	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678
Strategic Initiatives	2,027,264	2,168,002	2,144,112	-	2,144,112	2,193,074
Human Resources	1,577,722	1,801,238	1,969,929	(47,552)	1,922,377	1,977,132
Emergency Management	1,708,873	1,923,645	1,927,088	11,765	1,938,853	1,789,344
Purchasing	716,505	722,154	785,369	1,300	786,669	810,287
Real Estate Management	478,530	620,718	617,058	-	617,058	627,773
Volunteer Services	128,063	124,354	129,134	3,750	132,884	136,534
Total Budget	8,554,061	9,150,876	9,305,983	(30,737)	9,275,246	9,315,822

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,845,188	7,227,231	7,378,895	(42,502)	7,336,393	7,526,478
125 Grants	367,677	407,867	435,437	10,250	445,687	456,423
130 9-1-1 Emergency Communications	1,341,196	1,515,778	1,491,651	1,515	1,493,166	1,332,921
Total Revenues	8,554,061	9,150,876	9,305,983	(30,737)	9,275,246	9,315,822

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Administration	7.00	6.00	6.00	-	6.00	6.00
Emergency Management	7.00	7.00	7.00	-	7.00	7.00
Human Resources	12.00	12.00	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	15.50	16.00	15.00	-	15.00	15.00
Volunteer Services	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	53.50	53.00	53.00	-	53.00	53.00

County Administration Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,885,819	1,755,223	1,697,751	-	1,697,751	1,746,136
Operating	31,285	35,542	35,542	-	35,542	35,542
Total Budgetary Costs	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Administration (001-110-512)	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678
Total Budget	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678
Total Revenues	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Administration	7.00	6.00	6.00	-	6.00	6.00
Total Full-Time Equivalents (FTE)	7.00	6.00	6.00	-	6.00	6.00

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,885,819	1,755,223	1,697,751	-	1,697,751	1,746,136
Operating	31,285	35,542	35,542	-	35,542	35,542
Total Budgetary Costs	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678
Total Revenues	1,917,104	1,790,765	1,733,293	-	1,733,293	1,781,678

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Administrator	1.00	1.00	1.00	-	1.00	1.00
Deputy County Administrator	1.00		-	-	-	-
Special Projects Coordinator	-	-	1.00	-	1.00	1.00
Assistant County Administrator	4.00	4.00	3.00	-	3.00	3.00
Senior Executive Assistant/Office Manager	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	7.00	6.00	6.00	-	6.00	6.00

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

Decreases to Program Funding:
1. Costs related to the planned retirement of an Assistant County Administrator position 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 5% raises for all employees.

Strategic Initiatives Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,380,737	1,534,083	1,511,715	-	1,511,715	1,560,640
Operating	646,527	633,919	632,397	-	632,397	632,434
Total Budgetary Costs	2,027,264	2,168,002	2,144,112	-	2,144,112	2,193,074

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Community and Media Relations (001-116-513)	1,142,559	1,226,616	1,304,919	-	1,304,919	1,337,346
Strategic Initiatives (001-115-513)	884,705	941,386	839,193	-	839,193	855,728
Total Budget	2,027,264	2,168,002	2,144,112	-	2,144,112	2,193,074

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,027,264	2,168,002	2,144,112	-	2,144,112	2,193,074
Total Revenues	2,027,264	2,168,002	2,144,112	-	2,144,112	2,193,074

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Strategic Initiatives	6.50	6.50	5.50	-	5.50	5.50
Community and Media Relations	9.00	9.50	9.50	-	9.50	9.50
Total Full-Time Equivalents (FTE)	15.50	16.00	15.00	-	15.00	15.00

»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 Estimate[2]	FY 2026 Estimate[2]	TOTAL
Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)[1]	138	120	120	120	120	618

Notes:

1. Since the start of FY 2022, staff has implemented 353 citizen ideas, improvements, solutions and opportunities for co-creation, 59% of the County's Bold Goal. Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. Additional citizen ideas were captured in FY 2025 through the LEADS Listening Sessions as well as continued public engagement on updates to the Land Use and Mobility Elements of the 2030 Tallahassee-Leon County Comprehensive Plan. Additionally, 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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Percent of Commission Agenda packets and follow-ups disseminated within scheduled timeframe[1]	96%	100%	100%	100%
	Percent of Citizens Connect comments and concerns successfully resolved[2]	95%	78%	95%	95%
	Number of LEADS Listening Sessions conducted[3]	N/A	N/A	19	19
	Number of Capital Update newsletters distributed during the annual Florida Legislative Session[4]	9	9	9	9

Notes:

1. Agenda packets and follow-ups are anticipated to be disseminated within the scheduled timeframe.
2. For FY 2024, 78% of Citizens Connect comments and concerns were successfully resolved and closed out. The County received over 2,000 more Citizens Connect comments/concerns in FY 2024 than in FY 2023. 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 held every other year in even numbered years. LEADS Listening Sessions were held in 2016, 2018, 2020, and 2022. For FY 2024, LEADs Listening Sessions were held in summer of 2025, and will continue to be held on a two-year cycle.
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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	580,304	651,514	549,321	-	549,321	565,856
Operating	304,401	289,872	289,872	-	289,872	289,872
Total Budgetary Costs	884,705	941,386	839,193	-	839,193	855,728

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	884,705	941,386	839,193	-	839,193	855,728
Total Revenues	884,705	941,386	839,193	-	839,193	855,728

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	1.00	-	-	-	-
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	6.50	5.50	-	5.50	5.50

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

Decreases to Program Funding:
1. Costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate in the Office of Human Services and Community Partnerships. The decrease 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 5% 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 Estimate[3]	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	20,200	15,000	70,300
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	10,600	10,000	56,000
Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)[2]	613,000	787,000	1,890,000	800,000	800,000	4,890,000

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 96,200 citizens, 96% of the County's five-year Target. Within the first two quarters of FY 2025, the County reached 25,500 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 20,200 social media, bulletin and email subscribers.
2. Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 3.6 million times, 180% 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 FY 2024.
3. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Community & Media Relations (001-116-513)

Performance Measures					
Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of news advisories, releases, and notices detailing County activity[1]	340	288	300	315
	Number of press conferences, community meetings and events[2]	74	105	115	130
	Number of participants in Citizen Engagement Series and Club of Honest Citizens[3]	1,250	1,578	1,600	1,700
	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. Moderate growth is expected in FY 2025 and FY 2026 as the County continues to engage with residents.
2. There is an expected increase in the number of events and activities in FY 2025 and FY 2026 due to additional community events involving Housing, Public Works and Parks and Recreation in anticipation of the World Cross County Championship.
3. The number of participants is expected to increase in FY 2025 and FY 2026 as the County reaches more residents about disaster preparedness through the Disaster Survival Guide, Neighborhood Readiness Trainings, and increased engagement with Billy the Bucket, the County's disaster preparedness mascot. Additionally, Created Equal attendance is anticipated to increase as the County continues to engage community members, including students at FAMU and FSU.
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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	800,433	882,569	962,394	-	962,394	994,784
Operating	342,126	344,047	342,525	-	342,525	342,562
Total Budgetary Costs	1,142,559	1,226,616	1,304,919	-	1,304,919	1,337,346

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,142,559	1,226,616	1,304,919	-	1,304,919	1,337,346
Total Revenues	1,142,559	1,226,616	1,304,919	-	1,304,919	1,337,346

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Director of Community Relations & Resilience	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	4.50	3.00	2.00	-	2.00	2.00
Public Information Specialist III	-	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	2.00	-	2.00	2.00
Public Information Specialist II	-	-	1.00	-	1.00	1.00
Community Engagement Coordinator	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.50	9.50	-	9.50	9.50

The major variances for the FY 2026 Community and Media Relations 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 5% 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 Estimate[2]	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	12	11	57

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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Human Resources (001-160-513)

Performance Measures					
Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of requisitions created, and/or recruited for vacant positions[1]	181	154	120	125
	Number of internal employees promoted, transferred, or hired by other departments[2]	44	18	35	55
	Number of vacant positions filled from outside sources[3]	149	102	120	110
	Average days to fill vacant positions[4]	41	40	39	40
	Average Turnover Rate[5]	16%	15%	13%	13%
	Number of County/Constitutional employees participating in county-sponsored Wellness Program events[6]	5,719	6,339	6,600	6,800
	Number of County/Constitutional employees who successfully completed the Value Based Design My Rewards Program[7]	1,176	976	980	980
	Number of employees attending county-sponsored Training and Professional Development events[8]	1,250	1,497	800	800
	Number of employees nominated for I-Squared Awards[9]	35	101	80	80
	Percentage of new employees completing "on-boarding" within 30 days[10]	72%	81%	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 2025 and FY 2026 are expected to decrease slightly due to a more competitive job market.
6. The projected increase in FY 2025 and FY 2026 participation is reflective of the continued efforts to expand the variety of programming offered through the Live Well Leon program. HR offers a variety of Breakfast-n-Learns/Lunch-n-Learns topics as well as the annual Souper Bowl and Walking Challenge, which both saw increased participation in FY 2024. HR continues to offer opportunities for employees to engage with other Well-being programs that have been held since 2022, such as: the Springtime Tallahassee Race, Turkey Trot, and exercise classes. Human Resources also continued to provide on-site open enrollment assistance to Public Works and EMS in conjunction with the annual Benefits and Well-Being Fair.
7. Completion of Value Based Design My Rewards Program anticipated a slight increase over FY 2024. Human Resources will continue to promote this program through New Employee Orientation, All Employee Emails, Open Enrollment and department engagement. Staff turnover in some of the departments and Constitutional offices may have contributed to the decline in participation, as new staff members may not have fully understood the My Rewards program.
8. The anticipated decrease in FY 2025 and FY 2026 is due to the FY 2024 partnership with Survive and Thrive Advocacy Center (STAC) and the Leon County WellBeing team to provide tailored Human Trafficking Awareness Training to several departments and hosted a county-wide training open to all employees. The County continues to host interactive county-wide trainings to continually increase employee development, delivery of effective feedback, as well as personal awareness and success. Additionally, New Supervisor and Advanced Supervisor training was revamped to ensure consistent and efficient leadership across County departments.
9. Each quarter employees are nominated for employee-led projects that highlight the county's core practices and values. These projects are either Innovator or Inspirator nominations. Innovator nominations increase & improve Leon County services or products while resulting in cost savings or avoidances. Inspirator nominations inspire fellow employees and raise the public's awareness of the County's community relevance as well as promote our "People Focused, Performance Driven" culture. FY 2025 and FY 2026 estimate 80 employees' nominations.
10. There was an increase in the number of new employees on-boarding completion in FY 2024 due to several natural disasters occurring, which attributed to decreased availability for staff and in some instances a rescheduling of on-boarding efforts causing the timing to exceed the 30-day period. FY 2025 and FY 2026 estimates of 90% are based on an anticipated return to previous years participation levels, barring no additional natural disasters.

Human Resources (001-160-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,324,624	1,390,816	1,557,838	-	1,557,838	1,607,125
Operating	253,097	410,422	412,091	(47,552)	364,539	370,007
Total Budgetary Costs	1,577,722	1,801,238	1,969,929	(47,552)	1,922,377	1,977,132

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,577,722	1,801,238	1,969,929	(47,552)	1,922,377	1,977,132
Total Revenues	1,577,722	1,801,238	1,969,929	(47,552)	1,922,377	1,977,132

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Total Full-Time Equivalents (FTE)	12.00	12.00	13.00	-	13.00	13.00

The major variances for the FY 2026 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 5% raises for all employees.
2. Other personnel costs associated with the FY 2025 realignment and reclassification of a vacant Maintenance Repair Technician position to Quality Assurance Analyst to improve operational efficiencies.

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $47,552 to maximize organizational efficiencies.

Emergency Management Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	672,271	714,322	764,930	-	764,930	790,729
Operating	1,027,770	1,209,323	1,162,158	11,765	1,173,923	998,615
Capital Outlay	8,832	-	-	-	-	-
Total Budgetary Costs	1,708,873	1,923,645	1,927,088	11,765	1,938,853	1,789,344

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Emergency Management (125-864-525)	171,141	120,463	120,448	10,250	130,698	130,762
EMPA State Grant (125-952030-525)	105,806	-	-	-	-	-
EMPA State Grant (125-952032-525)	-	170,056	-	-	-	-
EMPA State Grant (125-952036-525)	-	-	186,432	-	186,432	192,670
EMPG Federal Grant (125-952031-525)	90,730	-	-	-	-	-
EMPG Federal Grant (125-952033-525)	-	117,348	-	-	-	-
EMPG Federal Grant (125-952035-525)	-	-	128,557	-	128,557	132,991
Enhanced E-911-Administration (130-180-525)	1,295,301	1,437,540	1,407,694	1,515	1,409,209	1,248,384
Insurance for E-911 (130-495-525)	2,910	3,408	5,833	-	5,833	5,892
MIS Automation (130-470-525)	42,985	74,830	78,124	-	78,124	78,645
Total Budget	1,708,873	1,923,645	1,927,088	11,765	1,938,853	1,789,344

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	367,677	407,867	435,437	10,250	445,687	456,423
130 9-1-1 Emergency Communications	1,341,196	1,515,778	1,491,651	1,515	1,493,166	1,332,921
Total Revenues	1,708,873	1,923,645	1,927,088	11,765	1,938,853	1,789,344

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

» Administration

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 Estimate[2]	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	800,000	800,000	4,890,000

Notes:

1. Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 3.6 million times, 180% 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 FY 2024.
2. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of annual exercises conducted/participated in[1]	3	5	4	4
	Number of health care facility plans reviewed[2]	88	88	88	88
	Number of presentations conducted[3]	19	17	20	20

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	78,150	-	-	-	-	-
Operating	88,491	120,463	120,448	10,250	130,698	130,762
Capital Outlay	4,500	-	-	-	-	-
Total Budgetary Costs	171,141	120,463	120,448	10,250	130,698	130,762

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	171,141	120,463	120,448	10,250	130,698	130,762
Total Revenues	171,141	120,463	120,448	10,250	130,698	130,762

The major variances for the FY 2026 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 - EMPG Federal Grant (125-952035-525)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	-	128,557	-	128,557	132,991
Total Budgetary Costs	-	-	128,557	-	128,557	132,991

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	-	-	128,557	-	128,557	132,991
Total Revenues	-	-	128,557	-	128,557	132,991

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Emergency Management Coordinator	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	-	-	1.00	-	1.00	1.00

FY 2026 EMPG Base Grant:

Positions are funded by federal grants. New grants are anticipated from the Federal Emergency Management Agency for October 2026 to coincide with the Federal fiscal year. FY 2026 funding reflects the County annually budgeted personnel costs.

Emergency Management - EMPA State Grant (125-952036-525)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	-	186,432	-	186,432	192,670
Total Budgetary Costs	-	-	186,432	-	186,432	192,670

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	-	-	186,432	-	186,432	192,670
Total Revenues	-	-	186,432	-	186,432	192,670

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Director of Emergency Management	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	-	-	1.00	-	1.00	1.00

FY 2026 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 2026 funding reflects the County annually budgeted personnel costs.

» Administration

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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]	900	1,043	1,000	1,000
	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	397,586	426,918	449,941	-	449,941	465,068
Operating	893,384	1,010,622	957,753	1,515	959,268	783,316
Capital Outlay	4,332	-	-	-	-	-
Total Budgetary Costs	1,295,301	1,437,540	1,407,694	1,515	1,409,209	1,248,384

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
130 9-1-1 Emergency Communications	1,295,301	1,437,540	1,407,694	1,515	1,409,209	1,248,384
Total Revenues	1,295,301	1,437,540	1,407,694	1,515	1,409,209	1,248,384

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
E-911 Systems Coordinator	1.00	1.00	1.00	-	1.00	1.00
911 Records 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 2026 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 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.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	42,985	74,830	78,124	-	78,124	78,645
Total Budgetary Costs	42,985	74,830	78,124	-	78,124	78,645

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
130 9-1-1 Emergency Communications	42,985	74,830	78,124	-	78,124	78,645
Total Revenues	42,985	74,830	78,124	-	78,124	78,645

The major variances for the FY 2026 Emergency Management MIS Automation budget are as follows:

Increases 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	2,910	3,408	5,833	-	5,833	5,892
Total Budgetary Costs	2,910	3,408	5,833	-	5,833	5,892

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
130 9-1-1 Emergency Communications	2,910	3,408	5,833	-	5,833	5,892
Total Revenues	2,910	3,408	5,833	-	5,833	5,892

The major variances for the FY 2026 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 Estimate[2]	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 37,500 volunteer connections, 75% 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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of citizen volunteers coordinated[1]	2,417	2,464	3,500	3,800
	Number of volunteer's hours[1]	85,174	76,003	82,083	92,000
	Dollar value of volunteer time[2]	$2,708,543	$2,545,300	$2,748,959	$3,081,080
	Number of county departments utilizing volunteers annually[3]	25	27	30	32

Notes:

1. This performance measure varies year by year based on the number of volunteer opportunities within the community. In FY 2025, the number of volunteers is expected to increase 42% as the number of special events increases during the Bicentennial Celebrations as well as in FY 2026 due to increased community outreach.
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 decreased in FY 2024 because volunteers contributed fewer hours. However, the estimated dollar value is anticipated to increase in FY 2025 and FY 2026 due to increased volunteer hours and elevated average earnings of private sector workers.
3. The number of Departments utilizing volunteers is expected to increase in FY 2025 and FY 2026 due to continued VolunteerLEON staff training.

Volunteer Services (001-113-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	89,959	96,054	100,984	-	100,984	104,634
Operating	38,104	28,300	28,150	3,750	31,900	31,900
Total Budgetary Costs	128,063	124,354	129,134	3,750	132,884	136,534

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	128,063	124,354	129,134	3,750	132,884	136,534
Total Revenues	128,063	124,354	129,134	3,750	132,884	136,534

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.
2. Costs associated with promotional materials to enhance the Strategic Plan target of connecting 50,000 volunteers with services opportunities communitywide.

Purchasing Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	677,542	665,071	724,912	-	724,912	747,515
Operating	36,453	57,083	60,457	1,300	61,757	62,772
Capital Outlay	2,510	-	-	-	-	-
Total Budgetary Costs	716,505	722,154	785,369	1,300	786,669	810,287

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Procurement (001-140-513)	591,653	588,569	646,215	1,300	647,515	666,681
Warehouse (001-141-513)	124,852	133,585	139,154	-	139,154	143,606
Total Budget	716,505	722,154	785,369	1,300	786,669	810,287

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	716,505	722,154	785,369	1,300	786,669	810,287
Total Revenues	716,505	722,154	785,369	1,300	786,669	810,287

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 07/13/2021), Purchasing Card Policy (revised 5/9/2023), and Tangible Personal Property Policy (revised 06/08/2021); 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)	$37.50	$20.5	$13.0
	% of Purchasing Conducted with Purchasing Card	4.9%	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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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]	97%	100%	100%	100%
	# of Purchase Orders Issued[3]	1,654	1,857	1,700	1,700
	$ Value of Purchase Orders Issued (millions)[4]	$105	$122	$150	$150
	$ Amount of Central Purchasing Office purchases per Central Purchasing FTE (millions)[5]	$26.25	$30.50	$37.50	$37.50
	# of Bids Issued[6]	60	44	60	60
	Purchasing Card Volume[7]	$6,868,300	$7,123,000	$7,700,000	$7,700,000
	Purchasing Card Rebate[7]	$95,300	$99,700	$108,000	$108,000
	# of Assets at Year End[8]	8,200	5,206	5,500	5,500
	Year End Total Asset Value (millions)[8]	$72	$54	$60	$60
	# of Surplus Auctions[9]	30	49	30	30
	$ Value of Auction Proceeds[10]	$78,400	$643,964	$75,000	$75,000
	# of pre-bid meetings held to provide information on County projects to vendors[11]	26	21	30	30
	Ratio of bid protests to total solicited bids[12]	0:60	0:44	0:60	0:60

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.
4. The estimated FY 2025 and FY 2026 rise in purchase order values can be attributed to inflationary cost increases and the acquisition of several high-value items, such as ambulances and dump trucks.
5. In FY 2024, there was a 16% increase, and in FY 2025, a projected 23% increase in the value of purchases processed by the Central Purchasing Office per FTE. These increases occurred as the number of FTEs remained constant while the overall value of purchase orders continued to rise.
6. In FY 2024, the number of bids issued decreased by 27%, primarily due to a reduction in capital project requests and a strategic decision to limit rebids in cases where responses were insufficient. In such instances, Purchasing exercised the negotiation options permitted under Florida Statutes to best serve the County's interests. While Purchasing will continue to leverage all available procurement methods, the number of bids in FY 2025 and FY 2026 is expected to increase due to anticipated new projects and the expiration of several continuing service agreements (CSAs) that will require replacement.
7. Purchasing card volume is anticipated to continue to increase in FY 2025 and FY 2026 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 number of assets decreased in FY 2024 due to a comprehensive review of inventory records that identified approximately 1,200 property items that needed to be officially removed from the inventory list. While these items have been properly accounted for and disposed of over the past decade, they were inadvertently left on the inventory list. Additionally, staff identified 1,500 items that fall below the tangible personal property threshold and are therefore not required to be included in the inventory. The number of assets is anticipated to increase slightly in FY 2025 and FY 2026 as new assets such as computers and ipads are purchased. The value of assets is directly related to the number of assets.
9. In FY 2024, the number of auctions increased due to a surge in vehicle deliveries, which enabled the auctioning of older vehicles. However, the number of auctions in FY 2025 and FY 2026 is expected to return to the pre-post-COVID average, as vehicle and equipment delivery levels stabilize.
10. The value of the auctions saw a significant rise in FY 2024, attributed to both the greater number of auctions held and the types of items being auctioned. The division does not anticipate the drastic increase to continue into FY 2025 or FY 2026 as the flux of deliveries received in 2024 were the bulk of the overdue equipment orders due to supply chain difficulties.
11. Fewer pre-bid meetings were held in FY 2024 than originally anticipated, primarily due to the decrease in the number of solicitations and rebids. However, the division expects the number of pre-bid meetings to increase in FY 2025 and FY 2026, driven by the complexity of upcoming CIP and FDOT projects, as well as the adoption of MWSBE policy amendments, which will require pre-bid meetings for all solicitations containing MWSBE aspiration goals. Additionally, the expiration of several complex continuing service agreements (CSAs) will contribute to an increase in pre-bid meetings.
12. The division does not anticipate any formal protests during FY 2025 and FY 2026.

Purchasing - Procurement (001-140-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	556,783	536,222	591,378	-	591,378	609,552
Operating	32,360	52,347	54,837	1,300	56,137	57,129
Capital Outlay	2,510	-	-	-	-	-
Total Budgetary Costs	591,653	588,569	646,215	1,300	647,515	666,681

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	591,653	588,569	646,215	1,300	647,515	666,681
Total Revenues	591,653	588,569	646,215	1,300	647,515	666,681

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% 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)	1.36	Greater than or equal to 1.5
	Annual inventory loss/gain (to measure operational accuracy)	0.22%	Less than 1.5% +/-

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

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Cost per issuance[1]	$7.63	$11.11	$8.52	$8.99
	Operational cost % of total dollar value of issuances (expenses / $ value of issuances)[2]	22.10%	16.12%	14.21%	15.41%
	# of issuances[3]	11,724	11,706	11,325	11,250
	$ volume of issuances[4]	$548,022	$743,477	$755,151	$755,902

Notes:

1. The anticipated decrease in the cost per issuance in FY 2025 and FY 2026 is due to fewer storms than were experienced in FY 2024.
2. The operational cost percentage of total dollar value of issuances is expected to be lower in FY 2025 than anticipated due to bundling purchases, leveraging discounts and sourcing reduced pricing for bulk purchases. A slight increase is anticipated in FY 2026.
3. The anticipated decrease in the number of issuances in FY 2025 and FY 2026 is due to more strict departmental oversight of issuances.
4. The FY 2025 and FY 2026 anticipated increase in dollar volume of issuances is due to the increased inventory of FDOT Certified Lime Rock, Road Base and Sand.

Purchasing - Warehouse (001-141-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	120,759	128,849	133,534	-	133,534	137,963
Operating	4,093	4,736	5,620	-	5,620	5,643
Total Budgetary Costs	124,852	133,585	139,154	-	139,154	143,606

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	124,852	133,585	139,154	-	139,154	143,606
Total Revenues	124,852	133,585	139,154	-	139,154	143,606

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

Real Estate Management Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	286,978	301,412	317,601	-	317,601	328,309
Operating	191,553	319,306	299,457	-	299,457	299,464
Total Budgetary Costs	478,530	620,718	617,058	-	617,058	627,773

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Real Estate Management (001-156-519)	482,927	575,718	592,058	-	592,058	602,773
Tax Deed Applications (001-831-513)	(4,397)	45,000	25,000	-	25,000	25,000
Total Budget	478,530	620,718	617,058	-	617,058	627,773

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	478,530	620,718	617,058	-	617,058	627,773
Total Revenues	478,530	620,718	617,058	-	617,058	627,773

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

» Administration

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Total rentable square feet available for lease[1]	259,243	259,243	259,243	259,243
	Total rentable square feet occupied[2]	214,131	235,964	246,569	246,569
	% of total rentable square feet occupied[2]	83%	91%	92%	92%

Notes:

1. The total County-owned rentable square footage available for lease is projected to remain level in FY 2025 and FY 2026. 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 2025 includes:
   - The Leon County Annex (Tower and Plaza Buildings) total square feet is 130,018. The occupied square feet include County offices 50,870 SF; Tenants 62,865 SF; and 16,293 Vacant SF. Excluding County occupied space, the Annex generates revenue on 48% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	286,978	301,412	317,601	-	317,601	328,309
Operating	195,949	274,306	274,457	-	274,457	274,464
Total Budgetary Costs	482,927	575,718	592,058	-	592,058	602,773

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	482,927	575,718	592,058	-	592,058	602,773
Total Revenues	482,927	575,718	592,058	-	592,058	602,773

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	(4,397)	45,000	25,000	-	25,000	25,000
Total Budgetary Costs	(4,397)	45,000	25,000	-	25,000	25,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	(4,397)	45,000	25,000	-	25,000	25,000
Total Revenues	(4,397)	45,000	25,000	-	25,000	25,000

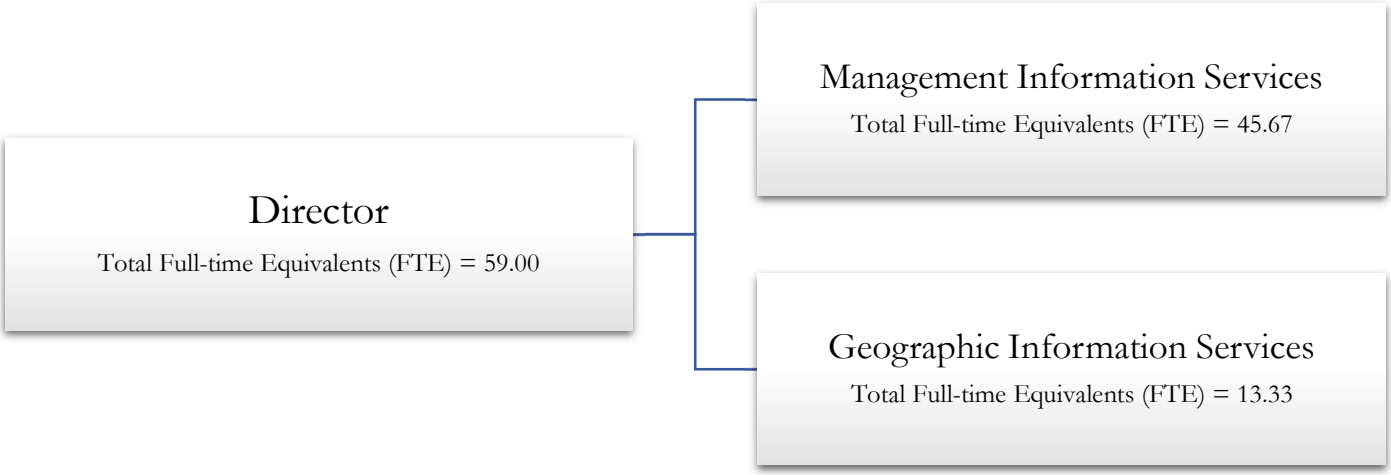
The major variances for the FY 2026 Real Estate Management - Tax Deed Applications budget are as follows:

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
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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 2026 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, rolled out a new enterprise anti-virus solution at a savings of nearly $300,000, created a custom new agenda routing solution, created a retirement site for employees, collaborated on Library, Amtrak, SAO, and Court renovations, revamped the Citizens Connect application, upgraded the core routers, 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, with special emphasis on the office of the Supervisor of Elections. 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, as well as many 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 936 data layers and 87 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 thirteen years and was awarded 8th place nationally and 1st place in Florida for the 2025 Digital Counties Survey Award from 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.
	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)

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. (In Progress)
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. (In Progress)

   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 early 2026. (In progress)
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)

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Information and Technology

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	6,551,137	7,224,692	7,672,640	-	7,672,640	7,907,733
Operating	4,662,954	5,299,904	5,646,191	429,354	6,075,545	6,555,640
Capital Outlay	15,168	-	-	-	-	-
Total Budgetary Costs	11,229,260	12,524,596	13,318,831	429,354	13,748,185	14,463,373

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Management Information Services	9,148,863	10,146,096	10,910,851	418,081	11,328,932	11,919,053
Geographic Information Systems	2,080,396	2,378,500	2,407,980	11,273	2,419,253	2,544,320
Total Budget	11,229,260	12,524,596	13,318,831	429,354	13,748,185	14,463,373

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	11,229,260	12,524,596	13,318,831	429,354	13,748,185	14,463,373
Total Revenues	11,229,260	12,524,596	13,318,831	429,354	13,748,185	14,463,373

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Geographic Information Systems	14.66	13.33	13.33	-	13.33	13.33
Management Information Services	43.34	44.67	45.67	-	45.67	45.67
Total Full-Time Equivalents (FTE)	58.00	58.00	59.00	-	59.00	59.00

Management Information Services Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	5,021,961	5,476,503	5,896,809	-	5,896,809	6,075,538
Operating	4,122,556	4,669,593	5,014,042	418,081	5,432,123	5,843,515
Capital Outlay	4,347	-	-	-	-	-
Total Budgetary Costs	9,148,863	10,146,096	10,910,851	418,081	11,328,932	11,919,053

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Management Information Services (001-171-513)	8,911,931	9,876,991	10,632,910	442,081	11,074,991	11,658,764
Public Safety Complex Technology (001-411-529)	236,932	269,105	277,941	(24,000)	253,941	260,289
Total Budget	9,148,863	10,146,096	10,910,851	418,081	11,328,932	11,919,053

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	9,148,863	10,146,096	10,910,851	418,081	11,328,932	11,919,053
Total Revenues	9,148,863	10,146,096	10,910,851	418,081	11,328,932	11,919,053

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Management Information Services	41.84	43.17	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)	43.34	44.67	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 serve end users with continually improved, efficient, cost-effective technology and telecommunications products, services, and information so that customers are totally satisfied and able to fulfill their missions.
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, and the Clerk's Office. 7. Provide e-mail services for the County, 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 for 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.

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) (2,500 users/45 MIS Staff)	56:1	45:1[1]
	Average number of Devices per Information Technician (IT Staff) (10,000/45 MIS Staff)	222:1	70:1
	IT Operational Spending per User ($13,748,185/2,500)	$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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Average number of e-mails processed each month (millions)[1]	2.68	3.40	3.00	3.00
	Approximate percentage of valid e-mails (balance after malware/viruses trapped)[2]	83%	76%	80%	78%
	Average monthly visits to Leon County website[3]	348,257	284,993	292,000	295,000
	Percent of help calls completed the same day (8,721/11,465 calls)[4]	75%	74%	81%	70%
	Number of new applications/services deployed[5]	46	32	20	15

Notes:

1. The average number of emails is projected to stay approximately the same in FY 2025 and FY 2026.
2. In FY 2025, 80% of emails are projected to be identified as valid.
3. Visits to the website for FY 2025 increased due to additional traffic overall, possibly due to the Bicentennial celebration activities.
4. The percentage of help calls completed the same day is estimated to remain consistent in FY 2025 and FY 2026.
5. In FY 2025, MIS implemented new applications that include support for a new enterprise anti-virus solution, created a custom new agenda routing solution, revamped the Citizens Connect application, upgraded the core routers, virtual server environment, and backup system, and many more. FY 2026 is anticipated to decrease as long-term projects such as review of the County's ERP system begins. These type of projects can take several years for full implementation

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	4,858,589	5,307,270	5,718,740	-	5,718,740	5,891,121
Operating	4,048,995	4,569,721	4,914,170	442,081	5,356,251	5,767,643
Capital Outlay	4,347	-	-	-	-	-
Total Budgetary Costs	8,911,931	9,876,991	10,632,910	442,081	11,074,991	11,658,764

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	8,911,931	9,876,991	10,632,910	442,081	11,074,991	11,658,764
Total Revenues	8,911,931	9,876,991	10,632,910	442,081	11,074,991	11,658,764

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	3.00	4.00	-	4.00	4.00
Network Systems Analyst	0.50	0.50	0.50	-	0.50	0.50
Applications Systems Analyst	1.00	1.00	1.00	-	1.00	1.00
IT Technical Support Specialist II	5.00	5.00	4.00	-	4.00	4.00
Network Systems Analyst I	1.00	1.00	-	-	-	-
Applications Systems Analyst	1.00	1.00	-	-	-	-
Applications Systems Analyst I	1.00	2.00	3.00	-	3.00	3.00
Applications Systems Analyst II	6.00	5.00	4.00	-	4.00	4.00
Network Systems Analyst II	4.00	5.00	6.00	-	6.00	6.00
Network Systems Analyst III	3.00	3.00	4.00	-	4.00	4.00
IT Technical Support Specialist I	1.00	1.00	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	2.00	-	2.00	2.00
Senior IT Technical Support Specialist Mobile Services	1.00	1.00	-	-	-	-
Cyber Security Manager	0.67	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
Total Full-Time Equivalents (FTE)	41.84	43.17	44.17	-	44.17	44.17

The major variances for the FY 2026 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 5% raises for all employees.
2. Personnel costs associated with the realignment of a Public Works Maintenance Technician position to a Senior Administrative Associate position in MIS.
3. 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	163,372	169,233	178,069	-	178,069	184,417
Operating	73,561	99,872	99,872	(24,000)	75,872	75,872
Total Budgetary Costs	236,932	269,105	277,941	(24,000)	253,941	260,289

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	236,932	269,105	277,941	(24,000)	253,941	260,289
Total Revenues	236,932	269,105	277,941	(24,000)	253,941	260,289

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $24,000 to maximize organizational efficiencies.

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 2023 Actuals	FY 2024 Actuals	FY 2025 Estimate	FY 2026 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]	918	933	933	940
	Published web services[5]	3,160	3,001	2,227	2,327

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 2026, based on anticipated projects and growth in data sets. GIS also receives new data each year from aerial photography vendors.
5. The decrease in FY 2024 is associated with user cleanup and reorganizing data. GIS also redesigned how the data is managed for initial damage assessments, resulting in a more efficient and cleaner method. 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,529,176	1,748,189	1,775,831	-	1,775,831	1,832,195
Operating	540,399	630,311	632,149	11,273	643,422	712,125
Capital Outlay	10,821	-	-	-	-	-
Total Budgetary Costs	2,080,396	2,378,500	2,407,980	11,273	2,419,253	2,544,320

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,080,396	2,378,500	2,407,980	11,273	2,419,253	2,544,320
Total Revenues	2,080,396	2,378,500	2,407,980	11,273	2,419,253	2,544,320

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
GIS Coordinator	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	1.00	2.00	-	2.00	2.00
GIS Oracle Database Administrator	1.00	1.00	1.00	-	1.00	1.00
Network Systems Analyst I	1.00		-	-	-	-
Applications Systems Analyst I	3.00	3.00	3.00	-	3.00	3.00
Applications 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
Cyber Security Manager	0.33	-	-	-	-	-
GIS Specialist III	2.00	2.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	14.66	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.

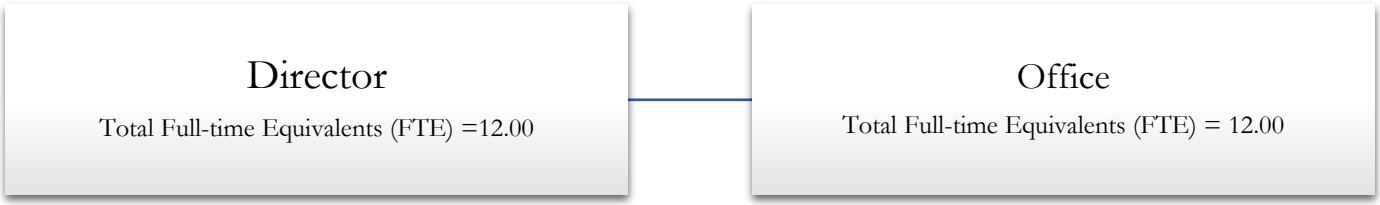
The major variances for the FY 2026 Geographic Information Systems (GIS) budget are as follows:

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 5% raises for all employees.
2. Inflationary costs associated with repair and maintenance for workplace applications, software, and AI modeling.

County Attorney's Office Index

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County Attorney's Office Organizational Chart



County Attorney's Office
Executive Summary

The County Attorney's Office provides legal services to the Board of County Commissioners, the County Administrator, County departments, and certain boards and agencies 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 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 matters:

- 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 approved entering into 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. It is currently contemplated that settlement payments will be paid out over 18 years, with use restricted to abatement and treatment of opioid use disorders and other limited uses. It is anticipated that most of the outside multidistrict litigation counsel will be 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. On April 5, 2023, the Florida Attorney General's Office provided Florida cities and counties with partial estimated distribution numbers, and Leon County continues to receive disbursements. At its April 9, 2024, regular meeting, the Board voted to accept $2,395,366 in settlement funds and enter into funding agreements with Big Bend Community Based Care, LLC, d/b/a Northwest Florida Health Network, and with DISC Village, Inc., for the provision of substance abuse treatment and ancillary services for individuals with opioid and substance use disorders. Funds will also be used for the purchase of 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. At the May 14, 2024 meeting, the Board authorized amending the County's current complaint to add claims against certain pharmacy benefit managers, Express Scripts and OptumRx, and their relevant subsidiaries. As of May 2025, Leon County has received $3,642,623 in settlement funds.
- *Leon County, Florida v. Edward M. Mitchell, Jr.*, Code Enforcement Board Case No. 22-118 – a Code Enforcement Board (CEB) proceeding to enforce an environmental violation resulting from the clearing of trees within the Canopy Road Protection Zone without a permit. After a three-hour evidentiary hearing on January 18, 2024, the CEB found that the owner's vested rights did not exempt him from complying with those Code provisions, thereby finding him to be in violation and ordering him to apply for an after-the-fact permit to complete a replanting plan for replacement of the cleared vegetation. The CEB's opinion was memorialized in its Order dated February 21, 2024. In *Edward M. Mitchell v. Leon County*, Circuit Court Case No. 2024-CA-489, the violator appealed the CEB's Order to the Circuit Court. The matter was briefed by the parties, and on March 5, 2025, the Court entered an Order Denying Appeal from Leon County Code Enforcement Board, finding in favor of the County. In *Edward M. Mitchell v. Leon County*, Circuit Court Case No. 2024-CA-100, the Plaintiff filed a separate Complaint for Declaratory and Injunctive Relief, seeking a determination that the County was without legal authority to enforce the County's Canopy Road Ordinance as it applies to Plaintiff's Meridian Road property, again alleging he had vested rights and was not required to obtain a permit to clear trees within a Canopy Road Protection Zone. On October 7, 2024, the Court entered an Order Granting the County's Motion to Dismiss with prejudice.
- *Leon County/State of Florida v. Judy DuBois*, County Court Case Nos. 2024-CC-16622, 2024-CO-11 through 2024-CO-70 - subsequent to a citizen complaint, Leon County Animal Control officers conducted an investigation into allegations of mistreatment of dogs that were being held on Defendant's property and a neighboring property belonging to a relative. As a result of the investigation, Defendant was issued fifty-nine (59) Leon County Animal Control citations for Inhumane Care, a violation of Section 4-37, Leon County Code, and one (1) citation for Running at Large, a violation of Section 4-35(a), Leon County Code. Animal Control officers seized a total of 60 dogs from Defendant's property and ultimately the Defendant surrendered 57 of the 60 dogs. The County petitioned the Court for custody of the 3 dogs that were not surrendered by Defendant. Hearings on the County's petition and outstanding citations have been postponed, pending the resolution of a related criminal case against the Defendant.

Provided Legal Research, Review, Drafting Assistance, and Counsel to:

- Human Services regarding the implementation of Targeted Emergency Assistance Microgrants (TEAM) Leon after the May 10, 2024 tornadoes.
- Housing Services regarding the reallocation of ERA2 funds to the Tallahassee Housing Authority and subsequent agreement.
- Parks and Recreation regarding updating the Camp Host License Agreements.

- Code Compliance regarding the negotiation of an outstanding Nuisance Abatement Lein, for which the County expended funds to abate the nuisance, and obtaining a favorable settlement.
- Provided legal review and coordination with outside counsel on negotiating and finalizing an agreement with a staffing agency for a consultancy agreement for expertise in the implementation of the preparation necessary for hosting the 2026 World's Cross Country Championship.
- Provided legal review and guidance related to an agreement with FEMA and the Department of Homeland Security for the temporary utilization of County Library meeting spaces and parking lots for staff and equipment staging in order to ensure more efficient storm response efforts.
- Provided HIPPA and Public Records training in December 2024 and April 2025 to incoming EMTs and Paramedics for the Emergency Medical Services Division.
- Provided policy review and guidance to Veterans Services to update their Policy and expand the category of Veteran Service Organizations eligible for County grant funding.
- Worked closely with the Agenda Coordinator and Human Resources to update the Human Resource policies to ensure all Board approved policy amendments were accounted for and successfully completed.

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 newly adopted 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 the Leon County Main Library roof replacement project.
- Procurement of the Leon County solid waste landfill closure.
- Procurement for the structural additions, repairs, and renovations of the historic Ft. Braden Community Center.
- Procurement for comprehensive disaster recovery and emergency management services for the County.
- Providing legal support to staff with updating special assessments for fire rescue, sewer, solid waste, stormwater management, and 2/3 Program.

In the past 12 months, the County Attorney's Office has responded to over 1,687 requests for legal advice or assistance, including reviewing, preparing, and/or signing ordinances, resolutions, proclamations, agenda items, contracts, various housing, land use, and other real estate documents, as well as employment, procurement, and litigation documents, responding to public records requests and advertising public hearings. Included in this number are 441 agreements, 234 agenda items, 431 public records requests, 73 resolutions, 8 ordinances, and 8 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 before the Tallahassee-Leon County Planning Commission, the Board of Adjustment and Appeals, the Code Enforcement Board, and the Development Review Committee. For the 2024 elections, the County Attorney's Office represented the Leon County Canvassing Board. Office personnel have assisted with significant revisions to the Code of Laws concerning angle parking, school zone automated speed enforcement, animal control, safe use of public rights-of-way, modifying the membership of the Affordable Housing Advisory Committee, and code enforcement procedures, as well as amendments to various elements of the Comprehensive Plan. The County Attorney's Office continues to be active in efforts to keep the County's lakes clean and has worked diligently with the Florida Department of Environmental Protection and the U.S. Environmental Protection Agency to reduce nutrient levels coming into Lake Talquin from Georgia, including continuing efforts regarding implementation of the 2022 Lake Talquin TMDL Rule.

Honors received this year: Chasity O'Steen served as Secretary of the City, County & Local Government Law Section of The Florida Bar and is the incoming Chair-Elect of the Section. Mrs. O'Steen was also appointed to serve on the Continuing Legal Education Committee of The Florida Bar.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

County Attorney's Office

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,543,005	1,741,531	1,814,533	118,589	1,933,122	1,988,986
Operating	532,418	575,228	575,228	(118,589)	456,639	456,639
Capital Outlay	1,285	-	-	-	-	-
Total Budgetary Costs	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Attorney	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625
Total Budget	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625
Total Revenues	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Attorney	11.00	11.00	11.00	1.00	12.00	12.00
Total Full-Time Equivalents (FTE)	11.00	11.00	11.00	1.00	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.
Core Objectives	1. Advise, counsel, and provide legal opinions to clients. 2. Represent clients in litigation matters before the courts. 3. Represent clients before administrative agencies such as the Code Enforcement Board and Board of Adjustment and Appeals. 4. Represent clients 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 restrictive covenants. 7. Prepare and review legal advertisements relating to the adoption of ordinances and certain meetings of the Board of County Commissioners. 8. Represent the County in negotiating real estate contracts. 9. Commence eminent domain lawsuits on behalf of Leon County, when necessary. 10. Represent County in road widening projects and drainage improvement projects. 11. Provide legal education seminars to Senior Management and other staff.
Statutory Responsibilities	Chapter 73, Florida Statutes, Eminent Domain; Chapter 74, Florida Statutes, Proceedings Supplemental to Eminent Domain; Chapter 112, Florida Statutes, Public Officers and Employees; Chapter 119, Florida Statutes, Public Records; Chapter 125, Florida Statutes, County Government; Chapter 127, Florida Statutes, Right of Eminent Domain to Counties.
Advisory Board	None

County Attorney's Office

County Attorney (001-120-514)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,543,005	1,741,531	1,814,533	118,589	1,933,122	1,988,986
Operating	532,418	575,228	575,228	(118,589)	456,639	456,639
Capital Outlay	1,285	-	-	-	-	-
Total Budgetary Costs	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625
Total Revenues	2,076,708	2,316,759	2,389,761	-	2,389,761	2,445,625

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	3.00	3.00	1.00	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
Senior 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	11.00	11.00	1.00	12.00	12.00

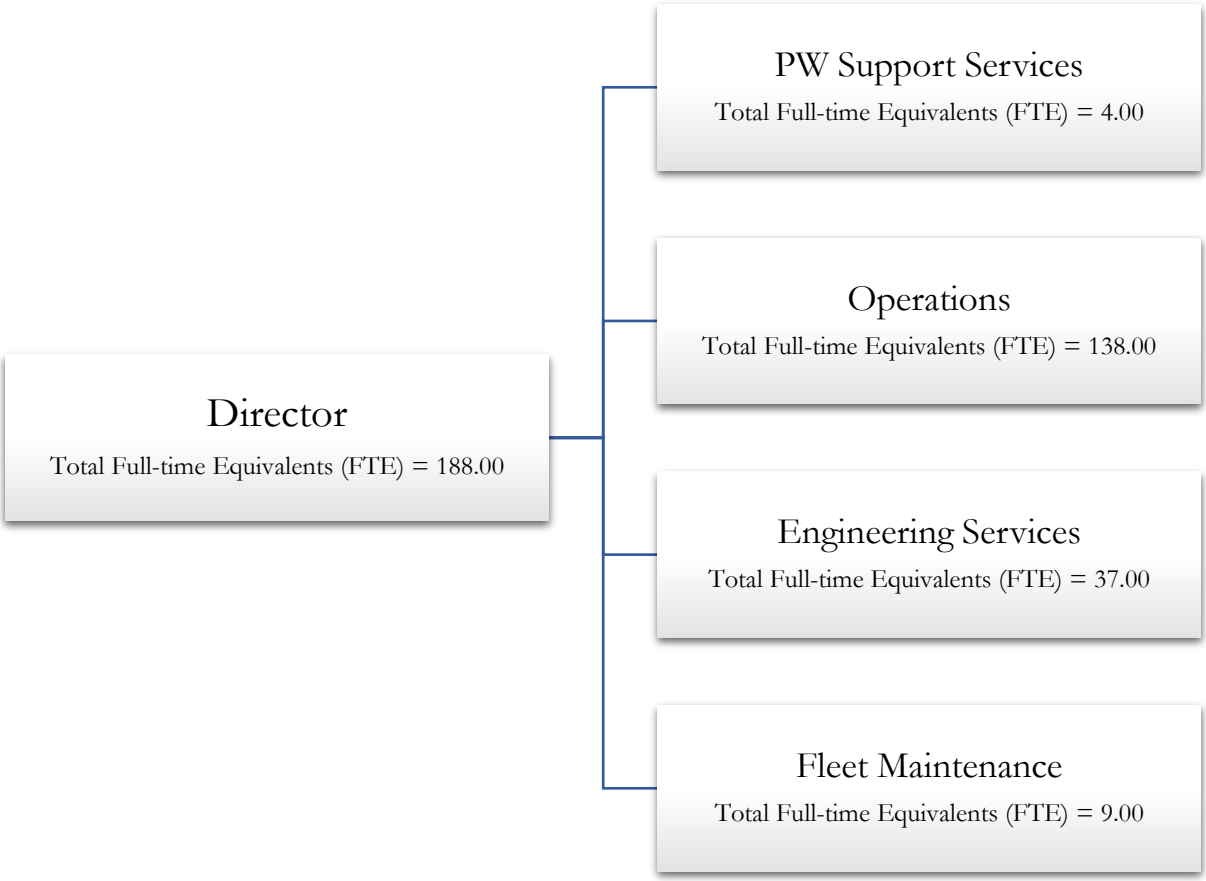
The major variances for the FY 2026 County Attorney budget are as follows:

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 5% raises for all employees.
2. Cost associated with a new Assistant County Attorney position to address increased caseloads. These costs will be offset by a reduction in outside counsel cost.

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Department of Public Works Organizational Chart



»Department of Public Works Executive Summary

The Public Works section of the Leon County FY 2026 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 2025, 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 4.3 miles of road improvements since FY 2020. In FY 2025, Operations is scheduled to resurface 7.4 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 2025, the Division completed the Baum Road Cross Drain Improvement Project and anticipates completing the Centerville Turn Lane Project, and the Miccosukee Road Bridge Replacement Project. In 2026, upcoming projects include: Canyon Creek, Old St. Augustine Road from Lafayette Street to Paul Russell ,Chaires Cross Road between Chaires Elementary and Park Hill Road sidewalk projects, Magnolia Multi-use Trail Phase II completion, 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. 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. Annually update the Tentative Water Quality and Springs Restoration Implementation Plan. (Ongoing)
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) Revised 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) Accepted 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)
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) Completed 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. (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) At the May 13, 2025 meeting, a six-month status update was provided on the implementation and ongoing effort related to the Lake Munson Action Plan, as approved by the Board at the October 11, 2022 meeting and modified at the March 21, 2023 meeting, in the year following conclusion of the drawdown, including an analysis of the water quality and stabilizing system following refill of the lake, the progress of the invasive exotic vegetation management program, information on the innovated technology exploration, and a summary of the next steps in the ongoing implementation of the Action Plan. (In Progress)
7. A study is underway to identify solutions to flooding along Miccosukee Road. (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 Creak Road lane addition, Big Bend Scenic Byway, Woodville Road at Natural Bridge Road Intersection. (In Progress)

   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, 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, and Capital Circle NW and Sombra Del Lago. (In Progress)

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 and Shumard Drive, 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. (In Progress)

e) Drafted 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. Presented an agenda item to the Board to consider implementation of a School Zone Automated Speed Enforcement Program on April 8, 2025. The Board directed staff prepare a draft ordinance to implement a school zone automated speed enforcement program. (In Progress)

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	65	70	509

Note: 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 439 septic upgrades and/or conversions completed or in progress, 88% 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. As of FY 2025, the County is actively seeking grant funding to support the completion of Woodville Phase 2 which will support 350 additional septic conversions.

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%	150%	175%	500%

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% 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 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% 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	3.50	2.67	2.05	3.00	3.00	14.22

Note: 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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Department of Public Works

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	12,439,889	16,273,477	16,719,062	-	16,719,062	17,218,873
Operating	8,637,277	9,899,043	9,850,000	(57,500)	9,792,500	9,809,133
Capital Outlay	12,897	4,443	-	-	-	-
Total Budgetary Costs	21,090,063	26,176,963	26,569,062	(57,500)	26,511,562	27,028,006

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
PW Support Services	723,682	745,159	766,188	-	766,188	785,094
Operations	11,757,731	15,636,997	15,862,363	(57,500)	15,804,863	16,119,101
Engineering Services	3,941,418	4,851,809	5,079,948	-	5,079,948	5,216,335
Fleet Management	4,667,231	4,942,998	4,860,563	-	4,860,563	4,907,476
Total Budget	21,090,063	26,176,963	26,569,062	(57,500)	26,511,562	27,028,006

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	559,617	871,685	875,467	(27,500)	847,967	863,053
106 Transportation Trust	12,504,383	15,611,576	15,549,298	(30,000)	15,519,298	15,862,330
123 Stormwater Utility	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121
125 Grants	30,233	38,026	38,026	-	38,026	38,026
505 Motor Pool	4,667,231	4,942,998	4,860,563	-	4,860,563	4,907,476
Total Revenues	21,090,063	26,176,963	26,569,062	(57,500)	26,511,562	27,028,006

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Engineering Services	37.00	37.00	37.00	-	37.00	37.00
Fleet Management	8.00	9.00	9.00	-	9.00	9.00
Operations	141.00	140.00	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	190.00	188.00	-	188.00	188.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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.

Department of Public Works

Support Services (106-400-541)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	565,933	590,534	610,490	-	610,490	629,396
Operating	157,750	154,625	155,698	-	155,698	155,698
Total Budgetary Costs	723,682	745,159	766,188	-	766,188	785,094

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
106 Transportation Trust	723,682	745,159	766,188	-	766,188	785,094
Total Revenues	723,682	745,159	766,188	-	766,188	785,094

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

Department of Public Works

Operations Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	7,657,254	10,639,622	10,818,883	-	10,818,883	11,141,180
Operating	4,088,788	4,997,375	5,043,480	(57,500)	4,985,980	4,977,921
Capital Outlay	11,689	-	-	-	-	-
Total Budgetary Costs	11,757,731	15,636,997	15,862,363	(57,500)	15,804,863	16,119,101

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Mosquito Control (001-216-562)	559,617	871,685	875,467	(27,500)	847,967	863,053
Mosquito Control Grant (125-214-562)	30,233	38,026	38,026	-	38,026	38,026
Right-Of-Way Management (106-432-541)	3,112,537	4,122,238	4,396,543	-	4,396,543	4,499,261
Stormwater Maintenance (123-433-538)	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121
Transportation Maintenance (106-431-541)	4,726,745	5,892,370	5,306,619	(30,000)	5,276,619	5,361,640
Total Budget	11,757,731	15,636,997	15,862,363	(57,500)	15,804,863	16,119,101

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	559,617	871,685	875,467	(27,500)	847,967	863,053
106 Transportation Trust	7,839,282	10,014,608	9,703,162	(30,000)	9,673,162	9,860,901
123 Stormwater Utility	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121
125 Grants	30,233	38,026	38,026	-	38,026	38,026
Total Revenues	11,757,731	15,636,997	15,862,363	(57,500)	15,804,863	16,119,101

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Mosquito Control	5.00	5.00	5.00	-	5.00	5.00
Transportation Maintenance	55.00	52.00	43.00	-	43.00	43.00
Right-Of-Way Management	39.00	39.00	42.00	-	42.00	42.00
Stormwater Maintenance	42.00	44.00	48.00	-	48.00	48.00
Total Full-Time Equivalents (FTE)	141.00	140.00	138.00	-	138.00	138.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 – 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Perform 600 tons/year of major asphalt repairs[1]	406	624	600	600
	Perform 300 tons/year asphalt/pothole patching[2]	307	100	300	300
	Install and repair 7,000 sign panels annually[3]	8,523	10,197	7,000	7,000
	Wash and clean 9,000 sign panels annually[4]	3,284	3,333	9,000	9,000
	Install and refurbish 75,000 sq. ft. of pavement markings and symbols with plastic[5]	10,252	26,748	75,000	75,000
	Respond to 90% of work orders within three weeks[6]	84%	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]	0.00	4.50	2.00	2.00
	Repair 130 miles/year of shoulders[9]	330	80	130	130

Notes:

1. The Division exceeded this goal due to having two fully staffed asphalt crews in FY 2024. Staff anticipates meeting this performance goal in FY 2025 and FY 2026.
2. In FY 2024, the increase in major asphalt repairs reduced the number of roads needing pothole patching repairs. However, staff anticipates meeting this performance goal in FY 2025 and FY2026.
3. In FY 2023 and FY 2024, the Division exceeded its goal of sign installation and repair due to the Division being fully staffed in the sign shop and replacing a large number of deteriorated sign panels. Staff anticipates meeting the performance goal of 7,000 annually in FY 2025 and FY 2026.
4. The Division focused on installation repair and replacing its current sign inventory in FY 2024 resulting in fewer sign panels needing washing or cleaning. Staff anticipates meeting the performance goal of 9,000 annually in FY 2025 and FY 2026.
5. In FY 2024, the Division increased the installation of pavement marking by 100% over FY 2023, however, still fell short of the performance measure. Staff anticipates meeting the performance goal of 75,000 sq. ft in FY 2025 and FY 2026.
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 2025 and FY 2026.
7. The Division anticipates meeting the performance goal of grading County maintained dirt roads on an 18-day cycle in FY 2025 and FY 2026.
8. Due to resurfacing contractor availability, the Division did not perform any resurfacing projects in FY 2023, the contractor was, however, able to perform 4.5 miles of resurfacing in FY 2024. In FY 2025 and FY 2026, staff anticipates that 2.0 miles of roads will be resurfaced to meet the performance measure goal.
9. In FY 2023, staff exceeded the performance measure goal due to the shoulder repair crew utilizing staff from other crews. However, in FY 2024, the Division did not meet the performance measure of repairing 130 miles of shoulders due to staff vacancies. The Division anticipates meeting the performance goal of repairing 130 miler per year of shoulders for FY 2025 and FY 2026.

Operations - Transportation Maintenance (106-431-541)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,986,208	3,977,552	3,345,217	-	3,345,217	3,448,234
Operating	1,728,848	1,914,818	1,961,402	(30,000)	1,931,402	1,913,406
Capital Outlay	11,689	-	-	-	-	-
Total Budgetary Costs	4,726,745	5,892,370	5,306,619	(30,000)	5,276,619	5,361,640

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
106 Transportation Trust	4,726,745	5,892,370	5,306,619	(30,000)	5,276,619	5,361,640
Total Revenues	4,726,745	5,892,370	5,306,619	(30,000)	5,276,619	5,361,640

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	1.00
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	5.00	5.00	3.00	-	3.00	3.00
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	-	-	-	-
Equipment Operator	7.00	5.00	4.00	-	4.00	4.00
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	6.00	5.00	-	5.00	5.00
Maintenance Technician	6.00	5.00	4.00	-	4.00	4.00
Maintenance Repair Technician	7.00	6.00	5.00	-	5.00	5.00
Senior Administrative Associate II	1.00	1.00	-	-	-	-
Senior Maintenance Technician	6.00	6.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	55.00	52.00	43.00	-	43.00	43.00

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

Decreases to Program Funding:
1. Personnel costs associated with the realignment of two Senior Maintenance Technicians, Maintenance Repair Technician, Maintenance Technician, Heavy Equipment Operator and two Crew Chief II to Stormwater Maintenance; and a Maintenance Repair Technician and Welder to Right-of-Way. These realignments addressed operational needs within the organization without the addition of new FTEs, resulting in significant cost savings.
2. Through the Leon LEADS structure, other operating costs savings in the amount of $30,000 to maximize organizational efficiencies.
3. These reductions were offset with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% raises for all employees.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Increase the number of Adopt-a-Road litter control groups by 2% over the prior year[1]	9%	37%	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]	24.6	19.4	19.3	19.3
	Perform clear zone maintenance on 200 shoulder miles[3]	240	330	345	345
	Pick up litter on 519 miles of roads four times per year[4]	492	287	330	330
	Maintain 208.33 acres of landscaped area 9 times per year (Goal: 1,875 acres)[5]	573	750	500	1,875
	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]	2,327	3,061	2,595	2,595

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 2025 and FY 2026.
3. Staff was able to perform 330 miles of clear zone maintenance in FY 2024, exceeding the goal due to the ability to run two crews as well as limited equipment failure. The Division utilizes specialized equipment including slope mowers to perform the necessary tasks as opposed to manual labor to offset staff vacancies. The Division anticipates exceeding this goal in FY 2025 and FY 2026.
4. The Division picked up litter on 1,148 miles in FY 2024 which fell short of the performance goal. The decrease is attributed to a decrease in the availability of inmate labor though participation in the Community Service/Work Program. Staff will continue to work with the Sheriff's office on the use of inmate labor in FY 2025 and FY 2026.
5. Staff vacancies have impacted the ability to meet the landscaped area goal for the past several years. For FY 2025 staff have encountered equipment issues and staffing challenges. However, the Division anticipates meeting the goal in FY 2026.
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 2025 and FY 2026.

Operations - Right-Of-Way Management (106-432-541)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,012,267	2,859,284	3,121,983	-	3,121,983	3,216,376
Operating	1,100,271	1,262,954	1,274,560	-	1,274,560	1,282,885
Total Budgetary Costs	3,112,537	4,122,238	4,396,543	-	4,396,543	4,499,261

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
106 Transportation Trust	3,112,537	4,122,238	4,396,543	-	4,396,543	4,499,261
Total Revenues	3,112,537	4,122,238	4,396,543	-	4,396,543	4,499,261

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 R-O-W Management	2.00	2.00	2.00	-	2.00	2.00
Welder	-	-	1.00	-	1.00	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	13.00	14.00	14.00	-	14.00	14.00
Maintenance Repair Technician	-	-	1.00	-	1.00	1.00
Work Program Crew Chief	2.00	2.00	2.00	-	2.00	2.00
Senior Maintenance Technician	3.00	2.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	39.00	39.00	42.00	-	42.00	42.00

The major variances for the FY 2026 Right-of-Way 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 5% raises for all employees.
2. Other personnel costs related to the realignment of a Maintenance Repair Technician and Welder from Transportation Maintenance and a Maintenance Technician and Senior Maintenance Technician from Stormwater Maintenance for organizational efficiencies.

Decreases to Program Funding:
1. Realignment of a Maintenance Technician to Management Information Services for the addition of an OIT Financial Analyst position for organizational efficiencies.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Complete 90% of work order requests, excluding major construction projects, within six weeks[1]	94%	90%	90%	90%
	Clean and reshape 90,000 feet/year of roadside ditches annually[2]	32,916	42,226	90,000	90,000
	Clean 9,500 feet of drainage pipes annually (Mechanical)[3]	7,889	5,430	9,500	9,500
	Percent of ponds and associated conveyances mowed two times annually per County Operating Permit requirements[4]	65%	50%	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 for FY 2025 and FY 2026.
2. Due to a reduction in gradall crews from three to two and staffing vacancies, the Division has not been meeting the performance measure goal. As a result, the Division has lowered the performance measure goal from 150,000 feet per year of cleaning and reshaping roadside ditches to 90,000 feet of roadside ditches per year.
3. Staff vacancies prevented the Division from meeting the goal of cleaning 9,500 feet of drainage pipes in FY 2023 and FY 2024. In FY 2025 and FY 2026, the Division anticipates being fully staffed to meet the performance goal of 9,500.
4. The Division utilizes a contractor for this work. In FY 2023 and FY 2024, the Division did not meet the goal of mowing all permitted ponds and associated conveyances twice annually per County Operating Permit requirements due to the vendor not meeting contractual obligations. A new contract for mowing is in place and the Division anticipates meeting this performance measure in FY 2025 and FY 2026.
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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,256,145	3,279,133	3,825,656	-	3,825,656	3,937,130
Operating	1,072,454	1,433,545	1,420,052	-	1,420,052	1,419,991
Total Budgetary Costs	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
123 Stormwater Utility	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121
Total Revenues	3,328,599	4,712,678	5,245,708	-	5,245,708	5,357,121

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	7.00	7.00	9.00	-	9.00	9.00
In-Mate Supervisor	2.00	2.00	2.00	-	2.00	2.00
Equipment Operator	10.00	11.00	12.00	-	12.00	12.00
Crew Chief I	1.00	1.00	1.00	-	1.00	1.00
Heavy Equipment Operator	3.00	2.00	3.00	-	3.00	3.00
Maintenance Technician	6.00	7.00	5.00	-	5.00	5.00
Maintenance Repair Technician	-	-	1.00	-	1.00	1.00
Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Senior Maintenance Technician	8.00	9.00	10.00	-	10.00	10.00
Total Full-Time Equivalents (FTE)	42.00	44.00	48.00	-	48.00	48.00

The major variances for the FY 2026 Stormwater 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 5% raises for all employees.
2. Personnel costs associated with the realignment of two Crew Chief II, Equipment Operator, Senior Maintenance Technician, Maintenance Repair Technician and Maintenance Technician from Transportation Maintenance for organizational efficiencies.

Decreases in Program Funding:
1. Personnel costs associated with the realignment of a Maintenance Technician to Right-of-Way Maintenance; and a Maintenance Technician to Human Resources for the addition of a Quality Assurance Analyst position for organizational efficiencies.

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 2023 Actual**	**FY 2024 Actual**	**FY 2025 Estimate**	**FY 2026 Estimate**
	75% of mosquito larva requests responded to in three days[1]	77%	77%	75%	75%
	75% of adult mosquito spraying requests responded to in three days[2]	75%	72%	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 2025 & FY 2026, 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 2025 & FY 2026, 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	402,635	523,653	526,027	-	526,027	539,440
Operating	156,982	348,032	349,440	(27,500)	321,940	323,613
Total Budgetary Costs	559,617	871,685	875,467	(27,500)	847,967	863,053

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	559,617	871,685	875,467	(27,500)	847,967	863,053
Total Revenues	559,617	871,685	875,467	(27,500)	847,967	863,053

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Mosquito Control budget are as follows:

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $27,500 to maximize organizational efficiencies. This decrease 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 5% raises for all employees.

Operations - Mosquito Control Grant (125-214-562)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	30,233	38,026	38,026	-	38,026	38,026
Total Budgetary Costs	30,233	38,026	38,026	-	38,026	38,026

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	30,233	38,026	38,026	-	38,026	38,026
Total Revenues	30,233	38,026	38,026	-	38,026	38,026

The FY 2026 Mosquito Control Grant budget is recommended at the same funding level as the previous fiscal year.

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 Maintenance 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 Estimate**	**FY 2026 Estimate**	**Total**
Septic Tanks Removed (BG2)[1]	195	98	81	65	70	509
Sidewalk/Greenway/Trail/Bike Lane Miles (T11)[2]	3.50	2.67	2.05	3.00	3.00	14.22

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 439 septic upgrades and/or conversions completed or in progress, 88% 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. As of FY 2025, the County is actively seeking grant funding to support the completion of Woodville Phase 2 which will support 350 additional septic conversions.
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 2023 Actual**	**FY 2024 Actual**	**FY 2025 Estimate**	**FY 2026 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 2025 and FY 2026 with 35% of staff time being spent on Capital Improvement Project activities.
2. The Division anticipates meeting 100% of the goal in FY 2025 and FY 2026 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 2023 and FY 2024. The Division anticipates continuing to exceed the performance measure is FY 2025 and FY 2026.
4. Leon County has 41 water bodies that are sampled annually by the Division.

Engineering Services (106-414-541)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	3,573,855	4,291,326	4,514,664	-	4,514,664	4,650,496
Operating	366,355	560,483	565,284	-	565,284	565,839
Capital Outlay	1,208	-	-	-	-	-
Total Budgetary Costs	3,941,418	4,851,809	5,079,948	-	5,079,948	5,216,335

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
106 Transportation Trust	3,941,418	4,851,809	5,079,948	-	5,079,948	5,216,335
Total Revenues	3,941,418	4,851,809	5,079,948	-	5,079,948	5,216,335

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

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 Estimate	FY 2026 Estimate	TOTAL
Increase the number of fully electric vehicles in the County's fleet by 500% (T8)[1]	0%	0%	175%	150%	175%	500%

1. 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. 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 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% of the County's five-year Target.

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Hourly Shop Rate (Light Equipment)[1]	$80.00	$182.98
	Hourly Shop Rate (Heavy Equipment)[2]	$80.00	$159.16
	Mechanic productivity (based on 2,080 hours annually)[3]	75%	66% to 72%

Benchmark Sources:
1. Survey of Local Vendor Hourly Labor Cost: Dale Earnhardt Chevrolet - $199.00; Capital Dodge Chrysler Jeep $184.95, Tallahassee Ford - $165.00.
2. Survey of Local Vendor Hourly Labor Cost: Beard Equipment - $170.00, Donaldson Diesel $150.00, and Ring Power $157.50
3. The Mechanic Productivity rate is based on data from Beard Equipment and Ring Power, November 2024.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of chargeable hours[1]	5,850	5,491	6,000	6,100
	Number of preventative maintenance services performed[2]	1,094	1,065	1,100	1,210
	Number of alternative fuel vehicles purchased[3]	4	7	6	6
	Number of average miles per gallon for hybrid vehicles[4]	26.40	27.30	30.00	31.00

Notes:
1. The number of chargeable hours continues to rise as the number of hybrid and electric vehicles increases.
2. Due to the anticipated increase in the Fleet inventory, preventative maintenance services performed is expected to increase by 10% in FY 2025.
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 currently estimated to be 30 MPG for FY 2025. The Division anticipates an increase in average miles per gallon and/or EV miles for vehicles in FY 2026 as the County increases the number of hybrid and electric vehicles to the fleet.

Fleet Maintenance (505-425-591)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	642,848	751,995	775,025	-	775,025	797,801
Operating	4,024,384	4,186,560	4,085,538	-	4,085,538	4,109,675
Capital Outlay	-	4,443	-	-	-	-
Total Budgetary Costs	4,667,231	4,942,998	4,860,563	-	4,860,563	4,907,476

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
505 Motor Pool	4,667,231	4,942,998	4,860,563	-	4,860,563	4,907,476
Total Revenues	4,667,231	4,942,998	4,860,563	-	4,860,563	4,907,476

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	9.00	9.00	-	9.00	9.00

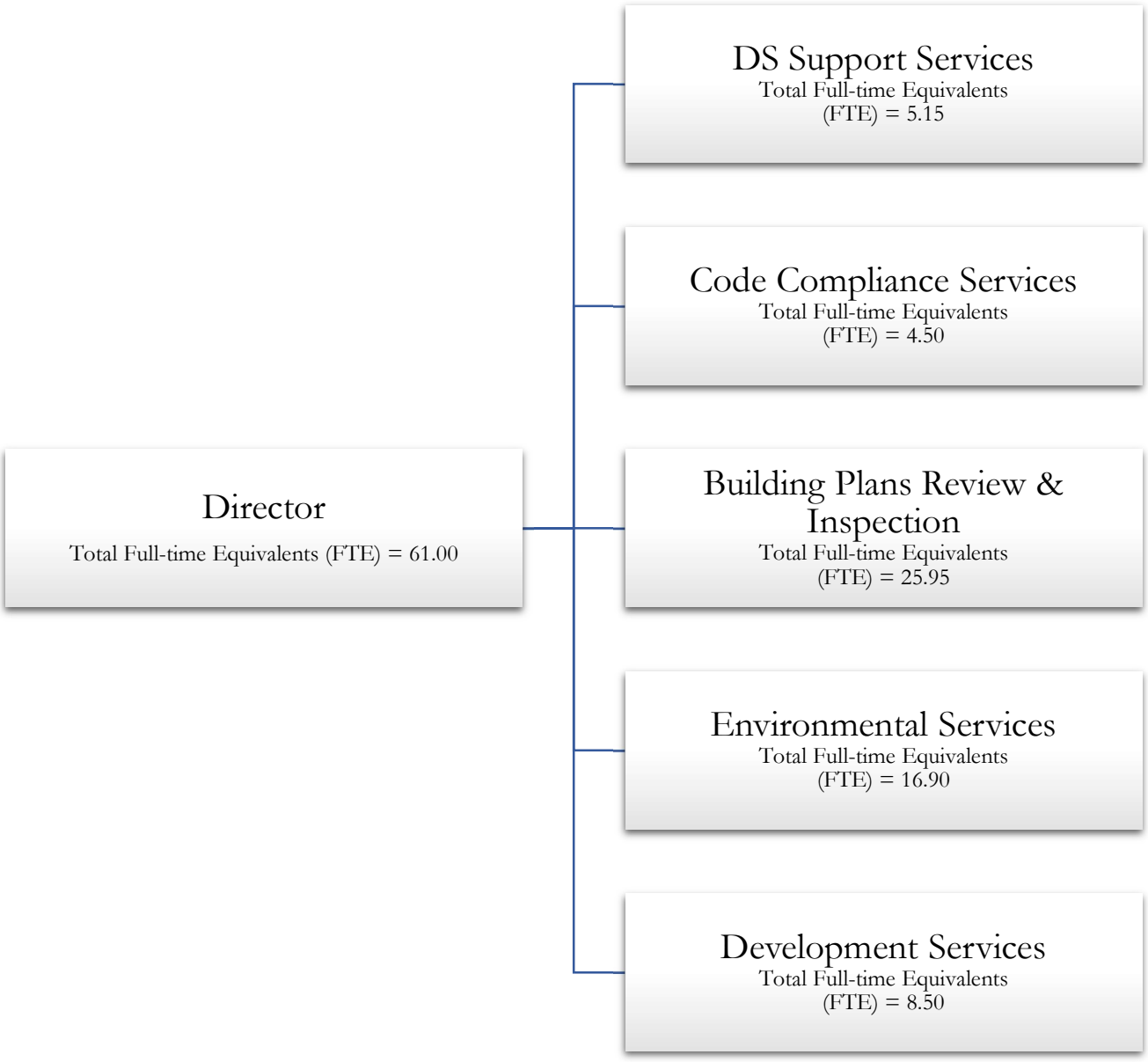
The major variances for the FY 2026 Fleet Management budget are as follows:

Decreases to Program Funding:
1. Fluctuating costs associated with the purchase of fuel for the County's fleet. This decrease is offset by the 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.

Department of Development Support & Environmental Management
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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 2025, Development Services processed 175 Permitted Use Verifications (PUV) and Residential Compliance Certificates (RCC), 52 exempt development applications, 45 site and development plans, 1,940 zoning compliance determinations for residential developments, and 30 concurrency certificates. The number of zoning compliance reviews has increased from FY 2024, likely due to a number of residential development plans finalizing infrastructure improvements. The Division processed over 900 construction address assignments and 20 street name and renaming notifications. The Division also facilitated Land Development Code (LDC) amendments including amendments to the Addressing and Street Naming Ordinance as well as a Scrivener's Ordinance update.

Support Services:
Support Services answered approximately 21,500 phone calls during FY 2025. 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 2026 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 2025, Environmental Services reviewed and approved 41 Natural Features Inventories, 97 site plans, 35 stormwater management facility (SWMF) operating permits, 550 single-family environmental permits, 120 SWMF operating permit renewals, 112 driveway applications, 175 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 2025, BPRI is on track to review and issue 7,000 building permits and conduct 30,000 inspections. The number of new single-family home permits at the end of FY 2025 is expected to be approximately 170, which is a decrease of 3% from FY 2024 (176). However, while the number of new single family home permits remains low in FY 2025, the overall number of permits issued is on track to increase by 10% from FY 2024 (6,338). 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, and staff assisted approximately 2,857 walk-in customers.

Code Compliance Services:
During FY 2025, Code Compliance Services investigated 1,740 code compliance inquiries, conducted 1,726 site inspections, and presented 63 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. 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. (Ongoing)
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. 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)
2. 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)
3. 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: 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.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Department of Development Support & Environmental Management

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	5,296,774	6,298,171	6,329,334	-	6,329,334	6,519,630
Operating	311,228	501,361	502,754	(71,950)	430,804	431,605
Total Budgetary Costs	5,608,002	6,799,532	6,832,088	(71,950)	6,760,138	6,951,235

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
DS Support Services	527,398	646,744	610,318	(5,250)	605,068	621,679
Code Compliance Services	552,113	613,048	543,062	(4,700)	538,362	553,566
Building Plans Review & Inspection	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580
Environmental Services	1,689,956	2,060,593	2,054,725	-	2,054,725	2,110,831
Development Services	732,035	978,136	1,057,634	(10,000)	1,047,634	1,077,579
Total Budget	5,608,002	6,799,532	6,832,088	(71,950)	6,760,138	6,951,235

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
120 Building Inspection	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580
121 Development Support & Environmental Managment Fund	3,271,267	4,044,468	3,999,006	(19,950)	3,979,056	4,088,765
125 Grants	230,234	254,053	266,733	-	266,733	274,890
Total Revenues	5,608,002	6,799,532	6,832,088	(71,950)	6,760,138	6,951,235

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Building Plans Review & Inspection	26.10	26.45	25.95	-	25.95	25.95
Code Compliance Services	5.35	5.50	4.50	-	4.50	4.50
Development Services	8.00	8.00	8.50	-	8.50	8.50
DS Support Services	5.65	5.15	5.15	-	5.15	5.15
Environmental Services	16.90	16.90	16.90	-	16.90	16.90
Total Full-Time Equivalents (FTE)	62.00	62.00	61.00	-	61.00	61.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	457,374	522,167	451,129	-	451,129	466,285
Operating	94,739	90,881	91,933	(4,700)	87,233	87,281
Total Budgetary Costs	552,113	613,048	543,062	(4,700)	538,362	553,566

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Code Compliance Services (121-423-537)	552,113	613,048	543,062	(4,700)	538,362	553,566
Total Budget	552,113	613,048	543,062	(4,700)	538,362	553,566

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Mana	552,113	613,048	543,062	(4,700)	538,362	553,566
Total Revenues	552,113	613,048	543,062	(4,700)	538,362	553,566

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Code Compliance Services	5.35	5.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	5.35	5.50	4.50	-	4.50	4.50

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 (171 cases)	55%	55.6%
	Code compliance cases brought into compliance as a % of all cases (314 total)	83%	73.1%

*International City/County Management Association Comparable Performance Measurement

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Percentage of Code Enforcement Board orders prepared and executed within 10 working days.[1]	103/100%	112/100%	100/100%	100/100%

Notes:

1. In FY 2024, there were 112 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 2025 and FY 2026.

Code Compliance Services - Code Compliance Services (121-423-537)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	457,374	522,167	451,129	-	451,129	466,285
Operating	94,739	90,881	91,933	(4,700)	87,233	87,281
Total Budgetary Costs	552,113	613,048	543,062	(4,700)	538,362	553,566

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Managment Fund	552,113	613,048	543,062	(4,700)	538,362	553,566
Total Revenues	552,113	613,048	543,062	(4,700)	538,362	553,566

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	1.75	2.00	2.00	-	2.00	2.00
Addressing Customer Service Technician	0.50	0.50	-	-	-	-
Building Inspection Supervisor	0.10		-	-	-	-
Senior Compliance Services Technician	0.25	0.25	0.25	-	0.25	0.25
Addressing Program Coordinator	0.50	0.50	-	-	-	-
Compliance Services Technician	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	5.35	5.50	4.50	-	4.50	4.50

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

Decreases to Program Funding:
1. Personnel costs related to the elimination of a Addressing Customer Service Technician position and the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services. These costs are 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 5% raises for all employees.
2. Through the Leon LEADS structure, other operating costs savings in the amount of $4,700 to maximize 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of telephone calls processed through the main switchboard[1]	15,544	21,500	20,000	18,000

Notes:

1. The number of telephone calls processed in FY 2025 is likely due to two factors: the implementation of an automated phone system which more accurately tracks all incoming phone calls, including ones made to staff direct lines; and the implementation of a new online permitting system, which generated more phone calls during the initial stages. It is anticipated that the number of phone calls will slightly decrease over time as customers become familiar with the automated phone system and new permitting software.

Department of Development Support & Environmental Management

DS Support Services (121-424-537)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	498,002	594,962	558,536	-	558,536	575,147
Operating	29,396	51,782	51,782	(5,250)	46,532	46,532
Total Budgetary Costs	527,398	646,744	610,318	(5,250)	605,068	621,679

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Managment Fund	527,398	646,744	610,318	(5,250)	605,068	621,679
Total Revenues	527,398	646,744	610,318	(5,250)	605,068	621,679

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	0.50	-	0.50	0.50
Operations Analyst	0.50	0.50	0.50	-	0.50	0.50
Senior Administrative Associate II	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate	1.00	0.50	1.00	-	1.00	1.00
Administrative Associate	0.50	0.50	-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	5.65	5.15	5.15	-	5.15	5.15

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

Decreases to Program Funding:
1. Personnel costs associated with the hiring of a new Director of Development Support & Environmental Management (DSEM) at a lower salary than previously budgeted. These costs are 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 5% raises for all employees.
2. Through the Leon LEADS structure, other operating costs savings in the amount of $5,250 to maximize organizational efficiencies.

Building Plans Review & Inspection Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,013,961	2,313,477	2,380,050	-	2,380,050	2,452,847
Operating	92,540	187,534	186,299	(52,000)	134,299	134,733
Total Budgetary Costs	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Building Plans Review and Inspection (120-220-524)	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580
Total Budget	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
120 Building Inspection	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580
Total Revenues	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Building Plans Review and Inspection	26.10	26.45	25.95	-	25.95	25.95
Total Full-Time Equivalents (FTE)	26.10	26.45	25.95	-	25.95	25.95

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 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. 7. 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. 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
✓	2022 Actual	13	5	8	29	18	11
✓	2023 Actual	14	6	8	31	20	11
✓	2024 Actual	26	21	5[2]	47	38	11
✓	2025 Estimate	12	6	6	22	14	8
✓	2026 Estimate	14	7	7	30	20	10
✓	Internal Benchmark[3]	18	7	8	32	20	12

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 recent implementation of the DigEplan software and the launch of the County's updated permit portal appears to have aided in the reduction of staff days by increasing efficiencies in the permit application and review process.
3. The internal benchmark is based on Leon County averages of reported data from FY 2022 to FY 2024.

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
Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)[1]	25%	100%	100%	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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
✓	Number of building inspections performed.[1]	26,319	27,716	30,000	30,000
✓	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]	13	14	16	16
✓	Plan reviews per plans examiner per day.[5]	6	7	8	8
✓	Number of permits issued and processed[6]	5,392	6,338	7,000	7,000
✓	Total application review fees received (millions) [7]	$2.9	$4.1	$2.0	$3.0
✓	Number of walk-in customers[8]	3,128	2,857	2,800	2,800

Notes:

1. The increase in the number of inspections estimated for FY 2025 and FY 2026 is due to an increase in permitting activity
2. In FY 2025 and FY 2026 the percentage of inspections completed on time are expected to remain consistent with the previous fiscal years.
3. In FY 2025 and FY 2026 the percentage of permit requests completed within 30 days is expected to remain consistent with the previous years.
4. In FY 2025 and FY 2026 the number of building inspections per day per inspector is expected to increase due to the increase in permitting activity.
5. The number of plan reviews per plans examiner per day in FY 2025 and FY 2026 is expected to increase due to the increase in permitting activity.
6. Based on the current numbers, it is anticipated that the number of building permits issued will increase in FY 2025 and 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 2024. This increase coincides with the increase in permitting activity. The revenue received in FY 2025 is expected to decrease based on an anticipated decrease in permitting activity. The revenue received in FY 2026 is expected to increase based on an anticipated increase in permitting activity.
8. The number of walk-in customers is expected to continue to decrease in FY 2025 and FY 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,013,961	2,313,477	2,380,050	-	2,380,050	2,452,847
Operating	92,540	187,534	186,299	(52,000)	134,299	134,733
Total Budgetary Costs	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
120 Building Inspection	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580
Total Revenues	2,106,501	2,501,011	2,566,349	(52,000)	2,514,349	2,587,580

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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		-	-	-	-
Building Plans Reviewer	3.00	3.00	3.00	-	3.00	3.00
Records Manager	0.50	0.50	0.50	-	0.50	0.50
Senior Compliance Specialist	1.25	1.00	1.00	-	1.00	1.00
Addressing Customer Service Technician	0.50	0.50	-	-	-	-
Environmental Compliance Specialist	-	0.10	0.10	-	0.10	0.10
Building Inspector	9.00	9.00	9.00	-	9.00	9.00
Building Inspection Supervisor	0.90	1.00	1.00	-	1.00	1.00
Senior Compliance Services Technician	0.75	0.75	0.75	-	0.75	0.75
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	0.50	-	0.50	0.50
Compliance Services Technician	0.50	0.50	0.50	-	0.50	0.50
Permit Technician	3.00	3.00	3.00	-	3.00	3.00
Senior Administrative Associate	1.00	1.50	2.00	-	2.00	2.00
Administrative Associate	0.50	0.50	-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	26.10	26.45	25.95	-	25.95	25.95

The major variances for the FY 2026 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 5% raises for all employees. These costs are offset by the elimination of a Addressing Customer Service Technician position.

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $52,000 to maximize organizational efficiencies.

Environmental Services Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,625,818	1,956,982	1,949,787	-	1,949,787	2,005,596
Operating	64,138	103,611	104,938	-	104,938	105,235
Total Budgetary Costs	1,689,956	2,060,593	2,054,725	-	2,054,725	2,110,831

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
DEP Storage Tank (125-866-524)	230,234	254,053	266,733	-	266,733	274,890
Environmental Services (121-420-537)	1,459,721	1,806,540	1,787,992	-	1,787,992	1,835,941
Total Budget	1,689,956	2,060,593	2,054,725	-	2,054,725	2,110,831

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Mana	1,459,721	1,806,540	1,787,992	-	1,787,992	1,835,941
125 Grants	230,234	254,053	266,733	-	266,733	274,890
Total Revenues	1,689,956	2,060,593	2,054,725	-	2,054,725	2,110,831

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Environmental Services	14.90	14.90	14.90	-	14.90	14.90
DEP Storage Tank	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	16.90	16.90	16.90	-	16.90	16.90

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 2022 Actual	33	26	7	29	18	11
☑	FY 2023 Actual	29	14	15	41	31	10
☑	FY 2024 Actual	47	33	14	25	17	10
☑	FY 2025 Estimate	9[2]	1	9	33	16[3]	15
☑	FY 2026 Estimate	36	14	10	33	23	10
☑	Internal Benchmark[4]	36	24	12	32	22	10

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 unexpected influx of Natural Feature Inventory No Impact applications, which have much shorter review times. It is anticipated this would not be an ongoing trend and the numbers should revert to normal levels in FY 2026.
3. The estimated decrease in applicant days for Environmental Permits is due to smaller projects being submitted 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 2022 to FY 2024.

Department of Development Support & Environmental Management

Environmental Services (121-420-537)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of Natural Features Inventory (NFI) application reviews.[1]	48	39	41	40
	Number of site plan reviews (environmental impacts).[2]	94	82	97	95
	Number of stormwater operating permits reviews.[3]	40	37	35	30
	Number of environmental service advisor clients.[4]	722	721	740	740
	Number of single-family lot Environmental Permit Application reviews.[5]	1,245	763	550	600
	Number of driveway application reviews.[6]	395	196	112	130
	Number of stormwater operating permit renewals completed within the 3-year renewal cycle.[7]	115	102	120	110
	Number of environmental compliance Plans Review, and Inspections completed on an annual basis consistent with established guidelines.[8]	5,123	4,756	5,500	5,250
	Number of Environmental Management Act permits issued within the time frame designated by Ordinance.[9]	68	46	35	45
	Number of Science Advisory Committee meetings administered.[10]	8	5	6	5

Notes:

1. NFI totals for FY 2025 are projected slightly higher, even with a weakened development market in the first half of the year. It is expected this figure will remain consistent in FY 2026 due to the current economy and market trends.
2. The number of environmental impact reviews associated with site plans is anticipated to increase in FY 2025 due to the current market trends and remain somewhat consistent through FY 2026.
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 increase in FY 2025 and FY 2026. The increase 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 substantial decrease due to increasing interest rates and a slowing of the market.
6. The number of driveway applications is projected to decrease, which is consistent with the decrease in 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 increase 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 and FY 2025.
9. In FY 2025, the number of approved environmental permits, which encompasses a wide range of development activities, is anticipated to decrease slightly due to the current housing market trends.
10. The number of Science Advisory Committee meetings is projected to remain consistent in FY 2025 and FY 2026.

Environmental Services - Environmental Services (121-420-537)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,402,168	1,715,251	1,695,660	-	1,695,660	1,743,351
Operating	57,553	91,289	92,332	-	92,332	92,590
Total Budgetary Costs	1,459,721	1,806,540	1,787,992	-	1,787,992	1,835,941

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Managment Fund	1,459,721	1,806,540	1,787,992	-	1,787,992	1,835,941
Total Revenues	1,459,721	1,806,540	1,787,992	-	1,787,992	1,835,941

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Director of Environmental Services	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Engineer	1.90	2.00	2.00	-	2.00	2.00
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	5.00	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	14.90	-	14.90	14.90

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

Increases to Program Funding:
1. Inflationary costs associated with vehicle fuel and repair.

Decreases to Program Funding:
1. Personnel costs associated with the hiring of a new Director of Environmental Services at a lower salary than previously budgeted. These costs are 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 5% raises for all employees.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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 regional facilities inspected.[3]	50%	50%	50%	50%

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 50% 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, 50% of contracted regulated storage tanks within Wakulla, Gadsden, and Jefferson counties are anticipated to be inspected in FY 2025 and FY 2026.

Environmental Services - DEP Storage Tank (125-866-524)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	223,650	241,731	254,127	-	254,127	262,245
Operating	6,585	12,322	12,606	-	12,606	12,645
Total Budgetary Costs	230,234	254,053	266,733	-	266,733	274,890

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
125 Grants	230,234	254,053	266,733	-	266,733	274,890
Total Revenues	230,234	254,053	266,733	-	266,733	274,890

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% 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 new 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]
✓	2022 Actual	129	107	22
✓	2023 Actual	174	154	20
✓	2024 Actual	140	123	17
✓	2025 Estimate[3]	131	105	26
✓	2026 Estimate	135	110	25
✓	Internal Benchmark[4]	148	99	20

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 decrease in FY 2025 is a result of more projects being submitted for ASAP review which has no public meeting requirements. Many of these ASAP applications resulted in very short turn-arounds and ultimately reduced the overall timeframes. With the uncertainty in the market, it is expected that the numbers may increase slightly in FY 2026.
4. The internal benchmark is based on Leon County averages of reported data from FY 2022 to FY 2024.

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Department of Development Support & Environmental Management

Development Services (121-422-537)

Performance Measures					
Strategic Priorities	**Performance Measures**	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Estimate**	**FY 2026 Estimate**
	Number of site and development plan reviews (Limited Partition, ASAP, Type A-D).[1]	40	45	45	45
	Number of subdivisions & exempt determinations completed by staff within the applicable time frames as established by Code.[2]	54	54	52	45
	Number of Permitted Use Verifications (PUV), Residential Compliance Certificates (RCC) and zoning letters issued within 15 days.[3]	217	188	175	150
	Number of zoning compliance determinations issued for residential development.[4]	1,391	1,542	1,940	1,700
	Number of Board of Adjustment and Appeals Requests.[5]	4	7	7	5
	Number of Concurrency Management Certificates issued, small and large projects.[6]	26	20	30	20
	Number of Development Agreements & DRI applications reviewed with recommendations provided to the Board. [7]	2	3	2	2
	Number of Land Development Code (LDC) amendments by section recommended to the Board for approval.[8]	43	2	20	5
	Number of all new construction address assignments and verifications completed within the permitting and review process as established by County code.[9]	992	817	900	875
	Number of all new street name and street renaming notifications generated.[10]	32	24	24	25

Notes:

1. The recent development trend indicates no change in site plan applications compared to the previous year, which is due to instability in the market.
2. The number of exempt applications is anticipated to decrease in FY 2025 and FY 2026 due to market conditions.
3. The number of Permitting Use Verifications in FY 2025 and FY 2026 is expected to be lower due to the current market conditions.
4. The number of zoning compliance determinations in FY 2025 is expected to be slightly more than the previous year 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 about the same as the previous year. This is likely due to uncertainty in the market.
6. The number of Concurrency Management Certificates issued is anticipated to be 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 2024 to FY 2025 is due to a scrivener's ordinance update that included multiple different sections.
9. The FY 2025 figure shows a slight increase, consistent with the number of single-family home building permits issued during this period and the number of new subdivisions approved. However, a slight decrease is anticipated in FY 2026 due to uncertainty in the current market.
10. The number of street naming notifications is consistent with the previous year and the trend is expected to be generally the same for FY 2025 and FY 2026.

Department of Development Support & Environmental Management

Development Services (121-422-537)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	701,620	910,583	989,832	-	989,832	1,019,755
Operating	30,415	67,553	67,802	(10,000)	57,802	57,824
Total Budgetary Costs	732,035	978,136	1,057,634	(10,000)	1,047,634	1,077,579

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
121 Development Support & Environmental Managment Fund	732,035	978,136	1,057,634	(10,000)	1,047,634	1,077,579
Total Revenues	732,035	978,136	1,057,634	(10,000)	1,047,634	1,077,579

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
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
Principal Planner	1.00	1.00	1.00	-	1.00	1.00
Planner		2.00	-	-	-	-
Total Full-Time Equivalents (FTE)	8.00	8.00	8.50	-	8.50	8.50

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Development Services budget are as follows:

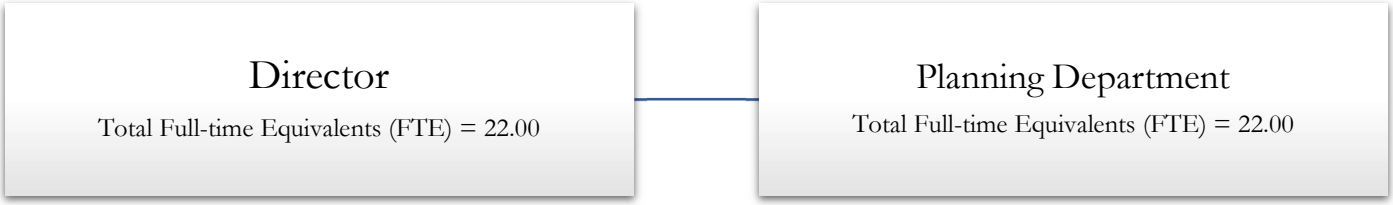
Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.
2. Personnel costs associated with the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services to improve operational efficiencies.

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $10,000 to maximize organizational efficiencies.

Department of PLACE
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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 is in the midst of a multi-year project to update the Land Use and Mobility Elements of the Comprehensive Plan, which is the County and City's blueprint for growth for the next 20 years. This plan is intended to guide economic, social, physical, environmental and fiscal development of the community. To ensure a unified vision, the Comprehensive Plan is a joint document adopted by both the City of Tallahassee and Leon County. Both the City and County allocated $150,000 each to hire a consultant to complete this process. Through the procurement process, Halff Associates, Inc. was selected and approved as the consultant team.

In 2025, The Planning Department, as part of the continued North Monroe Revitalization efforts, completed the Final Report of the North Monroe Charettes, which provides a summary of feedback received from over 500 community stakeholders regarding desired changes to land use, safety improvements to vehicular, bicycle, and pedestrian infrastructure, and other topics regarding improvements to the North Monroe Corridor. The Final Report also contained 10 action items aimed at continuing momentum along the corridor, which has led to the development of new safety improvement project concepts to be implemented by the Capital Region Transportation Planning Agency (CRTPA). The North Monroe Revitalization efforts were awarded a National Association of Counties Achievement Award.

The PLACE team continues to play an integral role in growing and connecting the local bicycle and trail network. FY 2025 to date, a total of 282,256 pedestrians and cyclists (a daily average of approximately 1,315) have crossed the Capital Cascades Connector bridge over Monroe Street from Cascades Park built by Blueprint. 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 is underway, with a digital survey and project website developed and pop-up style public engagement being planned for Summer 2025, and in-person public engagement planned for Fall 2025. This Sense of Place plan will engage Woodville residents and business owners to identify the core features that make Woodville unique and identify improvements to be implemented over the next 5 years, which will include vehicular and pedestrian safety improvements.

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 2025, Blueprint had 14 projects in construction and has received four awards from local, state, and national organizations 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 2026.

The Blueprint Intergovernmental Agency's proposed 5-year plan (FY 26 – FY 30) involves a $831.6 million investment, with over $400 million investment in the southside. By FY 2026, 25 of 27 Blueprint 2020 projects will be in progress. These projects will provide approximately 123 bicycle and pedestrian improvements, 26 miles of roadway improvements, 74 miles of greenway projects, 27 miles of sidewalk improvements, 7 new public parks, and 342 acres of public space.

Office of Economic Vitality

The Office of Economic Vitality (OEV) conducted year-round business recruitment, outreach, and retention activities, leading to significant successes for our local economy, including five new project prospects representing $45 million in estimated capital investment and the potential to create 320 new 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.

In 2025, OEV supported the ribbon cutting of SoMo Walls, an $18 million redevelopment project that created 47 permanent jobs and is expected to generate $6.4 million in wages. This transformative project exemplifies OEV's role in fostering creative placemaking, adaptive reuse, and economic revitalization in key corridors throughout Tallahassee-Leon County. Also, OEV entered Phase 2 of its Strategic Site Inventory program, which identified 24 suitable greenfield sites across Tallahassee-Leon County that demonstrate high potential for commercial and industrial activation. This effort provides a critical foundation for future site development, business attraction, and infrastructure planning.

The annual Leon Works Expo was held in April 2025, connecting over 1,000 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 February 2025, Tallahassee-Leon County welcomed over 300 national and international attendees to the Motors, Drives, Systems, and Magnetics (MDSM) Conference, hosted for the first time in the southeastern United States. This premier event, held in partnership with the National High Magnetic Field Laboratory and Florida State University, attracted advanced manufacturers, engineers, and innovators. The conference showcased the region's R&D assets, engineering talent pipeline, and competitiveness for high-tech investment. It also delivered measurable economic impact and laid the groundwork for sustained industry engagement. In FY 2026, Tallahassee-Leon County will host the MDSM conference once more, seeking to expand its economic competitiveness.

OEV continued its commitment to inclusive economic development through its certification and support of diverse vendors. As of 2025, a total of 458 vendors were jointly certified by both OEV and OSD, 297 businesses were certified through the City of Tallahassee's Office of Supplier Diversity (OSD) and 161 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 1,255 individuals, 805 full-time employees, 249 part-time employees, and 201 contract employees.

The Office of Economic Vitality's efforts in 2025 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

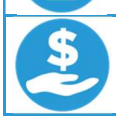
The mission of the Department of PLACE (Planning, Land Management, and Community Enhancement) is to serve the citizens of Tallahassee and Leon County by providing the City and County Commissions, the Planning Commission, numerous boards, committees, residents and business with accurate information, creative 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)

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)

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)

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)

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)

13. 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)

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. (In Progress)

   c) Complete Phase 2B, which involves the development of necessary ordinances to implement the new fee system. (In Progress)

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)

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	7,100	5,895	6,430	6,000	6,000	31,425
Entrepreneur Ventures	100	100	88	100	100	500

Note: As of the completion of FY 2024, local employment grew by 19,425 jobs with the addition of 288 new entrepreneurial ventures being co-created locally, 194% and **58%, 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. OEV will report progress toward this Target annually and will provide an update for FY 2025 at the Annual Board Retreat in January 2026.

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	2,200	2,300	10,126

Note: Since the start of FY 2022, over 7,500 students have been connected to skilled job opportunities, **107% 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%	6%	12%	6%	6%	36%

Note: OEV's Minority, Women, and Small Business Enterprises (MWSBE) Division seeks to grow the number of new certified MWSBEs in Leon County through outreach, partnerships, and targeted programming and events to engage and assist MWSBEs in becoming certified. In response to the COVID-19 Pandemic, the County implemented its Leon CARES expenditure plan which included the Leon CARES Small Business Assistance program. Under the program, direct assistance was provided to local small businesses to offset business impacts or increased expenditures related to COVID-19. These awards included a "base award" to eligible businesses based on number of employees and "supplemental awards" for certain eligible businesses, including supplemental awards of $20,000 for local businesses that were certified MWSBE businesses. As a result, there were a number of new local MWSBEs that became certified through the MWSBE Division to obtain the supplemental assistance provided by the County during the COVID-19 Pandemic. Since that time, however, there has been a decrease in the overall number of certified firms as non-traditional governmental contractors, such as retail stores, and home healthcare providers, salons, have opted to not recertify due to the misalignment between the types of services that local governments procure and the services that they provide. While there has been a decrease in the total number of MWSBE recertifications, the OEV MWSBE Division continues its efforts to grow the number of new certified MWSBEs in Leon County. Since the start of FY 2022, OEV has achieved 142 new MWSBE certifications, **82% 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	14.00	51.00	85.96

Note: As of the end of FY 2024, the County enhanced the community's local recreational offerings with the construction of 45 miles of sidewalks, greenways, trails, and bike lanes, **50% 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. Nearly 20 additional miles will be under construction and/or completed in the next year through the advancement of various projects such as the Airport Gateway (Segment G-1), Upper Lake Lafayette Trail, and Market District Placemaking.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

Department of PLACE

Planning Department (001-817-515)

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, 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 the annual Plan amendment cycle and public participation process. 2. Develops and implements long range plans for special study areas, hazard mitigation planning such as the Local Mitigation Strategy 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 projects and citizen engagement for bicycle and pedestrian initiatives. **Special Projects and Neighborhood & Urban Design** 1. Researches and prepares reports and recommendations for urban design studies as directed by the County Commission, City Commission, and State statues. 2. Prepares and implements Placemaking action plans in coordination with Special Projects and Outreach. 3. Reviews site plan development applications and provides design assistance/review in coordination with County Development Support and Environmental Management and City Growth Management. 4. Oversees design and coordinates implementation of adopted Wayfinding System. 5. Assists with policy and code development and updates. 6. Researches and prepares reports and recommendations for special planning initiatives and urban design studies as directed by the County Commission, City Commission, and State statutes. 7. Develops and implements new public outreach and engagement strategies. 8. Coordinates with other Departments to prepare and implement interdepartmental plans and initiatives at the direction of the County Commission and City Commission. 9. Administers Citizen Committees and Placemaking Plans in coordination with other divisions.
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[5] Estimate**	**FY 2026[5] Estimate**	**TOTAL**
	Grow the job market by 10,000 new jobs. (T2)[1]	7,100	5,895	6,430	6,000	6,000	31,425
	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	2,200	2,300	10,126
	Increase the number of certified MWSBE's by 30%. (T4)[3]	6%	6%	12%	6%	6%	36%
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[4]	1.18	5.45	14.33	14.00	51.00	85.96

Notes:

1. 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. As of the completion of FY 2024, local employment has grown by a total of 19,425 jobs with the total addition of 288 new entrepreneurial ventures being co-created locally**,** 194% and 58%, respectively, of the County's five-year Target met since the start of the County's five-year plan.
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. At the time of the January 2022 Board Retreat, there were 580 certified minority, women, and small business enterprises (MWSBE) in Leon County. While there has been a decrease in the total number of MWSBE recertifications, the OEV MWSBE Division continues its efforts to grow the number of new certified MWSBEs in Leon County. Since the start of FY 2022, OEV has achieved 142 new MWSBE certifications**,** 82% 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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Planning Department (001-817-515)

Performance Measures					
Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimates	FY 2026 Estimates
	Number of Land Use Applications Processed, including Site Plans, Text Amendments, Subdivisions, Plats, etc. (City and County)[1]	246	241	240	230
	Number of Rezonings, PUDs Reviewed (County & City)[2]	12	15	18	16
	Number of Comprehensive Plan Amendments Analyzed and Processed (County & City)[3]	7	10	6	6
	Number of new dwelling units reviewed and/or approved (City and County) [4]	2,464	1,130	2,200	2,400
	Number of Non-Residential sq. ft. reviewed or approved (City and County) [5]	580,333	1,489,436	1,200,000	1,500,000
	Number of Planning Commission Public Hearings[6]	8	10	8	8
	Number of GIS Layers Maintained[7]	48	51	49	51
	Number of public workshops/Listening sessions/Neighborhood meetings[8]	43	40	35	45
	Number of committee meetings (Ex: Canopy Road, Water Resources, Joint Bicycle Workgroup, etc.)[9]	17	17	20	17
	Number of CONA & ATN Meetings[10]	1	1	5	5
	Number of direct mail notices[11]	8,827	31,544	18,000	12,000
	Number of web postings or updates[12]	212	28	50	40
	Number of Newspaper Advertisements (Average 2 – 3 per month)[13]	21	36	40	30
	Number of Site Layout and Urban Design Assistance projects[14]	159	152	175	180

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 2025 and FY 2026 are slightly lower because of an anticipated 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 Division analyzed 10 Comprehensive Plan Amendments in FY 2024. FY 2025 and FY 2026 are projected to be similar to previous years with most amendments being market driven with at least one text amendment being policy driven.
4. For FY 2024, the total number of new dwelling units approved decreased 54% from FY 2023, due to lower than average multi-family permits issued. Of those units 284 were County and 846 were City. The estimates for FY 2025 and FY 2026 are higher than FY 2024 because of an increase in permitted multi-family developments.
5. New commercial square footage was higher than FY 2024 estimates, due to higher investments than anticipated by developers. The projections for FY 2025 and FY 2026 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 2024. In FY 2025, the number is projected to decrease due to the City's Growth Management Department taking on the maintenance of three of their layers previously maintained by Planning.
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 2025 and FY 2026 as a result of public engagement on the Land Use and Mobility Elements 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 higher than average in FY 2025 and FY 2026 because of continuing 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 2023 was due to the Southside Action Plan and North Monroe Corridor Plan project. Website postings are largely project dependent 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 continues to grow as demand for services increases in response to positive customer experiences and word-of-mouth reviews.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Department of PLACE

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	2,200	-	-	-	-
Grants-in-Aid	1,089,076	965,024	1,001,228	-	1,001,228	1,041,277
Total Budgetary Costs	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Planning Department	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277
Total Budget	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277
Total Revenues	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Planning Department	23.50	23.50	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	23.50	22.00	-	22.00	22.00

Planning Department Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	2,200	-	-	-	-
Grants-in-Aid	1,089,076	965,024	1,001,228	-	1,001,228	1,041,277
Total Budgetary Costs	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Planning Department (001-817-515)	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277
Total Budget	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277
Total Revenues	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Planning Department	23.50	23.50	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	23.50	22.00	-	22.00	22.00

Planning Department - Planning Department (001-817-515)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	2,200	-	-	-	-
Grants-in-Aid	1,089,076	965,024	1,001,228	-	1,001,228	1,041,277
Total Budgetary Costs	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277
Total Revenues	1,089,076	967,224	1,001,228	-	1,001,228	1,041,277

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Planner	6.00	6.00	6.00	-	6.00	6.00
Urban County Forester II	1.00	1.00	-	-	-	-
Planner I	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50	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	23.50	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.

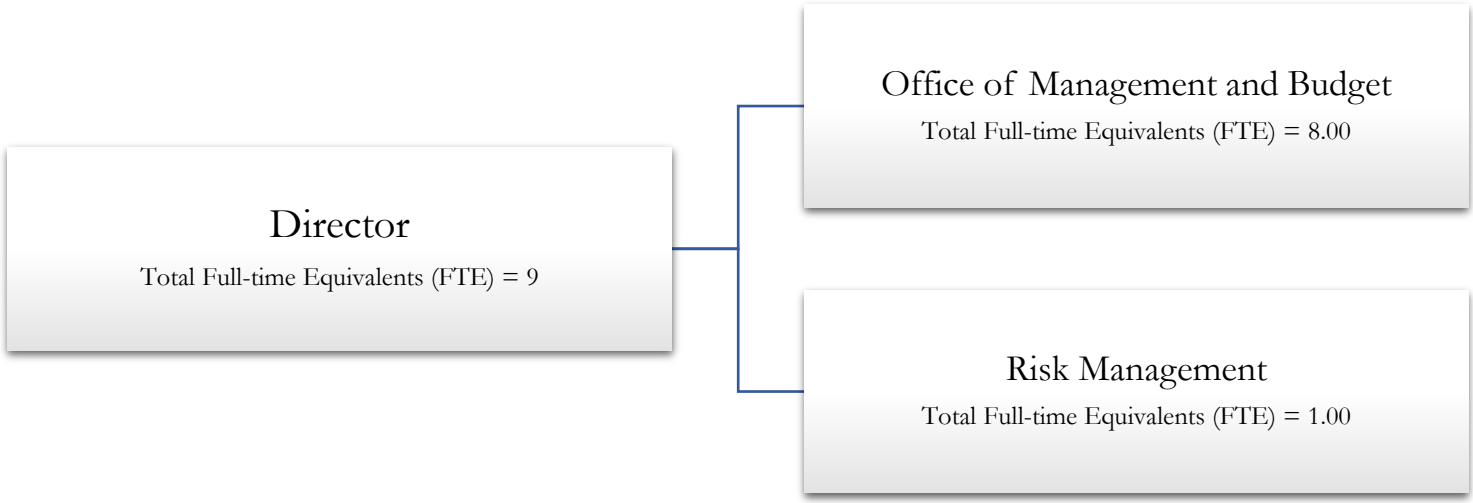
The major variances for the FY 2026 Planning Department budget are as follows:

Increases to Program Funding:
1. County share of operations to the City.

Management and Budget Index

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Management and Budget
Organizational Chart



»Management and Budget
Executive Summary

The Management and Budget section of the Leon County FY 2026 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 $3.4 million in new cost savings and cost avoidances, across various County departments and programs. OMB identified $584,000 in recurring operating savings in more than 20 County departments for items ranging from contractual services in Probation for GPS monitoring based on average spending trends, reduction in costs to operate the Mosquito Control program, and other miscellaneous items related to professional services and general operating expenses. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 35th consecutive year.

In FY 2025, Leon County managed $46.9 million in grant funding which reflects all external grants from outside entities as well as funding from projects or activities that generate revenues and/or fees for the County, are County required program match or represents projects that are reimbursements from another government entity like Blueprint. Approximately 68%, or $36 million, is directly tied to external grant dollars from federal, state and private entities. Certain projects are funded by multiple agencies and require a local match. An example of such a project is the Concord School/Miccosukee Community Center Renovation. This project was jointly funded by a CDBG-CV grant in the amount of $3.6 million, a direct federal appropriation from HUD in the amount of $1 million and over $1 million of local funding towards design and construction. This project required two separate CDBG application submissions, legislative efforts and was completed within three years of contract execution. This project provided a new community center and playground as well distance learning facilities and a generator and book locker for the Miccosukee Community.

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 a Defensive Driving course, and conducted 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)

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)

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Management and Budget

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	933,637	1,029,695	1,102,566	-	1,102,566	1,137,262
Operating	146,996	195,737	212,399	(9,000)	203,399	205,733
Capital Outlay	3,500	5,000	5,000	5,000	10,000	10,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Management and Budget	941,847	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
Risk Management	205,462	247,616	266,423	1,000	267,423	272,783
Total Budget	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	941,847	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
501 Insurance Service	205,462	247,616	266,423	1,000	267,423	272,783
Total Revenues	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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:$1,155	1:$1,704*

*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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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]	105%	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 2025 and FY 2026.
2. Forecasted revenues for FY 2025 and FY 2026 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 2026.
4. A mid-year performance report and an annual performance report will be submitted by the required deadlines for FY 2025 and FY 2026.
5. In FY 2025 and FY 2026 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 2025 and FY 2026.

Office of Management & Budget (001-130-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	805,381	892,587	954,956	-	954,956	984,809
Operating	73,291	90,229	98,586	(5,000)	93,586	95,403
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	941,847	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	941,847	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
Total Revenues	941,847	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Principal Budget & Grants Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Management & Budget Analyst	1.00	1.00	2.00	-	2.00	2.00
Director Office of Financial Stewardship	1.00	-	-	-	-	-
Management & Budget Analyst	2.00	3.00	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
Budget Director	1.00	1.00	1.00	-	1.00	1.00
Principal Management & Budget Analyst	1.00		-	-	-	-
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.
2. Contractual costs associated with budgeting software.

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $5,000 to maximize organizational efficiencies.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Workers' compensation claims filed[1]	53	73	70	65
	Safety/Loss prevention training courses conducted[2]	51	51	25	25
	Auto accidents investigated[3]	4	3	4	4
	Coordinated Safety Advisory Group meetings[4]	12	13	13	13
	DOT tests administered annually[5]	81	66	110	110
	County building site inspections conducted[6]	N/A	20	25	35
	Safety communications distributed, Toolbox Talks, Safety Notices, etc.[7]	N/A	55	56	60

Notes:

1. The number of Workers' Compensation claims is projected to remain flat in FY 2025 and FY 2026. 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 2023 and FY 2024 training increased due to the update of the Guide to Workplace & Health Safety manual. FY 2025 and FY 2026 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 2025 and FY 2026 estimates are expected to remain level.
6. In 2023, Risk Management became a member of the National Safety Council and implemented a new Safety software program, Safety 101, which captures and documents all inspections, trainings, certifications, etc. Instituted a new Safety Charter, the Safety Advisory Group will assist in conducting various site inspections in FY 2026.
7. In FY 2024 the Division introduced several different types of safety correspondences, such as Toolbox Talks, intra updates, etc. to promote safety awareness to all county employees.

Risk Management (501-132-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	128,257	137,108	147,610	-	147,610	152,453
Operating	73,705	105,508	113,813	(4,000)	109,813	110,330
Capital Outlay	3,500	5,000	5,000	5,000	10,000	10,000
Total Budgetary Costs	205,462	247,616	266,423	1,000	267,423	272,783

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
501 Insurance Service	205,462	247,616	266,423	1,000	267,423	272,783
Total Revenues	205,462	247,616	266,423	1,000	267,423	272,783

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Risk Management budget are as follows:

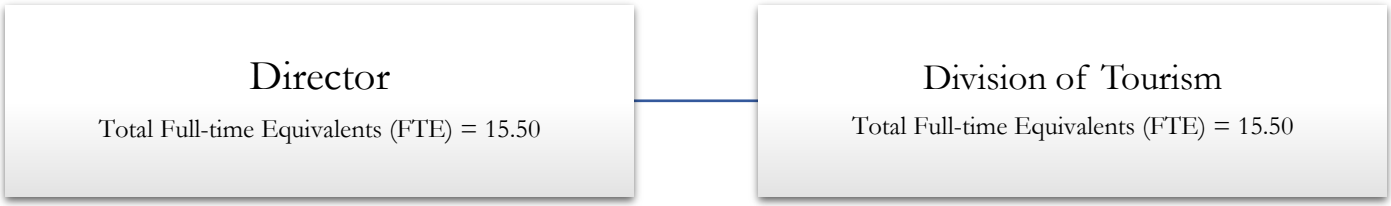
Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.
2. Costs associated with the replacement of Automated External Defibrillators for County facilities and the contract insurance broker services. These increase are offset by a reduction in background screening costs.

»Division of Tourism

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Division of Tourism
Organizational Chart



Division of Tourism
Executive Summary

The Division of Tourism, also known as Visit Tallahassee, promotes the Tallahassee-Leon County area through tourism advertising, marketing, public relations, direct sales (sports, meetings & conventions, leisure groups), visitor service functions, and marketing research. This Division is fully funded by the Tourist Development Tax (TDT) collections in Leon County.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. The Division of Tourism's FY 2022 – FY 2026 Tourism Strategic Plan and annual Marketing & Sales Plan communicates the continued alignment of the Board's economic goals, strategic priorities and initiatives with the Division's actions and performance measures. The Tourism Strategic Plan was approved by the Leon County Tourist Development Council and the Board of County Commissioners in FY 2021-2022.

Highlights

The Division of Tourism continues its strong rebound following the devastating impacts of the COVID-19 pandemic. Tourist Development Tax collections are expected to continue to exceed pre-pandemic levels and after several years of significant year-over-year growth, travel patterns have begun to normalize with more modest increases. The Division's goals and tactics are all aligned with the Bold Goal of generating $5 billion in economic impact over the next five years and accomplishing four major Strategic Priorities along with numerous target initiatives. With events rebounding, $800,000 in Tourism Grant funding was awarded to support 125 festivals and events in FY 2025 which included Bicentennial events. Through the Council on Culture & Art's Tourism Marketing and Cultural Grant Programs, the Division of Tourism supported an additional 72 programs and events with nearly $2 million in Tourist Development Tax funding. The Division continued its activation of the County Concert Series at the Adderley Amphitheater hosting 8 concerts – KC & The Sunshine Band, JJ Grey, T-Pain, a two-day Jubilee Gospel Festival with concerts both Friday and Saturday nights, Violent Femmes with TSO, Wilco with Waxahachee, and Alison Krauss & Union Station. Additionally, after hosting and supporting more than 200 events throughout 2024, Tourism ended the Bicentennial year as it began the celebration: by presenting a New Year's Eve Concert and two sets of fireworks on December 31, 2024, with thousands in attendance. Hundreds of people actively served across the Bicentennial Steering Committee, six Task Forces and 10 work groups. Strategic collaborations with the LeMoyne Chain of Parks Art Festival and Word of South Music & Literature Festival amplified the success, attracting sold-out crowds and broadening Tallahassee's appeal for live music. The combined 73 Grammy Awards and 101 nominations of the artists underscored the amphitheater's premier status in the region.

Sports Tourism continues to demonstrate solid growth in Leon County as staff strategically targets a wide variety of sporting events including the Pepsi Youth Bowling Championships over six weekends in the Spring of 2025. The division hosted the Florida High School Athletic Association (FHSAA) Cross Country State Championships for the 13th consecutive year as well as the 4th consecutive FHSAA Beach Volleyball State Championships. With six major events taking place in the fall of 2024, the County's Apalachee Regional Park welcomed over 7,000 runners and coaches and approximately 20,000 attendees.

Extensive preparations to host the 2026 World Athletics Cross Country Championships continues; this event is considered the most prestigious cross-country event in the world. This event welcomes professional and amateur athletes from over 60 countries to compete and has only been held in the United States twice. The 2026 World Cross Country Championships event represents the first ever world championship sporting event ever to be held in Tallahassee-Leon County. This event will not only bring global attention to our community but also deliver substantial economic and cultural benefits, reinforcing the legacy of Apalachee Regional Park as one of the most iconic cross country venues in the world.

Meetings and Conferences in the destination continue to grow through supporting events held throughout the year including the FIRST Robotics Competition held at FAMU's Al Lawson Center. The Division, in partnership with the Office of Economic Vitality, helped secure and supported the Motor Drive System & Magnetics Conference, affirming Tallahassee as the Magnetic Capital of the World. Visitation was further bolstered by the successful Summer Reunions Incentive Program that has attracted numerous family, school, and military gatherings, contributing significantly to the increased visitor numbers and economic activity during the traditionally slower summer months.

Focusing on the strategic initiative for promoting trails and mountain biking experiences, the Division continued efforts to seek the International Mountain Biking Association (IMBA) Ride Center® designation by securing the services of Rock Solid Trail company which has created a "Road Map" which will help guide the Division in enhancing the destination to achieve the designation. The Division continues its work with support from community partners and the continued enhancement of, a dedicated website, MBTallahassee.com, highlighting Tallahassee's mountain bike experiences.

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)

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 will provide another report in the fall of 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)
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)
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 (Ongoing)
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)
6. 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)
7. a) Conducted 28 internal and external WXC preparation meetings (Ongoing)

   b) Team of 4 went to Serbia to activate and announce Tallahassee as the 2026 Host (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. In light of signifigant tornado damange, 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)

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	$1.5	$1.5	$6.69

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, and $1.29 billion for FY 2024. For the first two quarters of FY 2025, Downs & St. Germain has estimated the economic impact of tourism in Leon County at $753.9 million, which brings the total tourism economy over the last three and a half years to $4.4 billion, 89% 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	16	25	20	20	20	101

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, 16 championship sporting events were held in Leon County in FY 2022, 16 additional championship sporting events held in FY 2023, and 20 championship sporting events were held in FY 2024. Since the start of FY 2025, nine additional championship sporting events have been held bringing the total to 61championships since the start of the County's five-year plan, 61% of the County's five-year Target.

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	160	160	970

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 and 404 events in FY 2024. Within the first half of FY 2025, the County hosted an additional 150 events bringing the total to 800 events hosted, 89% 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	19,000	20,000	112,500

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. Since the start of FY 2025, over 9,400 residents and visitors have been hosted County-supported performances including T-Pain, KC & The Sunshine Band, and the Jubilee Gospel Festival. To date, the County has achieved 83% of the County's five-year Target.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Division of Tourism

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,502,698	1,702,158	1,745,509	-	1,745,509	1,795,262
Operating	3,681,987	4,493,969	4,315,581	748,500	5,064,081	4,507,777
Capital Outlay	3,249	-	-	-	-	-
Grants-in-Aid	4,134,819	2,679,324	2,933,581	-	2,933,581	2,971,524
Total Budgetary Costs	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Division of Tourism	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563
Total Budget	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	9,172,754	8,725,451	8,844,671	748,500	9,593,171	9,124,563
Total Revenues	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Division of Tourism	14.00	14.00	14.50	-	14.50	14.50
Total Full-Time Equivalents (FTE)	14.00	14.00	14.50	-	14.50	14.50

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,502,698	1,702,158	1,745,509	-	1,745,509	1,795,262
Operating	3,681,987	4,493,969	4,315,581	748,500	5,064,081	4,507,777
Capital Outlay	3,249	-	-	-	-	-
Grants-in-Aid	4,134,819	2,679,324	2,933,581	-	2,933,581	2,971,524
Total Budgetary Costs	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
1 Cent Expenses (160-305-552)	1,501,512	-	-	-	-	-
Administration (160-301-552)	652,467	798,765	869,365	(7,000)	862,365	890,814
Advertising (160-302-552)	1,139,538	1,600,000	1,500,000	-	1,500,000	1,500,000
COCA Contract (001-888-573)	150,000	150,000	150,000	-	150,000	150,000
Council on Culture & Arts (COCA) (160-888-573)	1,783,832	1,646,757	1,897,150	-	1,897,150	1,935,093
Marketing (160-303-552)	3,470,394	3,879,929	3,778,156	755,500	4,533,656	3,998,656
Special Projects (160-304-552)	625,011	800,000	800,000	-	800,000	800,000
Total Budget	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	9,172,754	8,725,451	8,844,671	748,500	9,593,171	9,124,563
Total Revenues	9,322,754	8,875,451	8,994,671	748,500	9,743,171	9,274,563

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Administration	3.50	3.50	4.25	-	4.25	4.25
Marketing	10.50	10.50	10.25	-	10.25	10.25
Total Full-Time Equivalents (FTE)	14.00	14.00	14.50	-	14.50	14.50

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

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[5] Estimate	FY 2026[5] Estimate	TOTAL[5]
Grow the five-year tourism economy to $5 billion. (BG1)[1]	$1.15	$1.25	$1.29	$1.5	$1.5	$6.69
Attract 100 state, regional, or national championships across all sports. (T1)[2]	16	25	20	20	20	101
Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)[3]	135	111	404	160	160	970
Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)[4]	23,500	25,000	25,000	19,000	20,000	112,500

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, and $1.29 billion for FY 2024. For the first two quarters of FY 2025, Downs & St. Germain has estimated the economic impact of tourism in Leon County at $753.9 million, which brings the total tourism economy over the last three and a half years to $4.4 billion, 89% 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, 16 championship sporting events were held in Leon County in FY 2022, 16 additional championship sporting events held in FY 2023, and 20 championship sporting events were held in FY 2024. Since the start of FY 2025, nine additional championship sporting events have been held bringing the total to 61championships since the start of the County's five-year plan, 61% 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 and 404 events in FY 2024. Within the first half of FY 2025, the County hosted an additional 150 events bringing the total to 800 events hosted, 89% 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. Since the start of FY 2025, over 9,400 residents and visitors have been hosted County-supported performances including T-Pain, KC & The Sunshine Band, and the Jubilee Gospel Festival. To date, the County has achieved 83% of the County's five-year Target.
5. Bold Goal & Target figures for FY 2024 and FY 2025 are estimates. Actuals for FY 2024 will be reported at the Annual Board Retreat in January 2025.

Division of Tourism

Division of Tourism – (160-301,302,303,304,305-552)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Tourist Development Tax per penny[1]	$1,702,650	$1,839,002	$1,867,577	$1,897,150
	Percent Change in Tourist Development Tax[1]	7.9%	8.0%	1.6%	1.6%
	Number of total visitors to Leon County[2]	2,390,100	2,485,300	2,479,337	2,541,625
	Percent Change in number of total visitors to Leon County[2]	2.4%	4.0%	-0.2%	2.5%
	Total Direct Visitor Economic Impact (billions)[3]	$1.248	$1.324	$1.348	$1.368
	Percent Change in Direct Visitor Economic Impact[3]	8.4%	6.1%	1.8%	1.5%
	Number of Direct Tourism Related Jobs[4]	12,790	12,200	12,402	12,588
	Percent Change in the number of Direct Tourism Related Jobs[4]	-13.0%	-4.6%	1.7%	1.5%
	Hotel Occupancy[5]	62%	61%	61%	62.%
	Hotel Revenue (millions)[5]	$170	$184	$187	$189
	Percent Change in Hotel Revenue[5]	7.6%	8.2%	1.6%	1.1%

Notes:

1. The per penny Tourist Development Tax revenue increased by 8.0% in FY 2024; anticipated collections have normalized and will increase by an estimated 1.6% in FY 2025. FY 2026 is expected to continue with a normalized collection increase of 1.6%.
2. The total number of visitors to Leon County is projected to slightly decrease by -0.2% in FY 2025. Visitation to the area is expected to increase by 2.5% in FY 2026 as travel has normalized.
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 2025, the economic impact is projected to be $1.35 billion, a 1.8% increase from FY 2024.
4. The number of tourism related jobs are projected to increase by 1.7% in FY 2025. As is the case throughout the country for the last several years; while improving, 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, as workforce participation remains below pre-pandemic levels.
5. The steady hotel occupancy and modestly higher room rates contributed to the increase in projected hotel revenue in FY 2025 and these modest increases are projected to continue in FY 2026.

Division of Tourism

Division of Tourism - COCA Contract (001-888-573)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	452,475	461,883	529,939	-	529,939	547,374
Operating	199,992	336,882	339,426	(7,000)	332,426	343,440
Total Budgetary Costs	652,467	798,765	869,365	(7,000)	862,365	890,814

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
160 Tourism	652,467	798,765	869,365	(7,000)	862,365	890,814
Total Revenues	652,467	798,765	869,365	(7,000)	862,365	890,814

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	-	1.00	1.00
Visitor Service Representative	0.50	0.50	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	3.50	3.50	4.25	-	4.25	4.25

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Tourism 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 5% raises for all employees.

2. The addition of an Administrative Associate position to maximize organizational efficiencies.

Decreases to Program Funding:
2. Other operating costs reductions in the amount of $7,000 for organizational efficiencies.

Division of Tourism - Advertising (160-302-552)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	1,136,289	1,600,000	1,500,000	-	1,500,000	1,500,000
Capital Outlay	3,249	-	-	-	-	-
Total Budgetary Costs	1,139,538	1,600,000	1,500,000	-	1,500,000	1,500,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
160 Tourism	1,139,538	1,600,000	1,500,000	-	1,500,000	1,500,000
Total Revenues	1,139,538	1,600,000	1,500,000	-	1,500,000	1,500,000

The major variances for the FY 2026 Tourism Advertising Budget are as follows:

Decreases to Program Funding:
1. Contractual cost associated with the Bicentennial Celebration in FY 2025.

Division of Tourism

Division of Tourism - Marketing (160-303-552)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,050,223	1,240,275	1,215,570	-	1,215,570	1,247,888
Operating	2,345,707	2,557,087	2,476,155	755,500	3,231,655	2,664,337
Grants-in-Aid	74,464	82,567	86,431	-	86,431	86,431
Total Budgetary Costs	3,470,394	3,879,929	3,778,156	755,500	4,533,656	3,998,656

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
160 Tourism	3,470,394	3,879,929	3,778,156	755,500	4,533,656	3,998,656
Total Revenues	3,470,394	3,879,929	3,778,156	755,500	4,533,656	3,998,656

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Visitor Service Representative	0.50	0.50	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	10.50	10.50	10.25	-	10.25	10.25

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

2. Cost associated with hosting the Worlds Athletic Cross Country Championship at Apalachee Regional Park in January 2026.

Division of Tourism

Division of Tourism - Special Projects (160-304-552)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	625,011	800,000	800,000	-	800,000	800,000
Total Budgetary Costs	625,011	800,000	800,000	-	800,000	800,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
160 Tourism	625,011	800,000	800,000	-	800,000	800,000
Total Revenues	625,011	800,000	800,000	-	800,000	800,000

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	1,783,832	1,646,757	1,897,150	-	1,897,150	1,935,093
Total Budgetary Costs	1,783,832	1,646,757	1,897,150	-	1,897,150	1,935,093

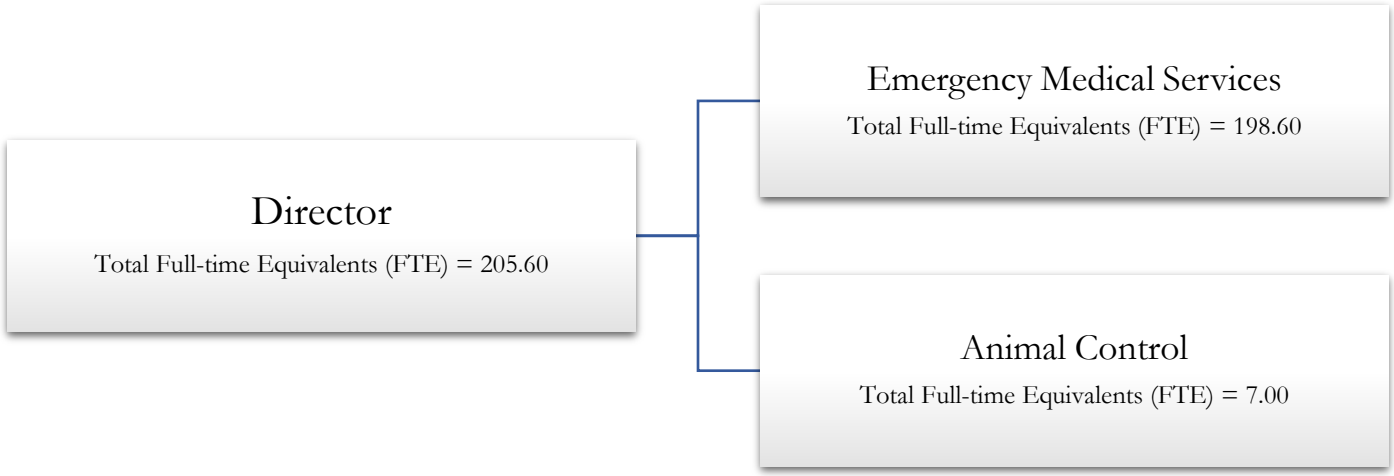
Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
160 Tourism	1,783,832	1,646,757	1,897,150	-	1,897,150	1,935,093
Total Revenues	1,783,832	1,646,757	1,897,150	-	1,897,150	1,935,093

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
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Office of Public Safety
Organizational Chart



Office of Public Safety

Executive Summary

The Office of Public Safety section of the Leon County FY 2026 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 achieved reaccreditation 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 and the American College of Cardiology 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 2026 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.

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)

2. 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)

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	160	160	984

Note: Since the start of FY 2022, over 7,500 students have been connected to skilled job opportunities, **107% 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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Public Safety

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	19,967,827	20,255,569	22,424,431	974,966	23,399,397	23,996,487
Operating	11,570,840	11,035,866	11,507,644	656,345	12,163,989	12,506,844
Capital Outlay	37,194	183,000	148,000	188,500	336,500	196,500
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	31,647,111	31,545,685	34,151,325	1,819,811	35,971,136	36,771,081

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Emergency Medical Services	29,558,588	29,329,750	31,832,089	1,573,981	33,406,070	34,138,132
Animal Control	2,088,523	2,215,935	2,319,236	245,830	2,565,066	2,632,949
Total Budget	31,647,111	31,545,685	34,151,325	1,819,811	35,971,136	36,771,081

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
135 Emergency Medical Services MSTU	29,558,588	29,329,750	31,832,089	1,573,981	33,406,070	34,138,132
140 Municipal Service	2,088,523	2,215,935	2,319,236	245,830	2,565,066	2,632,949
Total Revenues	31,647,111	31,545,685	34,151,325	1,819,811	35,971,136	36,771,081

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Animal Control	7.00	7.00	7.00	-	7.00	7.00
Emergency Medical Services	172.60	191.20	188.60	10.00	198.60	198.60
Total Full-Time Equivalents (FTE)	179.60	198.20	195.60	10.00	205.60	205.60

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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.	34%	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[2] Estimate	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	160	160	984

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 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Office of Public Safety

Emergency Medical Services (135-185-526)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of calls for service responded to[1]	53,647	58,376	60,711	62,532
	Number of transports made[2]	34,010	37,316	38,435	39,588
	Number of public education events conducted annually[3]	91	122	120	120
	Number of public access Automated External Defibrillators (AEDs) registered with the Division[4]	1,375	1,469	1,490	1,520
	Percent of trauma alert patients correctly identified by paramedics annually[5]	99%	98%	98%	98%
	Percent of stoke alert patients correctly identified by paramedics annually[6]	95%	97%	97%	97%
	Percent of STEMI patients correctly identified by paramedics annually[7]	100%	100%	98%	98%
	Percent of STEMI EKGs transmitted to receiving hospital by paramedics annually[8]	97%	100%	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 2024, the Division experienced a 9% 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 historical trends, the number of calls is anticipated to continue to increase modestly in FY 2025 and FY 2026.
2. Actual transports to the hospital increased by 10% in FY 2024, corresponding to the similar increase in requests for service. The number of transports is projected to increase consistent with calls for service.
3. In FY 2024, the Division provided 122 public education and injury prevention programs to community groups to reduce the overall community health risk. The increase in the number of events, as well as citizen participation, was indicative of a return to pre-COVID-19 public event levels.
4. The number of AEDs in the community registered with the Division increased to 1,469 in FY 2024 due to continuing efforts to get new and existing AEDs registered. The number is anticipated to steadily increase in FY 2025 and FY 2026.
5. Based on Leon County EMS criteria, paramedics correctly identified 98% of trauma alert patients in FY 2024. This trend is expected to continue in FY 2025 and FY 2026
6. Based on Leon County EMS criteria, paramedics correctly identified 97% of stroke alert patients in FY 2024. This trend is expected to continue in FY 2025 and FY 2026
7. Patients experiencing a myocardial infarction were identified correctly 100% of the time in FY 2024. 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 2025 and FY 2026
8. Paramedics transmitted 100% of EKGs identified to the receiving hospital in FY 2024 due to on-going emphasis on quality control activities and technology improvements used during transmission. This trend is expected to continue in FY 2025 and FY 2026.

Emergency Medical Services (135-185-526)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	19,482,922	19,707,755	21,833,689	974,966	22,808,655	23,389,583
Operating	10,038,472	9,438,995	9,850,400	410,515	10,260,915	10,552,049
Capital Outlay	37,194	183,000	148,000	188,500	336,500	196,500
Total Budgetary Costs	29,558,588	29,329,750	31,832,089	1,573,981	33,406,070	34,138,132

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
135 Emergency Medical Services MSTU	29,558,588	29,329,750	31,832,089	1,573,981	33,406,070	34,138,132
Total Revenues	29,558,588	29,329,750	31,832,089	1,573,981	33,406,070	34,138,132

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 Quality Improvement & Education Manager	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	18.00	13.00	-	13.00	13.00
Paramedic I	6.00	6.00	7.00	-	7.00	7.00
Quality Assurance Coordinator	1.00	1.00	1.00	-	1.00	1.00
EMT I	3.00	3.00	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	3.60	3.20	4.60	-	4.60	4.60
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	26.00	29.00	26.00	3.00	29.00	29.00
Paramedic I - System Status	32.00	35.00	49.00	7.00	56.00	56.00
Paramedic II (Level I) - Part-Time	3.00	3.00	3.00	-	3.00	3.00
Paramedic - System Status	11.00	11.00	4.00	-	4.00	4.00
Paramedic II (Level 2) - System Status	5.00	5.00	7.00	-	7.00	7.00
Paramedic II (Level 2) - 24/28	-	-	1.00	-	1.00	1.00
EMT II - System Status	13.00	13.00	11.00	-	11.00	11.00
Paramedic II (Level 1) - System Status	2.00	2.00	2.00	-	2.00	2.00
EMT II	8.00	8.00	8.00	-	8.00	8.00
EMT II -Part-Time	1.00	1.00	-	-	-	-
Financial Compliance Manager	1.00	1.00	1.00	-	1.00	1.00
Paramedic Trainee	5.00	18.00	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	172.60	191.20	188.60	10.00	198.60	198.60

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% 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. Conducts Animal Bite Prevention Program and other 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Maintain customer complaint rate at 5 per 1,000 calls received[1]	.005	.004	1.00	1.00
	Number of citations issued[2]	127	86	100	100
	Number of field service calls (service calls including follow-ups)[3]	3,761	3,763	4,000	4,000
	Return 7% of lost pets to their owners annually[4]	15%	18%	7%	7%
	Promoting community engagement/providing outreach to 100 citizens annually[5]	231	156	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. Despite these efforts, owner compliance has decreased resulting in an anticipated increase in citations issued in FY 2025.
3. The number of field service calls remained steady in FY 2024 due to Officers assisting citizens when initially answering the phone. In FY 2025 and FY 2026 calls are expected to remain level.
4. The division returned 18% of lost pets in the field in FY 2024, which is directly related to owners utilizing microchips and identification tags. The FY 2025 and FY 2026 estimates 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 them keep their pets and get them spayed and neutered for free.

Animal Control (140-201-562)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	484,905	547,814	590,742	-	590,742	606,904
Operating	1,532,368	1,596,871	1,657,244	245,830	1,903,074	1,954,795
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	2,088,523	2,215,935	2,319,236	245,830	2,565,066	2,632,949

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
140 Municipal Service	2,088,523	2,215,935	2,319,236	245,830	2,565,066	2,632,949
Total Revenues	2,088,523	2,215,935	2,319,236	245,830	2,565,066	2,632,949

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Director of Animal Control	1.00	1.00	1.00	-	1.00	1.00
Senior Animal Control Officer	2.00	2.00	3.00	-	3.00	3.00
Animal Control Officer	4.00	4.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	7.00	7.00	7.00	-	7.00	7.00

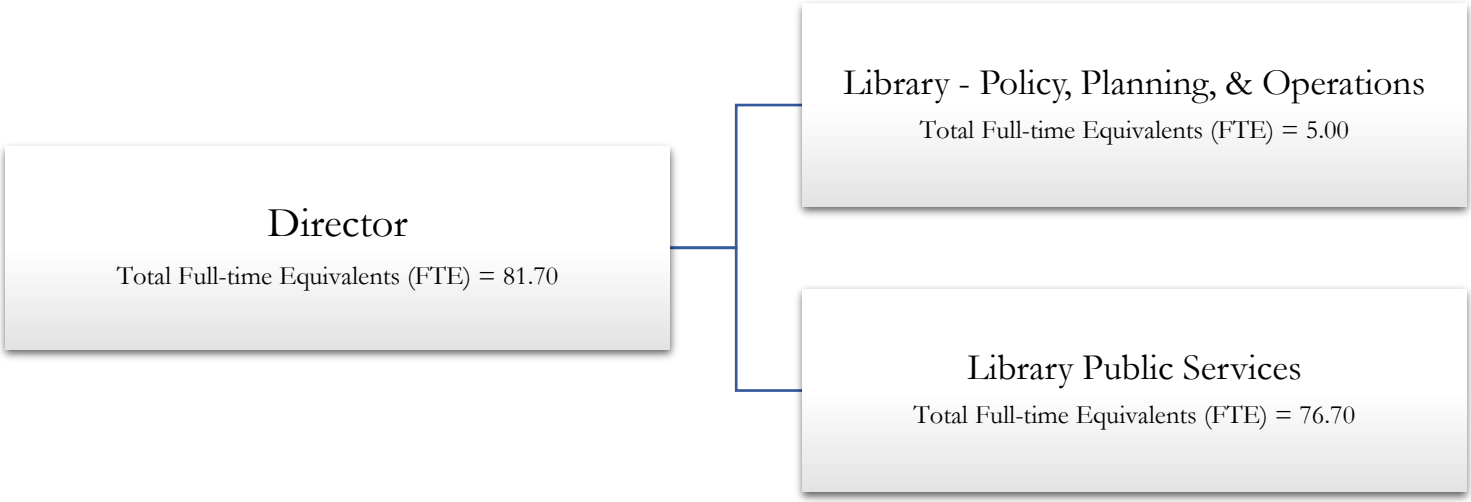
The major variances for the FY 2026 Animal Control budget are as follows:

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 5% raises for all employees.
2. Contractual services for the County's share of the agreement with the City of Tallahassee for the Animal Shelter. The budget includes $250,000 to replace the roof at the Animal Shelter, which has surpassed its useful life.

Office of Library Services
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Office of Library Services Organizational Chart



Office Library Services
Executive Summary

The Office of Library Services section of the Leon County FY 2026 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. To better serve K-12 students in Leon County, the Library transitioned the Homework Hub program during FY 2025 to focus local volunteers with in-person tutoring and launched access to BrainFuse for virtual homework assistance. BrainFuse is an online learning platform that provides access to live tutoring in math, science, reading, writing, social studies, and other educational assistance resources. Tutors are highly vetted, and tutoring is offered in English and Spanish. By adding access to BrainFuse, the Library was able to increase the amount of time online tutors are available to local students. In the first two months of patrons accessing BrainFuse, there has been over 1,400 sessions.

The Library expanded STEM programming for both youth and adults to create more opportunities for hands-on learning, skill-building, and community engagement. In partnership with Florida State University, the Library offered a science series for adults called *Eureka! An Evening of Science*, receiving positive patron feedback. A new Science Saturday program series was offered for school-aged youth at multiple locations, in addition to the annual Winter Wonders STEM program. Overall, the Library offered more than 170 programs that were STEM-focused with over 2,700 attendees.

With support from Florida Humanities, the Library was awarded five Florida Talks programs—one of the organization's longest-running series that brings engaging speakers to communities to explore Florida's history, heritage, and culture. The Library hosted *More Than Orange Blossoms: Feisty, Fabulous Females of Florida, Zora Neale Hurston: The Founding Mother of American Musicology, Hurricane!, A Motion Picture Paradise! A History of Florida's Film and Television Industry,* and *Golden Harvest: The Music Traditions of the Greek Spongers of Tarpon Springs.* These dynamic programs sparked meaningful community conversations and deepened local engagement with Florida's cultural heritage.

Launched in 2015, the Seed Library was created to combat food insecurity, promote sustainable practices, and strengthen community partnerships. In 2025, it proudly celebrated a decade of successful seed distribution and gardening-focused programming. Spring 2025 saw the largest number of attendees for the kickoff hosted at Main to date, with 1,312 attendees. The success of this program has led Library staff to present at a statewide conference because of the program's sustainable approach to community engagement.

The Library Lecture Series offered a dynamic platform for community engagement, aligning with the Essential Libraries Initiative focus areas by showcasing a diverse range of topics that reflected the varied interests within our community. *Dante and Friendship in Modern Times* highlight how Dante's exploration of human nature, divine justice, and the afterlife in *The Divine Comedy* provides a fresh perspective on building meaningful relationships in our modern era. *Harmony in Action: Navigating Work-Life Balance* was an interactive lunch and learn program that focused on practical strategies for setting realistic goals, establishing healthy boundaries, and embracing progress over perfection. *Bicentennial Beginnings: The Founding of Tallahassee and Leon County* offered a lively discussion about the fascinating events that led to the creation of Florida's capital county and offered a deeper understanding of the roots that shaped our community into the vibrant place it is today. *The Stories Behind Names: A GIS Exploration of Local History* presented the For Name's Sake story-map, an innovative way to reveal various namesakes' relationships, contributions, and community connections. Overall, the Library Lecture Series successfully brought the community together for meaningful dialogue, strengthened connections among patrons, and supported the Essential Library Initiative focus areas by positioning the library as a welcoming space for shared learning and civic engagement.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE 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)

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Library Services

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	5,354,717	5,892,034	6,108,269	-	6,108,269	6,304,296
Operating	672,287	738,541	750,638	-	750,638	761,707
Capital Outlay	576,507	526,890	534,798	-	534,798	542,876
Total Budgetary Costs	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Library Services	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879
Total Budget	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879
Total Revenues	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Library Services	81.70	81.70	81.70	-	81.70	81.70
Total Full-Time Equivalents (FTE)	81.70	81.70	81.70	-	81.70	81.70

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	5,354,717	5,892,034	6,108,269	-	6,108,269	6,304,296
Operating	672,287	738,541	750,638	-	750,638	761,707
Capital Outlay	576,507	526,890	534,798	-	534,798	542,876
Total Budgetary Costs	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Lib - Policy, Planning, & Operations (001-240-571)	682,590	693,379	708,981	-	708,981	726,697
Library Public Services (001-241-571)	5,920,921	6,464,086	6,684,724	-	6,684,724	6,882,182
Total Budget	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879
Total Revenues	6,603,511	7,157,465	7,393,705	-	7,393,705	7,608,879

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Lib - Policy, Planning, & Operations	6.00	5.00	5.00	-	5.00	5.00
Library Public Services	75.70	76.70	76.70	-	76.70	76.70
Total Full-Time Equivalents (FTE)	81.70	81.70	81.70	-	81.70	81.70

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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, 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, downloadable and streaming media; and disseminate information via electronic newsletters, events calendars, web site 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 system-wide 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	$21.70	13th out of 22
	Materials Expenditures Per Capita	$1.79	15th out of 22
	Circulation Items Per Capita	6.07	4th out of 22
	Square feet Per Capita (State Standard 0.6 sf)	0.52	6th out of 22
	Children's Circulation Per Capita	1.75	3rd out of 22
	Population Per Full-Time Equivalent	0.23/1000	11th out of 22
	Percent of Population with Library Cards	50%	6th out of 22

Benchmark Source:

1. State Library of Florida, Annual Public Library Statistics and Ranking Tables 2023 (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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of total Library visits[1]	1,096,974	1,437,750	1,135,300	1,430,683
	Number of items in Library Collection[2]	1,907,727	2,269,873	2,131,800	2,069,352
	Number of total Material Circulation[3]	1,374,855	1,354,401	1,432,700	1,330,479
	Number of total computer sessions[4]	207,878	204,309	193,770	176,623
	Number of Community Resources Specialist Engagements[5]	816	678	676	710
	Number of users receiving technology and digital literacy instruction[6]	23,722	25,348	20,550	28,321
	Number of Library programs held[7]	2,320	2,531	2,600	2,899
	Number of Library program attendees[7]	45,866	51,117	50,610	53,108
	Library Cardholders[8]	152,741	139,809	139,492	135,273
	Number of hours for meeting room bookings[9]	N/A	25,219	23,000	24,359
	Number of K-12 students receiving homework and reading help[10]	623	952	840	2,038

Notes:

1. The total number of library visits includes door counts (in-person visits), curbside service, online catalogue, and website visits. Digital access is anticipated to account for 59% of total "visits" in FY 2026. The 26% increase in FY 2026 estimate considers the current Main Library renovation. As renovation of the second floor concludes, it is anticipated that library visits will steadily increase with additional meeting room space available for patrons to reserve.
2. Along with print material, the library collection is showing a steady increase with non-traditional items such as tablets preloaded with Library apps. The Library is constantly reviewing materials and circulation statistics to ensure the collection is current and mirrors the community. The digital collection includes Hoopla, a streaming service that includes eBooks, audiobooks, television, music, and movies, as well as ebook and audiobook platforms Libby and Boundless. There is an anticipated decrease in the number of items in the library collection due to the fluctuations in materials offered through subscription digital services like Hoopla and Kanopy.
3. This performance measure varies year-to-year based on circulation trends as under-used materials are replaced with new items. This measure includes traditional (books and digital content) and nontraditional (Library of Things, hotspots, etc.) library materials. Hoopla's offerings fluctuate from year to year, which impacts circulation numbers.
4. Computers are offered at all library locations which enable 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 tutor rooms or other spaces on the floor independently. There is an estimated decrease in computer usage is due to the renovation at Main Library, which decreased the number of computers available for patron use.
5. The Community Resources Specialist connects people with available social services; these services include housing, healthcare, legal aid, food insecurity, and utility assistance. The Community Resources Specialist also assists with programming and organized programming on using public transportation, Disability Basics program, and monthly assistance through community partners. There is a slight increase anticipated in FY 2026 due to continued advertisement of services and growth the scope for this position.
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. The Library hosts basic computer classes at different locations, and continues to see an increase in individual technology assistance.
7. The number of programs held is projected to increase in FY 2026 by 15% and attendance is anticipated to increase by 4% over FY 2024. The library hosts a variety of programs such as Healthy Aging: Physical Health & Fitness, Regency Murder Mystery, SAT Prep, and Winter Wonders STEM program.
8. There were 9,250 patrons purged January 2025 due to three years or more of inactivity resulting in an estimated 8% reduction in cardholders for FY 2026. Prior to January 2024, inactive patrons were last purged in 2021 and will be removed on a yearly basis moving forward for more accurate recordkeeping.
9. Meeting room space is available at all Library locations for patrons to reserve and range from larger program spaces to smaller study rooms. During FY 2024, the library was able to repurpose existing spaces at several locations to provide additional bookable meeting spaces to keep up with the high demand. It is estimated that meeting space will be booked for 23,000 hours during FY 2025 and increase in FY 2026 to 24,359 based on current trends; however, renovation at the Main Library could impact FY 2025 bookings.
10. Homework Hub transitioned to in-person tutoring with local volunteers and launched BrainFuse in March 2025. BrainFuse offers live, multi-lingual online tutoring with highly vetted tutors in math, science, reading, and more. As a result, there is an estimated increase of 142% in students receiving homework assistance through library resources. In the first three months of BrainFuse being available, there were over 350 sessions specific to K-12 homework assistance.

Office of Library Services

Library Services - Lib - Policy, Planning, & Operations (001-240-571)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	461,973	488,274	505,685	-	505,685	519,843
Operating	206,251	205,105	203,296	-	203,296	206,854
Capital Outlay	14,366	-	-	-	-	-
Total Budgetary Costs	682,590	693,379	708,981	-	708,981	726,697

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	682,590	693,379	708,981	-	708,981	726,697
Total Revenues	682,590	693,379	708,981	-	708,981	726,697

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Library Services Manager	1.00		-	-	-	-
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)	6.00	5.00	5.00	-	5.00	5.00

The major variances for the FY 2026 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 5% raises for all employees.

Decreases to Program Funding:
1. Realignment of a portion of the operating budget to Library Public Services to offset increased subscription and material processing fees.

Library Services - Library Public Services (001-241-571)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	4,892,744	5,403,760	5,602,584	-	5,602,584	5,784,453
Operating	466,036	533,436	547,342	-	547,342	554,853
Capital Outlay	562,141	526,890	534,798	-	534,798	542,876
Total Budgetary Costs	5,920,921	6,464,086	6,684,724	-	6,684,724	6,882,182

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	5,920,921	6,464,086	6,684,724	-	6,684,724	6,882,182
Total Revenues	5,920,921	6,464,086	6,684,724	-	6,684,724	6,882,182

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Library Special Services Coordinator	4.00	4.00	3.00	-	3.00	3.00
Library Special Services Coordinator - Youth Literacy	-	-	1.00	-	1.00	1.00
Library Services Coordinator	9.00	9.00	9.00	-	9.00	9.00
Applications Systems Analyst II	1.00	1.00	1.00	-	1.00	1.00
Library Services Assistant II	15.00	15.00	15.00	-	15.00	15.00
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	13.00	14.00	14.00	-	14.00	14.00
Library Services Manager	2.00	3.00	3.00	-	3.00	3.00
Information Professional - Community Outreach	1.00	1.00	1.00	-	1.00	1.00
Library Services Specialist - PT	0.50	0.50	0.50	-	0.50	0.50
Library Services Assistant II	2.20	2.20	2.20	-	2.20	2.20
Library Services Assistant I	8.00	7.00	7.00	-	7.00	7.00
Total Full-Time Equivalents (FTE)	75.70	76.70	76.70	-	76.70	76.70

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Library Public Services budget are as follows:

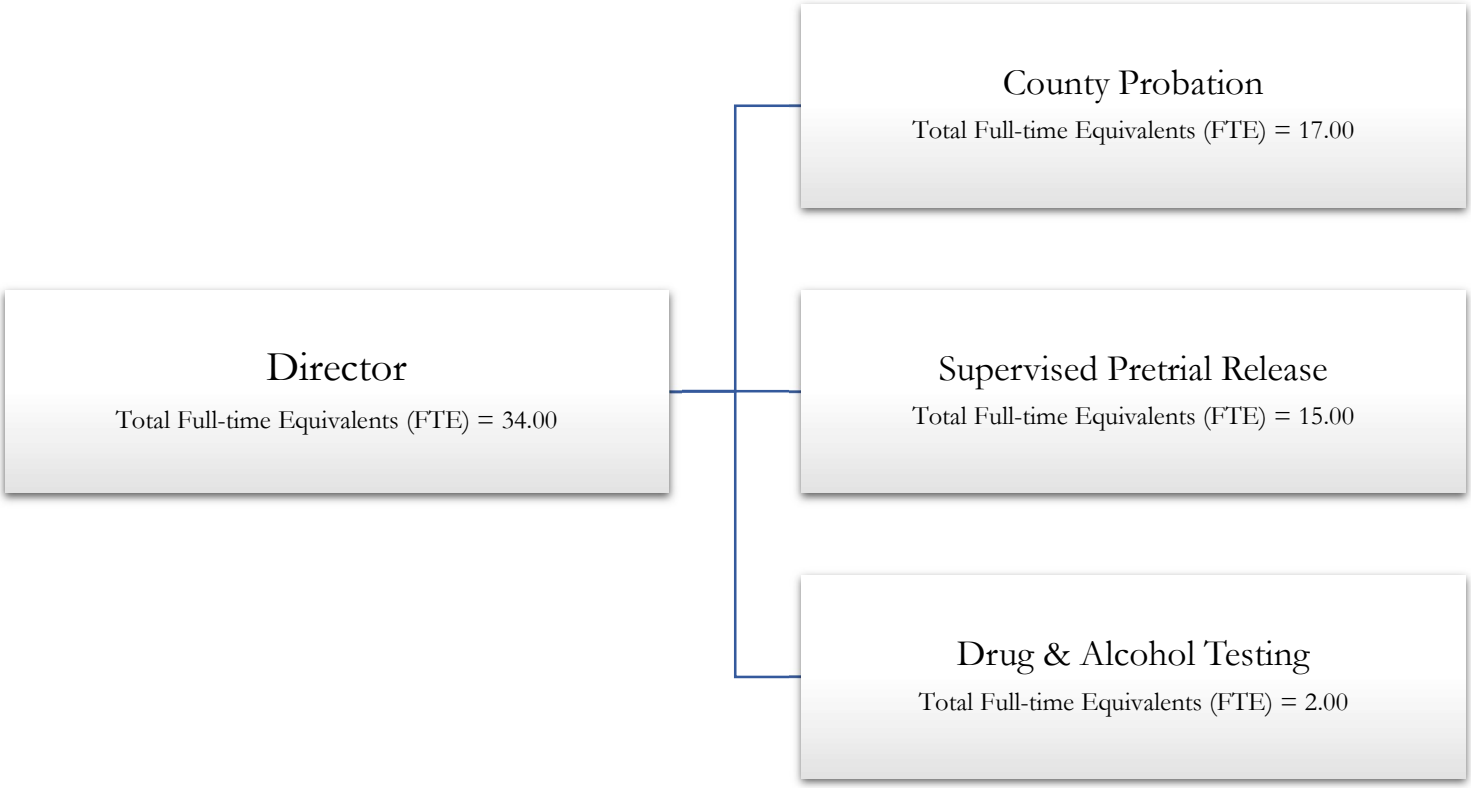
Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.

2. Inflationary costs associated with subscription and processing fees.

Office of Intervention & Detention Alternatives Index

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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 2026 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.

The Office of Intervention and Detention Alternatives is partnered with the Leon County Sheriff's Office (LCSO) to refer pretrial defendants and probation offenders seeking employment to the RISE Center for assistance with job placement through its All-In Business Pledge. The LCSO has developed relationships with local employers committed to hiring individuals who are or have been involved in the criminal justice system. The partnership is beneficial to community supervision clients, employers, and the community in multiple aspects: 1) local employers are able to expand their talent pipelines receiving direct referrals of potential employment candidates; 2) individuals with employment barriers such as a criminal record are connected to employers who have committed to employing them; and 3) positive impacts on the community as studies have shown that employment reduces recidivism.

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.

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 Administrative Order 2024-09 which serves 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 685 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)

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 2025. (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 2026 TENTATIVE BUDGET

Office of Intervention & Detention Alternatives

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,209,216	2,870,301	2,903,602	-	2,903,602	2,987,941
Operating	447,634	846,068	866,304	(101,000)	765,304	765,304
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	2,904,609	3,964,128	4,017,665	(101,000)	3,916,665	4,001,004

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Probation	1,548,788	1,853,223	1,953,592	(1,000)	1,952,592	2,000,224
Supervised Pretrial Release	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434
Drug & Alcohol Testing	162,936	193,914	220,008	-	220,008	224,346
Total Budget	2,904,609	3,964,128	4,017,665	(101,000)	3,916,665	4,001,004

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	-	100,000	120,000	-	120,000	120,000
111 Probation Services	2,656,850	3,616,369	3,649,906	(101,000)	3,548,906	3,633,245
Total Revenues	2,904,609	3,964,128	4,017,665	(101,000)	3,916,665	4,001,004

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Probation	16.00	16.00	17.00	-	17.00	17.00
Drug & Alcohol Testing	2.00	2.00	2.00	-	2.00	2.00
Supervised Pretrial Release	16.00	15.50	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	34.00	33.50	34.00	-	34.00	34.00

County Probation Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,234,502	1,471,373	1,551,506	-	1,551,506	1,599,138
Operating	66,527	134,091	154,327	(1,000)	153,327	153,327
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	1,548,788	1,853,223	1,953,592	(1,000)	1,952,592	2,000,224

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Probation (111-542-523)	1,301,029	1,505,464	1,585,833	(1,000)	1,584,833	1,632,465
Diversionary Programs (110-508-569)	-	100,000	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	1,548,788	1,853,223	1,953,592	(1,000)	1,952,592	2,000,224

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	-	100,000	120,000	-	120,000	120,000
111 Probation Services	1,301,029	1,505,464	1,585,833	(1,000)	1,584,833	1,632,465
Total Revenues	1,548,788	1,853,223	1,953,592	(1,000)	1,952,592	2,000,224

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Probation	16.00	16.00	17.00	-	17.00	17.00
Total Full-Time Equivalents (FTE)	16.00	16.00	17.00	-	17.00	17.00

Office of Intervention & Detention Alternatives

County Probation - Line Item - Detention/Correction (001-888-523)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	-	100,000	120,000	-	120,000	120,000
Total Budgetary Costs	-	100,000	120,000	-	120,000	120,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	-	100,000	120,000	-	120,000	120,000
Total Revenues	-	100,000	120,000	-	120,000	120,000

The FY 2026 Diversionary Program budget is recommended at a higher funding level than the previous fiscal year due to the realignment of the Diversion Fee Scholarship Program 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.	1.19	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 2023 Actual	FY 2024 Actual	FY 2025 Estimates	FY 2026 Estimates
	Average End of Month number of hours per case, per Probation Officer.[1]	1.03	0.89	1.19	1.19
	Utilize intervention strategies to minimize technical violations to no more than 20% of the total supervised.[2]	22%	22%	25%	24%
	Utilize intervention strategies to ensure no fewer than 70% of defendants supervised successfully complete probation sentence.[3]	82%	78%	84%	81%
	Divert jail operating costs by no less than $14 million by promoting and utilizing post-sentence incarceration alternatives[4]	N/A	$13.4	$14.1	$15.1

Notes:

1. In FY 2025 and FY 2026 the Division anticipates a 34% increase in hours per case per Probation/Pretrial Officer due to all Probation/Pretrial Officer vacancies being filled and the average monthly caseload remaining consistent with FY 2024.
2. In FY 2025 the Division anticipates a 3% increase in technical violations in comparison to FY 2024 due to an 8% increase in the number of violations based on non-compliance with court ordered conditions and an estimated 7% decrease in the number of individuals supervised. In FY 2026, the Division anticipates a nominal decrease (1%) in technical violations due to a 4% decrease in the number of violations and a 4% increase in the number of individuals supervised.
3. In FY 2025 the Division anticipates a 6% increase in the number of successful completions in comparison to FY 2024 due to 36% of individuals successfully completing their probation conditions after a violation has been submitted to the court and increased administrative (termination after release from custody) probation sentences. Based on current trends the Division anticipates a 3% decrease in the number of successful completions in FY 2026.
4. In FY 2025 the Division anticipates a 5% increase in jail operating cost savings in comparison to FY 2024 due to a 9% increase in the daily cost for housing individuals in the Leon County Detention Facility (LCDF). The Division anticipates a 7% increase in jail bed cost savings due to a 9% increase in the daily costs for housing individuals in the LCDF.

Office of Intervention & Detention Alternatives

County Probation - County Probation (111-542-523)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,234,502	1,471,373	1,551,506	-	1,551,506	1,599,138
Operating	66,527	34,091	34,327	(1,000)	33,327	33,327
Total Budgetary Costs	1,301,029	1,505,464	1,585,833	(1,000)	1,584,833	1,632,465

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
111 Probation Services	1,301,029	1,505,464	1,585,833	(1,000)	1,584,833	1,632,465
Total Revenues	1,301,029	1,505,464	1,585,833	(1,000)	1,584,833	1,632,465

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	1.00	-	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	6.00	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
Probation Technician	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	16.00	16.00	17.00	-	17.00	17.00

The major variances for the FY 2026 County Probation 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 5% raises for all employees.
2. Personnel costs associated with the realignment of Probation/Pretrial Officer II (GPS) from Pretrial Release to County Probation to address increased caseloads.

Decrease in Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $1,000 to maximize organizational efficiencies.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Intervention & Detention Alternatives

Supervised Pretrial Release Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	852,637	1,256,114	1,183,188	-	1,183,188	1,215,557
Operating	340,248	660,877	660,877	(100,000)	560,877	560,877
Total Budgetary Costs	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Pretrial Release (111-544-523)	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434
Total Budget	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
111 Probation Services	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434
Total Revenues	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Pretrial Release	16.00	15.50	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	16.00	15.50	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 2024-09, a Probation/Pretrial Officer is on duty 24/7 to complete interviews and risk assessments for arrestees booked in 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 2024-09-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.	1.02	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 2023 Actual**	**FY 2024 Actual**	**FY 2025 Estimate**	**FY 2026 Estimate**
	Average End of Month number of hours per case, per Pretrial Officer[1]	0.83	0.76	1.02	0.97
	Utilize intervention strategies to minimize technical violations (OTSC) to no more than 20% of the total supervised[2]	15%	14%	16%	15%
	Utilize intervention strategies to ensure no fewer than 70% of defendants supervised successfully complete pretrial[3]	69%	65%	65%	65%
	Divert jail operating costs by no less than $25 million by promoting and utilizing supervised pretrial alternatives[4]	$28.3	$25.2	$31.0	$33.9

Notes:

1. The Division anticipates a 34% increase in hours per case per Probation/Pretrial Officer in the FY 2025 estimate due to all Probation/Pretrial Officer vacancies being filled and 5% increase in the average monthly caseloads which is attributed to the addition of mandatory alcohol tests for specific offenses in the new Administrative Order. In 2026, the Division anticipates a 5% decrease in hours per case per Probation/Pretrial Officer due to an anticipated 5% increase in the average monthly caseloads based on FY 2025 data and trends.
2. The Division anticipates a 2% increase in the number of technical Orders to Show Cause (OTSC) issued by the Courts in FY 2025 which is attributed to a 48% increase in traffic cases due to a 173% increase in DUI arrests that require mandatory alcohol conditions based on the current Administrative Order. The Division anticipates a nominal change in the number of technical violations in FY 2026.
3. The Division anticipates no change in the percentage of defendants who successfully complete pretrial release in FY 2025 due to a 5% increase in the average monthly caseload and a 2.4% decrease in the number case closures because of new arrests, technical violations, or failures to appear for scheduled court appearances. Based on previous years' data, the Division anticipates minimal change to the percentage of defendants successfully completing supervision in FY 2026.
4. The Division anticipates a 23% increase in jail operating costs in FY 2025 in comparison to FY 2024 due to an 11% increase in the number of supervision days. In FY 2026, the Division estimates a 9% increase in jail operating costs due to an estimated 3% increase in supervision days.

Supervised Pretrial Release - Pretrial Release (111-544-523)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	852,637	1,256,114	1,183,188	-	1,183,188	1,215,557
Operating	340,248	660,877	660,877	(100,000)	560,877	560,877
Total Budgetary Costs	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
111 Probation Services	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434
Total Revenues	1,192,885	1,916,991	1,844,065	(100,000)	1,744,065	1,776,434

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Pre-Trial Supervisor	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer I	2.00	2.00	2.00	-	2.00	2.00
Probation/Pretrial Officer II (GPS)	8.00	8.00	7.00	-	7.00	7.00
Senior Probation/Pretrial Officer	1.00	1.00	1.00	-	1.00	1.00
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
Pre-Trial Technician	1.00	0.50	1.00	-	1.00	1.00
IDA Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	16.00	15.50	15.00	-	15.00	15.00

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

Decreases to Program Funding:
1. Personnel costs associated with the realignment of a Probation/Pretrial Officer II (GPS) position from Pretrial Release to County Probation. These costs are 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 5% raises for all employees.
2. Through the Leon LEADS structure, other operating costs savings in the amount of $100,000 to maximize organizational efficiencies.

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 49CFR Part 40.33.
Advisory Board	Criminal Justice Coordinating Council; Public Safety Coordinating Council

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimates	FY 2026 Estimates
	Number of alcohol tests administered annually to court ordered defendants[1]	8,918	10,993	13,446	12,711
	Number of urinalysis tests administered annually to court ordered defendants[2]	13,344	9,811	10,034	9,923
	Number of urinalysis collections performed annually for other agencies[3]	388	563	343	451
	Number of DOT tests administered annually[4]	81	66	72	69
	Fees collected for alcohol tests[5]	$43,122	$37,986	$43,560	$44,900
	Fees collected for urinalysis tests[6]	$109,537	$79,330	$90,080	$90,000

Notes:

1. The Division anticipates a 22% increase in the FY 2025 estimate due to a 25% increase in the total number of new assignments of pre- and post-sentence offenders court ordered to submit to alcohol testing. The FY 2026 estimate is based on FY 2024 and FY 2025 data and trends.
2. The Division anticipates a 2% increase in the FY 2025 estimate which is attributed to an 11% increase in the supervision period for pre-sentence offenders court ordered to submit to urinalysis testing. The FY 2026 estimate is based on FY 2024 and FY 2025 data and trends.
3. The Division anticipates a 39% decrease in the number of urinalysis tests administered for other agencies in FY 2025 due to a 25% decrease in court-ordered testing for other agencies. Additionally, in FY 2024 one of the agencies the DATD provides pre-employment services to, coordinated a hiring fair contributing to an additional 75 tests. Future events are at the discretion of the hiring agency(ies).
4. The Division anticipates a 9% increase in the FY 2025 estimates for the number of DOT tests administered and a nominal decrease in the FY 2026 estimates. The increase is attributed to the filling of previously vacant positions throughout the organization. Risk Management monitors and schedules DOT testing in compliance with federal regulations.
5. The Division anticipates a 15% increase in alcohol fee collections in FY 2025 due to a 261% increase in SCRAM fees collected. The FY 2026 estimate is based on FY 2024 and FY 2025 data and trends.
6. The Division anticipates a 14% increase in urinalysis fee collections in FY 2025 which is attributed to an 11% increase in the supervision period for pre-sentence offenders court ordered to submit to urinalysis testing. The FY 2026 estimate is based on FY 2024 and FY 2025 data and trends.

Drug & Alcohol Testing (111-599-523)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	122,077	142,814	168,908	-	168,908	173,246
Operating	40,859	51,100	51,100	-	51,100	51,100
Total Budgetary Costs	162,936	193,914	220,008	-	220,008	224,346

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
111 Probation Services	162,936	193,914	220,008	-	220,008	224,346
Total Revenues	162,936	193,914	220,008	-	220,008	224,346

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

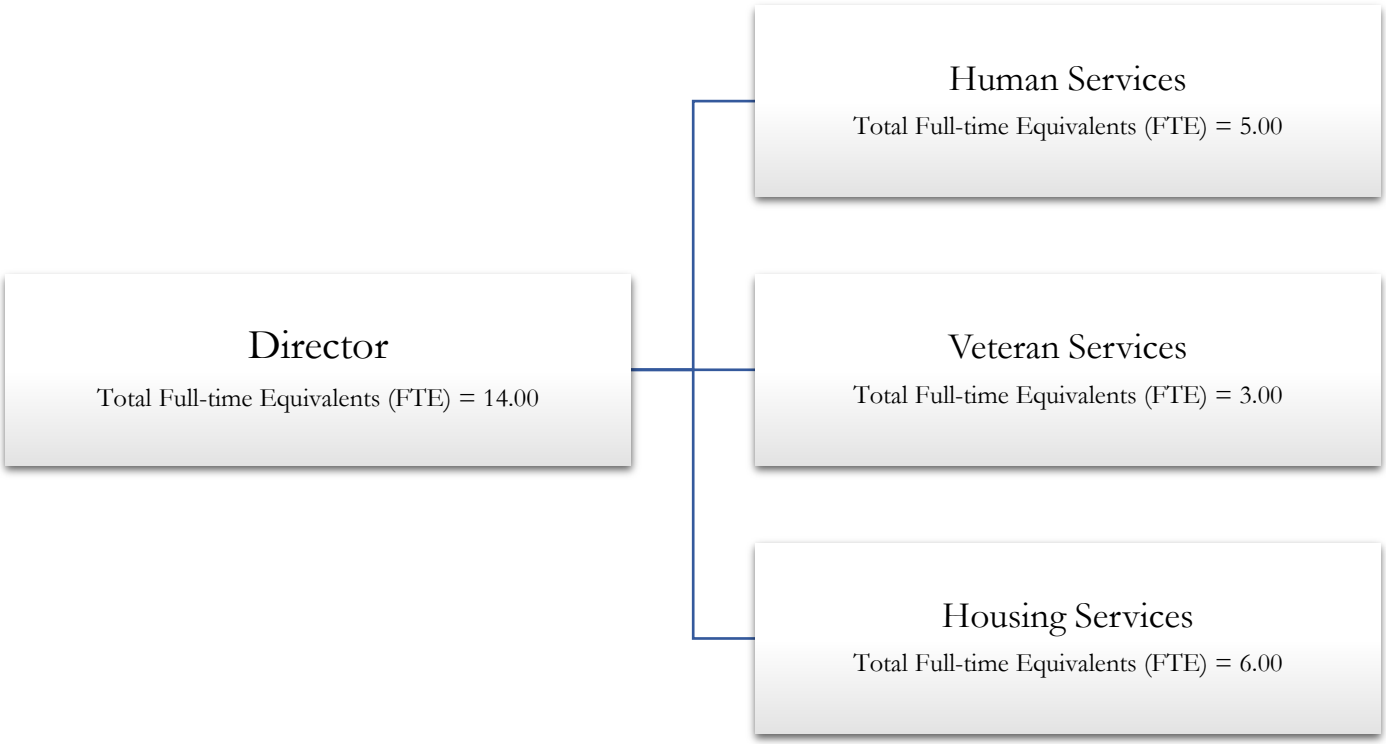
The major variances for the FY 2026 Drug & Alcohol Testing budget are as follows:

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 5% raises for all employees.

Office of Human Services & Community Partnerships Index

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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 2026 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 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 2025, 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 16 units, including 10 Community Land Trust units on parcels donated by the County, and 11 units in targeted neighborhoods that have historically experienced poverty and racial inequities. In FY 2025, the County established the Community Rental Stability Program (CRSP) to support rental housing developments for low-income households. The Division of Housing Services FY 2026 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. In FY 2025, the County continued its financial empowerment efforts through the development of a Financial Empowerment Blueprint, which highlighted programs and services available to enhance financial security and wealth equity in the community.

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)

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)

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)
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)
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)
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)

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)
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.) Develop 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)
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)
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. Provide an agenda item to the Board on crime-analysis in the Pensacola corridor area and 32304 in Fall 2024. (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. 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)
23. Leon County CMR promotes the annual Point-In-Time Count through the Leon Link to help recruit volunteers for the CoC. (Ongoing)
24. Collabratively 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)

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	26	25	227

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, and FY 2024, a total of 176 permanent supportive housing placements were made. Since the start of FY 2025, an additional 13 permanent supportive housing placements have been made for a total 189 placements made to date, or 84% 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	$32,500,000	$37,200,000	$38,000,000	$40,400,000	$41,000,000	$189,100,000

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, the County's Division of Veteran Services estimates $40.4 million in benefits will be secured, for a total of $148.8 million in secured benefits or 99% of the County's five-year Target.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Human Services & Community Partnerships

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,132,814	1,199,521	1,345,104	-	1,345,104	1,390,040
Operating	2,383,465	2,881,265	2,865,570	63,814	2,929,384	2,929,554
Capital Outlay	113,319	-	-	-	-	-
Grants-in-Aid	7,036,886	8,117,987	8,475,544	586,000	9,061,544	9,167,575
Total Budgetary Costs	10,666,486	12,198,773	12,686,218	649,814	13,336,032	13,487,169

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Human Services	9,215,435	10,335,235	10,603,961	649,814	11,253,775	11,356,744
Veteran Services	327,702	414,902	429,615	-	429,615	438,042
Housing Services	1,123,348	1,448,636	1,652,642	-	1,652,642	1,692,383
Total Budget	10,666,486	12,198,773	12,686,218	649,814	13,336,032	13,487,169

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	10,053,490	11,378,884	11,926,432	649,814	12,576,246	12,705,202
124 SHIP Trust	612,995	819,889	759,786	-	759,786	781,967
Total Revenues	10,666,486	12,198,773	12,686,218	649,814	13,336,032	13,487,169

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Housing Services	6.00	6.00	6.00	-	6.00	6.00
Human Services	4.00	4.00	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	13.00	14.00	-	14.00	14.00

Human Services Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	410,931	408,609	511,905	-	511,905	529,213
Operating	2,308,848	2,736,048	2,740,949	63,814	2,804,763	2,804,786
Capital Outlay	110,768	-	-	-	-	-
Grants-in-Aid	6,384,888	7,190,578	7,351,107	586,000	7,937,107	8,022,745
Total Budgetary Costs	9,215,435	10,335,235	10,603,961	649,814	11,253,775	11,356,744

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Baker Act & Marchman Act (001-370-563)	706,615	765,784	765,784	63,814	829,598	829,598
CHSP & Emergency Assistance (001-370-569)	2,045,385	2,083,575	2,182,333	-	2,182,333	2,196,646
Health Department (001-190-562)	236,224	247,381	252,260	-	252,260	252,260
Medicaid & Indigent Burials (001-370-564)	3,687,810	4,295,241	4,438,421	600,000	5,038,421	5,124,059
Medical Examiner (001-370-527)	1,001,612	1,039,131	1,056,480	-	1,056,480	1,056,480
Primary Health Care (001-971-562)	1,504,539	1,854,123	1,858,683	-	1,858,683	1,861,701
Tubercular Care & Child Protection Exams (001-370-562)	33,250	50,000	50,000	(14,000)	36,000	36,000
Total Budget	9,215,435	10,335,235	10,603,961	649,814	11,253,775	11,356,744

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	9,215,435	10,335,235	10,603,961	649,814	11,253,775	11,356,744
Total Revenues	9,215,435	10,335,235	10,603,961	649,814	11,253,775	11,356,744

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
CHSP & Emergency Assistance	3.00	3.00	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	4.00	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, which covers the costs of burial 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 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of disposition services provided for indigent, unclaimed, or unidentified persons through the Indigent Burial Program.[1]	117	137	135	135
	Number of child protection exams paid.[2]	143	133	125	120
	Number of families served by the Direct Emergency Assistance Program (DEAP).[3]	84	75	68	68
	Number of CHSP agencies funded.[4]	50	50	44	44

Notes:

1. The Indigent Burial Program provided disposition services for 137 residents in coordination with the County's Public Works Department and local funeral homes in FY 2024. Based on the current caseload, FY 2025 and FY 2026 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 2023 was attributed to the lifting of COVID-19 restrictions by resumption of pre-pandemic in-person gatherings such as schooling, youth sports and other extracurricular activities. FY 2024 reflects a downward trend which is expected to carry into FY 2025 and FY 2026, to adhere to previous pre-pandemic patterns.
3. The total number of families served by DEAP decreased slightly in FY 2024 as the cost of rental and utilities increased which resulted in higher awards to eligible applicants. The total number of families served is expected to decrease in FY 2025 due to continued rising costs of rental and utilities assistance resulting in higher awards.
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 and FY 2026 budget includes $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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	8,838	10,036	14,915	-	14,915	14,915
Capital Outlay	110,768	-	-	-	-	-
Grants-in-Aid	116,618	237,345	237,345	-	237,345	237,345
Total Budgetary Costs	236,224	247,381	252,260	-	252,260	252,260

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	236,224	247,381	252,260	-	252,260	252,260
Total Revenues	236,224	247,381	252,260	-	252,260	252,260

The major variances for the FY 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	139,891	166,639	166,639	-	166,639	166,639
Grants-in-Aid	861,721	872,492	889,841	-	889,841	889,841
Total Budgetary Costs	1,001,612	1,039,131	1,056,480	-	1,056,480	1,056,480

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,001,612	1,039,131	1,056,480	-	1,056,480	1,056,480
Total Revenues	1,001,612	1,039,131	1,056,480	-	1,056,480	1,056,480

The major variances for the FY 2026 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.

Human Services - Tubercular Care & Child Protection Exams (001-370-562)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	33,250	50,000	50,000	(14,000)	36,000	36,000
Total Budgetary Costs	33,250	50,000	50,000	(14,000)	36,000	36,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	33,250	50,000	50,000	(14,000)	36,000	36,000
Total Revenues	33,250	50,000	50,000	(14,000)	36,000	36,000

The FY 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	706,615	765,784	765,784	63,814	829,598	829,598
Total Budgetary Costs	706,615	765,784	765,784	63,814	829,598	829,598

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	706,615	765,784	765,784	63,814	829,598	829,598
Total Revenues	706,615	765,784	765,784	63,814	829,598	829,598

The major variances for the FY 2026 Baker Act & Marchman Act budget are as follows:

Increases to Program Funding:
1. Annually, each county contracts with Apalachee to pay the state-mandated costs. In FY 2024, due to increased costs to operate the Baker & Marchman Act program and statutory requirements for local governments to pay for a portion of these costs, Apalachee requested the County provide an additional $191,442 in funding phased in over a three-year period with an increase of $63,814 per year. The FY 2026 increase represents the third and final year of the County's increased funding commitment.

Human Services - Medicaid & Indigent Burials (001-370-564)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	3,687,810	4,295,241	4,438,421	600,000	5,038,421	5,124,059
Total Budgetary Costs	3,687,810	4,295,241	4,438,421	600,000	5,038,421	5,124,059

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	3,687,810	4,295,241	4,438,421	600,000	5,038,421	5,124,059
Total Revenues	3,687,810	4,295,241	4,438,421	600,000	5,038,421	5,124,059

The major variances for the FY 2026 Medicaid & Indigent Burials are as follows:

Increases to Program Funding:
1. Florida statutes requires 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.
2. Cost associated with the Leon County Indigent Cremation and Burial Program to cover increased costs incurred by funeral homes for completing final disposition of unclaimed and deceased bodies, including the costs of transportation and the cost of storage of deceased bodies.

Human Services - CHSP & Emergency Assistance (001-370-569)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	329,408	321,848	420,584	-	420,584	434,874
Operating	30,488	26,227	26,249	-	26,249	26,272
Grants-in-Aid	1,685,489	1,735,500	1,735,500	-	1,735,500	1,735,500
Total Budgetary Costs	2,045,385	2,083,575	2,182,333	-	2,182,333	2,196,646

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,045,385	2,083,575	2,182,333	-	2,182,333	2,196,646
Total Revenues	2,045,385	2,083,575	2,182,333	-	2,182,333	2,196,646

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Total Full-Time Equivalents (FTE)	3.00	3.00	4.00	-	4.00	4.00

The major variances for the FY 2026 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 5% raises for all employees.
2. Costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate for organizational efficiencies.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of healthcare visits residents received through the Competitive Provider Reimbursement Pool [1]	6,761	6,421	6,800	6,800
	Value of prescriptions filled by FAMU Pharmacy [2]	$910,268	$865,628	$900,000	$900,000
	Value of specialty medical and dental care provided through We Care [3]	$3,100,000	$3,726,926	$3,500,000	$3,700,000
	Number of residents receiving specialty medical and dental care provided through We Care [4]	841	823	910	870
	Perform three agency contract compliance reviews of patient visits [5]	0	3	4	4

Notes:

1. During FY 2024, there was a 5% decrease in primary healthcare patient visits, largely due to a reduction in visits from uninsured individuals. However, Bond and Neighborhood Medical Center have seen an increase in residents seeking care in FY 2025. The number of visits is expected to stabilize.
2. Although FAMU Pharmacy served more patients in FY 2024, the monetary value of prescriptions filled decreased slightly due to fluctuating prescription medication prices.

3-4. The value of donated specialty care for both primary and dental services increased significantly in FY 2024, reflecting year-over-year variations in the type and amount of care donated. Although the number of residents receiving specialty care decreased slightly due to limited provider availability, this number is projected to increase in the coming year.

5. In-person audits and monitoring resumed in FY 2024 and will continue in FY 2025.

Human Services - Primary Health Care (001-971-562)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	81,523	86,761	91,321	-	91,321	94,339
Operating	1,423,016	1,767,362	1,767,362	-	1,767,362	1,767,362
Total Budgetary Costs	1,504,539	1,854,123	1,858,683	-	1,858,683	1,861,701

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,504,539	1,854,123	1,858,683	-	1,858,683	1,861,701
Total Revenues	1,504,539	1,854,123	1,858,683	-	1,858,683	1,861,701

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% 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 moneys hereinafter 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 Estimate[2]	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]	$32,500,000	$37,200,000	$38,000,000	$40,400,000	$41,000,000	$189,100,000

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, the County's Division of Veteran Services estimates $40.4 million in benefits will be secured, for a total of $148.8 million in secured benefits or 99% of the County's five-year Target.
2. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of clients served[1]	5,576	5,053	4,872	5,100
	Number of outreach events attended[2]	27	17	23	20
	Number of clients served in the Veterans Resource Center[3]	46	55	57	60
	Dollar amount of Veterans Emergency Assistance Program (VEAP) used[4]	$34,248	$45,237	$50,000	$50,000
	Number of Veterans Emergency Assistance Program (VEAP) awards provided[4]	24	38	40	40

Notes:
1. The decline in the number of clients served can be attributed to: (1) Older veterans are passing away, (2) Fewer active-duty personnel are separating from service in our area, and (3) VA online services reduce the need for in-person visits.
2. Many veterans became accustomed to remote or virtual engagement during the pandemic and may now avoid in-person events. The FY 2025 increase is due to new bipartisan legislation on toxic exposure announced, Veteran Services will present information on how to qualify for the new benefits.
3. The Veteran Resource Center continues to be utilized by veteran's who do not have access to internet or computer resources. Based on current trends for the last two years, the Division anticipates the number to increase in FY 2025 and FY 2026.
4. FY 2025 and FY 2026 are projected to see an increase in the dollar amount used and number of veterans awarded. This increase is because veterans now can use the County Library and Hope Navigators to get assistance with completing the online VEAP Application.

Veteran Services (001-390-553)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	228,227	239,569	254,282	-	254,282	262,709
Operating	21,104	23,433	23,433	-	23,433	23,433
Grants-in-Aid	78,371	151,900	151,900	-	151,900	151,900
Total Budgetary Costs	327,702	414,902	429,615	-	429,615	438,042

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	327,702	414,902	429,615	-	429,615	438,042
Total Revenues	327,702	414,902	429,615	-	429,615	438,042

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% raises for all employees.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Human Services & Community Partnerships

Housing Services Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	493,656	551,343	578,917	-	578,917	598,118
Operating	53,513	121,784	101,188	-	101,188	101,335
Capital Outlay	2,552	-	-	-	-	-
Grants-in-Aid	573,627	775,509	972,537	-	972,537	992,930
Total Budgetary Costs	1,123,348	1,448,636	1,652,642	-	1,652,642	1,692,383

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Affordable Housing Gap Financing Program (001-379-554)	-	-	250,000	-	250,000	250,000
Housing Services (001-371-569)	510,353	628,747	642,856	-	642,856	660,416
SHIP 2021-2024 (124-932058-554)	309,908	-	-	-	-	-
SHIP 2022-2025 (124-932059-000)	(86,816)	-	-	-	-	-
SHIP 2022-2025 (124-932059-554)	95,834	-	-	-	-	-
SHIP 2023-2026 (124-932080-000)	86,816	-	-	-	-	-
SHIP 2023-2026 (124-932080-554)	207,253	-	-	-	-	-
SHIP 2024-2027 (124-932081-554)	-	819,889	-	-	-	-
SHIP 2025-2028 (124-932082-554)	-	-	759,786	-	759,786	781,967
Total Budget	1,123,348	1,448,636	1,652,642	-	1,652,642	1,692,383

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	510,353	628,747	892,856	-	892,856	910,416
124 SHIP Trust	612,995	819,889	759,786	-	759,786	781,967
Total Revenues	1,123,348	1,448,636	1,652,642	-	1,652,642	1,692,383

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Housing Services	5.00	5.32	5.43	-	5.43	5.43
SHIP 2023-2026	1.00		-	-	-	-
SHIP 2024-2027		0.68	-	-	-	-
SHIP 2025-2028	-	-	0.57	-	0.57	0.57
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 Community Development Block Grant (CDBG) Citizen Task Force Advisory Committee, and 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; Community Development Block Grant (CDBG) Citizens Task Force Advisory Committee.

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
Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3)[1]	23	130	23	26	25	227

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, and FY 2024, a total of 176 permanent supportive housing placements were made. Since the start of FY 2025, an additional 13 permanent supportive housing placements have been made for a total 189 placements made to date, or 84% of the County's five-year Bold Goal.
2. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Housing Services (001-371-569)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of clients receiving Purchase Assistance via Interlocal Agreement with Escambia County HFA[1]	5	3	5	5
	Number of clients receiving SHIP Purchase Assistance[2]	0	0	5	5
	Average SHIP Purchase Assistance award amount[2]	N/A	N/A	$9,800	$9,800
	Number of housing units receiving Home Rehabilitation[3]	3	4	2	3
	Number of housing units receiving Home Replacement[4]	3	1	1	1
	Average Home Rehab and Home Replacement award amount[3,4]	$168,058	$134,000	$180,000	$185,000
	Number of completed Homeownership Development projects[5]	0	6	7	6
	Total funding received to support the Affordable Housing Program[6]	$1,111,588	$1,437,033	$934,021	$945,039
	Number of housing units receiving Emergency Housing Repair Assistance[7]	8	8	7	6
	Average HFA Emergency Housing Repair award amount[7]	$9,636	$11,208	$14,000	$14,500
	Percent of SHIP funding used to assist persons with special needs[8]	29%	66%	20%	20%
	Number of Attendees at the Annual Leon County Home Expo[9]	224	100	200	200

Notes:

1. According to the Escambia County Housing Finance Authority, the estimate for the number of eligible households seeking purchase assistance in FY 2026 remains consistent.
2. SHIP-funded purchase assistance is provided through the Tallahassee Lenders Consortium (TLC). The pause of purchase assistance activity in FY 2023 and FY 2024 was due to the County focusing additional resources on other housing assistance strategies, such as home rehabilitation and home replacement, and homeownership development. The Division resumed purchase assistance activities in FY 2025.
3. The Division anticipates the number of Home Rehabilitation projects slightly decreasing in FY 2025 and FY 2026 due to a decrease in the SHIP funding allocation.
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 in FY 2025 and FY 2026 due to the increase in Homeownership Development activity and slight decrease in SHIP funding.
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. Six Community Land Trust projects are expected to be completed with SHIP funding in FY 2026.
6. FY 2026 funding includes $767,039 in SHIP allocation, $100,000 in SHIP loan repayments, and $78,000 in Housing Finance Authority (HFA) funding.
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 2026.
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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	406,841	490,463	525,168	-	525,168	542,581
Operating	53,513	121,784	101,188	-	101,188	101,335
Capital Outlay	2,552	-	-	-	-	-
Grants-in-Aid	47,448	16,500	16,500	-	16,500	16,500
Total Budgetary Costs	510,353	628,747	642,856	-	642,856	660,416

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	510,353	628,747	642,856	-	642,856	660,416
Total Revenues	510,353	628,747	642,856	-	642,856	660,416

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	-	0.43	0.43
Human Services Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.32	5.43	-	5.43	5.43

The major variances for the FY 2026 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 5% 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.

Decreases to Program Funding:
1. Reduction for one time charge in FY 2025 for additional operating supplies.

Housing Services - Affordable Housing Gap Financing Program (001-379-554)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	-	-	250,000	-	250,000	250,000
Total Budgetary Costs	-	-	250,000	-	250,000	250,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	-	-	250,000	-	250,000	250,000
Total Revenues	-	-	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 2023-2026 (124-932080-554)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	207,253	-	-	-	-	-
Total Budgetary Costs	207,253	-	-	-	-	-

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
124 SHIP Trust	207,253	-	-	-	-	-
Total Revenues	207,253	-	-	-	-	-

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Affordable Housing Coordinator	1.00		-	-	-	-
Total Full-Time Equivalents (FTE)	1.00		-	-	-	-

For accounting purposes, each annual SHIP appropriation is budgeted separately.

Housing Services - SHIP 2024-2027 (124-932081-554)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	60,880	-	-	-	-
Grants-in-Aid	-	759,009	-	-	-	-
Total Budgetary Costs	-	819,889	-	-	-	-

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
124 SHIP Trust	-	819,889	-	-	-	-
Total Revenues	-	819,889	-	-	-	-

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Affordable Housing Coordinator		0.68	-	-	-	-
Total Full-Time Equivalents (FTE)		0.68	-	-	-	-

The FY 2025 SHIP 2024-2027 Grant is anticipated in the amount of $759,009. 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 $60,880 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 5% raises for all employees.

Housing Services - SHIP 2025-2028 (124-932082-554)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	-	-	53,749	-	53,749	55,537
Grants-in-Aid	-	-	706,037	-	706,037	726,430
Total Budgetary Costs	-	-	759,786	-	759,786	781,967

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
124 SHIP Trust	-	-	759,786	-	759,786	781,967
Total Revenues	-	-	759,786	-	759,786	781,967

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Affordable Housing Coordinator	-	-	0.57	-	0.57	0.57
Total Full-Time Equivalents (FTE)	-	-	0.57	-	0.57	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.

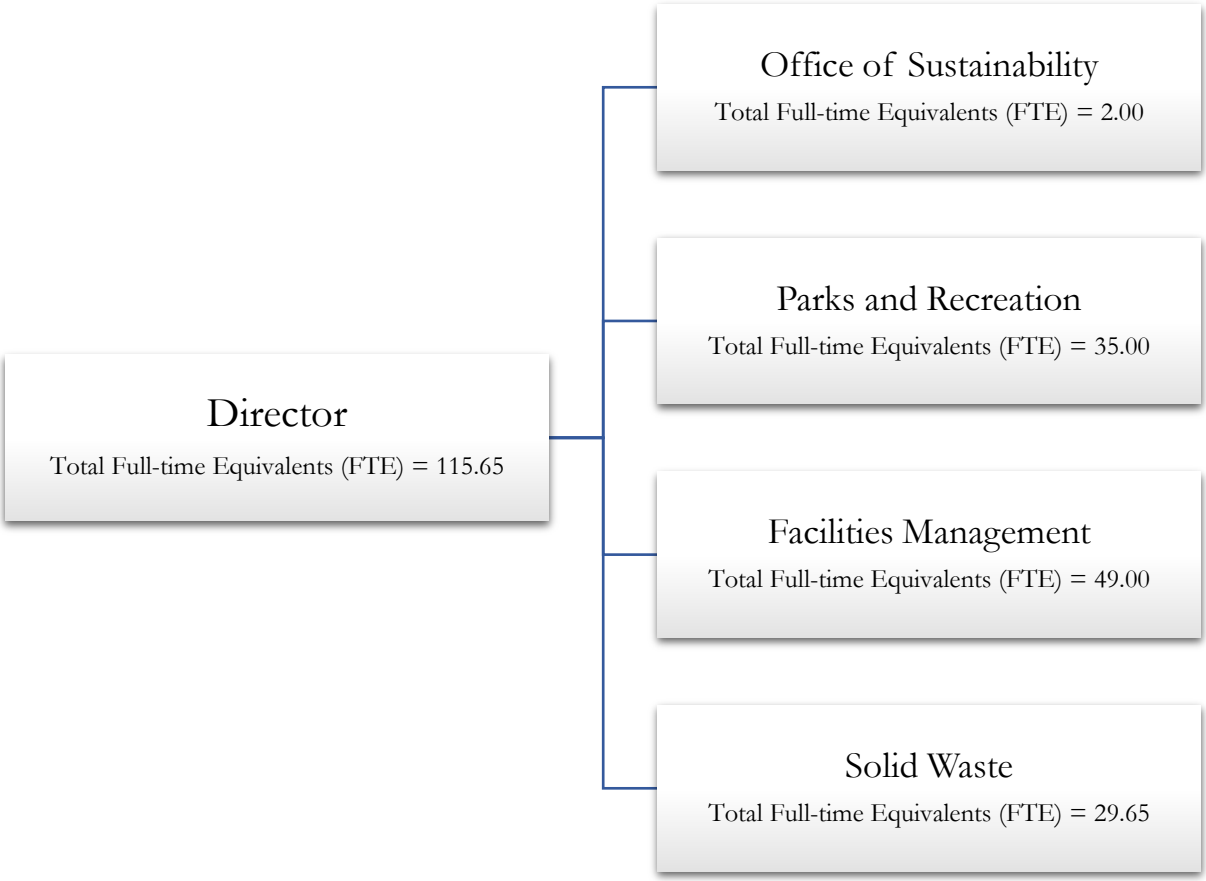
Additionally, the budget reflects estimated loan repayments associated with SHIP in the amount of $61,293 from recaptured revenue from prior housing projects that have already been completed.

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 5% raises for all employees.

Office of Resource Stewardship
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Office of Resource Stewardship
Organizational Chart



»Office of Resource Stewardship

Executive Summary

The Office of Resource Stewardship (ORS) section of the Leon County FY 2026 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 2025, Facilities Management completed several mechanical and renovation projects, including the Main Library Chiller repair and replacement, Courthouse/Annex Boiler replacement, Robert Stevens Health Department Air Handler Units replacements, Main Library Handrails repairs, and renovations to 615 Paul Russell Building. Facilities saved the County $1 million in funding by combining the Detention Center Switchgear and PLC/Generator projects. Additionally, Facilities saved the County $1.2 million on the Detention Center Elevator project, by working closely with vendors to identify cost-saving opportunities. The Operations team upgraded the badge access software, providing an enhanced level of access security for County facilities. Other notable projects include Medical Examiners building renovations, Courtroom 3A Refresh, and the installation of several Electrical Vehicle Charging Stations throughout the County.

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. 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 18 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 and carbon-capturing product used for agricultural amendments, among other things.

Parks & Recreation completed several notable projects in FY 2025. These include the grant-funded Old Concord School, which will serve as the new Miccosukee Community Center. The St. Marks Headwaters Greenway Phase 2 has been completed. This project consists of the development of the trailhead on Buck Lake Road with paved parking, a permanent restroom facility, a playground, and trails with three spans of boardwalk and an observation platform. The newly renovated Fort Braden Community Center Scout House will serve as the Family Resource Center (FRC) for the Fort Braden Community. The FRC will provide Fort Braden families with access to parenting support, job training, mental health services, financial literacy, and other essential resources. The County's new dog park, located within the Apalachee Regional Park, spans approximately 2 acres, making it the largest open space dog park in Leon County. As the County's first regional dog park it features several special amenities, including four shade structures, a secure agility course area designed for both large and small dogs, two dog rinsing stations, and unique dog-focused signage.

The Solid Waste Management facility processed approximately 16,000 tons of yard debris from Leon County residents in FY 2025. Solid Waste staff processed 556 tons of potentially hazardous material, of which 27.3 tons of products were returned into the community through the Renew Center and Habitat for Humanity, while an overall 150.7 tons of potentially Hazardous waste were recycled using programs like the electronics waste recycling program. Through the Capital Improvement Program, construction continues on the landfill closure at the Solid Waste Management Facility; extensive repairs to drive lanes continue at the Transfer Station as well as new load cells and scale; and, lastly, a new compactor was purchased for the Miccosukee Rural Waste Site. During FY 2025, Solid Waste continued the partnership with ReCap, a Florida-based start-up business that partners with communities to reduce greenhouse gas (GHG) emissions by creating 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)

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.) Install a bike skills course at a County park to help further leverage the community's opportunity to obtain the IMBA Designation. (Complete)
   b.) Design and Construction of the Market District Park, which will feature technical trail features. (In Progress)
   c.) Create biking trails at Apalachee Regional Park to attract biking events to Leon County. (Complete)
2. a.) Parks staff will be transforming the former Williams Campground into a dedicated boat trailer parking area. (In Progress)
   b.) Parks staff are collaborating with Bold Goal Sports to introduce soccer programming at J. Lewis Hall Sr. Park in FY26. (In Progress)
   c.) Parks staff are collaborating with the Tourism to utilize J. Lewis Hall Sr. Park, the County's largest active facility, for future baseball and softball tournaments. (In Progress)

ENVIRONMENT

1. Submit the 2024 Annual ISAP Report during the January Board meeting. (In Progress)
2. a.) Deliver, install, and build out production units. (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 feasibility study is planned 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.) Finalize construction plans for Phase II of the St. Marks Headwaters Greenway. (Complete)
   b.) Update the Miccosukee Greenway Master Plan. (In Progress)
   c.) As part of the Lake Jackson Greenways Project, the Pinewood Drive sidewalk was completed in fall 2023, and construction of other components of the Lake Jackson Greenways to begin in late Spring/early Summer 2024. (Complete)
   d.) Update the JR Alford Greenway Master Plan (In progress)
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. (In Progress)

GOVERNANCE

1. Coordinated with Leon County Schools regarding Ft. Braden Community Center property acquisition. (Complete)
2. (a) Develop and install signage at campgrounds. (In Progress)
   (b) Provide training to County staff to help recognize Human Trafficking. (Complete-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%	5%	5%	32%

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 22% GHG reduction, or 88% of the five-year Target. Given that progress on this Target is measured on an annual basis, an update reflecting progress made in FY 2025 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	12 kWs	13 kWs	75 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 increase 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 County will continue to solicit qualified vendors statewide to install additional arrays on County buildings in 2025. Future solar expansion sites include the B.L. Perry Branch Library, Chaires Community Center, and the Courthouse Annex on Thomasville Road, among others. Through competitive solicitation in FY 2025, the County will provide a list of prioritized sites to potential vendors, selecting the most cost-effective energy production approach to implement.

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	710,617	681,000	3,591,617

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 2.5 million pounds of waste, 83% 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%	150%	175%	500%

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% 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 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% 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	3.2	8	5	0	0	16.2

Note: 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 Fall Case Greenway.

***Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Office of Resource Stewardship

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	8,204,946	8,993,671	9,444,248	-	9,444,248	9,890,560
Operating	25,126,548	28,903,594	29,329,439	1,852,839	31,182,278	31,975,990
Capital Outlay	87,700	116,800	117,136	80,400	197,536	201,679
Grants-in-Aid	590,716	688,588	708,971	-	708,971	730,170
Total Budgetary Costs	34,009,910	38,702,653	39,599,794	1,933,239	41,533,033	42,798,399

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Sustainability	229,692	322,418	319,179	(10,000)	309,179	305,266
Cooperative Extension	414,923	514,163	534,652	-	534,652	555,879
Parks and Recreation	3,571,915	4,634,690	4,886,394	90,400	4,976,794	5,225,555
Facilities Management	14,012,024	15,795,663	16,069,980	563,463	16,633,443	16,988,975
Solid Waste	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724
Total Budget	34,009,910	38,702,653	39,599,794	1,933,239	41,533,033	42,798,399

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	14,214,904	15,889,767	16,164,283	549,961	16,714,244	17,068,706
140 Municipal Service	3,571,915	4,634,690	4,886,394	90,400	4,976,794	5,225,555
165 County Government Annex	402,092	629,093	647,267	18,585	665,852	682,317
166 Huntington Oaks Plaza	39,643	113,384	112,261	(15,083)	97,178	99,097
401 Solid Waste	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724
Total Revenues	34,009,910	38,702,653	39,599,794	1,933,239	41,533,033	42,798,399

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Facilities Management	49.00	49.00	49.00	-	49.00	49.00
Office of Sustainability	2.50	2.00	2.00	-	2.00	2.00
Parks and Recreation	35.00	35.00	35.00	-	35.00	35.00
Solid Waste	29.15	29.65	29.65	-	29.65	29.65
Total Full-Time Equivalents (FTE)	115.65	115.65	115.65	-	115.65	115.65

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Sustainability	1.00	1.00	1.00	-	1.00	1.00
Solid Waste	1.00		-	-	-	-
Total OPS Full-Time Equivalents (FTE)	2.00	1.00	1.00	-	1.00	1.00

Office of Sustainability Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	191,773	191,494	181,431	-	181,431	186,178
Operating	37,919	130,924	137,748	(10,000)	127,748	119,088
Total Budgetary Costs	229,692	322,418	319,179	(10,000)	309,179	305,266

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Sustainability (001-127-513)	229,692	322,418	319,179	(10,000)	309,179	305,266
Total Budget	229,692	322,418	319,179	(10,000)	309,179	305,266

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	229,692	322,418	319,179	(10,000)	309,179	305,266
Total Revenues	229,692	322,418	319,179	(10,000)	309,179	305,266

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Sustainability	2.50	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	2.50	2.00	2.00	-	2.00	2.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	Capital Area Sustainability Compact; Extension Overall Advisory Committee;

Benchmarking

Strategic Priorities	Benchmark Data	Leon County	Statewide Goal
	% of waste tonnage recycled	37%	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 37%, a 1% increase from the 2024 rate. Although the rate increased, the lower rate overall is due to a decrease in 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 Estimate[4]	FY 2026 Estimate[4]	TOTAL
Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)[1]	2%	13%	7%	5%	5%	32%
Double solar power generation at County facilities. (T6)[2]	50 kWs	0 kWs	0 kWs	12 kWs	13 kWs	75 kWs
Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)[3]	0%	0%	175%	150%	175%	500%

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, an update reflecting progress made in FY 2025 will be provided at the Annual Board Retreat in January 2026.
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. Since the start of FY 2022, the County has increased its increase 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 County will continue to solicit qualified vendors statewide to install additional arrays on County buildings in 2025.
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. 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 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% of the County's five-year Target.
4. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Office of Sustainability (001-127-513)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Estimated energy savings from conservation projects.[1]	$2,100,000	$1,300,000	$1,326,000	$1,346,000
	County Curbside Recycling tonnage.[2]	6,249	5,853	6,000	6,000
	Number of participating community-wide recycling & sustainability related events.[3]	18	23	18	20
	Number of citizens participating in sustainability & recycling educational presentations.[4]	1,426	984	2,000	2,000
	Number of waste reduction/sustainability/recycling community education presentations/tours.[5]	6	11	20	20
	Number of educational publications written.[6]	1	0	5	5

Notes:

1. As part of the County's continued energy savings effort, a new energy savings contract was executed in FY 2020 and work was completed in September of 2022. In FY 2024, the County saved $1.3 million in utilities and is expected to save an additional $1.3 million in FY 2025 and 2026. 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 have been stable for multiple years.
3. Due to the Sustainability Summit being a biennial event, relatively fewer recycling and sustainability events are estimated in 2025 than in 2024. 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 2024 was lower than estimated due to the string of natural disasters that impacted Leon County. The 2024 Sustainability Summit was postponed and rescheduled as a series of educational sessions. While these sessions were successful, attendance was smaller than what was anticipated from the large-scale Summit. The Carr Lake Cleanup, organized as a Summit event, was also cancelled due to the effects of Hurricane Helene in September. The rescheduling of the UF/IFAS Leon County Extension Office's plant sale due to the May 10th Tornadoes also had a significant impact on citizen engagement. Altogether, these unforeseen weather events account for the relative drop in citizen engagement in 2024. In FY 2025 and 2026, the number of citizens is expected to increase, reflecting previous engagement figures.
5. The estimate of 30 education presentations was not met in FY 2024. However, the number of waste education presentations increased in 2024 compared to FY 2023. This number varies as it is typically by request of outside organizations. In 2025, tours of Marpan Recycling and ReCap Biochar at the Leon County Solid Waste Facility increased due to both facilities being featured in the new Master Recycler Class. As the Master Recycler Class and other educational presentations continue to be held in FY 2025 and 2026, tours of these facilities are expected to continue.
6. Educational publications written did not meet the original estimate in FY 2024 due to the original publishing column being retired. Staff are exploring new ways to publish similar content in 2025 & 2026, including a blog-style feature on the Leon County Sustainability website.

Office of Sustainability - Office of Sustainability (001-127-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	191,773	191,494	181,431	-	181,431	186,178
Operating	37,919	130,924	137,748	(10,000)	127,748	119,088
Total Budgetary Costs	229,692	322,418	319,179	(10,000)	309,179	305,266

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	229,692	322,418	319,179	(10,000)	309,179	305,266
Total Revenues	229,692	322,418	319,179	(10,000)	309,179	305,266

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Recycle & Sustainability Manager	1.00	1.00	1.00	-	1.00	1.00
Public Information Specialist	0.50		-	-	-	-
Sustainability Programs Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.50	2.00	2.00	-	2.00	2.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Office of Sustainability budget are as follows:

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of 10,000 to maximize organizational efficiencies.

»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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	3,208	4,575	4,681	-	4,681	4,709
Grants-in-Aid	411,716	509,588	529,971	-	529,971	551,170
Total Budgetary Costs	414,923	514,163	534,652	-	534,652	555,879

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	414,923	514,163	534,652	-	534,652	555,879
Total Revenues	414,923	514,163	534,652	-	534,652	555,879

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, maintaining, and managing infrastructure and programs supporting recreation, parks, and open space. This is accomplished through cost effective, environmentally sensitive and aesthetically pleasing products and efficient services.
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	13.34	10.2
	Total FTE per 10,000 Residents	1.11	5
	Total Operating Expenditures per Capita	$8.16	$57.61

Benchmark Sources: National Recreation and Park Association (NRPA) 2024 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 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	0	16.2

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 Fall Case Greenway.
2. Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Parks and Recreation Services (140-436-572)

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of acres of invasive exotic plants removed from greenways/open spaces[1]	2,573	1,450	1,050	1,750
	Number of greenway acres maintained[2]	2,902	2,902	2,902	2,902
	Number of youths participating in sports activities[3]	2,550	2,450	2,650	2,750
	Host economically significant events at the Apalachee Regional Park[4]	11	13	9	10
	Community center usage by estimated attendance[5]	74,726	95,089	96,000	98,500

Notes:

1. The FY 2025 and FY 2026 estimates are comprised of treatments to Greenways and Passive Park properties. This number reflects parcels that are solely considered Greenway and not a mix of Greenways and passive parklands. In FY 2026, Parks will expand treatment acreage at JR Alford and Miccosukee Greenways.
2. Development for the Northeast Park is still underway and is anticipated to be completed in FY 2027. There is no additional acreage anticipated for FY 2025 & FY 2026.
3. Participation numbers across youth sports programming are expected to continue to rise, surpassing pre-pandemic levels.
4. The division anticipates 10 significant events in FY 2026, including the World Athletics Cross Country Championships on January 10th.
5. The estimated number of people who attended events at the Community Centers in FY 2025 and FY 2026 is expected to increase slightly due to the Boys and Girls Clubs, the Family Resource Center at Fort Braden, and the opening of the new Miccosukee Community Center.

Parks and Recreation Services (140-436-572)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,862,855	2,483,810	2,714,032	-	2,714,032	2,937,812
Operating	1,497,275	1,941,880	1,963,362	50,000	2,013,362	2,034,543
Capital Outlay	32,785	30,000	30,000	40,400	70,400	74,200
Grants-in-Aid	179,000	179,000	179,000	-	179,000	179,000
Total Budgetary Costs	3,571,915	4,634,690	4,886,394	90,400	4,976,794	5,225,555

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
140 Municipal Service	3,571,915	4,634,690	4,886,394	90,400	4,976,794	5,225,555
Total Revenues	3,571,915	4,634,690	4,886,394	90,400	4,976,794	5,225,555

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 and Recreation Administrative Coordinator	-	1.00	1.00	-	1.00	1.00
Parks & Recreation Administrative Coordinator	1.00		-	-	-	-
Crew Chief II	1.00	2.00	2.00	-	2.00	2.00
Crew Chief II	2.00	2.00	2.00	-	2.00	2.00
Senior Crew Chief - ORS	1.00	1.00	1.00	-	1.00	1.00
Park Attendant I	16.00	15.00	15.00	-	15.00	15.00
Community Center Attendant	1.00	1.00	1.00	-	1.00	1.00
Community Center Attendant P/T	1.00	1.00	1.00	-	1.00	1.00
Park Attendant II	3.00	3.00	3.00	-	3.00	3.00
Crew Chief I	1.00		-	-	-	-
Heavy Equipment Operator	1.00	1.00	1.00	-	1.00	1.00
Park Attendant III	4.00	5.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	35.00	35.00	35.00	-	35.00	35.00

The major variances for the FY 2026 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 5% raises for all employees.
2. Inflationary operating costs related to materials, supplies, and contractual increases for mowing, trail, playground, and ballfield maintenance.

Facilities Management Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	3,934,986	4,084,982	4,182,287	-	4,182,287	4,321,956
Operating	10,044,728	11,640,681	11,817,693	523,463	12,341,156	12,557,019
Capital Outlay	32,310	70,000	70,000	40,000	110,000	110,000
Total Budgetary Costs	14,012,024	15,795,663	16,069,980	563,463	16,633,443	16,988,975

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
County Government Annex (165-154-519)	402,092	629,093	647,267	18,585	665,852	682,317
Facilities - Detention Center (001-152-519)	2,704,126	3,240,005	3,280,099	77,609	3,357,708	3,406,518
Facilities Management (001-150-519)	9,214,266	9,685,965	9,878,784	377,362	10,256,146	10,505,011
Huntington Oaks Plaza Operating (166-155-519)	39,643	113,384	112,261	(15,083)	97,178	99,097
Public Safety Complex Facilities (001-410-529)	1,651,898	2,127,216	2,151,569	104,990	2,256,559	2,296,032
Total Budget	14,012,024	15,795,663	16,069,980	563,463	16,633,443	16,988,975

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	13,570,289	15,053,186	15,310,452	559,961	15,870,413	16,207,561
165 County Government Annex	402,092	629,093	647,267	18,585	665,852	682,317
166 Huntington Oaks Plaza	39,643	113,384	112,261	(15,083)	97,178	99,097
Total Revenues	14,012,024	15,795,663	16,069,980	563,463	16,633,443	16,988,975

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 citizens of Leon County and occupants of County facilities by providing clean, safe, and fully functional facilities through professional maintenance, minor construction, and operating services.
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	$2.32sq. ft. [1]	$3.08 sq. ft.
	Repair and Maintenance cost per Square Foot – Contracted	$3.74 sq. ft.[2]	$4.48 sq. ft.
	Average utility cost per Square Foot	$2.17 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 cost for Facilities Management, Detention Center, Public Safety Complex, 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 2023 Actual**	**FY 2024 Actual**	**FY 2025 Estimate**	**FY 2026 Estimate**
	Dollar ($) volume of capital projects managed in millions[1]	$2.1	$4.02	$11.1	$4.9
	Number of work orders opened[2]	16,711	21,439	16,500	16,500
	Percent of work orders opened for preventative maintenance[3]	64%	68%	65%	65%
	Number of work orders opened for set-ups/take-down and special events/projects[4]	96	111	91	100
	Average work order completion time in days[5]	14	14	14	14
	Total square footage of County facilities maintained[6]	2,022,467	2,022,467	2,022,467	2,022,467

Notes:

1. Current year estimates are based on projects that have started development and/or projects that are anticipated to be completed in FY 2025. These projects include the Switchgear and Elevator projects at the Detention Center, Main Library Exterior Handrails, Medical Examiner renovations, Courtroom 3A refresh, relocation of Sign Shop, 615 Paul Russell Building renovations, and the installation of several Electric Vehicle Charging Stations throughout the County. Fiscal year 2026 estimates are based on projects anticipated to start development, pending funding availability.
2. The number of work orders in FY 2024 was higher than estimated due to storm-related events, however, they are projected to return to normal and remain steady in FY 2025 and FY 2026 due to continued communication and direction to department representatives on how and when to submit work order requests. These include preventative maintenance, non-preventative maintenance, and work orders from the Capital Improvement Program.
3. As Facilities Management & Operations identify & integrate new tasks, preventative maintenance (PM) is expected to remain the primary driver of work orders throughout FY 2025 and FY 2026.
4. Facilities Management & Operations continues to support all types of special events throughout the County. Some of these events in FY 2024 included elections, seasonal parade floats, and the dedication of the Judge Augustus D. Aikens, Jr. Leon County Courthouse. Estimates for FY 2025 are based on the current frequency of actual events, while a moderate increase is anticipated in FY 2026 due to planned community engagement efforts and commemorative 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. The FY 2024 average was elevated due to the volume and complexity of storm-related response and requests. For FY 2025 and FY 2026, this average is expected to normalize, reflecting typical operational conditions.
6. The division does not anticipate the acquisition of any new buildings in FY 2025 or FY 2026.

Facilities Management - Facilities Management (001-150-519)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,980,958	3,033,820	3,099,401	-	3,099,401	3,202,215
Operating	6,215,244	6,622,145	6,749,383	337,362	7,086,745	7,232,796
Capital Outlay	18,064	30,000	30,000	40,000	70,000	70,000
Total Budgetary Costs	9,214,266	9,685,965	9,878,784	377,362	10,256,146	10,505,011

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	9,214,266	9,685,965	9,878,784	377,362	10,256,146	10,505,011
Total Revenues	9,214,266	9,685,965	9,878,784	377,362	10,256,146	10,505,011

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
LCSO Facilities Support Technician IV	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	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 2026 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 5% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	596,960	647,961	668,840	-	668,840	692,093
Operating	2,107,165	2,577,044	2,596,259	77,609	2,673,868	2,699,425
Capital Outlay	-	15,000	15,000	-	15,000	15,000
Total Budgetary Costs	2,704,126	3,240,005	3,280,099	77,609	3,357,708	3,406,518

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,704,126	3,240,005	3,280,099	77,609	3,357,708	3,406,518
Total Revenues	2,704,126	3,240,005	3,280,099	77,609	3,357,708	3,406,518

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 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 5% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	288,443	330,923	337,657	-	337,657	348,407
Operating	1,349,209	1,786,293	1,803,912	104,990	1,908,902	1,937,625
Capital Outlay	14,246	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	1,651,898	2,127,216	2,151,569	104,990	2,256,559	2,296,032

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,651,898	2,127,216	2,151,569	104,990	2,256,559	2,296,032
Total Revenues	1,651,898	2,127,216	2,151,569	104,990	2,256,559	2,296,032

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 revenue.

The major variances for the FY 2026 Public Safety Complex Facilities budget are as follows:

Increases in 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.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - County Government Annex (165-154-519)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	68,625	72,278	76,389	-	76,389	79,241
Operating	333,467	546,815	560,878	18,585	579,463	593,076
Capital Outlay	-	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	402,092	629,093	647,267	18,585	665,852	682,317

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
165 County Government Annex	402,092	629,093	647,267	18,585	665,852	682,317
Total Revenues	402,092	629,093	647,267	18,585	665,852	682,317

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 County Government Annex budget are as follows:

Increases in 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.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - Huntington Oaks Plaza Operating (166-155-519)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	39,643	108,384	107,261	(15,083)	92,178	94,097
Capital Outlay	-	5,000	5,000	-	5,000	5,000
Total Budgetary Costs	39,643	113,384	112,261	(15,083)	97,178	99,097

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
166 Huntington Oaks Plaza	39,643	113,384	112,261	(15,083)	97,178	99,097
Total Revenues	39,643	113,384	112,261	(15,083)	97,178	99,097

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

Decreases to Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $15,083 to maximize organizational efficiencies.

Solid Waste Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,215,331	2,233,385	2,366,498	-	2,366,498	2,444,614
Operating	13,543,419	15,185,534	15,405,955	1,289,376	16,695,331	17,260,631
Capital Outlay	22,605	16,800	17,136	-	17,136	17,479
Total Budgetary Costs	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Hazardous Waste (401-443-534)	755,769	926,064	951,028	-	951,028	982,113
Rural Waste Service Centers (401-437-534)	875,376	941,800	978,800	31,088	1,009,888	1,033,010
Solid Waste Management Facility (401-442-534)	571,931	710,483	686,814	(14,550)	672,264	950,756
Transfer Station Operations (401-441-534)	13,020,605	14,373,332	14,672,013	1,225,338	15,897,351	16,195,203
Yard Waste (401-416-534)	557,675	484,040	500,934	47,500	548,434	561,642
Total Budget	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724
Total Revenues	15,781,356	17,435,719	17,789,589	1,289,376	19,078,965	19,722,724

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Yard Waste	1.05	1.05	1.05	-	1.05	1.05
Rural Waste Service Centers	8.40	8.90	8.90	-	8.90	8.90
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)	29.15	29.65	29.65	-	29.65	29.65

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Rural Waste Service Centers	1.00		-	-	-	-
Total OPS Full-Time Equivalents (FTE)	1.00		-	-	-	-

» 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 comply with the Florida Department of Environmental Protection Operating Permit and to ensure that existing solid waste is properly contained by maintaining the surfaces of the inactive cells to reduce erosion and landfill gas emissions.
Core Objectives	1. Manage a cost effective, convenient, and environmentally safe Solid Waste Management Facility. 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. Maintain and provide erosion control of closed and inactive landfill cells. 6. Provide stormwater management and treatment. 7. Provide litter control within the facility and along portions of Apalachee Parkway and Gum Road. 8. 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	$39/Ton[1]
	Transfer Station Tipping Fee	$63.05[2]	$58.47

1. Includes average yard debris tipping fees for eight 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 $58.47 as of 2025 (Source: Environmental Research & Education Foundation (EREF)).
4. Due to increase in contractual cost and a decrease in national tipping fees, 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 Estimate[2]	FY 2026 Estimate[2]	TOTAL[2]
Divert 3 million pounds of household hazardous waste from the landfill. (T7)	794,836	679,375	725,789	710,617	681,000	3,591,617

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 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 2.5 million pounds of waste, 83% of the five-year Target.
2. Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Performance Measures

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Solid Waste Management Facility (SWMF) Tons of tire waste processed.[1]	407	464	500	475
	SWMF Tons of wood waste processed.[2]	13,800	18,800	16,000	15,000
	Transfer Station Average net outbound load weight (tons).[3]	23.19	22.5	22.3	22.2
	Transfer Station Tons of Class I waste processed.[4]	270,838	273,600	260,000	265,000
	Tons of rural waste collected.[5]	3,118	3,400	3,500	3,600
	Number of conditionally exempt agencies and small businesses household hazardous waste disposal services provided to.[6]	492	463	512	500
	Number of participants estimated to use household hazardous waste collection site at Public Works.[7]	2,260	2,440	2,940	3,000
	Number of tons of potentially hazardous material processed.[8]	513	566	556	560
	Number of tons of potentially hazardous material reused or recycled.[9]	340	366	356	350
	Number of tons of electronics waste processed.[10]	165	180	154	160

Notes:

1. Processed tire tonnages have increased 7% in 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 increased collections from the City of Tallahassee, the tons of woods waste processed increased in FY 2024 and expected to level off in FY 2025 and FY 2026. Approximately 12% of the yard debris processed will be given away as free mulch to citizens. This is anticipated to be the last full fiscal year of offering mulch, due to biochar production increases.
3. The average transfer station outbound load is projected to decrease by 5% 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. The total of Class 1 processing consists of everything that goes through the Transfer Station. In FY 2023 and FY 2024, high tonnage was due to an increase in development and during FY 2025 and FY 2026, the tonnage volume is expected to return to normal.
5. The increases in FY 2024 and estimates for FY 2025 have been due to continued public education campaigns to promote awareness of proper disposal services, and free collection at the sites. Increases in volume are expected to continue in the foreseeable future.
6. The number of small businesses (that generate 220 lbs of hazmat or less) utilizing hazardous waste disposal services are expected to increase by 10% from 2024. This increase could be due to affordable disposal costs compared to business alternatives.
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. Though usage was projected to slightly drop from FY 2023, the number of residents estimated to use the site have increased 23% since then. Increases are thought to be due to public exposure from the new business development near the collection site.
8. The FY 2025 estimated decrease can be attributed to ongoing education encouraging natural products, and the reduction of hazardous materials in the home.
9. Previously, this performance measure captured Renew Center items and Habitat for Humanity donations but was updated in FY 2023 to reflect all materials reused and recycled. Tonnage of reused and recycled potentially hazardous materials decreased by 1.7% since FY 2024. With 57% of total materials (by weight) being electronics waste, the decrease is thought to be because of the development of smaller and more compact technologies. 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. FY 2025 is projected to increase battery disposal quantities by 11% from FY 2024. The number of CRT (cathode ray tube) TV tonnage has been dropping every year resulting in the decrease for FY 2025 and FY 2026.

Solid Waste - Yard Waste (401-416-534)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	76,231	83,405	87,583	-	87,583	90,390
Operating	475,775	400,635	413,351	47,500	460,851	471,252
Capital Outlay	5,670	-	-	-	-	-
Total Budgetary Costs	557,675	484,040	500,934	47,500	548,434	561,642

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	557,675	484,040	500,934	47,500	548,434	561,642
Total Revenues	557,675	484,040	500,934	47,500	548,434	561,642

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Yard Waste 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 5% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	606,432	567,027	604,867	-	604,867	622,773
Operating	255,508	357,973	356,797	31,088	387,885	392,758
Capital Outlay	13,436	16,800	17,136	-	17,136	17,479
Total Budgetary Costs	875,376	941,800	978,800	31,088	1,009,888	1,033,010

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	875,376	941,800	978,800	31,088	1,009,888	1,033,010
Total Revenues	875,376	941,800	978,800	31,088	1,009,888	1,033,010

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 Collection Center Supervisor	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Service Center Attendant	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Service Center Attendant	3.15	3.65	3.65	-	3.65	3.65
Total Full-Time Equivalents (FTE)	8.40	8.90	8.90	-	8.90	8.90

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Rural Waste Consolidated OPS	1.00		-	-	-	-
Total OPS Full-Time Equivalents (FTE)	1.00		-	-	-	-

The major variances for the FY 2026 Rural Waste Service Center budget are as follows:

Increases in 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.
2. Inflationary costs associated with increased waste processing.

Solid Waste - Transfer Station Operations (401-441-534)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	957,502	970,090	1,042,320	-	1,042,320	1,078,682
Operating	12,063,102	13,403,242	13,629,693	1,225,338	14,855,031	15,116,521
Total Budgetary Costs	13,020,605	14,373,332	14,672,013	1,225,338	15,897,351	16,195,203

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	13,020,605	14,373,332	14,672,013	1,225,338	15,897,351	16,195,203
Total Revenues	13,020,605	14,373,332	14,672,013	1,225,338	15,897,351	16,195,203

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	1.00	-	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
Weighmaster	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	12.05	12.05	12.05	-	12.05	12.05

The major variances for the FY 2026 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 5% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	204,247	218,486	230,360	-	230,360	238,046
Operating	367,684	491,997	456,454	(14,550)	441,904	712,710
Total Budgetary Costs	571,931	710,483	686,814	(14,550)	672,264	950,756

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	571,931	710,483	686,814	(14,550)	672,264	950,756
Total Revenues	571,931	710,483	686,814	(14,550)	672,264	950,756

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 budget are as follows:

Decreases in Program Funding:
1. Through the Leon LEADS structure, other operating costs savings in the amount of $14,550 to maximize organizational efficiencies, 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 5% raises for all employees.

Solid Waste - Hazardous Waste (401-443-534)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	370,920	394,377	401,368	-	401,368	414,723
Operating	381,350	531,687	549,660	-	549,660	567,390
Capital Outlay	3,499	-	-	-	-	-
Total Budgetary Costs	755,769	926,064	951,028	-	951,028	982,113

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	755,769	926,064	951,028	-	951,028	982,113
Total Revenues	755,769	926,064	951,028	-	951,028	982,113

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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

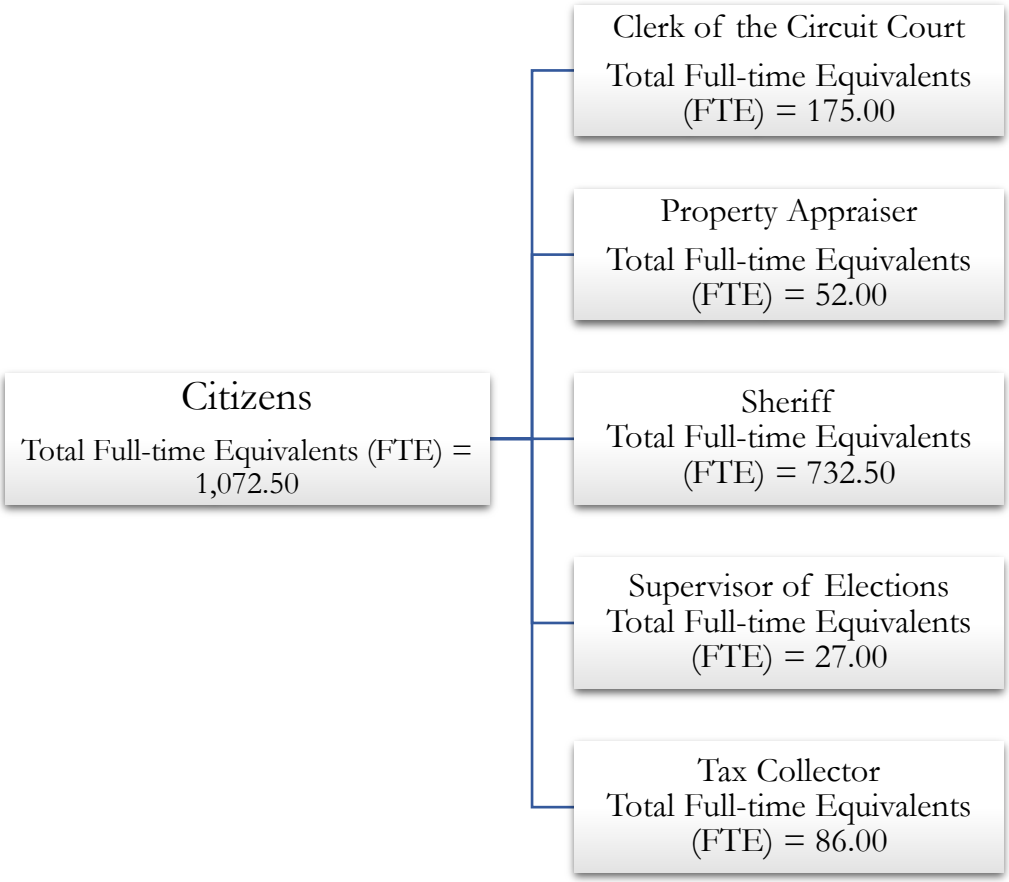
The major variances for the FY 2026 Hazardous Waste budget are as follows:

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 5% raises for all employees.

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» Constitutional Organizational Chart



» Constitutional Executive Summary

The Constitutional section of the Leon County FY 2026 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 2026, the contractual increase for financial services provided by the Clerk is $252,276. In addition, two new positions, a Human Resources Coordinator and an Internal Auditor, were added for FY 2026. There was an overall increase in Article V funding in the amount of $5,903.

The Property Appraiser's Office manages and certifies property values and exemptions for more than 125,200 parcels, currently totaling $27.34 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 2026 funding for the Sheriff's Office includes inflationary increases associated with contractual and communication services, insurance, repairs and maintenance and fuel. Additional personnel increases are aligned with Strategic Initiative #2023-24 which supports the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts. Additionally, the budget includes increased funding for an additional Sheriff's Homeless Outreach Street Team (HOST) deputy to provide law enforcement support in the engagement of unsheltered individuals and families, as well as four new law enforcement deputies.

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 2026 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 2026 TENTATIVE BUDGET

Constitutional

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	84,005,509	94,133,394	101,058,711	2,331,154	103,389,865	111,364,273
Operating	24,278,745	26,165,769	28,166,491	-	28,166,491	28,161,208
Capital Outlay	4,228,503	2,083,127	2,278,166	-	2,278,166	2,131,036
Grants-in-Aid	-	50,000	25,000	-	25,000	25,000
Interfund Transfers	2,191,936	-	-	-	-	-
Constitutional Payments	17,885,396	17,203,630	17,994,805	96,595	18,091,400	19,114,093
Budgeted Reserves	-	150,000	321,068	-	321,068	150,000
Sheriff Offset	488,430	(1,934,011)	(2,209,665)	-	(2,209,665)	(2,253,858)
Total Budgetary Costs	133,078,518	137,851,909	147,634,576	2,427,749	150,062,325	158,691,752

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Clerk of the Circuit Court	3,129,186	3,536,038	3,697,622	96,595	3,794,217	3,979,625
Property Appraiser	6,066,108	6,712,518	6,875,966	-	6,875,966	7,363,794
Sheriff	109,674,398	114,311,957	122,320,331	2,331,154	124,651,485	132,575,085
Supervisor of Elections	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601
Tax Collector	6,715,303	7,453,993	7,926,039	-	7,926,039	8,300,647
Total Budget	133,078,518	137,851,909	147,634,576	2,427,749	150,062,325	158,691,752

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	15,243,484	16,636,137	17,403,066	96,595	17,499,661	18,514,546
060 Supervisor of Elections	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601
110 Fine and Forfeiture	110,161,226	114,810,876	122,825,153	2,331,154	125,156,307	133,105,058
123 Stormwater Utility	70,069	74,768	74,768	-	74,768	74,768
135 Emergency Medical Services MSTU	-	364,400	391,200	-	391,200	399,000
145 Fire Services Fee	72,858	75,049	75,049	-	75,049	75,049
162 County Accepted Roadways and Drainage Systems Program (CARDS) (162)	2,527	4,449	1,410	-	1,410	1,418
164 Special Assessment - Sewer	4,134	12,114	12,599	-	12,599	12,599
401 Solid Waste	30,698	36,713	36,713	-	36,713	36,713
Total Revenues	133,078,518	137,851,909	147,634,576	2,427,749	150,062,325	158,691,752

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Clerk of the Circuit Court	171.00	171.00	173.00	2.00	175.00	175.00
Property Appraiser	52.00	52.00	52.00	-	52.00	52.00
Sheriff	682.00	724.50	727.50	5.00	732.50	732.50
Supervisor of Elections	22.00	22.00	27.00	-	27.00	27.00
Tax Collector	86.00	86.00	86.00	-	86.00	86.00
Total Full-Time Equivalents (FTE)	1,013.00	1,055.50	1,065.50	7.00	1,072.50	1,072.50

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	486,828	498,919	504,822	-	504,822	529,973
Constitutional Payments	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652
Total Budgetary Costs	3,129,186	3,536,038	3,697,622	96,595	3,794,217	3,979,625

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Clerk - Article V Expenses (110-537-614)	486,828	498,919	504,822	-	504,822	529,973
Clerk - Finance Administration (001-132-586)	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652
Total Budget	3,129,186	3,536,038	3,697,622	96,595	3,794,217	3,979,625

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652
110 Fine and Forfeiture	486,828	498,919	504,822	-	504,822	529,973
Total Revenues	3,129,186	3,536,038	3,697,622	96,595	3,794,217	3,979,625

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Clerk - Finance Administration	28.00	28.00	30.00	2.00	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	171.00	173.00	2.00	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	FY24 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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	98	99
	Cases opened for County Court defendants within 3 business days	98	100	98	98
	Cases opened for Juvenile Delinquency within 2 business days	99	93	99	96
	Traffic (UTC) cases opened within 3 business days	98	99	99	99
Civil Cases	Court Circuit cases opened within 2 business days	98	92	97	92
	County cases opened within 2 business days	100	99	99	99
	Traffic (UTC) cases opened within 4 business days	100	100	100	99
	Probate cases opened within 2 business days	97	94	97	97
	Family cases opened within 3 business days	100	99	99	99
	Juvenile Dependency cases opened within 2 business days	100	97	100	98
Criminal Cases	Circuit defendants docket entries entered within 3 business days	96	94	96	99
	County defendants docket entries entered within 3 business days	96	94	96	99
	Juvenile Delinquency docket entries entered within 3 business days	100	99	99	97
	Traffic (UTC) docket entries entered within 3 business days	99	99	99	97
Civil Cases	Circuit cases entered within 3 business days	98	97	98	96
	County cases entered within 3 business days	98	96	98	96
	Traffic (UTC) cases entered within 4 business days	100	100	99	99
	Probate cases entered within 3 business days	100	97	100	98
	Family cases entered within 3 business days	100	98	99	99
	Juvenile Dependency cases entered within 3 business days	100	99	100	100
Official Records	Marriage Licenses Issued	1,611	1,609	1,646	1,941
	Passports Processed	6,001	6,008	5,546	6873
	Images Scanned	251,373	245,865	277,731	246,282
	Annual E-Recording	29,760	29,430	32,493	26,602
Tax Deeds	Total Number of Parcels	222	268	200	234
	Total Number of Parcels Sold	25	37	20	37
	Total Number of Parcels Redeemed	173	226	150	188
	Total Number of Active Parcels	22	5	TBD	9

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652
Total Budgetary Costs	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652
Total Revenues	2,642,358	3,037,119	3,192,800	96,595	3,289,395	3,449,652

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Clerk - Finance Division	28.00	28.00	30.00	2.00	32.00	32.00
Total Full-Time Equivalents (FTE)	28.00	28.00	30.00	2.00	32.00	32.00

The Clerk's FY 2026 budget includes increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% raises for all employees. Other operating costs are to support increased demands related to the Clerk's Finance duties to the County. The increase also includes two new positions to support internal auditing and human resources functions.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	486,828	498,919	504,822	-	504,822	529,973
Total Budgetary Costs	486,828	498,919	504,822	-	504,822	529,973

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	486,828	498,919	504,822	-	504,822	529,973
Total Revenues	486,828	498,919	504,822	-	504,822	529,973

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 budget reflects an increase in Article V funding in the amount of $258,179, associated with increased retirement rates, health insurance premium rates, increase in workers' compensation costs, and funding for 5% 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Parcel Count (Real and Personal Property)	124,214	124,913	125,200	125,800
Property Transactions (Sale Count)	12,022	11,596	11,800	12,000
Number of Homestead Exemptions (F.S. 196.031)	58,854	59,341	59,500	59,800
Number of Senior Exemptions (F.S. 196.075)	1,542	1,561	1,580	1,600

Property Appraiser (001-512-586)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	6,066,108	6,712,518	6,875,966	-	6,875,966	7,363,794
Total Budgetary Costs	6,066,108	6,712,518	6,875,966	-	6,875,966	7,363,794

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,066,108	6,712,518	6,875,966	-	6,875,966	7,363,794
Total Revenues	6,066,108	6,712,518	6,875,966	-	6,875,966	7,363,794

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2.43% increase from FY 2025. Costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% raises for all employees.

Sheriff Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	80,268,974	90,336,313	96,780,028	2,331,154	99,111,182	107,250,043
Operating	21,071,912	23,626,528	25,272,864	-	25,272,864	25,272,864
Capital Outlay	4,133,472	2,083,127	2,131,036	-	2,131,036	2,131,036
Grants-in-Aid	-	50,000	25,000	-	25,000	25,000
Interfund Transfers	2,191,936	-	-	-	-	-
Constitutional Payments	1,519,674	-	-	-	-	-
Budgeted Reserves	-	150,000	321,068	-	321,068	150,000
Sheriff Offset	488,430	(1,934,011)	(2,209,665)	-	-2,209,665	(2,253,858)
Total Budgetary Costs	109,674,398	114,311,957	122,320,331	2,331,154	124,651,485	132,575,085

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Detention (110-511-586)	44,042,349	47,667,536	50,886,982	1,311,300	52,198,282	55,369,310
Judicial (110-516-586)	5,145,878	5,382,801	5,953,822	-	5,953,822	6,431,604
Law Enforcement (110-510-586)	58,966,497	61,261,620	65,479,527	1,019,854	66,499,381	70,774,171
Sheriff Grants (110-515-586)	1,519,674	-	-	-	-	-
Total Budget	109,674,398	114,311,957	122,320,331	2,331,154	124,651,485	132,575,085

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	109,674,398	114,311,957	122,320,331	2,331,154	124,651,485	132,575,085
Total Revenues	109,674,398	114,311,957	122,320,331	2,331,154	124,651,485	132,575,085

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Law Enforcement	394.00	396.50	402.00	5.00	407.00	407.00
Detention	288.00	288.00	286.00	-	286.00	286.00
Judicial	-	40.00	39.50	-	39.50	39.50
Total Full-Time Equivalents (FTE)	682.00	724.50	727.50	5.00	732.50	732.50

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of civil processes served. [1]	18,017	16,154	18,000	18,180
Number of uniform patrol primary/secondary calls for service. [2]	45,617	42,423	41,000	39,200
Number of warrants received. [3]	4,254	4,091	4,132	4,173
Number of warrants served. [3]	4,007	4,204	4,246	4,288

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	43,849,088	49,469,301	53,399,745	1,019,854	54,419,599	58,909,650
Operating	9,593,140	11,555,203	12,086,343	-	12,086,343	12,086,343
Capital Outlay	3,634,906	2,046,127	1,932,036	-	1,932,036	1,932,036
Grants-in-Aid	-	50,000	25,000	-	25,000	25,000
Interfund Transfers	1,400,933	-	-	-	-	-
Budgeted Reserves	-	75,000	246,068	-	246,068	75,000
Sheriff Offset	488,430	(1,934,011)	(2,209,665)	-	(2,209,665)	(2,253,858)
Total Budgetary Costs	58,966,497	61,261,620	65,479,527	1,019,854	66,499,381	70,774,171

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	58,966,497	61,261,620	65,479,527	1,019,854	66,499,381	70,774,171
Total Revenues	58,966,497	61,261,620	65,479,527	1,019,854	66,499,381	70,774,171

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Digital Forensic Examiner	-	-	2.00	-	2.00	2.00
Community Relations Specialist	-	-	1.00	-	1.00	1.00
Facilities Maintenance - General	1.00	1.00	1.00	-	1.00	1.00
Aircraft Mechanic	1.00	2.00	2.00	-	2.00	2.00
Auto Mechanic	2.00	6.00	6.00	-	6.00	6.00
Bailiff Security Technician	1.00		-	-	-	-
Captain	7.00	9.00	10.50	-	10.50	10.50
Chief Administrative Officer	1.00	2.00	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
HR Clerk Specialists PT	1.50	4.50	4.00	-	4.00	4.00
CIB Clerk Specialist PT	2.00	3.00	3.50	-	3.50	3.50
Clerk Specialist PT	1.00	1.00	2.00	-	2.00	2.00
Detective PT	1.00	1.00	1.50	-	1.50	1.50
Part Time Student	1.50	1.50	1.50	-	1.50	1.50
Bailiff Sergeant	3.00		-	-	-	-
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	0.50	1.50	-	1.50	1.50
Inmate Programs Director	2.00	2.00	1.00	-	1.00	1.00
Research and Analysis Coordinator	-	-	1.00	-	1.00	1.00
CSMB Administrator and Community Program Liaison	-	-	1.00	-	1.00	1.00
Deputy	181.00	181.00	176.00	5.00	181.00	181.00
Deputy/Bailiff	34.00		-	-	-	-
Deputy/Pilot	3.00	3.00	4.00	-	4.00	4.00
Detective	3.00	3.00	2.00	-	2.00	2.00
Evidence Custodian	5.00	10.00	11.00	-	11.00	11.00
Fiscal Operations Manager	1.00	1.50	2.50	-	2.50	2.50
Account Payable Specialist	1.00	8.50	6.50	-	6.50	6.50
Fleet Maintenance Manager	1.00	1.00	1.00	-	1.00	1.00
Lieutenant	12.00	11.00	11.00	-	11.00	11.00
Undersheriff	2.00	3.00	2.00	-	2.00	2.00
Major	4.50	4.50	5.00	-	5.00	5.00
Environmental Technician	1.00	1.00	1.00	-	1.00	1.00
Process Server	7.00	6.00	6.00	-	6.00	6.00
Records Clerk	3.00	1.00	1.00	-	1.00	1.00
Records Manager	0.50	2.50	1.50	-	1.50	1.50
Sergeant	41.00	38.00	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	1.50	3.00	3.00	-	3.00	3.00

Constitutional

IT Technician	4.00	7.00	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
Crime Analyst I	6.00	7.00	8.50	-	8.50	8.50
Fingerprint Clerk	1.00	1.00	1.00	-	1.00	1.00
Fiscal Operations Purch/Prop	4.00	3.50	3.50	-	3.50	3.50
Automotive Parts Technician	4.00	1.00	1.00	-	1.00	1.00
Human Resources Generalist	2.00	7.50	8.50	-	8.50	8.50
Human Resources Manager	1.00	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	1.00	0.50	0.50	-	0.50	0.50
Public Information Officer	1.00	2.00	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
Traffic Support Specialist	1.00	1.50	1.50	-	1.50	1.50
Chief	-	-	3.00	-	3.00	3.00
IT Analyst	-	-	2.00	-	2.00	2.00
Crime Analyst II	7.00	7.00	7.00	-	7.00	7.00
School Crossing Guard	1.00	11.50	11.50	-	11.50	11.50
Media Specialist	4.00	4.00	3.50	-	3.50	3.50
Total Full-Time Equivalents (FTE)	394.00	396.50	402.00	5.00	407.00	407.00

The Sheriff's FY 2026 budget (Law Enforcement, Detention & Judicial) increased by a total of 9.05%. The Law Enforcement portion of the Sheriff's budget increased by 8.55% and includes:

1. Increase reflects costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% raises for non-sworn staff. Other personnel increases are associated with increasing the base pay of sworn officers from $60,000 to $62,000 per PBA collective bargaining agreement and contractual obligations related to rentals and leases, services, Drone as First Responder technology, matching funds for the U.S. Department of Justice Body-Worn Camera Implementation grant and increases for inmate medical services. Additionally, the increase includes one new School Resource Officer funded 50% by Leon County Schools.
2. Approved by the Board at the June 17, 2025 Budget Workshop, the Sheriff requested additional funding totaling $1 million related to a new HOST deputy and four new law enforcement deputies.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of inmates on average.	1,079	941	950	979
Number of work crew labor hours.	11,252	7,892	8,000	8,100

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	31,430,704	35,669,752	37,670,335	1,311,300	38,981,635	42,152,663
Operating	11,322,077	11,885,784	12,942,647	-	12,942,647	12,942,647
Capital Outlay	498,566	37,000	199,000	-	199,000	199,000
Interfund Transfers	791,003	-	-	-	-	-
Budgeted Reserves	-	75,000	75,000	-	75,000	75,000
Total Budgetary Costs	44,042,349	47,667,536	50,886,982	1,311,300	52,198,282	55,369,310

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	44,042,349	47,667,536	50,886,982	1,311,300	52,198,282	55,369,310
Total Revenues	44,042,349	47,667,536	50,886,982	1,311,300	52,198,282	55,369,310

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	8.00	10.00	-	10.00	10.00
Sergeant	32.00	32.00	32.00	-	32.00	32.00
Correctional Officer	168.00	168.00	171.00	-	171.00	171.00
Correctional Technician	18.00	18.00	18.00	-	18.00	18.00
Administrative Assistant	2.00	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	31.00	26.00	-	26.00	26.00
IT Analyst	2.00	2.00	2.00	-	2.00	2.00
Chief	2.00	2.00	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
Undersheriff	1.00	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	288.00	286.00	-	286.00	286.00

The Sheriff's FY 2026 budget (Law Enforcement, Detention & Judicial) increased by a total of 9.05%. The Detention portion of the Sheriff's budget increased by 9.50% 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 5% raises for non-sworn staff and overtime funding to add a second deputy to each Detention Center pod.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of visitors checked at Courthouse entrances.[1]	160,728	167,031	168,700	170,400

Sheriff - Judicial (110-516-586)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	4,989,183	5,197,260	5,709,948	-	5,709,948	6,187,730
Operating	156,695	185,541	243,874	-	243,874	243,874
Total Budgetary Costs	5,145,878	5,382,801	5,953,822	-	5,953,822	6,431,604

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	5,145,878	5,382,801	5,953,822	-	5,953,822	6,431,604
Total Revenues	5,145,878	5,382,801	5,953,822	-	5,953,822	6,431,604

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Bailiff Security Technician	-	3.00	3.00	-	3.00	3.00
Bailiff Sergeant	-	3.00	3.00	-	3.00	3.00
Deputy/Bailiff	-	34.00	33.50	-	33.50	33.50
Total Full-Time Equivalents (FTE)	-	40.00	39.50	-	39.50	39.50

The Sheriff's FY 2026 budget (Law Enforcement, Detention & Judicial) increased by a total of 9.05%. The Judicial portion of the Sheriff's budget increased by 10.61% 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 5% raises for non-sworn staff. Other personnel increases are associated with increasing the base pay of sworn officers from $60,000 to $62,000 per PBA collective bargaining agreement.

Supervisor of Elections Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	3,736,535	3,797,081	4,278,683	-	4,278,683	4,114,230
Operating	2,720,004	2,040,322	2,388,805	-	2,388,805	2,358,371
Capital Outlay	95,031	-	147,130	-	147,130	-
Constitutional Payments	941,952	-	-	-	-	-
Total Budgetary Costs	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Elections (060-520-586)	254,327	-	-	-	-	-
Elections (060-521-513)	3,154,592	2,036,554	2,670,964	-	2,670,964	2,203,911
Elections (060-521-586)	687,625	-	-	-	-	-
Voter Registration (060-520-513)	3,396,978	3,800,849	4,143,654	-	4,143,654	4,268,690
Total Budget	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
060 Supervisor of Elections	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601
Total Revenues	7,493,523	5,837,403	6,814,618	-	6,814,618	6,472,601

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Voter Registration	22.00	22.00	27.00	-	27.00	27.00
Total Full-Time Equivalents (FTE)	22.00	22.00	27.00	-	27.00	27.00

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	2,711,216	2,995,571	3,418,303	-	3,418,303	3,529,934
Operating	681,852	805,278	725,351	-	725,351	738,756
Capital Outlay	3,910	-	-	-	-	-
Total Budgetary Costs	3,396,978	3,800,849	4,143,654	-	4,143,654	4,268,690

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
060 Supervisor of Elections	3,396,978	3,800,849	4,143,654	-	4,143,654	4,268,690
Total Revenues	3,396,978	3,800,849	4,143,654	-	4,143,654	4,268,690

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Supervisor of Elections	1.00	1.00	1.00	-	1.00	1.00
Deputy Supevisor 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 Manager	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
Voter Services Specialist II	1.00	1.00	1.00	-	1.00	1.00
Demographics/GIS Manager	1.00	1.00	1.00	-	1.00	1.00
Voter Services Coordinator	1.00	1.00	1.00	-	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	-	1.00	1.00
Voting Operations Tech	1.00	1.00	1.00	-	1.00	1.00
Training and Development Coordinator	1.00	1.00	-	-	-	-
Voting Operations Tech II	1.00	1.00	1.00	-	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	-	1.00	1.00
Vote-by-Mail Specialist	1.00	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	3.00	-	3.00	3.00
Voter Services Administrative Specialist	1.00	1.00	4.00	-	4.00	4.00
Voter Eligibility Specialist	1.00	1.00	1.00	-	1.00	1.00
Human Resources Coordinator - Elections	-	-	1.00	-	1.00	1.00
Voter Services Specialist	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	22.00	22.00	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.

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 5% raises for all employees.
2. Additional inflationary costs are associated with increases in rentals and leases and repairs and maintenance.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	1,025,318	801,510	860,380	-	860,380	584,296
Operating	2,038,153	1,235,044	1,663,454	-	1,663,454	1,619,615
Capital Outlay	91,121	-	147,130	-	147,130	-
Total Budgetary Costs	3,154,592	2,036,554	2,670,964	-	2,670,964	2,203,911

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
060 Supervisor of Elections	3,154,592	2,036,554	2,670,964	-	2,670,964	2,203,911
Total Revenues	3,154,592	2,036,554	2,670,964	-	2,670,964	2,203,911

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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.

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, increase in workers' compensation costs, and funding for 5% raises for all employees.
2. Additional inflationary costs are associated with increases in postage, rentals and leases, repairs and maintenance and machinery and equipment.

Tax Collector Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	6,715,303	7,453,993	7,926,039	-	7,926,039	8,300,647
Total Budgetary Costs	6,715,303	7,453,993	7,926,039	-	7,926,039	8,300,647

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Tax Collector (001-513-586)	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100
Tax Collector (123-513-586)	70,069	74,768	74,768	-	74,768	74,768
Tax Collector (135-513-586)	-	364,400	391,200	-	391,200	399,000
Tax Collector (145-513-586)	72,858	75,049	75,049	-	75,049	75,049
Tax Collector (162-513-586)	2,527	4,449	1,410	-	1,410	1,418
Tax Collector (164-513-586)	4,134	12,114	12,599	-	12,599	12,599
Tax Collector (401-513-586)	30,698	36,713	36,713	-	36,713	36,713
Total Budget	6,715,303	7,453,993	7,926,039	-	7,926,039	8,300,647

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100
123 Stormwater Utility	70,069	74,768	74,768	-	74,768	74,768
135 Emergency Medical Services MSTU	-	364,400	391,200	-	391,200	399,000
145 Fire Services Fee	72,858	75,049	75,049	-	75,049	75,049
162 County Accepted Roadways and Drainage Syst	2,527	4,449	1,410	-	1,410	1,418
164 Special Assessment - Sewer	4,134	12,114	12,599	-	12,599	12,599
401 Solid Waste	30,698	36,713	36,713	-	36,713	36,713
Total Revenues	6,715,303	7,453,993	7,926,039	-	7,926,039	8,300,647

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100
Total Budgetary Costs	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100
Total Revenues	6,535,018	6,886,500	7,334,300	-	7,334,300	7,701,100

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 7.78% 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	70,069	74,768	74,768	-	74,768	74,768
Total Budgetary Costs	70,069	74,768	74,768	-	74,768	74,768

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
123 Stormwater Utility	70,069	74,768	74,768	-	74,768	74,768
Total Revenues	70,069	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	-	364,400	391,200	-	391,200	399,000
Total Budgetary Costs	-	364,400	391,200	-	391,200	399,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
135 Emergency Medical Services MSTU	-	364,400	391,200	-	391,200	399,000
Total Revenues	-	364,400	391,200	-	391,200	399,000

Notes:

This budget reflects estimated commission payments associated with the collection of Emergency Medical Services MSTU ad valorem taxes based on a 7.78% increase in property values.

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	72,858	75,049	75,049	-	75,049	75,049
Total Budgetary Costs	72,858	75,049	75,049	-	75,049	75,049

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
145 Fire Services Fee	72,858	75,049	75,049	-	75,049	75,049
Total Revenues	72,858	75,049	75,049	-	75,049	75,049

Notes:

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

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	2,527	4,449	1,410	-	1,410	1,418
Total Budgetary Costs	2,527	4,449	1,410	-	1,410	1,418

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
162 County Accepted Roadways and Drainage Systems Program (CARDS) (162)	2,527	4,449	1,410	-	1,410	1,418
Total Revenues	2,527	4,449	1,410	-	1,410	1,418

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	4,134	12,114	12,599	-	12,599	12,599
Total Budgetary Costs	4,134	12,114	12,599	-	12,599	12,599

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
164 Special Assessment - Sewer	4,134	12,114	12,599	-	12,599	12,599
Total Revenues	4,134	12,114	12,599	-	12,599	12,599

Notes:

The budget reflects estimated commission payments associated with the collection of the special assessments on subdivision lots associated with County infrastructure improvements. Includes the sewer system in Killearn Lakes Unit I & II and Belair/Annawood and improvements for Susie B. Lane. 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Constitutional Payments	30,698	36,713	36,713	-	36,713	36,713
Total Budgetary Costs	30,698	36,713	36,713	-	36,713	36,713

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
401 Solid Waste	30,698	36,713	36,713	-	36,713	36,713
Total Revenues	30,698	36,713	36,713	-	36,713	36,713

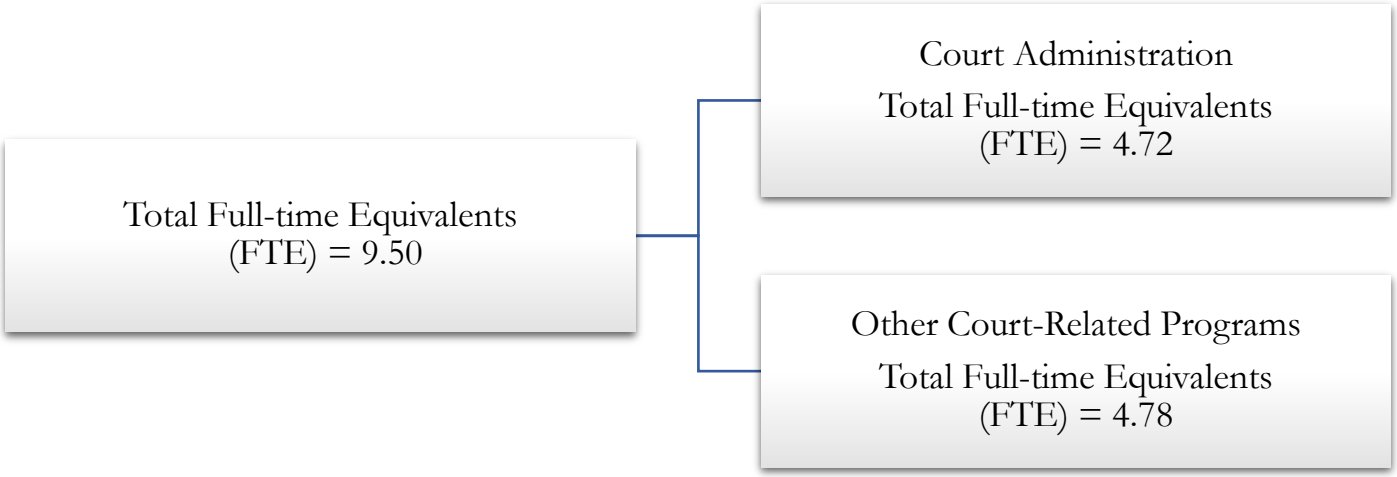
Notes:

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

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Judicial
Organizational Chart



Judicial
Executive Summary

The Judicial section of the Leon County FY 2026 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 2026 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 2026.

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 2026.

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 2026. 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 2026. 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 2026, Guardian Ad Litem will represent approximately 568 children who are residents of Leon County.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Judicial

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	457,264	625,663	579,269	-	579,269	595,430
Operating	233,651	255,401	232,959	-	232,959	236,025
Capital Outlay	-	28,595	28,595	-	28,595	28,595
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	992,415	1,211,159	1,142,323	-	1,142,323	1,161,550

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Court Administration	275,100	356,551	382,491	-	382,491	394,704
Other Court-Related Programs	445,043	593,733	518,957	-	518,957	525,971
State Attorney	133,426	120,026	100,026	-	100,026	100,026
Public Defender	126,277	120,192	120,192	-	120,192	120,192
Guardian Ad Litem	12,570	20,657	20,657	-	20,657	20,657
Total Budget	992,415	1,211,159	1,142,323	-	1,142,323	1,161,550

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	287,669	377,208	403,148	-	403,148	415,361
110 Fine and Forfeiture	517,203	497,718	477,718	-	477,718	477,718
114 Family Law Legal Services	43,191	50,705	49,012	-	49,012	48,587
117 Judicial Programs	144,352	285,528	212,445	-	212,445	219,884
Total Revenues	992,415	1,211,159	1,142,323	-	1,142,323	1,161,550

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Court Administration	4.00	4.00	4.72	-	4.72	4.72
Other Court-Related Programs	5.50	5.50	4.78	-	4.78	4.78
Total Full-Time Equivalents (FTE)	9.50	9.50	9.50	-	9.50	9.50

Court Administration Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	245,151	319,052	344,992	-	344,992	357,205
Operating	29,948	37,499	37,499	-	37,499	37,499
Total Budgetary Costs	275,100	356,551	382,491	-	382,491	394,704

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Court Administration (001-540-601)	265,085	353,833	379,773	-	379,773	391,986
Court Information Systems (001-540-713)	10,015	2,718	2,718	-	2,718	2,718
Total Budget	275,100	356,551	382,491	-	382,491	394,704

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	275,100	356,551	382,491	-	382,491	394,704
Total Revenues	275,100	356,551	382,491	-	382,491	394,704

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Court Administration	4.00	4.00	4.72	-	4.72	4.72
Total Full-Time Equivalents (FTE)	4.00	4.00	4.72	-	4.72	4.72

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 all 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 reports to court parties. 9. Serves as Court Liaisons for case review and management with all outside agencies. 10. Collaborates with the Big Bend Crisis Intervention Team (CIT) training program. 11. Monitors detention facility population to identify cases 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of Jail Beds Avoided Due to Criminal Case Management Unit Intervention.[1]	54,796	71,150	70,126	77,885
Estimated Cost Avoidance Due to Criminal Case Management Unit Intervention.[2]	$5.12 million	$7.5 million	$7.8 million	$8.4 million
Number of Defendants Ordered to a Psychiatric Facility for Stabilization.[3]	77	100	67	45
Number of Defendants Found to be Incompetent to Proceed.[4]	146	130	135	144
Number of Misdemeanor Defendants Found to be ITP with Administrative Community Release.[5]	74	85	100	118
Number of Defendants served by Veterans Treatment Court (VTC).[6]	24	42	47	52
Number of Defendants served by Felony Drug Court (FDC).[7]	17	19	36	53

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 $93.58 for FY 2023, $104.81 for FY 2024, and $104.81 for FY 2025.
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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	245,151	319,052	344,992	-	344,992	357,205
Operating	19,933	34,781	34,781	-	34,781	34,781
Total Budgetary Costs	265,085	353,833	379,773	-	379,773	391,986

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	265,085	353,833	379,773	-	379,773	391,986
Total Revenues	265,085	353,833	379,773	-	379,773	391,986

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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
Criminal Court Specialist	2.00	2.00	1.00	-	1.00	1.00
Criminal Court Coordinator	1.00	1.00	1.00	-	1.00	1.00
Trial Court Marshal	-	-	0.72	-	0.72	0.72
Total Full-Time Equivalents (FTE)	4.00	4.00	4.72	-	4.72	4.72

The major variances for the FY 2026 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 5% raises for all employees.

Court Administration - Court Information Systems (001-540-713)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	10,015	2,718	2,718	-	2,718	2,718
Total Budgetary Costs	10,015	2,718	2,718	-	2,718	2,718

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	10,015	2,718	2,718	-	2,718	2,718
Total Revenues	10,015	2,718	2,718	-	2,718	2,718

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	138,113	232,611	160,277	-	160,277	164,225
Operating	5,431	31,027	28,585	-	28,585	31,651
Capital Outlay	-	28,595	28,595	-	28,595	28,595
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	445,043	593,733	518,957	-	518,957	525,971

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Alternative Juvenile Programs (117-509-569)	69,325	61,343	49,605	-	49,605	51,291
Court Administration - Teen Court (114-586-662)	43,191	50,705	49,012	-	49,012	48,587
Judicial Programs/Article V (117-548-662)	31,027	151,590	90,245	-	90,245	95,998
Law Library (117-546-714)	-	28,595	28,595	-	28,595	28,595
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	445,043	593,733	518,957	-	518,957	525,971

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	257,500	257,500	257,500	-	257,500	257,500
114 Family Law Legal Services	43,191	50,705	49,012	-	49,012	48,587
117 Judicial Programs	144,352	285,528	212,445	-	212,445	219,884
Total Revenues	445,043	593,733	518,957	-	518,957	525,971

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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	3.50	2.78	-	2.78	2.78
Total Full-Time Equivalents (FTE)	5.50	5.50	4.78	-	4.78	4.78

Other Court-Related Programs - Legal Aid (110-555-715)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2023 Actual	FY 2024 Actuals	FY 2025 Estimates	FY 2026 Estimates
Number of Cases Referred to Teen Court.	55	50	53	53
Number of Hours Active Officers Have Served.[1]	810	1,119	925	951
Number of Hours Teen Volunteers Have Served as Jurors.	834	963	899	899
Number of Volunteer Service Hours Contributed.[2]	2,070	2,691	2,381	2,381
Number of Successful Completions.	46	38	42	42
Percentage of Re-Offenders (Recidivism).[3]	4.3%	2.6%	3.45%	3.45%
Number of Classroom to Courtroom Field Trips and Presentations.[4]	45	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	38,690	38,178	35,861	-	35,861	35,436
Operating	4,501	12,527	13,151	-	13,151	13,151
Total Budgetary Costs	43,191	50,705	49,012	-	49,012	48,587

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
114 Family Law Legal Services	43,191	50,705	49,012	-	49,012	48,587
Total Revenues	43,191	50,705	49,012	-	49,012	48,587

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Education Coordinator	0.50	0.50	-	-	-	-
Case Coordinator	-	-	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 2026 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	69,075	57,843	46,105	-	46,105	47,791
Operating	250	3,500	3,500	-	3,500	3,500
Total Budgetary Costs	69,325	61,343	49,605	-	49,605	51,291

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
117 Judicial Programs	69,325	61,343	49,605	-	49,605	51,291
Total Revenues	69,325	61,343	49,605	-	49,605	51,291

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2026 Alternative Juvenile Programs budget are as follows:

Decreases in Program Funding:
1. Cost savings associated with staff turnover.

Other Court-Related Programs - Law Library (117-546-714)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Capital Outlay	-	28,595	28,595	-	28,595	28,595
Total Budgetary Costs	-	28,595	28,595	-	28,595	28,595

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
117 Judicial Programs	-	28,595	28,595	-	28,595	28,595
Total Revenues	-	28,595	28,595	-	28,595	28,595

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	30,348	136,590	78,311	-	78,311	80,998
Operating	679	15,000	11,934	-	11,934	15,000
Total Budgetary Costs	31,027	151,590	90,245	-	90,245	95,998

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
117 Judicial Programs	31,027	151,590	90,245	-	90,245	95,998
Total Revenues	31,027	151,590	90,245	-	90,245	95,998

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Family Court Specialist	0.50	0.50	0.50	-	0.50	0.50
Administrative Secretary I	-	-	1.00	-	1.00	1.00
Court Operations Consultant	1.00	1.00	-	-	-	-
Trial Court Marshal	1.00	-	0.28	-	0.28	0.28
Senior Court Operations Consultant		1.00	-	-	-	-
Integrated Computer Sy Int Dev	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	3.50	3.50	2.78	-	2.78	2.78

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.

Decreases to Program Funding:
1. Cost savings associated with staff turnover.

Other Court-Related Programs - Legal Aid - Court (117-555-715)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	37,000	37,000	37,000	-	37,000	37,000
Operating	96,426	83,026	63,026	-	63,026	63,026
Total Budgetary Costs	133,426	120,026	100,026	-	100,026	100,026

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
State Attorney (110-532-602)	121,746	118,600	98,600	-	98,600	98,600
State Attorney (110-532-713)	11,680	1,426	1,426	-	1,426	1,426
Total Budget	133,426	120,026	100,026	-	100,026	100,026

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	133,426	120,026	100,026	-	100,026	100,026
Total Revenues	133,426	120,026	100,026	-	100,026	100,026

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of Felony Cases disposed	5,861	5,589	5,500	5,500
Number of Juvenile Cases disposed	603	733	700	700
Number of Misdemeanor Cases disposed	5,288	5,310	5,500	5,500
Number of Baker Acts disposed	509	613	600	600
Number of Warrants reviewed[1]	1,488	1,670	1,600	1,600

Note:
1. The procedure for tracking reviewed warrants was established in January 2021.

State Attorney - State Attorney (110-532-602)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	37,000	37,000	37,000	-	37,000	37,000
Operating	84,746	81,600	61,600	-	61,600	61,600
Total Budgetary Costs	121,746	118,600	98,600	-	98,600	98,600

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	121,746	118,600	98,600	-	98,600	98,600
Total Revenues	121,746	118,600	98,600	-	98,600	98,600

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

Decreases to Program Funding:
1. Contractual decrease due to the realignment of funding for the Diversion Fee Scholarship Program to the Office of Intervention and Detention Alternatives.

State Attorney - State Attorney (110-532-713)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	11,680	1,426	1,426	-	1,426	1,426
Total Budgetary Costs	11,680	1,426	1,426	-	1,426	1,426

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	11,680	1,426	1,426	-	1,426	1,426
Total Revenues	11,680	1,426	1,426	-	1,426	1,426

As part of the Article V funding requirement, expenses for communication costs are budgeted in State Attorney Information Systems.

Public Defender Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	37,000	37,000	37,000	-	37,000	37,000
Operating	89,277	83,192	83,192	-	83,192	83,192
Total Budgetary Costs	126,277	120,192	120,192	-	120,192	120,192

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Public Defender (110-533-603)	84,677	118,525	118,525	-	118,525	118,525
Public Defender (110-533-713)	41,600	1,667	1,667	-	1,667	1,667
Total Budget	126,277	120,192	120,192	-	120,192	120,192

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	126,277	120,192	120,192	-	120,192	120,192
Total Revenues	126,277	120,192	120,192	-	120,192	120,192

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of Total Appointed/Reopened Cases	8,653	8,850	9,100	8,800
Number of Cases Pled	4,100	4,064	4,150	4,150
Number of Nolle Processed/Dismissed Cases	678	593	650	620
Number of Total Cases Closed	9,062	8,975	9,000	9,000
Number of Substantiated Bar Grievances	0	0	0	0
Number of Appellate Clients Represented	748	694	750	700
Number of Appellate Briefs Filed	918	851	900	875

Public Defender - Public Defender (110-533-603)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	37,000	37,000	37,000	-	37,000	37,000
Operating	47,677	81,525	81,525	-	81,525	81,525
Total Budgetary Costs	84,677	118,525	118,525	-	118,525	118,525

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	84,677	118,525	118,525	-	118,525	118,525
Total Revenues	84,677	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	41,600	1,667	1,667	-	1,667	1,667
Total Budgetary Costs	41,600	1,667	1,667	-	1,667	1,667

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
110 Fine and Forfeiture	41,600	1,667	1,667	-	1,667	1,667
Total Revenues	41,600	1,667	1,667	-	1,667	1,667

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	12,570	20,657	20,657	-	20,657	20,657
Total Budgetary Costs	12,570	20,657	20,657	-	20,657	20,657

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
GAL Information Systems (001-547-713)	1,775	419	419	-	419	419
Guardian Ad Litem (001-547-685)	10,795	20,238	20,238	-	20,238	20,238
Total Budget	12,570	20,657	20,657	-	20,657	20,657

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	12,570	20,657	20,657	-	20,657	20,657
Total Revenues	12,570	20,657	20,657	-	20,657	20,657

Guardian Ad Litem (001-547-685)

Goal	The mission of the Statewide Guardian ad Litem Office, Circuit 2 is to advocate for the best interests of children who are alleged to be abused, neglected or abandoned, and who are involved in court proceedings.
Objectives	1. Provide children with legal representation and advocacy services. 2. Preserve children's physical safety and emotional well-being and protect children from further harm. 3. Make verbal and written recommendations for children's permanent placement in a stable and nurturing home environment. 4. Attend trials, hearings, staffing, 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Number of Leon County Cases[1]	379	326	465	326
Number of Leon County Children Served[1]	687	568	695	568
Number of Volunteers[2]	571	261	325	287

Notes:

1. The 2nd Circuit Guardian ad Litem Office predicts approximately the same number of new case appointments in Leon County for FY 2026 as in FY 2024.
2. In FY 2026, the 2nd Circuit Florida Guardian ad Litem Office will focus on volunteer recruitment and training across all six counties in the 2nd Circuit. A hybrid volunteer pre-service training process will be strengthened and expanded.

Guardian Ad Litem - Guardian Ad Litem (001-547-685)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	10,795	20,238	20,238	-	20,238	20,238
Total Budgetary Costs	10,795	20,238	20,238	-	20,238	20,238

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	10,795	20,238	20,238	-	20,238	20,238
Total Revenues	10,795	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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	1,775	419	419	-	419	419
Total Budgetary Costs	1,775	419	419	-	419	419

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,775	419	419	-	419	419
Total Revenues	1,775	419	419	-	419	419

Non-Operating Index

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

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

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

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

Line Item Funding Summary

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

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

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

Office of Human Services and Community Partnerships
United Partners for Human Services $40,000
Whole Child Leon Project $38,000
2-1-1 Big Bend $112,500

Office of Strategic Initiatives
Oasis Center/Commission on Status for Women $68,750

Office of Management and Budget
Tallahassee Trust for Historic Preservation $63,175

Office of Intervention and Detention Alternatives
DISC Village/Juvenile Assessment Center $222,759
Domestic Violence Coordinating Council $25,000

Parks and Recreation
Tallahassee Senior Citizens Foundation $179,000

Animal Control
St. Francis Wildlife Association $71,250

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

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

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

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

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

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

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

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. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. 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 is through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing will have the fee placed on their tax bill in subsequent years. Approximately 15,780 property owners in Leon County who originally were on the quarterly billing method pay the fire service fee through their property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: movement of delinquent quarterly bills in the unincorporated area to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees.

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

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

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

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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-Operating

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Grants-in-Aid	9,660,648	-	-	-	-	-
Budgeted Reserves	-	200,000	200,000	-	200,000	200,000
Total Budgetary Costs	9,660,648	200,000	200,000	-	200,000	200,000

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	9,660,648	200,000	200,000	-	200,000	200,000
Total Revenues	9,660,648	200,000	200,000	-	200,000	200,000

Other Non-Operating Summary

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

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

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

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

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

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

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

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

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

Blueprint
Blueprint personnel costs for the Right-of Way- Assistant are budgeted by the County on an annual basis due to 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. Contractual costs in the amount of $100,000 for the County's portion of funding for the supplier Diversity Study update in FY 2026.

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

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

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Non-Operating

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

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

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

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	419,637	481,438	354,474	-	354,474	366,122
Grants-in-Aid	-	-	288,674	100,000	388,674	297,334
Total Budgetary Costs	419,637	481,438	643,148	100,000	743,148	663,456

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	419,637	481,438	643,148	100,000	743,148	663,456
Total Revenues	419,637	481,438	643,148	100,000	743,148	663,456

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Deputy Director - Business Vitality & Intelligence	1.00		-	-	-	-
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50	0.50	-	-	-	-
Manager of Diversity and Economic Inclusion	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00	1.00	-	-	-	-
Business Outreach & Marketing Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.50	4.50	3.00	-	3.00	3.00

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

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

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

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

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

Non-Operating

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

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

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245
Total Revenues	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245

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

Increases to Program Funding:

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

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

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Operating	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031
Total Budgetary Costs	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031

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

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

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LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY25/26 Principal Payment	FY25/26 Interest Payment	Remaining Principal	Final Maturity Date
Series 2020	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. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		$1,298,120	$71,109	$672	$71,109	$672	$0	2026
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	$4,140,000	$473,230	$345,000	$76,590	$3,795,000	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	$12,555,000	$1,254,404	$1,045,000	$211,892	$11,510,000	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	$1,980,000	$64,307	$485,000	$25,542	$1,495,000	2029
TOTAL			**$26,598,120**	**$18,746,109**	**$1,792,613**	**$1,946,109**	**$314,696**	**$16,800,000**	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.
2. City provided half of the annual payment of debt service to the County through an Interlocal Agreement.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

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. 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 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808
Total Budgetary Costs	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808
Total Budget	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
222 2017 Capital Improvement Revenue Refinancing	66,876	3,270,583	-	-	-	-
223 Bond Series 2020-Capital Equipment Financing	257,645	257,601	71,781	-	71,781	-
224 Supervisor of Elections Building	418,893	417,788	421,590	-	421,590	420,208
225 ESCO Lease	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314
226 800 MHz Radios	512,862	511,734	510,542	-	510,542	509,286
Total Revenues	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Debt Service

Debt Service Summary

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808
Total Budgetary Costs	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
2014 Debt Series (222-979-582)	66,876	3,270,583	-	-	-	-
800 MHz Radios (226-949-582)	512,862	511,734	510,542	-	510,542	509,286
Bond Series 2020 (223-979-582)	257,645	257,601	71,781	-	71,781	-
Bond Series 2021 (224-979-582)	418,893	417,788	421,590	-	421,590	420,208
ESCO Lease (225-977-582)	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314
Total Budget	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
222 2017 Capital Improvement Revenue Refinanci	66,876	3,270,583	-	-	-	-
223 Bond Series 2020-Capital Equipment Financin	257,645	257,601	71,781	-	71,781	-
224 Supervisor of Elections Building	418,893	417,788	421,590	-	421,590	420,208
225 ESCO Lease	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314
226 800 MHz Radios	512,862	511,734	510,542	-	510,542	509,286
Total Revenues	2,514,313	5,712,825	2,260,805	-	2,260,805	2,187,808

Debt Service - 2014 Debt Series (222-979-582)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	66,876	3,270,583	-	-	-	-
Total Budgetary Costs	66,876	3,270,583	-	-	-	-

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
222 2017 Capital Improvement Revenue Refinancing	66,876	3,270,583	-	-	-	-
Total Revenues	66,876	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. The loan reached maturity in FY 2025.

Debt Service

Debt Service - Bond Series 2020 (223-979-582)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	257,645	257,601	71,781	-	71,781	-
Total Budgetary Costs	257,645	257,601	71,781	-	71,781	-

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
223 Bond Series 2020-Capital Equipment Financing	257,645	257,601	71,781	-	71,781	-
Total Revenues	257,645	257,601	71,781	-	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.

Debt Service

Debt Service - Bond Series 2021 (224-979-582)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	418,893	417,788	421,590	-	421,590	420,208
Total Budgetary Costs	418,893	417,788	421,590	-	421,590	420,208

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
224 Supervisor of Elections Building	418,893	417,788	421,590	-	421,590	420,208
Total Revenues	418,893	417,788	421,590	-	421,590	420,208

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

Debt Service - ESCO Lease (225-977-582)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314
Total Budgetary Costs	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
225 ESCO Lease	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314
Total Revenues	1,258,037	1,255,119	1,256,892	-	1,256,892	1,258,314

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

Debt Service - 800 MHz Radios (226-949-582)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Debt Service	512,862	511,734	510,542	-	510,542	509,286
Total Budgetary Costs	512,862	511,734	510,542	-	510,542	509,286

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
226 800 MHz Radios	512,862	511,734	510,542	-	510,542	509,286
Total Revenues	512,862	511,734	510,542	-	510,542	509,286

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.

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LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

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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 2026 to FY 2030.

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»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 577.

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 2026-2030 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 2026 to FY 2030. 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 2024, FY 2025 adjusted budget and FY 2025 year-to-date expenditures, FY 2026 budget, FY 2027 – FY 2030 planned budget, FY 2026 – FY 2030 total, total project cost, and estimates of any anticipated impacts on the operating budget.

»Capital Improvement Program Analysis

FY 2026 through FY 2030 Capital Budget
Chart 25.1 shows the capital funding for each fiscal year from FY 2017 through FY 2026. The total FY 2026 capital budget is **$31,434,710**. This is a 9% increase from the adopted FY 2025 capital budget of $28,801,519.

The FY 2026 – FY 2030 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 2026 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 2026 is $2,633,191. 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 $14.8 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 2022 – FY 2026, the recurring general revenue support for the capital program has ranged from $3.6 million - $9.9 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 16 years, the County has used these excess reserves five 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 2025 indicated that $4.3 million in Transportation Trust fund balance and $11.4 million in General Revenue fund balance above policy minimums were available to support the capital program in FY 2026 and 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 2025.

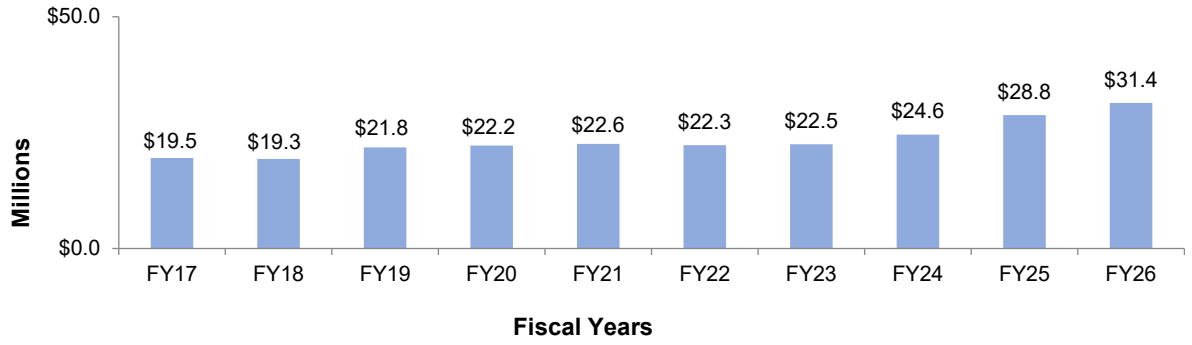
Due to the increase in property tax values, the County is now positioned to increase the recurring general revenue transfer to support the capital program. This increased transfer also allows the County to address additional critical capital improvement needs to ensure our community remains resilient 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 2026 – FY 2030) 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.

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Analysis

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 standard level of service and identifying cost avoidances and savings where possible. Since 2013, the County has saved or avoided costs totaling more than $79.9 million. Of those costs, approximately $65.8 million of savings were in capital expenditures.

Chart 25.1 FY 2017 – FY 2025 Capital Funding



Service Types

Chart 25.2 illustrates the service types of the projects in the FY 2026 capital budget. Chart 25.3 shows the service types of the projects in the FY 2026 – FY 2030 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 2026 Service Types

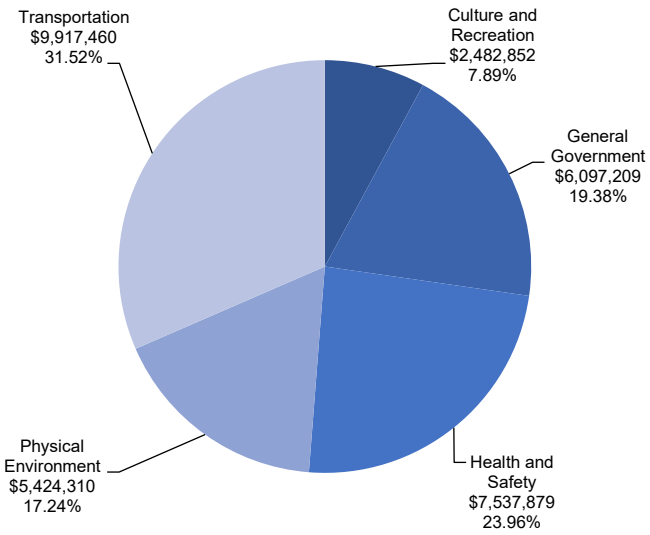
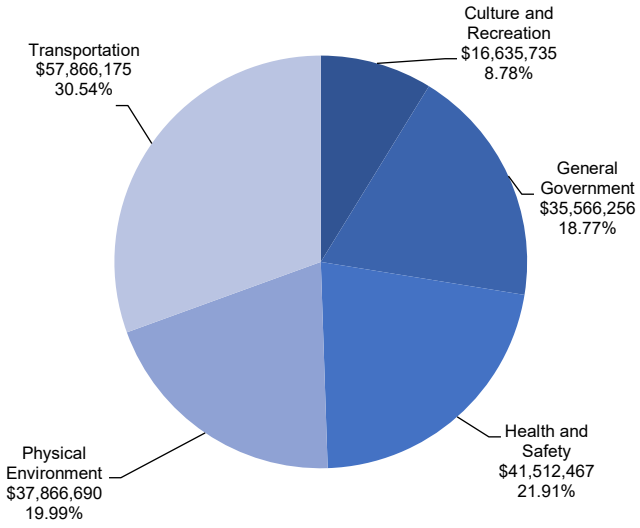


Chart 25.3
FY 2026 – FY 2030 Service Types



»Capital Improvement Program Analysis

Project Funding Sources

Table 25.1 shows the project funding sources for the FY 2026 capital budget and the FY 2026 – FY 2030 capital improvement program. Capital Improvements (Fund 305) and Sales Tax Extension 2020 (Fund 351) are the primary sources of funding for the FY 2026 capital budget, with $12,209,921 (38.81%) and $6,586,757 (20.94%) respectively. Capital Improvements (Fund 305) is the primary source of funding for FY 2026 – FY 2030, totaling $73,907,015 (39.01%). The table does not reflect budgeted reserves.

Table 25.1 FY 2026 – FY 2030 Project Funding Sources

Funding Source	FY 2026 Budget	%	FY 2026 – FY 2030 Program	%
Capital Improvements (Fund 305)	$ 12,209,921	38.81%	$73,907,015	39.01%
Sales Tax Extension 2020 (Fund 351)	$6,586,757	20.94%	$34,969,986	18.46%
Sales Tax Extension 2020 JPA (Fund 352)	$4,732,632	15.04%	$24,082,852	12.71%
EMS MSTU (Fund 135)	$4,007,000	12.74%	$25,898,875	13.67%
Solid Waste (Fund 401)	$1,807,000	5.74%	$11,315,000	5.97%
Transportation Improvements (Fund 306)	$1,630,703	5.18%	$17,596,189	9.29%
County Government Annex (Fund 165)	$401,511	1.28%	$1,302,516	0.69%
Building Inspection (Fund 120)	$63,270	0.20%	$335,730	0.18%
Huntington Oaks Plaza (Fund 166)	$20,916	0.07%	$39,160	0.02%
Total	**$31,459,710**	**100%**	**$189,447,323**	**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, Stormwater and Flood Relief, and Recreational Amenities. 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.

»Capital Improvement Program Analysis

New and Revised Capital Projects

Table 25.2 indicates new or revised projects for the FY 2026 capital budget and the FY 2026 – FY 2030 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. 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 second 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 $1,228,000 is budgeted for the new or revised projects.

Table 25.2 FY 2026 – FY 2030 New and Revised Projects

New and Revised Projects	FY 2026 Budget	%	FY 2026 – FY 2030 Program	%
L.I.F.E. Private to Public Dirt Road Improvement Program	$50,000	100%	$250,000	20%
Rural Waste Service Centers Improvements	$0	0%	$978,000	80%
Total	**$0**	**100%**	**$1,228,000**	**100%**

Management of Capital Projects

Table 25.3 shows the managing divisions of the FY 2026 capital budget and FY 2026 – FY 2030 capital improvement program. The listed divisions manage a total of 90 projects, but only 58 projects will receive additional funding in the FY 2026 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 2026 – FY 2030 Managing Divisions

Managing Division	# of Projects	FY 2026 Budget	%	FY 2026 – FY 2030 Program	%
Engineering Services	28	$14,029,074	44.59%	$81,170,249	42.85%
Management Information Services	21	$6,020,499	19.14%	$31,932,538	16.86%
Facilities Management	14	$4,161,060	13.23%	$21,461,896	11.33%
Fleet Management	11	$4,031,000	12.81%	$34,196,000	18.05%
Parks and Recreation	8	$1,097,822	3.49%	$9,840,615	5.19%
Operations	3	$450,805	1.43%	$2,604,025	1.37%
Solid Waste	4	$1,335,000	4.24%	$6,983,000	3.69%
Miscellaneous	1	$334,450	1.06%	$1,259,000	0.66%
Total	**90**	**$31,459,710**	**100%**	**$189,447,323**	**100%**

LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Capital Projects by Managing Division

Project	Project #	*FY 2025 Adj Budget	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY26 - FY30 Total
ENGINEERING SERVICES								
Architectural & Engineering Services	086011	$60,000	$120,000	$50,000	$50,000	$60,000	$60,000	$340,000
Arterial/Collector and Local Road Resurfacing	056001	$12,940,991	$5,371,152	$6,318,755	$6,522,285	$6,731,922	$6,947,847	$31,891,961
Blueprint 2020 Water Quality & Stormwater	067003	$4,250,000	$2,125,000	$2,125,000	$2,125,000	$2,125,000	$2,125,000	$10,625,000
Community Safety & Mobility	056005	$477,165	$0	$425,000	$1,000,000	$250,000	$250,000	$1,925,000
DOT Old Bainbridge Rd. @ CC NW	053011	$815,472	$0	$0	$0	$0	$0	$0
FDEP Springs Restoration Pilot Project	927128	$186,082	$0	$0	$0	$0	$0	$0
FDEP Springs Restoration Incentive Project	927130	$1,420,222	$0	$0	$0	$0	$0	$0
Fords Arm - Lexington Pond Retrofit	063005	$255,118	$0	$0	$0	$0	$0	$0
Intersection and Safety Improvements	057001	$3,915,607	$1,000,000	$250,000	$250,000	$250,000	$250,000	$2,000,000
Leon County Basin Management Plan Updates	067009	$0	$0	$250,000	$750,000	$750,000	$750,000	$2,500,000
L.I.F.E. Miccosukee Sense of Place	091004	$397,491	$0	$0	$0	$0	$0	$0
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006	$232,869	$175,000	$175,000	$175,000	$175,000	$175,000	$875,000
L.I.F.E. Rural Road Safety Stabilization	091003	$182,733	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
L.I.F.E. Private to Public Dirt Road Improvement Program	091008	$500,000	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
L.I.F.E. Stormwater and Flood Relief	091009	$335,567	$349,810	$321,386	$434,194	$407,671	$452,176	$1,965,237
L.I.F.E. Street Lighting	091005	$549,952	$125,000	$125,000	$125,000	$125,000	$125,000	$625,000
Lake Henrietta Renovation	061001	$425,000	$0	$0	$0	$0	$0	$0
Magnolia Drive Multi-Use Trail	055010	$7,683,957	$0	$0	$0	$0	$0	$0
Miccosukee Road Bridge Replacement	057918	$3,191,330	$0	$0	$0	$0	$0	$0
NE Lake Munson Septic to Sewer	062008	$4,899,332	$0	$0	$0	$0	$0	$0
Public Works Design and Engineering Services	056011	$142,097	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
Serenity Cemetery Expansion	091002	$0	$0	$0	$0	$190,000	$0	$190,000
Sheriff Facilities Capital Maintenance	086031	$14,317,276	$1,867,609	$1,765,000	$1,560,000	$2,295,253	$2,710,000	$10,197,862
Sidewalk Program	056013	$8,277,022	$2,645,503	$2,680,368	$2,716,135	$2,752,805	$2,790,378	$13,585,189
Stormwater Infrastructure Preventative Maintenance	067006	$4,277,534	$0	$800,000	$800,000	$800,000	$800,000	$3,200,000
Tourism Building	086065	$2,081,750	$0	$0	$0	$0	$0	$0
Woodville Sewer Project	062003	$18,133,878	$0	$0	$0	$0	$0	$0
Engineering Services Subtotal		**$89,948,445**	**$14,029,074**	**$15,535,509**	**$16,757,614**	**$17,162,651**	**$17,685,401**	**$81,170,249**
FACILITIES MANAGEMENT								
Building General Maintenance and Renovations	086079	$4,273,477	$558,633	$590,000	$500,000	$500,000	$400,000	$2,548,633
Building Infrastructure and Improvements	086078	$3,765,922	$0	$675,000	$500,000	$715,000	$1,300,000	$3,190,000
Building Mechanical Repairs and Improvements	086077	$3,640,958	$0	$716,587	$235,000	$750,000	$750,000	$2,451,587
Building Roofing Repairs and Replacements	086076	$553,311	$100,000	$300,000	$275,000	$400,000	$625,000	$1,700,000
Courthouse Renovations	086027	$354,140	$165,000	$0	$0	$40,000	$40,000	$245,000
Courthouse Security	086016	$76,654	$110,000	$35,000	$35,000	$35,000	$35,000	$250,000
Courtroom Minor Renovations	086007	$99,927	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Essential Libraries Initiative	086085	$2,420,479	$1,000,000	$4,000,000	$0	$0	$0	$5,000,000
General Furnishings	086017	$345,388	$65,000	$35,000	$35,000	$35,000	$55,000	$225,000
Lake Jackson Town Center	083002	$500,512	$20,916	$18,244	$0	$0	$0	$39,160
Leon County Government Annex	086025	$1,827,400	$401,511	$206,557	$188,905	$252,794	$252,749	$1,302,516
Medical Examiner Facility	086067	$60,000	$0	$0	$0	$0	$0	$0
Public Safety Complex	096016	$1,882,100	$1,585,000	$700,000	$510,000	$610,000	$500,000	$3,905,000
Solar Arrays on County Buildings	086081	$260,032	$80,000	$0	$50,000	$50,000	$50,000	$230,000
Facilities Management Subtotal		**$20,060,300**	**$4,161,060**	**$7,351,388**	**$2,403,905**	**$3,462,794**	**$4,082,749**	**$21,461,896**
FLEET MANAGEMENT								
Emergency Medical Services Vehicles & Equipment Replacement	026014	$6,843,041	$3,149,000	$3,708,000	$4,500,000	$4,750,000	$5,000,000	$21,107,000
Fleet Management Shop Equipment	026010	$172,980	$0	$0	$37,000	$0	$0	$37,000
General Vehicle & Equipment Replacement	026003	$1,803,473	$0	$500,000	$450,000	$300,000	$350,000	$1,600,000
Hazardous Waste Vehicle and Equipment Replacement	036042	$70,000	$65,000	$55,000	$60,000	$55,000	$60,000	$295,000
New Emergency Medical Services Vehicle & Equipment	026021	$632,992	$410,000	$0	$420,000	$0	$430,000	$1,260,000
New Parks/Greenways Vehicles and Equipment	046007	$122,319	$0	$0	$0	$0	$0	$0
Public Works Vehicle & Equipment Replacement	026005	$2,613,106	$0	$860,000	$900,000	$1,000,000	$1,200,000	$3,960,000
Rural Waste Vehicle and Equipment Replacement	036033	$14,000	$142,000	$440,000	$650,000	$400,000	$400,000	$2,032,000
Solid Waste Facility Heavy Equipment & Vehicle Replacement	036003	$290,019	$100,000	$560,000	$85,000	$55,000	$75,000	$875,000
Stormwater Vehicle & Equipment Replacement	026004	$1,379,253	$0	$400,000	$500,000	$500,000	$500,000	$1,900,000
Transfer Station Heavy Equipment Replacement	036010	$510,500	$165,000	$535,000	$55,000	$175,000	$200,000	$1,130,000
Fleet Management Subtotal		**$14,451,683**	**$4,031,000**	**$7,058,000**	**$7,657,000**	**$7,235,000**	**$8,215,000**	**$34,196,000**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Capital Projects by Managing Division

Project	Project #	*FY 2025 Adj Budget	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY26 - FY30 Total
MANAGEMENT INFORMATION SERVICES (MIS)								
Building Inspection Technology	076055	$250,361	$63,270	$65,170	$67,070	$69,065	$71,155	$335,730
County Compute Infrastructure	076008	$1,419,672	$1,070,000	$424,500	$329,135	$733,909	$588,826	$3,146,370
Courtroom Technology	076023	$421,305	$391,000	$367,230	$293,497	$394,802	$396,146	$1,842,675
E-Filing System for Court Documents	076063	$0	$0	$100,000	$100,000	$100,000	$100,000	$400,000
Emergency Medical Services Technology	076058	$240,965	$448,000	$665,000	$700,366	$806,204	$912,305	$3,531,875
Financial Hardware and Software	076001	$539,969	$420,762	$279,221	$640,744	$681,027	$1,183,158	$3,204,912
Geographic Information Systems	076009	$409,000	$449,000	$396,000	$479,000	$556,000	$583,000	$2,463,000
GIS Incremental Basemap Update	076060	$368,500	$333,500	$333,500	$333,500	$333,500	$333,500	$1,667,500
Justice Information System (JIS) Upgrade	076065	$1,025,097	$335,000	$337,550	$840,177	$842,882	$1,095,668	$3,451,277
Large Application Refreshes and Upgrades	076066	$565,912	$100,000	$44,822	$200,667	$206,687	$120,145	$672,321
Library Services Technology	076011	$569,031	$360,030	$540,030	$310,030	$270,030	$290,000	$1,770,120
Mobile Devices	076042	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Permit & Enforcement Tracking System	076015	$444,704	$260,000	$225,600	$242,136	$309,674	$343,543	$1,380,953
Public Defender Technology	076051	$166,674	$136,733	$85,975	$98,025	$169,282	$99,765	$589,780
Public Safety Complex Technology	076069	$536,322	$15,000	$15,000	$465,000	$665,000	$15,000	$1,175,000
Records Management	076061	$254,870	$157,500	$115,375	$173,644	$182,326	$191,442	$820,287
Remote Server Center (RSC) Improvements	076067	$165,750	$0	$0	$0	$0	$0	$0
State Attorney Technology	076047	$296,216	$285,224	$187,567	$245,678	$354,358	$241,417	$1,314,244
Supervisor of Elections Technology	076005	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Technology in Chambers	076022	$50,000	$141,480	$141,974	$142,484	$43,008	$43,548	$512,494
User Computer Upgrades	076024	$585,954	$954,000	$650,000	$400,000	$500,000	$750,000	$3,254,000
MIS Subtotal		**$8,385,302**	**$5,995,499**	**$5,049,514**	**$6,136,153**	**$7,292,754**	**$7,433,618**	**$31,907,538**
MISCELLANEOUS								
Voting Equipment Replacement	096028	$57,382	$334,450	$712,550	$116,000	$48,000	$48,000	$1,259,000
Miscellaneous Subtotal		**$57,382**	**$334,450**	**$712,550**	**$116,000**	**$48,000**	**$48,000**	**$1,259,000**
PARKS & RECREATION								
Apalachee Regional Park	045001	$696,596	$450,000	$1,275,000	$825,000	$800,000	$700,000	$4,050,000
Dog Parks - Unincorporated Area	046013	$0	$90,000	$0	$0	$0	$0	$90,000
Fred George Park	043007	$73,258	$0	$0	$0	$0	$0	$0
Greenways Capital Maintenance	046009	$1,357,358	$0	$100,000	$100,000	$300,000	$300,000	$800,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007	$264,859	$85,000	$85,000	$85,000	$85,000	$85,000	$425,000
L.I.F.E. Recreational Amenities	091010	$938,626	$472,822	$541,975	$471,118	$540,850	$540,850	$2,567,615
Parks Capital Maintenance	046001	$1,894,609	$0	$300,000	$358,000	$500,000	$750,000	$1,908,000
St. Marks Headwaters Greenway	047001	$1,806,475	$0	$0	$0	$0	$0	$0
Parks & Recreation Subtotal		**$7,031,781**	**$1,097,822**	**$2,301,975**	**$1,839,118**	**$2,225,850**	**$2,375,850**	**$9,840,615**
OPERATIONS								
Arterial & Collector Roads Pavement Markings	026015	$201,216	$135,200	$135,200	$135,200	$135,200	$135,200	$676,000
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	$1,097,623	$100,000	$200,000	$350,000	$100,000	$100,000	$850,000
Operations Subtotal		**$1,514,444**	**$450,805**	**$550,805**	**$700,805**	**$450,805**	**$450,805**	**$2,604,025**
SOLID WASTE								
Household Hazardous Waste Improvements	036019	$118,266	$80,000	$80,000	$500,000	$500,000	$500,000	$1,660,000
Rural Waste Service Centers Improvements	036025	$0	$0	$300,250	$304,750	$373,000	$0	$978,000
Landfill Closure	036043	$17,955,764	$0	$0	$0	$0	$0	$0
Transfer Station Improvements	036023	$877,901	$1,255,000	$615,000	$695,000	$880,000	$900,000	$4,345,000
Solid Waste Subtotal		**$18,951,931**	**$1,335,000**	**$995,250**	**$1,499,750**	**$1,753,000**	**$1,400,000**	**$6,983,000**
Total Capital Improvement Program		**$160,401,268**	**$31,434,710**	**$39,554,991**	**$37,110,345**	**$39,630,854**	**$41,691,423**	**$189,422,323**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 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 2026 Budget	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated
Library Services Technology	076011	$25,000	$25,000	$25,000	$25,000	$25,000
Serenity Cemetery Expansion	091002	$500	$500	$800	$500	$500
New Emergency Medical Services Vehicles & Equipment	026021	$0	$38,760	$38,760	$38,760	$38,760
Total		**$25,500**	**$64,260**	**$64,560**	**$64,260**	**$64,260**

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
Public Works	$500	$39,260	$39,560	$39,260	$39,260
Total	**$25,500**	**$64,260**	**$64,560**	**$64,260**	**$64,260**

Culture & Recreation Overview

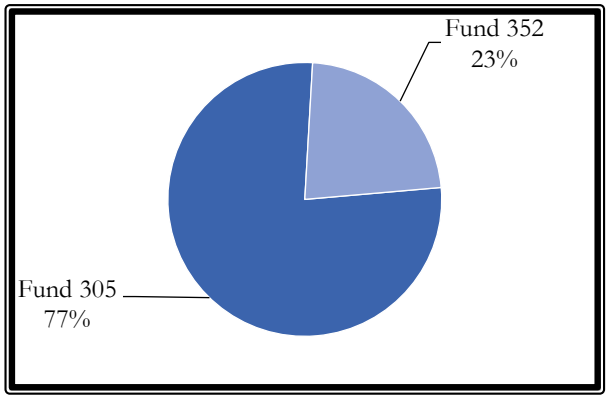
Overview

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

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

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

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**

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

»Culture & Recreation Index

Page	Project	#	FY 2024 Life to Date	FY 2025 Adj Budget	FY 2026 Budget	FY26-FY30 Total	Project Total
593	Apalachee Regional Park	045001	$8,494,490	$696,596	$450,000	$4,050,000	$13,241,086
594	Dog Parks – Unincorporated Area	046013	$117,426	$0	$90,000	$90,000	$207,426
595	Essential Libraries Initiative	086085	$200,087	$2,420,479	$1,000,000	$5,000,000	$7,620,566
596	Fred George Park	043007	$10,296,656	$73,258	$0	$0	$10,369,914
597	Greenways Capital Maintenance	046009	$3,618,835	$1,357,358	$0	$800,000	$5,776,193
598	L.I.F.E. Boat Landing Enhancements & Upgrades	091007	$310,142	$264,859	$85,000	$425,000	$1,000,001
599	L.I.F.E. Recreational Amenities	091010	$222,401	$938,626	$472,822	$2,567,615	$3,728,642
600	Library Services Technology	076011	$1,995,834	$569,031	$360,030	$1,670,120	$4,334,985
601	New Parks/Greenways Vehicles and Equipment	046007	$1,159,715	$122,319	$0	$0	$1,282,034
602	Parks Capital Maintenance	046001	$6,904,700	$1,894,609	$0	$1,908,000	$10,707,309
603	St. Marks Headwaters Greenway	047001	$4,506,369	$1,806,475	$0	$0	$6,312,844
	Culture & Recreation Total		**$37,826,655**	**$10,143,610**	**$2,457,852**	**$16,510,735**	**$64,581,000**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026 through FY 2030 will be used to continue developing the Master Plan for the park, including amenities such as a storage trailer; playground; 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 .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

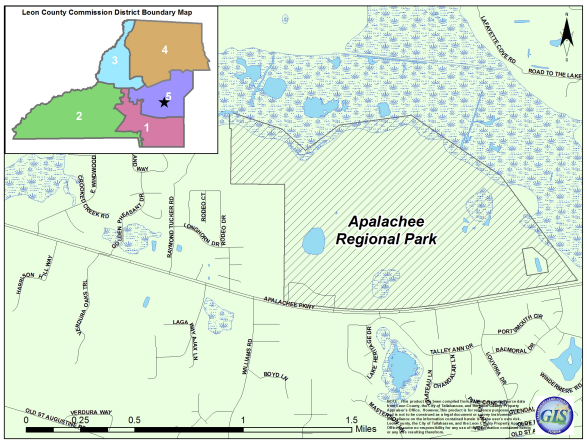
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	8,494,490	696,596	241,026	450,000	1,275,000	825,000	800,000	700,000	4,050,000	13,241,086
	8,494,490	696,596	241,026	450,000	1,275,000	825,000	800,000	700,000	4,050,000	13,241,086

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 2026 - 2030 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**	Strategic Priority:	**Q1, Q5**

Project Description/Justification

This project is for design and construction of dog parks in the unincorporated area. Fiscal year 2026 provides 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	117,426	0	0	90,000	0	0	0	0	90,000	207,426
	117.426	0	0	90,000	0	0	0	0	90,000	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 2026 - 2030 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 this project was completed in FY 2025. $5 million is programmed from FY 2026 - FY 2027 for the second phase of this project and is expected to be completed in FY 2027.

Strategic Initiative

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

Financial Summary

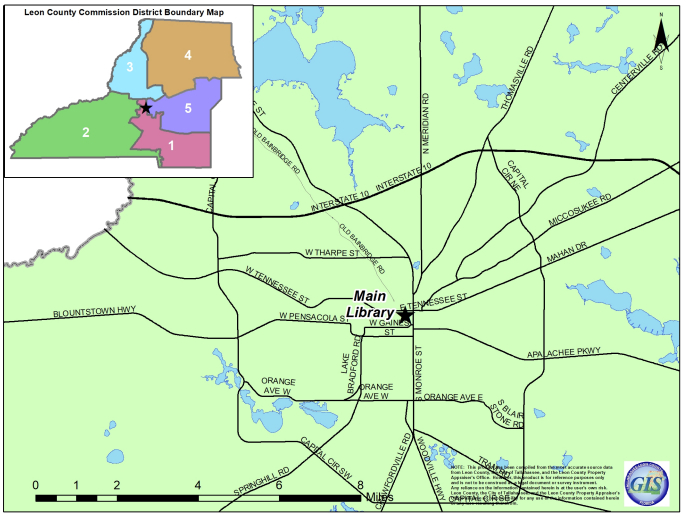
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	200,087	2,420,479	1,615,796	1,000,000	4,000,000	0	0	0	5,000,000	7,620,566
	200,087	2,420,479	1,615,796	1,000,000	4,000,000	0	0	0	5,000,000	7,620,566

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Fred George Park

Dept/Div:	**Parks & Recreation**	Comp Plan CIE Project:	**N/A**
Project :	**043007**	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 development of the Fred George Greenway and Park in accordance with amenities and activities outlined in the Land Management Plan. Phases of the park's remaining development will include the design, permitting, and construction of a second trash trap (located at Keystone Ct.); wetland restoration; the extension of water and sewer lines to the museum; and the construction of boardwalks and two observation decks. Program funding for FY 2026 through FY 2030 will be allocated from the remaining Blueprint funds after completion of the St. Marks Headwaters project. State funding in the amount of $400,000 was provided towards the wetland restoration construction. A grant agreement with the Florida Department of Environmental Protection was executed in Fall 2022. The Fred George Park Wetland re-grading and the Keystone Court Trash Screen projects were completed in FY 2024.

Strategic Initiative

(Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)

Financial Summary

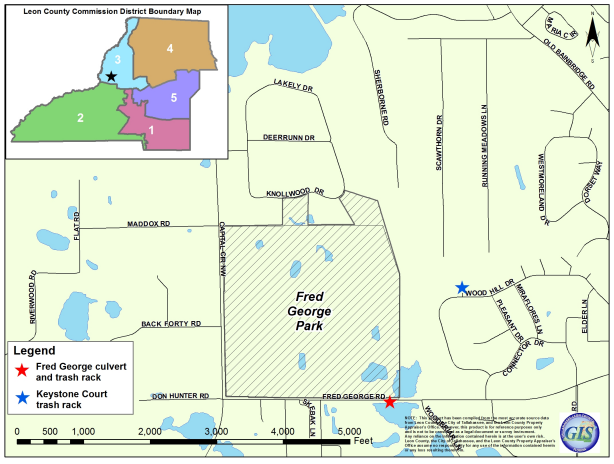
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	10,296,656	41,670	0	0	0	0	0	0	0	10,338,326
309 Sales Tax - Extension	0	31,588	3,156	0	0	0	0	0	0	31,588
	10,296,656	73,258	3,156	0	0	0	0	0	0	10,369,914

Policy/Comprehensive Plan Information

Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3; 1.2.1 and 1.2.
Fred George Basin Greenway Management Plan (August 2009)
Fred George Basin FCT Grant Agreement 07-102-FF7 (requires what amenities must be constructed on the property)

Operating Budget Impact

N/A





Fred George Park and Greenway

LEON COUNTY FISCAL YEAR 2026 - 2030 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, Lake Lafayette Regional Linear Park, and the Orchard Pond Trails. These properties must be managed in accordance with separate and distinct Land Management Plans.

To ensure some FY 2026 capital projects related to greenways and trails improvements are not delayed due to supply chain issues, $340,000 in general revenue fund balance was advanced funded in FY 2025 to support FY 2026 parks capital maintenance and improvements.

FY 2026: JR Alford Single Track Trail; benches; fencing; invasive treatments; trail stabilization; tree planting; and unanticipated repairs and maintenance.

FY 2027: Benches; fencing; invasive treatments; trail stabilization; tree planting; and unanticipated repairs and maintenance.

FY 2028: Benches; fencing; invasive treatments; trail stabilization; tree planting; and unanticipated repairs and maintenance.

FY 2029: Benches; fencing; invasive treatments; trail stabilization; tree planting; and unanticipated repairs and maintenance.

FY 2030: Benches; fencing; invasive treatments; trail stabilization; tree planting; and unanticipated repairs and maintenance.

Strategic Initiative

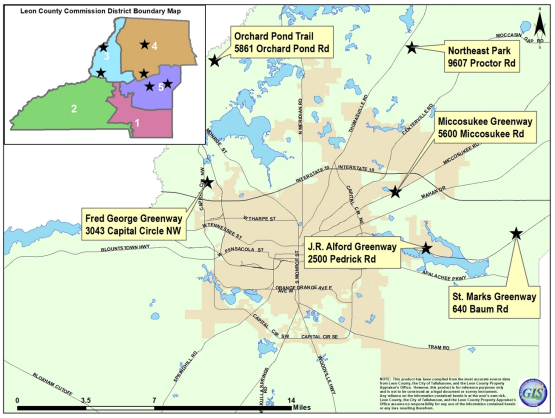
(EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S.
Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,618,835	1,357,358	60,947	0	100,000	100,000	300,000	300,000	800,000	5,776,193
	3,618,835	1,357,358	60,947	0	100,000	100,000	300,000	300,000	800,000	5,776,193

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 2026 - 2030 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 2026 through FY 2030 is budgeted at $85,000 to address priorities for fishing pier replacements and boat landing improvements and upgrades.

Strategic Initiative

N/A

Financial Summary

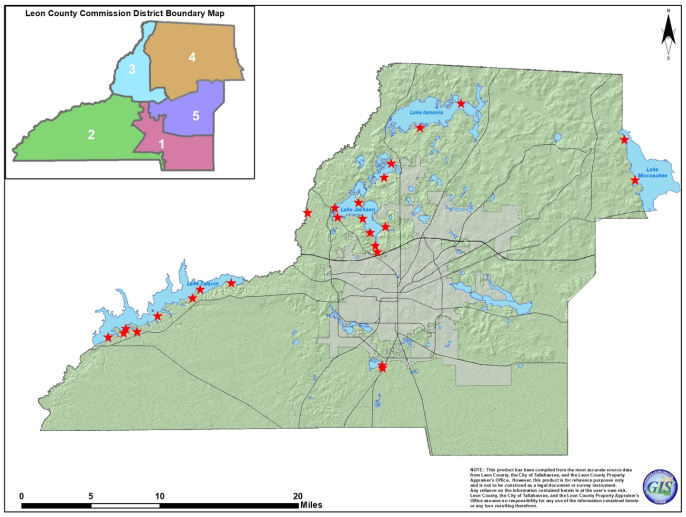
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	310,142	264,859	33,645	85,000	85,000	85,000	85,000	85,000	425,000	1,000,001
	310,142	264,859	33,645	85,000	85,000	85,000	85,000	85,000	425,000	1,000,001

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026: Jackson View-Playground; playground shade coverings; and unanticipated repairs and maintenance.

FY 2027: Stonler Playground; playground shade coverings; and unanticipated repairs and maintenance.

FY 2028: Ben Stoutamire-Playground; playground shade coverings; and unanticipated repairs and maintenance.

FY 2029: Fred George Playground; playground shade coverings and unanticipated repairs and maintenance.

FY2030: Chaires Playground; playground shade coverings and unanticipated repairs and maintenance.

Strategic Initiative

N/A

Financial Summary

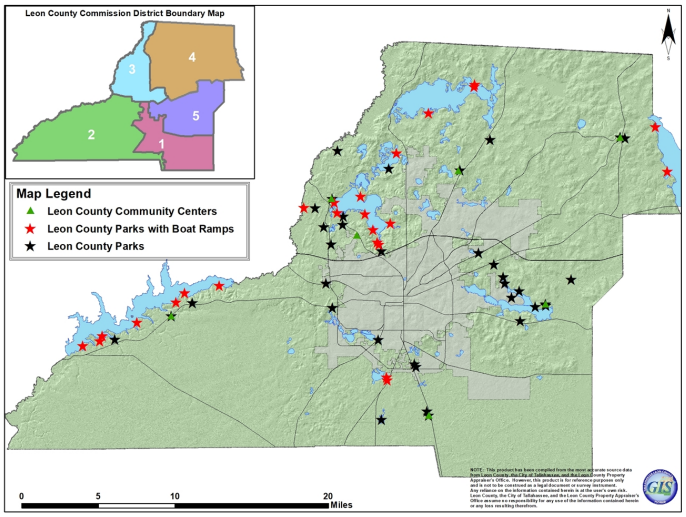
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	222,401	938,626	211,466	472,822	541,975	471,118	540,850	540,850	2,567,615	3,728,642
	222,401	938,626	211,466	472,822	541,975	471,118	540,850	540,850	2,567,615	3,728,642

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026 budget provides for ongoing technologies for the Libraries inclusive of the RFID inventory system/self check kiosks: $160,030; Public computers: $50,000, Security cameras: $110,000, Pay-for-Print replacement: $60,000, Microsoft license renewals: $10,000.

Outyear funding includes:
FY 2026 - FY 2030 RFID inventory system/self check kiosks, public computers, security cameras, pay-for-Print replacement, and Microsoft license

Strategic Initiative

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

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,995,834	569,031	201,090	360,030	515,030	285,030	245,030	265,000	1,670,120	4,334,985
	1,995,834	569,031	201,090	360,030	515,030	285,030	245,030	265,000	1,670,120	4,334,985

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

Funding Source	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned
305 Capital Improvements	25,000	25,000	25,000	25,000	25,000
	25,000	**25,000**	**25,000**	**25,000**	**25,000**

Security camera maintenance: $25,000

LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

New Parks/Greenways Vehicles and Equipment

Dept/Div:	**Fleet Management**	Comp Plan CIE Project:	**N/A**
Project :	**046007**	Capital Improvement:	**N/A**
Service Type:	**Culture & Recreation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EN2, EN4, Q1**

Project Description/Justification

This project is for new vehicles and equipment for the parks and greenways. 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.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,159,715	122,319	82,289	0	0	0	0	0	0	1,282,034
	1,159,715	122,319	82,289	0	0	0	0	0	0	1,282,034

Policy/Comprehensive Plan Information

Park & Recreation Master Plan (1997)
Parks & Recreation Element of the Comprehensive Plan, Policy 1.1.3
State of Florida Division of Forestry Best Management Practices
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 2026 - 2030 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 ball courts, bathroom renovations, retaining walls, and campground renovations. To ensure some FY 2026 capital projects related to parks and facilities improvements are not delayed due to supply chain issues, $835,000 in general revenue fund balance was advanced funded in FY 2025 to support FY 2026 parks capital maintenance and improvements.

FY 2026: Brent Drive Park Beautification; Chaires Dream's Field renovations; Canopy Oaks tennis court upgrades; J. Lee Vause Site Improvements; passive park fitness equipment; Williams Landing seawall; Williams Landing parking improvements; fencing; benches; irrigation; signage; ball field amenities; well replacements; bathroom renovations and unanticipated repairs and maintenance.

FY 2027: Ft. Braden Sports Court Relocation; Ft. Braden basketball court; Chaires Dream's Field renovations; Williams Landing seawall; NE Park Activation; Passive Park Fitness Equipment; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations; and unanticipated repairs and maintenance.

FY 2028: Williams Landing seawall; Campground Renovations; J. Lee Vause Site Improvements; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations and unanticipated repairs and maintenance.

FY 2029: Williams Landing seawall; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations and unanticipated repairs and maintenance.

FY 2030: Canopy Oaks Basketball Court; Williams Landing seawall; fencing; benches; irrigation; signage; ball field amenities; bathroom renovations and unanticipated 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 .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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	6,904,700	1,894,609	202,304	0	300,000	358,000	500,000	750,000	1,908,000	10,707,309
	6,904,700	1,894,609	202,304	0	300,000	358,000	500,000	750,000	1,908,000	10,707,309

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 2026 - 2030 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 consists 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 II Construction began in November FY 2023 and was completed in November 2024. 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

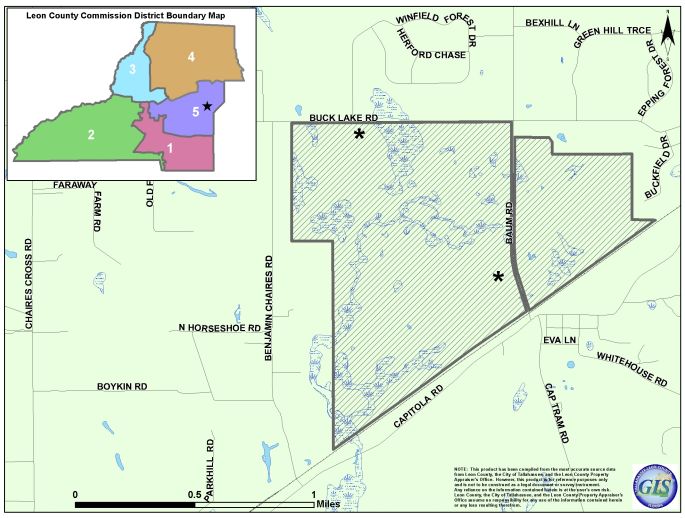
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	4,506,369	1,806,475	269,498	0	0	0	0	0	0	6,312,844
	4,506,369	1,806,475	269,498	0	0	0	0	0	0	6,312,844

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

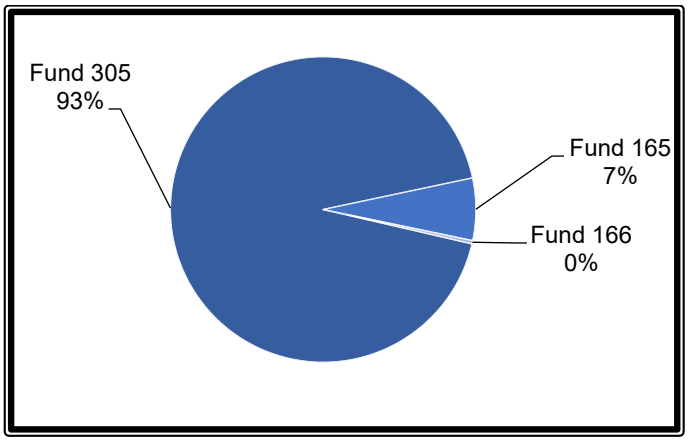
Overview

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 2026 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 93% or $5,674,782 of the FY 2026 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 7% or $422,427 for improvements at those facilities.

Chart 25.5
FY 2026 General Government Projects by Funding Source



Managing Divisions

Table 25.9 shows Management Information Services will manage fourteen projects or 45%, while Facilities Management will manage eleven projects, or 35% of the General Government capital improvement projects for FY 2026. The remaining 20% of the FY 2026 General Government projects will be managed by various divisions.

Table 25.9
FY 2026 General Government Projects by Managing Division

Managing Division	# of Projects	FY 2026 Budget
Management Information Services	14	$4,066,699
Facilities Management*	11	$1,576,060
Engineering Services	4	$120,000
Fleet Management*	2	$0
Miscellaneous	1	$334,450
Total	**32**	**$6,097,209**

*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

There are no estimated impacts from General Government projects on the operating budget for FY 2026.

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

General Government Index

Page	Project	#	FY 2024 Life to Date	FY 2025 Adj Budget	FY 2026 Budget	FY26-FY30 Total	Project Total
606	Architectural & Engineering Services	086011	$782,055	$60,000	$120,000	$340,000	$1,182,055
607	Building General Maintenance and Renovations	086079	$2,207,633	$4,273,477	$558,633	$2,548,633	$9,029,743
608	Building Infrastructure and Improvements	086078	$3,482,647	$3,765,922	$0	$3,190,000	$10,438,569
609	Building Mechanical Repairs and Improvements	086077	$4,615,868	$3,640,958	$0	$2,451,587	$10,708,413
610	Building Roofing Repairs and Replacements	086076	$2,404,482	$553,311	$100,000	$1,700,000	$4,657,793
611	County Compute Infrastructure	076008	$4,757,374	$1,419,672	$1,070,000	$3,146,370	$9,323,416
612	Courthouse Renovations	086027	$3,663,593	$354,140	$165,000	$245,000	$4,262,733
613	Courthouse Security	086016	$317,974	$76,654	$110,000	$250,000	$644,628
614	Courtroom Minor Renovations	086007	$1,110,401	$99,927	$75,000	$375,000	$1,585,328
615	Courtroom Technology	076023	$2,028,735	$421,305	$391,000	$1,842,675	$4,292,715
616	E-Filing System for Court Documents	076063	$157,268	$0	$0	$400,000	$557,268
617	Financial Hardware and Software	076001	$873,377	$539,969	$420,762	$3,204,912	$4,618,258
618	Fleet Management Shop Equipment	026010	$292,170	$172,980	$0	$37,000	$502,150
619	General Furnishings	086017	$597,132	$345,388	$65,000	$225,000	$1,167,520
620	General Vehicle & Equipment Replacement	026003	$6,890,742	$1,803,473	$0	$1,600,000	$10,294,215
621	Justice Information System (JIS) Upgrade	076065	$15,150	$1,025,097	$335,000	$3,451,277	$4,491,524
622	L.I.F.E. Miccosukee Sense of Place	091004	$1,310,107	$397,491	$0	$0	$1,707,598
623	Lake Jackson Town Center	083002	$992,534	$500,512	$20,916	$39,160	$1,532,206
624	Large Application Refreshes and Upgrades	076066	$31,558	$565,912	$100,000	$672,321	$1,269,791
625	Leon County Government Annex	086025	$7,573,431	$1,827,400	$401,511	$1,302,516	$10,703,347
626	Mobile Devices	076042	$768,851	$25,000	$25,000	$125,000	$918,851
627	Public Defender Technology	076051	$1,000,637	$166,674	$136,733	$589,780	$1,757,091
628	Records Management	076061	$662,957	$254,870	$157,500	$820,287	$1,738,114
629	Remote Server Center (RSC) Improvements	076067	$0	$165,750	$0	$0	$165,750
630	Serenity Cemetery Expansion	091002	$0	$0	$0	$190,000	$190,000
631	Solar Arrays on County Buildings	086081	$0	$260,032	$80,000	$230,000	$490,032
632	State Attorney Technology	076047	$1,218,006	$296,216	$285,224	$1,314,244	$2,828,466
633	Supervisor of Elections Technology	076005	$915,190	$50,000	$50,000	$250,000	$1,215,190
634	Technology in Chambers	076022	$668,784	$50,000	$141,480	$512,494	$1,231,278
635	Tourism Building	086065	$4,778,353	$2,081,750	$0	$0	$6,860,103
636	User Computer Upgrades	076024	$5,466,243	$585,954	$954,000	$3,254,000	$9,306,197
637	Voting Equipment Replacement	096028	$160,118	$57,382	$334,450	$1,259,000	$1,476,500
	General Government Total		**$59,743,430**	**$25,837,216**	**$6,097,209**	**$35,566,256**	**$121,146,842**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 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. An additional $60,000 is included in FY 2026 to update the Americans with Disabilities Act (ADA) Facilities Survey and Transition Plan. The project will include a physical survey of accessibility in County facilities and identify improvements that may be required to maintain compliance with applicable regulations.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	60,000	28,341	120,000	50,000	50,000	60,000	60,000	340,000	400,000
	0	60,000	28,341	120,000	50,000	50,000	60,000	60,000	340,000	400,000

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 2026 - 2030 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. To ensure some FY 2026 capital projects related to facilities improvements are not delayed due to supply chain issues, $342,753 in dedicated general revenue fund balance was advanced funded in FY 2025 to support FY 2026 building general maintenance and renovations.

FY 2026: Replacement of Sliding Doors- various bldgs.; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Landscaping renewal of plants-general; Fort Braden Community Center Renovation; SOE Exterior Paint; Solar Panel R&M; Signage; Security Upgrades and Repairs; Courthouse Garage Signage Upgrades; SOE Full Awning Coverage; SOE Drop Ceiling; Eastside Library Refresh; Woodville Library Refresh; EMS Logistics Roll Up Doors; Public Defender Kitchen/Breakroom Renovations; Property Appraiser Renovations; and Unanticipated General Improvements.

FY 2027: Replacement of Sliding Doors- various bldgs.; 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; and Unanticipated General Improvements.

FY 2028: Replacement of Sliding Doors- various bldgs.; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Landscaping renewal of plants-general; Fort Braden Community Center Renovation; EMS Logistics Storm Door; Solar Panel R&M; Signage; Security Upgrades and Repairs; EMS Logistics Roll Up Doors; and Unanticipated General Improvements.

FY 2029: Replacement of Sliding Doors- various bldgs.; 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 Unanticipated General Improvements.

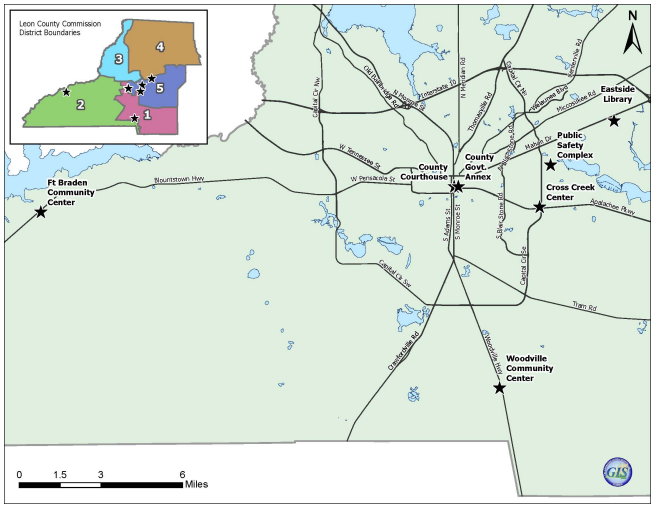
FY 2030: Replacement of Sliding Doors- various bldgs.; Parking roll up doors, Lot Gates & Tickets Repairs; Parking lot striping and repairs; Landscaping renewal of plants-general; Fort Braden Community Center Renovation; Solar Panel R&M; Signage; Security Upgrades and Repairs; and Unanticipated General 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,207,633	4,273,477	1,189,590	558,633	590,000	500,000	500,000	400,000	2,548,633	9,029,743
	2,207,633	4,273,477	1,189,590	558,633	590,000	500,000	500,000	400,000	2,548,633	9,029,743



Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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. To ensure some FY 2026 capital projects related to facilities improvements are not delayed due to supply chain issues, $892,800 in dedicated general revenue fund balance was advanced funded in FY 2025 to support FY 2026 building infrastructure and improvements.

FY 2026: Gil Waters Restrooms; Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh / ADA; Eastside Library - Solar Tubes; Electric Vehicle Charging Stations; Amtrak Storm Repair; and Unanticipated Repairs.

FY 2027: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh / ADA; Courthouse Exterior Stone Panels; Electric Vehicle Charging Stations; Public Works Window Replacement; and Unanticipated Repairs.

FY 2028: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh / ADA; Electric Vehicle Charging Stations; and Unanticipated Repairs.

FY 2029: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh / ADA; Electric Vehicle Charging Stations; Tharpe Evidence/Records Parking Lot Replacement; and Unanticipated Repairs.

FY 2030: Urinalysis/Drug Building; Renaissance Building; Courthouse Restroom Refresh / ADA; Electric Vehicle Charging Stations; Tharpe Evidence/Records Parking Lot Replacement; and Unanticipated Repairs.

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

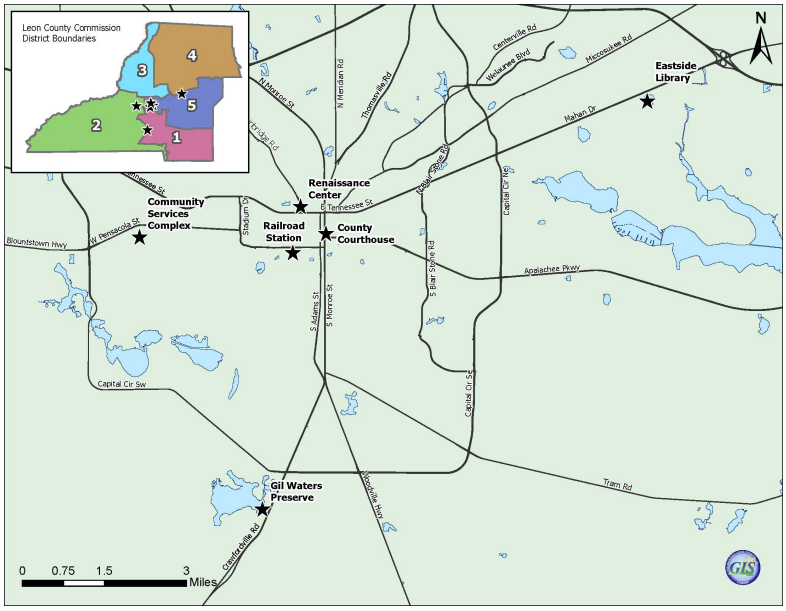
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,482,647	3,765,922	317,297	0	675,000	500,000	715,000	1,300,000	3,190,000	10,438,569
	3,482,647	3,765,922	317,297	0	675,000	500,000	715,000	1,300,000	3,190,000	10,438,569

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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). To ensure some FY 2026 capital projects related to facilities improvements are not delayed due to supply chain issues, $1,700,261 in dedicated general revenue fund balance was advanced funded in FY 2025 to support FY 2026 building maintenance and improvements.

FY 2026: Woodville Library Dehumidifier; HVAC deep cleaning; unanticipated DX units; and Courthouse and Main Library VAVs, Main Library Chiller; Main Library Cooling Tower; Main Library Generator; Northeast Library AHU; EMS/Logistics Makeup Air Unit (MAU) Replacement; EMS Logistics BAS Control Hardware Upgrade; Main Health Department A/H (18 units); Courthouse Chillers Refresh; SOE Duct Work and unanticipated mechanical repairs.

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 Cooling Tower; Main Library Generator; Northeast Branch Library AHU; Courthouse Chillers Refresh; and unanticipated 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; and unanticipated 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; and unanticipated mechanical repairs.

FY 2030: HVAC deep cleaning; unanticipated DX units; Courthouse and Main Library VAVs; Main Library Freight Elevator; Courthouse/Gov't Annex - Chillers Replacement; Eastside Library Chiller; Courthouse Cooling Tower; SOE Generator & Electrical Enhancement; and unanticipated mechanical repairs.

Strategic Initiative

N/A

Financial Summary

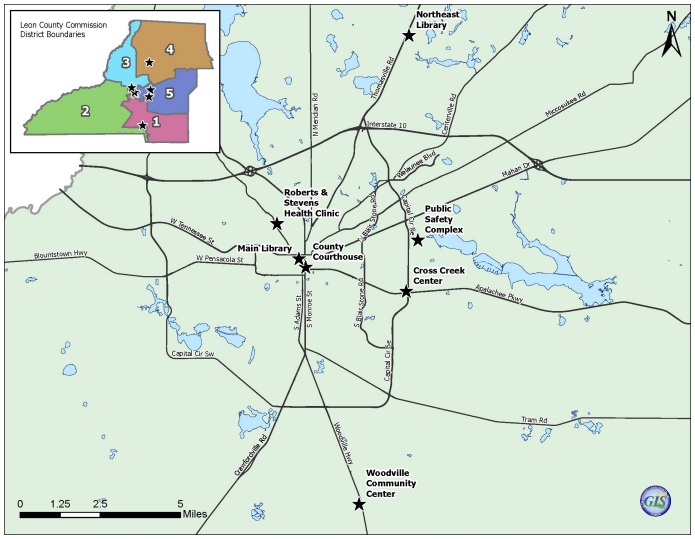
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	4,615,868	3,640,958	226,020	0	716,587	235,000	750,000	750,000	2,451,587	10,708,413
	4,615,868	3,640,958	226,020	0	716,587	235,000	750,000	750,000	2,451,587	10,708,413

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026: Office of Intervention and Detention Alternatives (OIDA) roof coating; Main Library metal roof; and unanticipated roof repairs at various buildings.

FY 2027: Replace Coe Landing restroom roof; Main Library metal roof; and unanticipated roof repairs at various buildings.

FY 2028: Main Library metal roof and unanticipated roof repairs at various buildings.

FY 2029: Main Library metal roof; EMS Logistics roof replacement; and unanticipated roof repairs at various buildings.

FY 2030: Main Library metal roof, EMS Logistics roof replacement; and unanticipated roof repairs at various buildings.

Strategic Initiative

N/A

Financial Summary

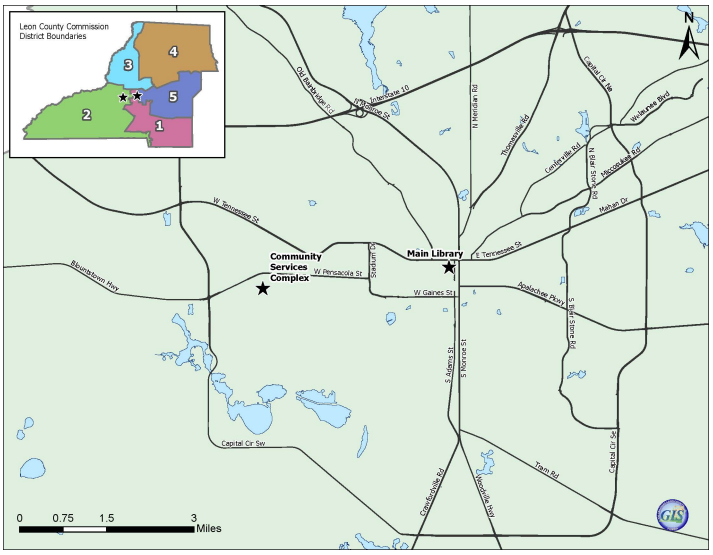
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,404,482	553,311	292,275	100,000	300,000	275,000	400,000	625,000	1,700,000	4,657,793
	2,404,482	553,311	292,275	100,000	300,000	275,000	400,000	625,000	1,700,000	4,657,793

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 2026 - 2030 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 payment and additional equipment for growth. Lease upgrade equipment beginning in FY 2026:
-Compute growth & replacements
-Exagrid growth & replacements
-Avaya Phone System upgrades
-Network core replacements, Internet redundancy
-Nutanix Licensing
-Cybersecurity assessment
-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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	4,757,374	1,419,672	265,857	1,070,000	424,500	329,135	733,909	588,826	3,146,370	9,323,416
	4,757,374	1,419,672	265,857	1,070,000	424,500	329,135	733,909	588,826	3,146,370	9,323,416

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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

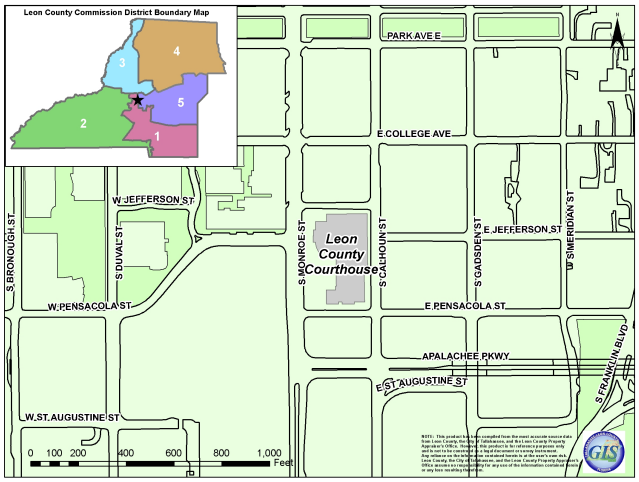
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,663,593	354,140	25,879	165,000	0	0	40,000	40,000	245,000	4,262,733
	3,663,593	354,140	25,879	165,000	0	0	40,000	40,000	245,000	4,262,733

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 2026 - 2030 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.

Strategic Initiative

N/A

Financial Summary

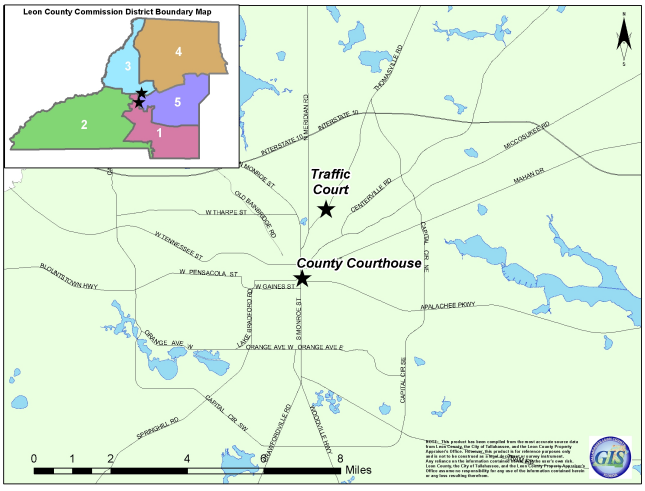
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	317,974	76,654	0	110,000	35,000	35,000	35,000	35,000	250,000	644,628
	317,974	76,654	0	110,000	35,000	35,000	35,000	35,000	250,000	644,628

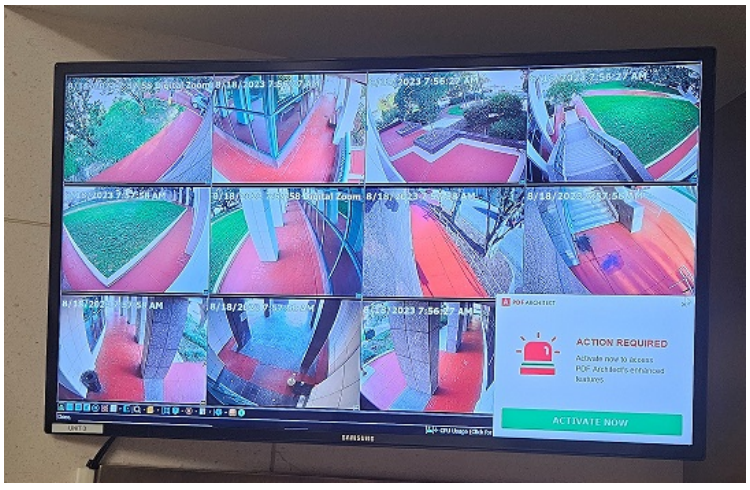
Policy/Comprehensive Plan Information

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 2026 - 2030 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

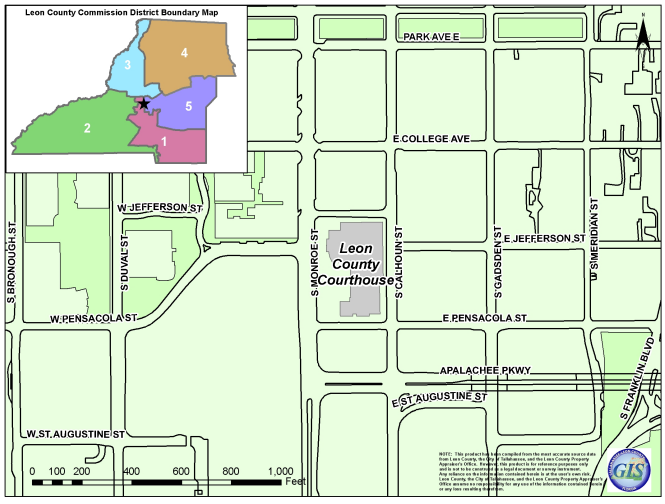
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,110,401	99,927	13,380	75,000	75,000	75,000	75,000	75,000	375,000	1,585,328
	1,110,401	99,927	13,380	75,000	75,000	75,000	75,000	75,000	375,000	1,585,328

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





Courtroom Minor Renovations

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026 - 2030 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

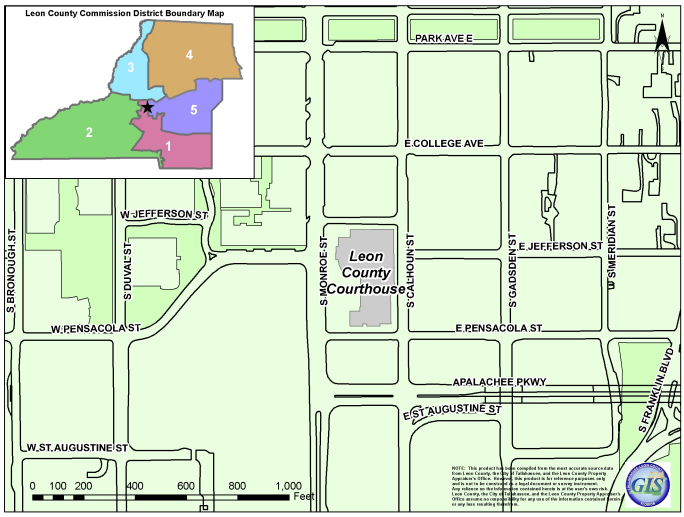
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,028,735	421,305	122,252	391,000	367,230	293,497	394,802	396,146	1,842,675	4,292,715
	2,028,735	421,305	122,252	391,000	367,230	293,497	394,802	396,146	1,842,675	4,292,715

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 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

E-Filing System for Court Documents

Dept/Div:	**Management Information Services**	Comp Plan CIE Project:	**N/A**
Project #:	**076063**	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 the electronic filing (e-filing) system for Court Administration, State Attorney, and Public Defender. According to legislative mandate, each office is to develop and implement a process by which the e-filing of court documents can be administered. Implementation of the 8th Circuit's judge case management system (ICMS) as a replacement to aiSmartbench is in progress. Outyear funding is allocated for software maintenance.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	157,268	0	0	0	100,000	100,000	100,000	100,000	400,000	557,268
	157,268	0	0	0	100,000	100,000	100,000	100,000	400,000	557,268

Policy/Comprehensive Plan Information

During the 2011 Legislative Session, the House and Senate passed SB170 which requires the State Attorney and Public Defender to electronically file court documents with the Clerk of Court. 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 2026 - 2030 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 includes $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 be identified to 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	873,377	539,969	142,060	420,762	279,221	640,744	681,027	1,183,158	3,204,912	4,618,258
	873,377	539,969	142,060	420,762	279,221	640,744	681,027	1,183,158	3,204,912	4,618,258

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 2026 - 2030 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.

Strategic Initiative

N/A

Financial Summary

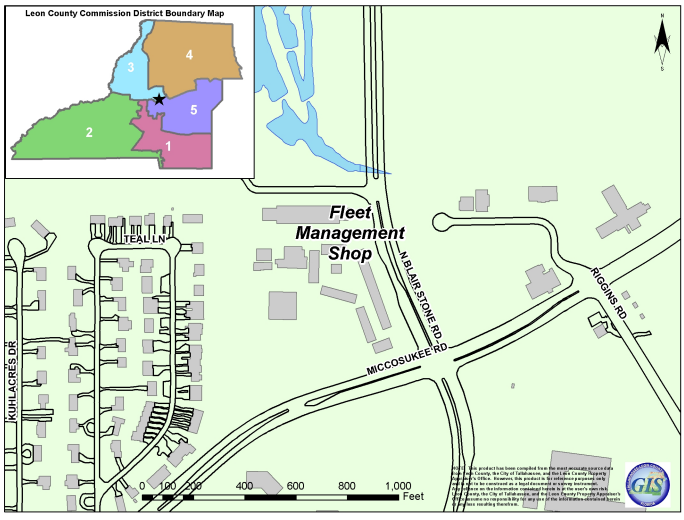
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	292,170	172,980	0	0	0	37,000	0	0	37,000	502,150
	292,170	172,980	0	0	0	37,000	0	0	37,000	502,150

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	597,132	345,388	9,187	65,000	35,000	35,000	35,000	55,000	225,000	1,167,520
	597,132	345,388	9,187	65,000	35,000	35,000	35,000	55,000	225,000	1,167,520

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 $52,500 in surplus sales. To ensure some FY 2026 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $822,000 in dedicated general revenue fund balance was advanced funded in FY 2025 to support the following FY 2026 replacement schedule:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Facilities	2006 CHEVROLET - Van	214,788	$0	$2,611	$75,000
Animal Control	2015 FORD F-350	206,126	$70,000	$50,749	$80,000
Facilities	2011 Ford F-250	155,123	$24,200	$23,786	$65,000
Parks & Rec	2013 Chevrolet - Truck	217,052	$20,845	$17,541	$75,000
Facilities	2008 GMC ½ Ton Truck	165,582	$24,712	$20,223	$50,000
Facilities	2004 FORD F-250	128,105	$29,102	$23,017	$75,000
Library	2008 Ford - Van	176,474	$61,554	$31,400	$100,000
Facilities	2013 FORD F-150	86,821	$21,294	$11,168	$50,000
DSEM	2008 FORD Escape	107,908	$17,741	$7,921	$50,000
Animal Control	2017 Ford F-350	145,000	$46,443	$19,540	$80,000
DSEM	2016 Ford Explorer	42,298	$28,949	$11,379	$50,000
Parks & Rec	2007 BOBCAT ATV	1,162	$11,337	$16,404	$22,000
Parks & Rec	2008 Toro Sandpro	1,121	$12,340	$3,027	$25,000
DSEM	2016 Toyota Highlander	128,515	$45,902	$7,149	$75,000

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	6,890,742	1,803,473	348,875	0	500,000	450,000	300,000	350,000	1,600,000	10,294,215
	6,890,742	1,803,473	348,875	0	500,000	450,000	300,000	350,000	1,600,000	10,294,215

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	15,150	1,025,097	78,857	335,000	337,550	840,177	842,882	1,095,668	3,451,277	4,491,524
	15,150	1,025,097	78,857	335,000	337,550	840,177	842,882	1,095,668	3,451,277	4,491,524

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

L.I.F.E. Miccosukee Sense of Place

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**091004**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	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 initiative, which is a priority of the Board as reflected in Strategic Initiatives and the previous Five-year Strategic Plan, is a catalytic project that will identify opportunities to strengthen the connection between citizens and the rural Miccosukee community. The initiative reflects a partnership between the County and Miccosukee area citizens to address long-standing community needs by making extraordinary improvements in the community and providing an outlet for proactive and positive change. At the April 24, 2018 budget workshop, the Board adopted the Miccosukee Rural Community Sense of Place Plan and approved the establishment of the Miccosukee Citizens Working Group. Plans have been developed for the renovation of the Concord School building to create a new Community Center facility.

The County was successful in receiving over $4.6 million in direct federal appropriation, including a CDBG-CV grant for this project, thereby reducing the amount of future L.I.F.E. funds necessary to fund this project. Previous L.I.F.E. allocations have already provided the required match for the federal grants. The project was completed in FY 2025.

Strategic Initiative

N/A

Financial Summary

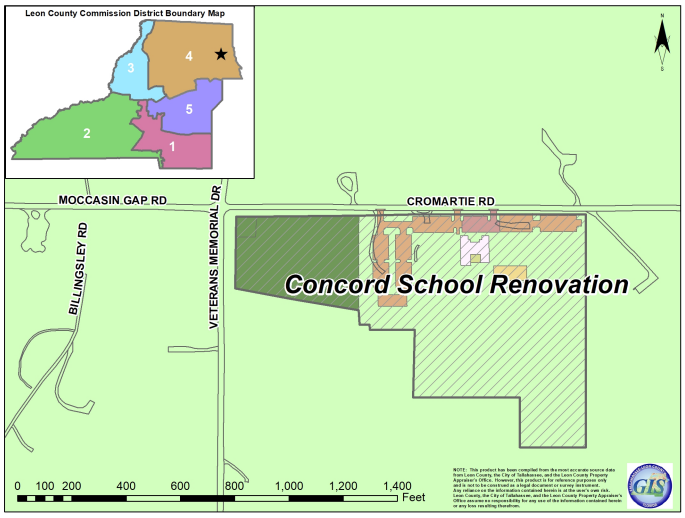
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	0	0	0	0	0	0	0	0	0	0
352 Sales Tax - Extension 2020 JPA Agreement	1,310,107	397,491	44,898	0	0	0	0	0	0	1,707,598
	1,310,107	397,491	44,898	0	0	0	0	0	0	1,707,598

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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.

Strategic Initiative

N/A

Financial Summary

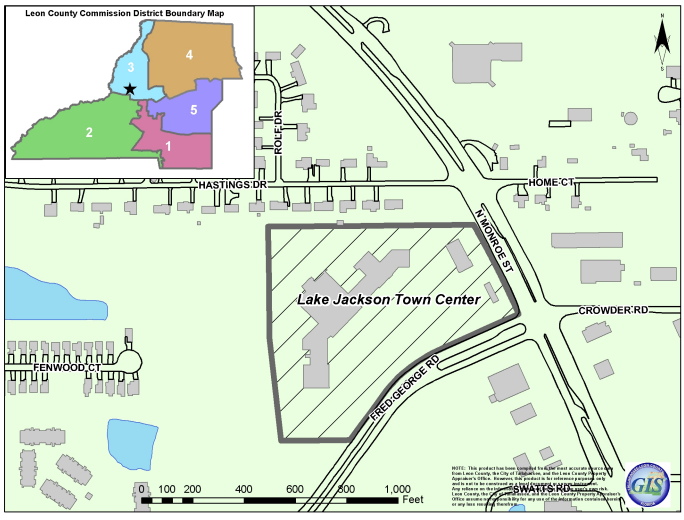
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
166 Huntington Oaks Plaza	939,932	500,512	0	20,916	18,244	0	0	0	39,160	1,479,604
305 Capital Improvements	52,602	0	0	0	0	0	0	0	0	52,602
	992,534	500,512	0	20,916	18,244	0	0	0	39,160	1,532,206

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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:

Infor Public Sector (Workorder system for Public Works & Big Blue Button application)
AppXtender (countywide)
PSI Capture (countywide KOFAX replacement) an AI-Powered Optical Character Recognition (OCR) Tool which will be used to streamline the capturing of metadata during document management processes.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	31,558	565,912	0	100,000	44,822	200,667	206,687	120,145	672,321	1,269,791
	31,558	565,912	0	100,000	44,822	200,667	206,687	120,145	672,321	1,269,791

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026: Parking Deck Structural Repair & Maintenance; Repave Parking Deck (Lower); and unanticipated repair and maintenance.

FY 2027: Parking Deck Structural Repair & Maintenance; Camera & Security Upgrades; and unanticipated repair and maintenance.

FY 2028: Parking Deck Structural Repair & Maintenance; and unanticipated repair and maintenance.

FY 2029: Parking Deck Structural Repair & Maintenance; Chillers; and unanticipated repair and maintenance.

FY 2030: Parking Deck Structural Repair & Maintenance; Chillers; and unanticipated repair and maintenance.

Strategic Initiative

N/A

Financial Summary

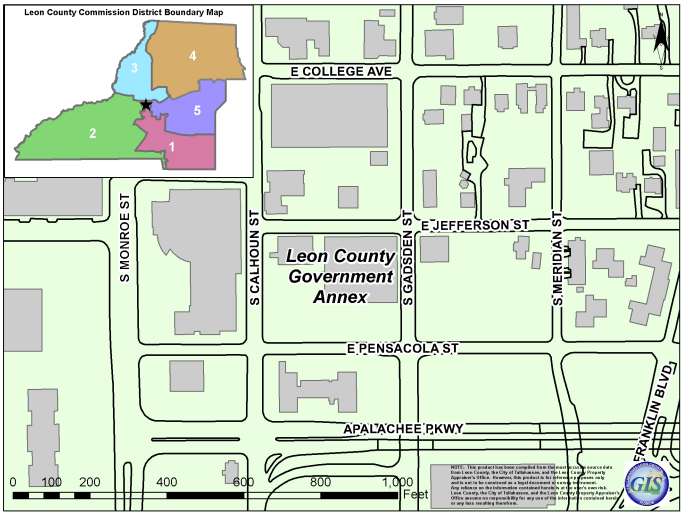
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
165 County Government Annex	7,573,431	1,827,400	240,746	401,511	206,557	188,905	252,794	252,749	1,302,516	10,703,347
	7,573,431	1,827,400	240,746	401,511	206,557	188,905	252,794	252,749	1,302,516	10,703,347

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	768,851	25,000	6,963	25,000	25,000	25,000	25,000	25,000	125,000	918,851
	768,851	25,000	6,963	25,000	25,000	25,000	25,000	25,000	125,000	918,851

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,000,637	166,674	59,977	136,733	85,975	98,025	169,282	99,765	589,780	1,757,091
	1,000,637	166,674	59,977	136,733	85,975	98,025	169,282	99,765	589,780	1,757,091

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	662,957	254,870	151,683	157,500	115,375	173,644	182,326	191,442	820,287	1,738,114
	662,957	254,870	151,683	157,500	115,375	173,644	182,326	191,442	820,287	1,738,114

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 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 2026 - 2030 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 160 cremain burial plots and 42 traditional burial plots. Funding in FY 2029 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 the future out-years 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

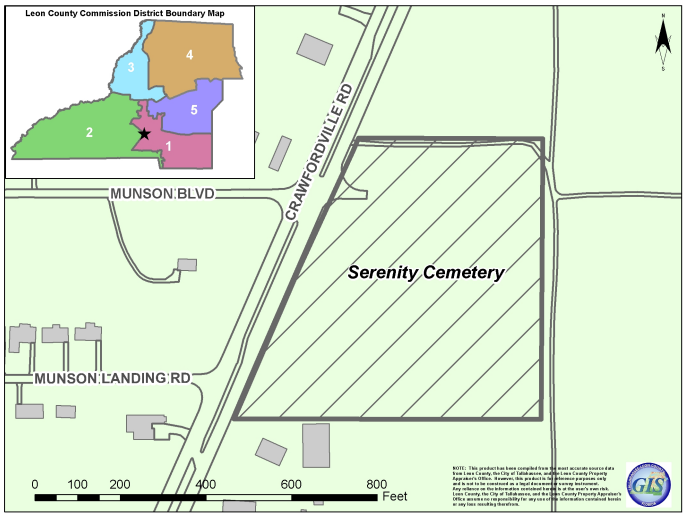
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	0	0	0	0	0	190,000	0	190,000	190,000
	0	0	0	0	0	0	190,000	0	190,000	190,000

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 2026 - 2030 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**	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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	260,032	0	80,000	0	50,000	50,000	50,000	230,000	490,032
	0	260,032	0	80,000	0	50,000	50,000	50,000	230,000	490,032

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,218,006	296,216	122,218	285,224	187,567	245,678	354,358	241,417	1,314,244	2,828,466
	1,218,006	296,216	122,218	285,224	187,567	245,678	354,358	241,417	1,314,244	2,828,466

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	915,190	50,000	41,933	50,000	50,000	50,000	50,000	50,000	250,000	1,215,190
	915,190	50,000	41,933	50,000	50,000	50,000	50,000	50,000	250,000	1,215,190

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	668,784	50,000	18,421	141,480	141,974	142,484	43,008	43,548	512,494	1,231,278
	668,784	50,000	18,421	141,480	141,974	142,484	43,008	43,548	512,494	1,231,278

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Tourism Building

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**086065**	Capital Improvement:	**N/A**
Service Type:	**General Government**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**EC4**

Project Description/Justification

This funding is for projects that were identified upon completion of the Amtrak (Tourism Building) renovations in FY 2023. Due to damages caused by the May 10, 2024 storm, these projects have been put on hold until repairs have been made. Repairs began in FY 2025 and are anticipated to be completed in FY 2026.

Strategic Initiative

(EC1, EC4) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)

Financial Summary

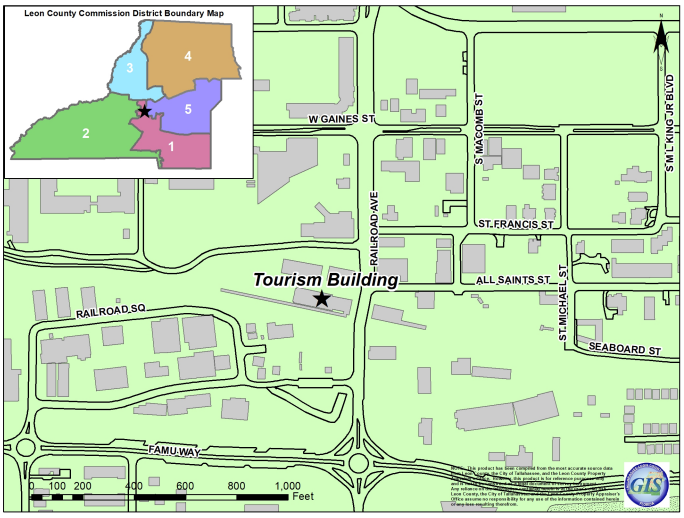
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
160 Tourism	4,778,353	258,101	0	0	0	0	0	0	0	5,036,454
305 Capital Improvements	0	1,823,649	0	0	0	0	0	0	0	1,823,649
	4,778,353	2,081,750	0	0	0	0	0	0	0	6,860,103

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	5,466,243	585,954	466,544	954,000	650,000	400,000	500,000	750,000	3,254,000	9,306,197
	5,466,243	585,954	466,544	954,000	650,000	400,000	500,000	750,000	3,254,000	9,306,197

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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

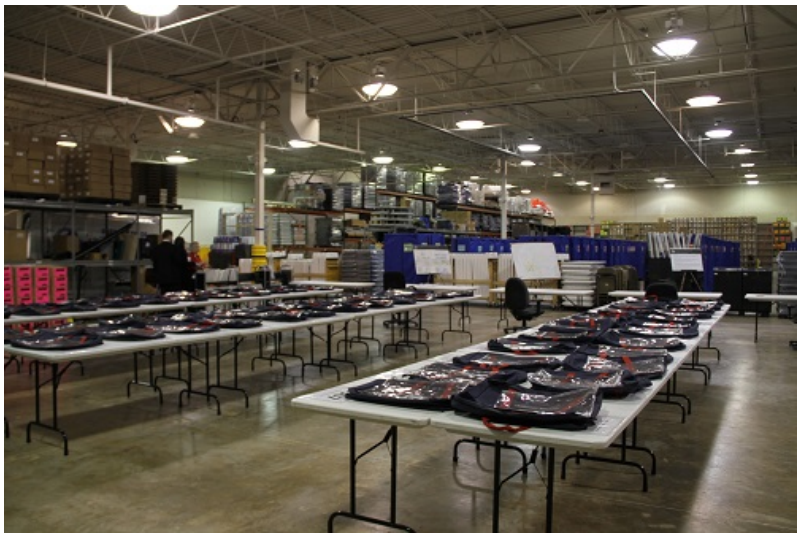
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	160,118	57,382	0	334,450	712,550	116,000	48,000	48,000	1,259,000	1,476,500
	160,118	57,382	0	334,450	712,550	116,000	48,000	48,000	1,259,000	1,476,500

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 2026 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 53% or $4,007,000 and Capital Improvement (Fund 305) funds 46% or $3,467,609 and Building Inspections Fund (Fund 120) funds 1% or $63,270 of the Health & Safety capital improvement budget in FY 2026.

Chart 25.6
FY 2026 Health & Safety Project by Funding Source

Managing Divisions

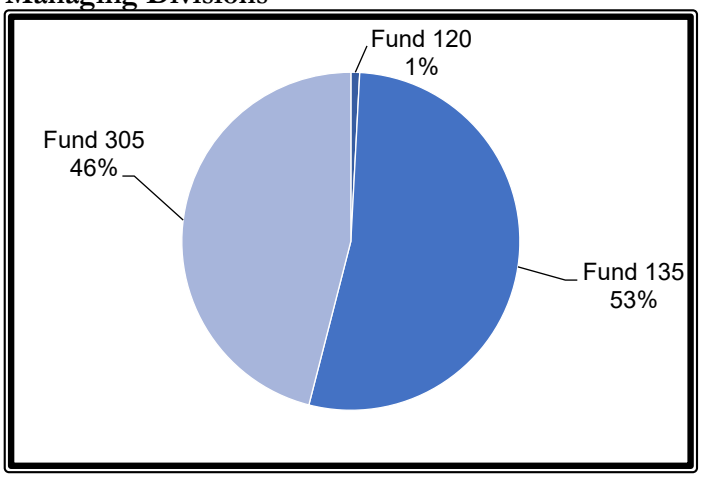


Table 25.11 shows Fleet Management, and Facilities Management will each manage two projects for 50% of the Health & Safety projects. Management Information Services will manage 3 projects for 38% and Engineering Services will manage a single project, which accounts for the remaining 12% of the Health & Safety projects.

Table 25.11
FY 2026 Health & Safety Projects by Managing Division

Managing Division	# of Projects	FY 2026 Budget
Engineering Services	1	$1,867,609
Fleet Management	2	$3,559,000
Facilities Management*	2	$1,585,000
Management Information Services	3	$526,270
Total	**8**	**$7,537,879**

*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

There are no estimated impacts from Health and Safety projects on the operating budget for FY 2026.

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

Health & Safety Index

Page	Project	#	FY 2024 Life to Date	FY 2025 Adj Budget	FY 2026 Budget	FY26-FY30 Total	Project Total
640	Building Inspection Technology	076055	$196,127	$250,361	$63,270	$335,730	$782,218
641	Emergency Medical Services Technology	076058	$496,506	$240,965	$448,000	$3,531,875	$4,269,346
642	EMS Vehicle & Equipment Replacement	026014	$16,218,352	$6,843,041	$3,149,000	$21,107,000	$44,168,393
643	Medical Examiner Facility	086067	$3,169,472	$60,000	$0	$0	$3,229,472
644	New EMS Vehicle & Equipment Replacement	026021	$365,923	$632,992	$410,000	$1,260,000	$2,274,493
645	Public Safety Complex	096016	$2,393,189	$1,882,100	$1,585,000	$3,905,000	$8,180,289
646	Public Safety Complex Technology	076069	$45,978	$536,322	$15,000	$1,175,000	$1,757,300
647	Sheriff Facilities Capital Maintenance	086031	$24,124,373	$14,317,276	$1,867,609	$10,197,862	$48,639,511
	Health & Safety Total		**$47,009,920**	**$24,763,057**	**$7,537,879**	**$41,512,467**	**$113,312,002**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
120 Building Inspection	196,127	250,361	65,814	63,270	65,170	67,070	69,065	71,155	335,730	782,218
	196,127	250,361	65,814	63,270	65,170	67,070	69,065	71,155	335,730	782,218

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
135 Emergency Medical Services MSTU	496,506	240,965	39,404	448,000	665,000	700,366	806,204	912,305	3,531,875	4,269,346
	496,506	240,965	39,404	448,000	665,000	700,366	806,204	912,305	3,531,875	4,269,346

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2026 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 $42,000 in surplus sales. The following is the FY 2026 replacement schedule for vehicles totaling $3,013,000:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
EMS	2019 Ford Horton Ambulance	101,564	$158,692	$46,815	$360,000
EMS	2019 Ford Horton Ambulance	88,327	$158,692	$49,414	$360,000
EMS	2019 Ford Horton Ambulance	106,056	$185,554	$37,511	$360,000
EMS	2020 Ford Horton Ambulance	100,402	$258,879	$34,950	$360,000
EMS	2020 Ford Horton Ambulance	90,943	$258,879	$48,971	$360,000
EMS	2020 Ford Horton Ambulance	80,777	$258,879	$29,030	$360,000
EMS	2020 Ford Horton Ambulance	91,581	$162,097	$32,365	$360,000
EMS	2022 Ford Horton Ambulance	87,367	$180,192	$23,257	$360,000
EMS	2015 Ford Explorer	64,697	$27,679	$14,757	$58,000
EMS	2023 Chevrolet Tahoe	76,493	$52,770	$32,075	$75,000

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
135 Emergency Medical Services MSTU	16,218,352	6,843,041	2,254,670	3,149,000	3,708,000	4,500,000	4,750,000	5,000,000	21,107,000	44,168,393
	16,218,352	6,843,041	2,254,670	3,149,000	3,708,000	4,500,000	4,750,000	5,000,000	21,107,000	44,168,393

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 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Medical Examiner Facility

Dept/Div:	**Facilities Management**	Comp Plan CIE Project:	**N/A**
Project #:	**086067**	Capital Improvement:	**N/A**
Service Type:	**Health & Safety**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**Q4**

Project Description/Justification

This project renovated the former Mosquito Control/Animal Control building on Municipal Way for use as a Medical Examiner facility. The renovation was completed in FY 2019. Funding was allocated in FY 2023 ($60,000) to expand the office due to changes in space needs for additional staffing pending the hiring of a new Medical Examiner. Renovations to the office space were completed in FY 2025 and software updates are anticipated to be completed in FY 2026.

Strategic Initiative

N/A

Financial Summary

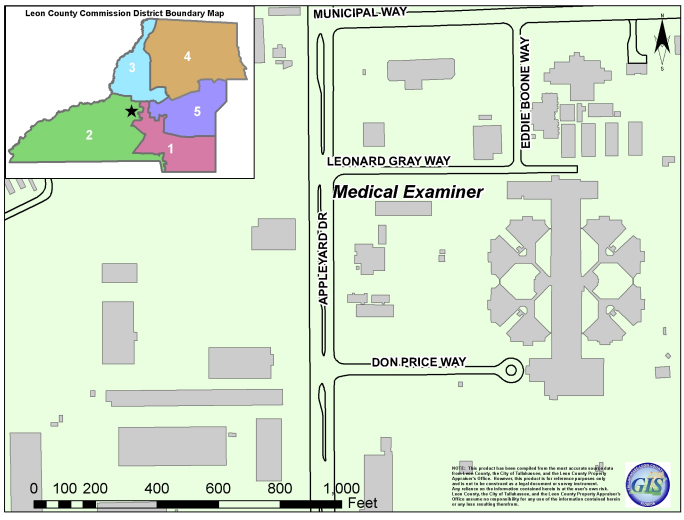
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	3,169,472	60,000	14,078	0	0	0	0	0	0	3,229,472
	3,169,472	60,000	14,078	0	0	0	0	0	0	3,229,472

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
135 Emergency Medical Services MSTU	365,923	632,992	0	410,000	0	420,000	0	430,000	1,260,000	2,274,493
	365,923	632,992	0	410,000	0	420,000	0	430,000	1,260,000	2,274,493

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 2026 - 2030 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 2026: Switchgear Control Upgrades; Building Automation System (BAS) Replacement & Upgrade (seed funding); Interior Lighting Control Systems; Gutters; General Security Upgrades; Landscape Refresh; and unanticipated repair and maintenance.

FY 2027: Switchgear Replacement; Gates Replacement; Building Automation System (BAS) Replacement & Upgrade; General Security Upgrades; and unanticipated repair and maintenance.

FY 2028: Switchgear Replacement; Gates Replacement; Repaving Parking Lot; Uninterruptible Power Supply (UPS) Full Replacement; PSC Main Roof Replacement; General Security Upgrades; and unanticipated repair and maintenance.

FY 2029: Switchgear Replacement; Repaving Parking Lot; UPS Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Chiller Rebuilds; and unanticipated repair and maintenance.

FY 2030: UPS Full Replacement; PSC Main Roof Replacement; General Security Upgrades; Chiller Rebuilds; and unanticipated repair and maintenance.

Strategic Initiative

Financial Summary

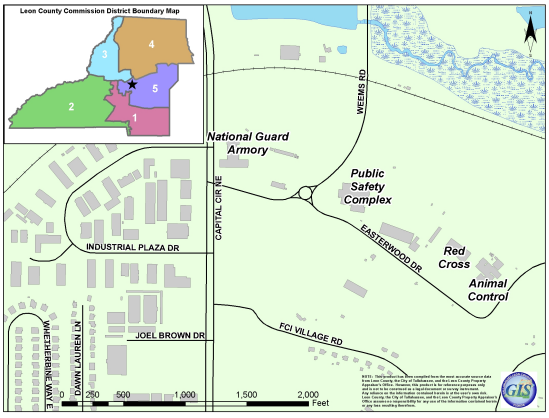
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,393,189	1,882,100	0	1,585,000	700,000	510,000	610,000	500,000	3,905,000	8,180,289
	2,393,189	1,882,100	0	1,585,000	700,000	510,000	610,000	500,000	3,905,000	8,180,289

Policy/Comprehensive Plan Information

May 14, 2013 - Interlocal Agreement for the joint management and use of the Public Safety Complex; Interlocal Agrement for the telecommunications and technology for the Public Safety Complex.

Operating Budget Impact

N/A





Public Safety Complex

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	45,978	536,322	24,613	15,000	15,000	465,000	665,000	15,000	1,175,000	1,757,300
	45,978	536,322	24,613	15,000	15,000	465,000	665,000	15,000	1,175,000	1,757,300

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 Technology - Video Wall

LEON COUNTY FISCAL YEAR 2026 - 2030 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 some FY 2026 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $3,113,391 in dedicated general revenue fund balance was advanced funded in FY 2025 to support the following FY 2026 planned construction, repairs and maintenance:

Project 086031	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Detention: Counter Replacement	30,000	30,000	30,000	30,000	30,000
Detention: Exterior Stairs	625,000	-	-	-	-
Detention: Common Area Windows		300,000	300,000	530,000	530,000
Detention: Fabricate Chase Plates	30,000	-	-	-	-
Detention: Honeywell Fire System (audible)	60,000	-	-	-	-
Detention: Kitchen Refurbish	200,000	-		-	-
Detention: Kitchen Sinks	100,000	-	-	-	-
Detention: Padded Cell Refurbish	30,000	-	-	-	-
Detention-POD: New Waterlines	400,000	170,000	250,000	250,000	400,000
Detention-POD: Officer Station	250,000	150,000	150,000	150,000	250,000
Detention-POD: Inmate Bunk Bed Replacement	500,000	200,000	300,000	500,000	500,000
Detention-POD: Honeywell Fire System	300,000	100,000	100,000	300,000	300,000
Detention-POD: Duct Work Cleaning	50,000	50,000	50,000	50,000	50,000
Detention-POD: General Repairs & Maintenance	200,000	40,000	180,000	135,253	200,000
Detention: Pole Barn	-	30,000	-	-	-
Detention: Roof Phase II	345,000	-	-	-	-
Detention: Steam/Hot Water Boiler Replacement	1,610,000	-	-	-	-
Detention: Central Control Upgrade	-	135,000	-	-	-
Detention: UPS System Upgrade/Replacement	300,000	-	-	-	-
Detention: VAV Fan (FCU) Coil Replacement	150,000	150,000	100,000	150,000	150,000
Administration: Evidence Space Conversion	35,000	-	-	-	-
Administration: Main Breaker Replacement	-	-	-	100,000	-
Administration: Irrigation Overhaul	-	50,000	-	-	-
Data Center Cooling Unity	-	120,000	-	-	-
Judicial Unit Expansion	-	50,000	-	-	-
LCSO Fleet Roof	-	90,000	-	-	-
Gates Repair and Replacement	-	50,000	50,000	50,000	50,000
Internal Slide Door Repair	-	50,000	50,000	50,000	50,000
Reserve for future projects	-	-	-	-	200,000
Total	**5,215,000**	**1,765,000**	**1,560,000**	**2,295,253**	**2,710,000**

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	24,124,373	12,062,961	2,188,993	1,867,609	1,765,000	1,560,000	2,295,253	2,710,000	10,197,862	46,385,196
308 Sales Tax	0	2,254,315	1,890,879	0	0	0	0	0	0	2,254,315
	24,124,373	14,317,276	4,079,872	1,867,609	1,765,000	1,560,000	2,295,253	2,710,000	10,197,862	48,639,511

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

Physical Environment Overview

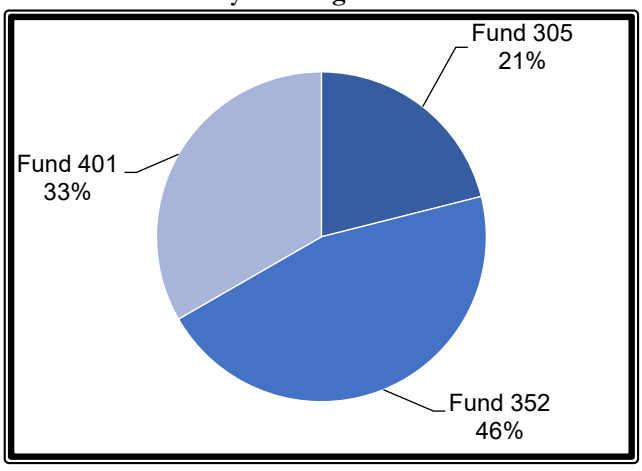
Overview

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 2026 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 46% or $2,474,810 while the Capital Improvement (Fund 305) funds 31% or $1,142,500 and Solid Waste Management (Fund 401) funds 33% or $1,807,000 of the Physical Environment projects funded in FY 2026.

Chart 25.7
FY 2026 Physical Environment Projects by Funding Source



Managing Divisions

Table 25.13 shows Engineering Services will manage the majority 44% of the Physical Environment capital with ten projects. Fleet Management will manage five projects for a total of 22%. Solid Waste will manage four projects for a total of 17%. Management Information Services will manage three projects, and Operations will manage one project, which accounts for the remaining 17% of the FY 2026 Physical Environment capital projects.

Table 25.13
FY 2026 Physical Environment Projects by Managing Division

Managing Division	# of Projects	FY 2026 Budget
Engineering Services	10	$2,474,810
Fleet Management	5	$472,000
Management Information Services	3	$1,042,500
Solid Waste	4	$1,335,000
Operations	1	$100,000
Total	**23**	**$5,424,310**

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

There are no estimated impacts from Physical Environment projects on the operating budget for FY 2026.

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

Physical Environment Index

Page	Project	#	FY 2024 Life to Date	FY 2025 Adj Budget	FY 2026 Budget	FY26-FY30 Total	Project Total
650	Blueprint 2020 Water Quality & Stormwater	067003	$0	$4,250,000	$2,125,000	$10,625,000	$14,875,000
651	FDEP Springs Restoration Incentive Project	927130	$67,500	$1,420,222	$0	$0	$1,487,722
652	FDEP Springs Restoration Pilot Project	927128	$1,189,115	$186,082	$0	$0	$1,375,197
653	Fords Arm – Lexington Pond Retrofit	063005	$7,252,858	$255,118	$0	$0	$7,507,976
654	Geographic Information Systems	076009	$7,806,077	$409,000	$449,000	$2,463,000	$10,678,077
655	GIS Incremental Basemap Update	076060	$5,414,679	$368,500	$333,500	$1,667,500	$7,450,679
656	Hazardous Waste Vehicle and Equipment Replacement	036042	$112,576	$70,000	$65,000	$295,000	$477,576
657	Household Hazardous Waste Improvements	036019	$506,557	$118,266	$80,000	$1,660,000	$2,284,823
658	L.I.F.E. Stormwater and Flood Relief	091009	$0	$335,567	$349,810	$1,965,237	$2,300,804
659	Lake Henrietta Renovation	061001	$72,209	$425,000	$0	$0	$497,209
660	Landfill Closure	036043	$3,431,224	$17,955,764	$0	$0	$21,386,988
661	Leon County Basin Management Plan Updates	067009	$0	$0	$0	$2,500,000	$2,500,000
662	NE Lake Munson Septic to Sewer	062008	$12,192,362	$4,899,332	$0	$0	$17,091,694
663	Permit & Enforcement Tracking System	076015	$2,778,035	$444,704	$260,000	$1,380,953	$4,603,692
664	Rural Waste Service Center Improvements	036033	$0	$0	$0	$978,000	$978,000
665	Rural Waste Vehicle and Equipment Replacement	036033	$1,417,975	$14,000	$142,000	$2,032,000	$3,463,975
666	Solid Waste Facility Heavy Equipment & Vehicle Replacement	036003	$4,484,614	$290,019	$100,000	$875,000	$5,649,633
667	Stormwater Infrastructure Preventative Maintenance	067006	$1,612,287	$4,277,534	$0	$3,200,000	$9,089,821
668	Stormwater Pond Repairs	066026	$1,684,825	$1,097,623	$100,000	$850,000	$3,632,448
669	Stormwater Vehicle & Equipment Replacement	026004	$8,686,880	$1,379,253	$0	$1,900,000	$11,966,133
670	Transfer Station Heavy Equipment Replacement	036010	$5,219,269	$510,500	$165,000	$1,130,000	$6,859,769
671	Transfer Station Improvements	036023	$2,796,958	$877,901	$1,255,000	$4,345,000	$8,019,859
672	Woodville Sewer Project	062003	$12,347,065	$18,133,878	$0	$0	$30,480,943
Physical Environment Total			**$79,073,065**	**$57,718,263**	**$5,424,310**	**$37,866,690**	**$174,658,018**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 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.

Local match funds will be required for construction of the Woodville Central Sewer System. The Design request for proposals was released on 2/2/2018, and the actual design started in February 2019 following grant scope modification. Per the preliminary project schedule, the Phase 1A final design has been completed and the bid was awarded in February 2023. Construction of Phase 1A started June 2023 and is anticipated to be completed in Fall 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 will provide sewer to 690 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 864 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	0	4,250,000	0	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000	14,875,000
	0	4,250,000	0	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000	14,875,000

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 2026 - 2030 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. Funding from this grant is anticipated to upgrade or replace nearly 150 septic systems through the County's Septic Upgrade Incentive Program.

On January 24, 2023, the Board accepted additional $1.11 million grant from FDEP for the County's Septic Upgrade Incentive Program. As of Spring 2025, one hundred and sixty eight 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	67,500	1,420,222	693,750	0	0	0	0	0	0	1,487,722
	67,500	1,420,222	693,750	0	0	0	0	0	0	1,487,722

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

FDEP Springs Restoration Pilot Project

Dept/Div:	**Grants Public Works**	Comp Plan CIE Project:	**N/A**
Project #:	**927128**	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

At the April 2016 budget workshop, the Board approved working with the state regarding alternative On-site Sewage Treatment and Disposal Systems (OSTDS) technologies for nitrate removal. The alternative technologies can be utilized where it is not cost-effective or technically feasible for central sewer. The grant provides funds to Leon County for replacement of residential OSTDS with the new technologies, which will be monitored post-construction for water quality improvement and operational cost analysis after installation.

This project is fully funded by the Florida Department of Environmental Protection Springs Restoration Grant Program. No grant match is required.

This project is for the construction of advanced passive on-site sewage treatment and/or disposal systems in the Wilkinson Woods subdivision and has expanded to include the Wakulla Springs Priority Focus Area. System installation began in Summer 2020. More than 80 systems have been replaced to date.

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

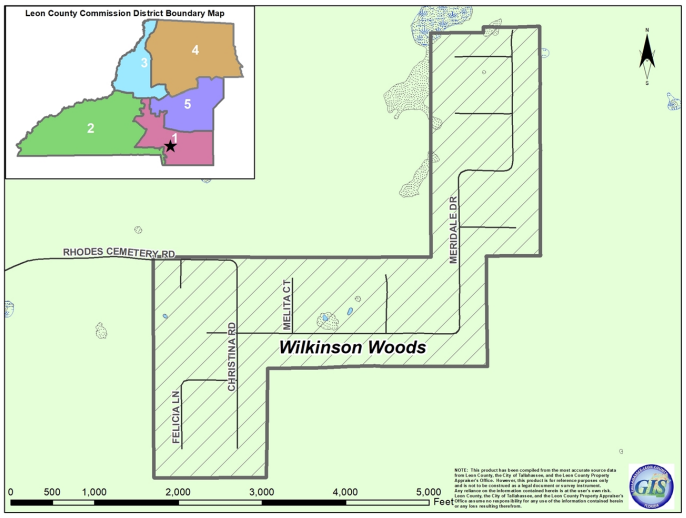
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	1,189,115	186,082	27,492	0	0	0	0	0	0	1,375,197
	1,189,115	186,082	27,492	0	0	0	0	0	0	1,375,197

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2025. 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 .S. Environmental Protection Agency (EPA) is anticipated for Fall 2025.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	7,252,858	118,961	16,411	0	0	0	0	0	0	7,371,819
309 Sales Tax - Extension	0	136,157	0	0	0	0	0	0	0	136,157
	7,252,858	255,118	16,411	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 2026 - 2030 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 2026, 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:

-$198,000 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.
-$120,000 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 1 of 2
-$113,000 for ESRI service credits
-$6,000 for additional GIS hardware

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	7,806,077	409,000	348,520	449,000	396,000	479,000	556,000	583,000	2,463,000	10,678,077
	7,806,077	409,000	348,520	449,000	396,000	479,000	556,000	583,000	2,463,000	10,678,077

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	5,414,679	368,500	293,348	333,500	333,500	333,500	333,500	333,500	1,667,500	7,450,679
	5,414,679	368,500	293,348	333,500	333,500	333,500	333,500	333,500	1,667,500	7,450,679

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 2026 - 2030 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**	Strategic Priority:	**EN3, EN4**

Project Description/Justification

This project is for the replacement of Hazardous Waste vehicles and equipment. FY 2026 funding is to replace a forklift and a trailer. Outyear funding is for vehicle replacements.

Strategic Initiative

N/A

Financial Summary

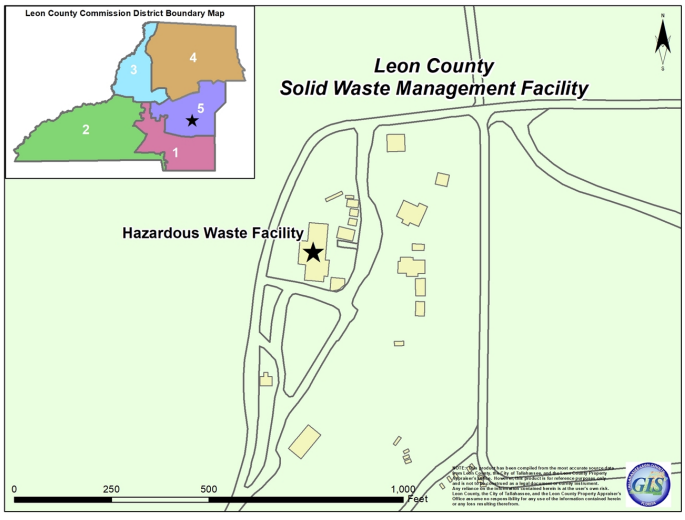
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	112,576	70,000	0	65,000	55,000	60,000	55,000	60,000	295,000	477,576
	112,576	70,000	0	65,000	55,000	60,000	55,000	60,000	295,000	477,576

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 2026 - 2030 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.

Strategic Initiative

Divert 3 million pounds of household hazardous waste from the landfill (17)

Financial Summary

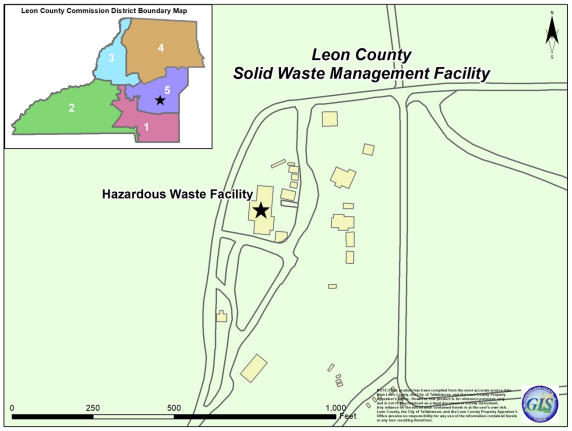
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	506,557	118,266	0	80,000	80,000	500,000	500,000	500,000	1,660,000	2,284,823
	506,557	118,266	0	80,000	80,000	500,000	500,000	500,000	1,660,000	2,284,823

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A





LEON COUNTY FISCAL YEAR 2026 - 2030 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 (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.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	0	335,567	0	349,810	321,386	434,194	407,671	452,176	1,965,237	2,300,804
	0	335,567	0	349,810	321,386	434,194	407,671	452,176	1,965,237	2,300,804

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 23-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 Fall 2025.

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 2026); followed by Phase 3 - dredging and disposal off-site (FY 2027).

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

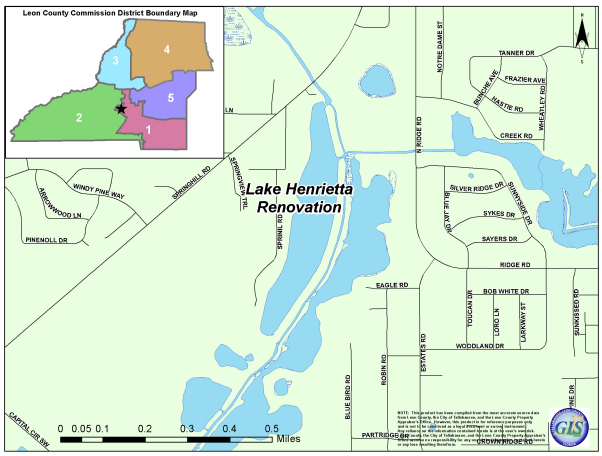
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	72,209	425,000	0	0	0	0	0	0	0	497,209
	72,209	425,000	0	0	0	0	0	0	0	497,209

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 2026 - 2030 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 date of December 2026.

Strategic Initiative

N/A

Financial Summary

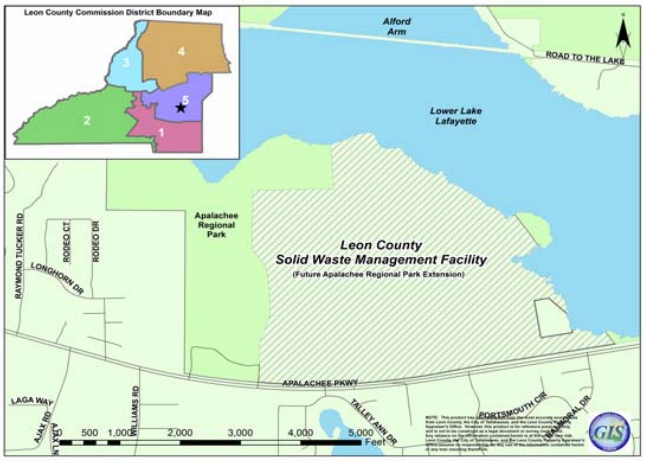
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	3,431,224	17,955,764	3,590,903	0	0	0	0	0	0	21,386,988
	3,431,224	17,955,764	3,590,903	0	0	0	0	0	0	21,386,988

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





Solid Waste Landfill on Apalachee Parkway

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	0	0	0	250,000	750,000	750,000	750,000	2,500,000	2,500,000
	0	0	0	0	250,000	750,000	750,000	750,000	2,500,000	2,500,000

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 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

NE Lake Munson Septic to Sewer

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**062008**	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 the 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 estimated to result in the leveraging of an additional $20.4 million in state matching grants through FY 2024.

This project will provide the design and construction of the central sewer collection system for Yon's Lakeside Estates and Idlewild neighborhoods. This will include lift stations, service connection to approximately 220 single family residences and commercial properties, removal of septic tank systems, and the transmission system connecting to the City of Tallahassee's sewer system. The project will eliminate the onsite systems which will result in a significant reduction in nutrient load leaching into the Florida aquifer in the Wakulla Springs contribution area. The final engineering design and permitting process was complete in October 2022, and under construction with an anticipated construction completion date of fall 2025.

This project is funded by a $2,750,000 grant from the Florida Department of Environmental Protection (FDEP), with match funding of $2,750,000 from the County. A grant amendment with FDEP to increase the grant award by an additional $3,700,000 was approved by the Board in September 2020. In February 2024, another grant amendment with FDEP was approved by the Board to increase the total grant amount to $2,947,735. The grant required a 50% match from the County. As part of the County's plan to utilize ARPA funds for infrastructure improvements, $6.5 million in funding was allocated in FY 2021 to support the remaining cost for the project. In FY 2024, FDEP reduced the County's match requirement to 25% and allocated an additional $2.9 million in supplemental grant funding.

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

Financial Summary

	Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125	Grants	0	1,979,607	1,340,605	0	0	0	0	0	0	1,979,607
137	American Rescue Plan Act (ARPA)	0	276,753	0	0	0	0	0	0	0	276,753
305	Capital Improvements	12,192,362	2,642,972	2,236,740	0	0	0	0	0	0	14,835,334
		12,192,362	4,899,332	3,577,345	0	0	0	0	0	0	17,091,694

Policy/Comprehensive Plan Information

Comprehensive Plan Reference: SANITARY SEWER GOALS, OBJECTIVES AND POLICIES: Goal 1: Provide efficient wastewater treatment that meets the demands of the community while maintaining public health and environmental standards. Goal 2: Sanitary sewer facilities and service shall be provided to meet existing and projected demands identified in the Plan.

Comprehensive Plan Land Use Policy 1.1.4 states "Central water and sewer may be provided in areas designated as 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

LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	2,778,035	444,704	326,237	260,000	225,600	242,136	309,674	343,543	1,380,953	4,603,692
	2,778,035	444,704	326,237	260,000	225,600	242,136	309,674	343,543	1,380,953	4,603,692

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 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Rural Waste Service Centers Improvements

Dept/Div:	**Solid Waste**	Comp Plan CIE Project:	**N/A**
Project #:	**036025**	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 - Solid Waste Facility (ARP) - Reconfigure the site to accommodate 40-yard containers, replacing the current 20-yard containers. This will require cutting into embankment, extending retaining walls, and procuring additional 40-yard containers and compactors. Legacy pay boxes and bollards will be removed, the attendant shed will be repaired, and security cameras will be updated.

FY 2028 - 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 2029 - 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.

Strategic Initiative

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	0	0	0	0	300,250	304,750	373,000	0	978,000	978,000
	0	0	0	0	300,250	304,750	373,000	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 2026 - 2030 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 $1,000 in surplus sales. The FY 2026 replacement schedule includes the replacement of a John Deere mower.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	1,417,975	14,000	0	142,000	440,000	650,000	400,000	400,000	2,032,000	3,463,975
	1,417,975	14,000	0	142,000	440,000	650,000	400,000	400,000	2,032,000	3,463,975

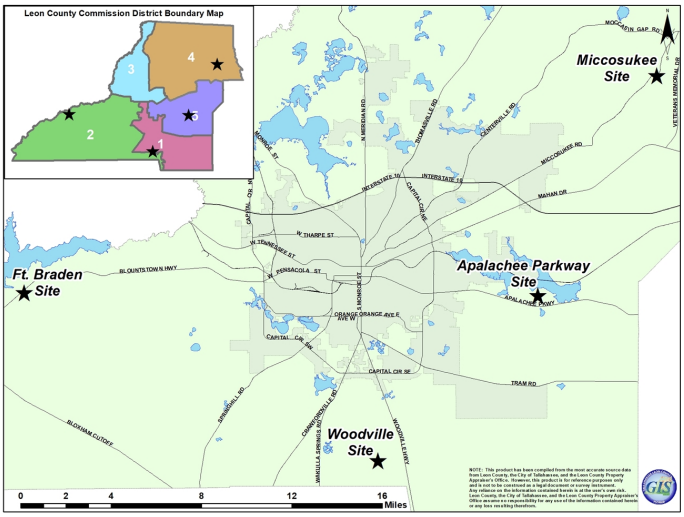
Policy/Comprehensive Plan Information

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 2026 - 2030 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 $15,000 in surplus sales. The FY 2026 replacement schedule includes a John Deere Tractor.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	4,484,614	290,019	19,811	100,000	560,000	85,000	55,000	75,000	875,000	5,649,633
	4,484,614	290,019	19,811	100,000	560,000	85,000	55,000	75,000	875,000	5,649,633

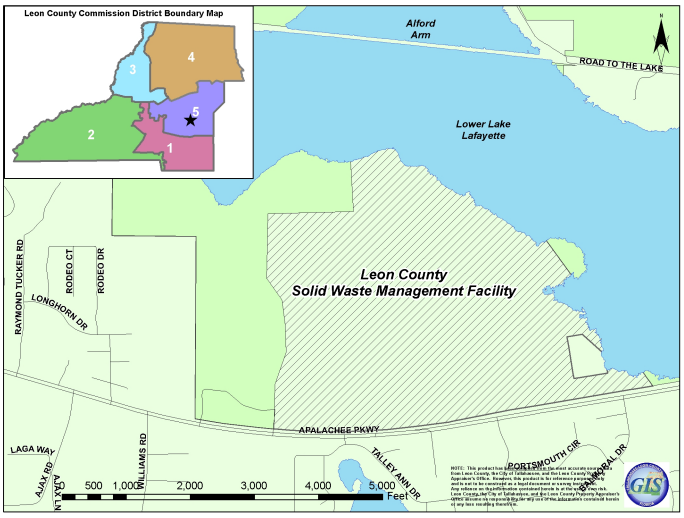
Policy/Comprehensive Plan Information

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 2026 - 2030 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.

To ensure some FY 2026 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $950,000 in Transportation Trust funding was advanced funded in FY 2025 to support the FY 2026 planned construction, repairs and maintenance; funding for construction of the Lake Munson Slough.

Old Plank Road Cross Drain was completed in FY 2025 and the Antlers Dam repair is under design. Funding in FY 2026 is for construction repairs on W. Joe Thomas Road at Harvey Creek.

Future projects include improvements on Old Magnolia at Panther Creek, Capitola Road, Black Creek Crossing on Miccosukee Road, Sandstone Ranch Subdivision, Pedrick Pond Storage Recovery Enhancement, and Veteran's Memorial Drive Bridge Replacement. 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

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306 Transportation Improvements	1,612,287	4,277,534	24,454	0	800,000	800,000	800,000	800,000	3,200,000	9,089,821
	1,612,287	4,277,534	24,454	0	800,000	800,000	800,000	800,000	3,200,000	9,089,821

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



Stormwater Infrastructure Preventive Maintenance

LEON COUNTY FISCAL YEAR 2026 - 2030 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 underway. An additional $100,000 was allocated in FY 2026 for Hopkins Crossing Wetland Facility for design with an additional $200,000 allocated in FY 2027 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	1,684,825	1,097,623	5,658	100,000	200,000	350,000	100,000	100,000	850,000	3,632,448
	1,684,825	1,097,623	5,658	100,000	200,000	350,000	100,000	100,000	850,000	3,632,448

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



Stormwater Pond Repairs

LEON COUNTY FISCAL YEAR 2026 - 2030 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 $205,000 in surplus sales. To ensure some FY 2026 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $705,000 in dedicated general revenue fund balance was advanced funded in FY 2025 to support the following FY 2026 replacement schedule:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Stormwater	2006 Mack Dump Truck	117,152	$104,842	$66,387	$225,000
Stormwater	2006 Mack Dump Truck	112,600	$104,842	$59,809	$225,000
Stormwater	2006 John Deere Backhoe	3,712	$64,497	$81,385	$185,000
Stormwater	2012 Ford F350 Pickup Truck	111,990	$38,310	$38,808	$70,000

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	8,686,880	1,379,253	79,286	0	400,000	500,000	500,000	500,000	1,900,000	11,966,133
	8,686,880	1,379,253	79,286	0	400,000	500,000	500,000	500,000	1,900,000	11,966,133

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 2026 - 2030 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 $4,000 in surplus sales. There is funding in FY 2026 for the replacement of a 2018 Broce Broom to clear the tipping floor as well as a truck.

Strategic Initiative

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

Financial Summary

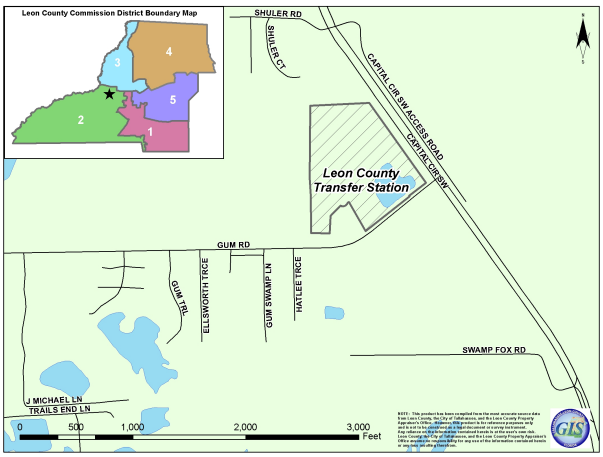
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	5,219,269	510,500	0	165,000	535,000	55,000	175,000	200,000	1,130,000	6,859,769
	5,219,269	510,500	0	165,000	535,000	55,000	175,000	200,000	1,130,000	6,859,769

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.





Transfer Station Heavy Equipment Replacement

LEON COUNTY FISCAL YEAR 2026 - 2030 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.

The outbound scale was completed in FY 2025 as well as work continuing to mill and resurface the Exterior Drive Path, including the trench gate replacement. Some driveway settlement was observed after resurfacing, which calls for base repair of the driveway. After the base repair, the driveway will be resurfaced. The estimated cost for the base repair and resurfacing is $633,000. Additionally, as part of daily operations, the load cells for the weight scale require regular maintenance. Due to the current load cells being end of life, funding is budgeted for replacements. Funding also supports the replacement of compactors.

Strategic Initiative

N/A

Financial Summary

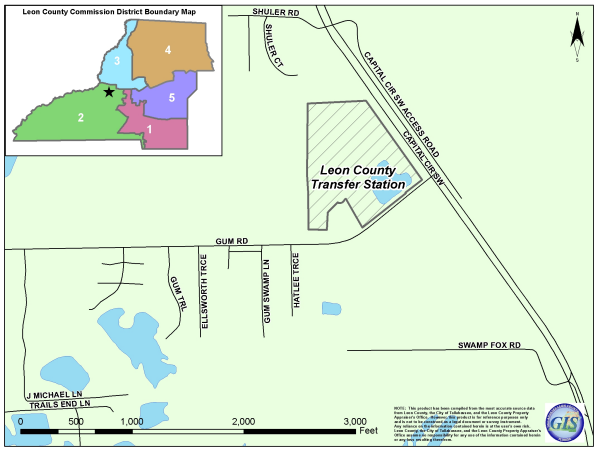
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
401 Solid Waste	2,796,958	877,901	350,204	1,255,000	615,000	695,000	880,000	900,000	4,345,000	8,019,859
	2,796,958	877,901	350,204	1,255,000	615,000	695,000	880,000	900,000	4,345,000	8,019,859

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 Transfer Station

LEON COUNTY FISCAL YEAR 2026 - 2030 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 will be removed 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 is under construction with an anticipated construction completion date in June 2025. Phase One construction and Construction Engineering Inspection (CEI) is $17 million. Woodville Sewer Phase Two design was completed in February 2025, 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

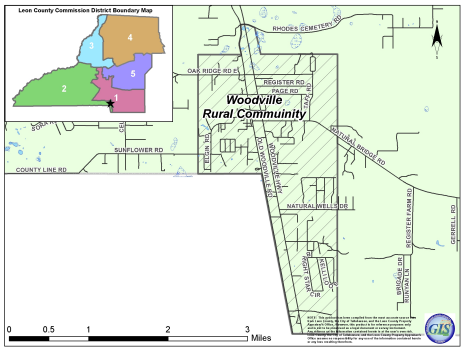
Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2)

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	0	13,671,524	3,695,884	0	0	0	0	0	0	13,671,524
305 Capital Improvements	12,347,065	4,462,354	404,465	0	0	0	0	0	0	16,809,419
	12,347,065	18,133,878	4,100,349	0	0	0	0	0	0	30,480,943

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

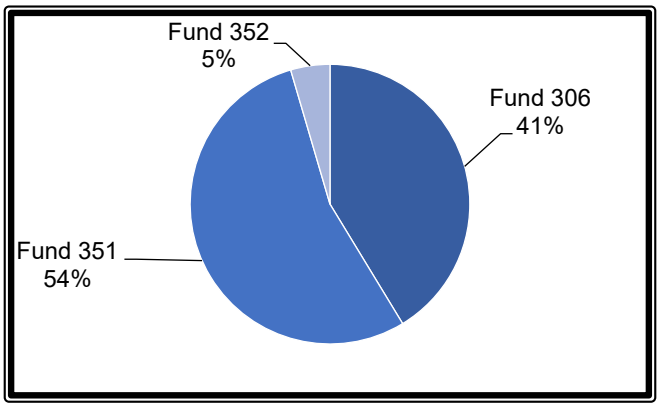
Overview

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 2026 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 54% or $5,371,152 of the Sales Tax Extension (Fund 351) funds the FY 2026 transportation budget. The Gas Tax (Fund 306) funds 41% or $4,096,308 and Sales Tax Extension (Fund 352) funds the remaining 5% or $450,000 for Blueprint JPA sidewalk projects and L.I.F.E. projects.

Chart 25.8
FY 2026 Transportation Projects by Funding Source



Managing Divisions

Table 25.14 shows Engineering Services will manage twelve or 81% of the FY 2026 Transportation capital improvement projects. Operations will manage two projects and Fleet Management will manage one project, or the remaining 19% of the FY 2026 Transportation projects.

Table 25.14
FY 2026 Transportation Projects by Managing Division

Managing Division	# of Projects	FY 2026 Budget
Engineering Services*	12	$9,566,655
Operations	2	$350,805
Fleet*	1	$0
Total	**15**	**$9,917,460**

*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

There are no estimated impacts from Transportation projects on the operating budget for FY 2026.

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

»Transportation Index

Page	Project	#	FY 2024 Life to Date	FY 2025 Adj Budget	FY 2026 Budget	FY26-FY30 Total	Project Total
675	Arterial & Collector Roads Pavement Markings	026015	$1,686,627	$201,216	$135,200	$676,000	$2,563,843
676	Arterial/Collector and Local Road Resurfacing	056001	$47,463,499	$12,940,991	$5,371,152	$31,891,961	$92,296,451
677	Community Safety & Mobility	056005	$9,787,296	$477,165	$0	$1,925,000	$12,189,461
678	DOT Old Bainbridge Rd. @ CC NW	053011	$34,474	$815,472	$0	$0	$849,946
679	Intersection and Safety Improvements	057001	$9,433,662	$3,915,607	$1,000,000	$2,000,000	$15,349,269
680	L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006	$17,131	$232,869	$175,000	$875,000	$1,125,000
681	L.I.F.E Private to Public Dirt Road Improvement Program	091008	$0	$500,000	$50,000	$250,000	$750,000
682	L.I.F.E. Rural Road Safety Stabilization	091003	$442,268	$182,733	$100,000	$500,000	$1,125,001
683	L.I.F.E. Street Lighting	091005	$175,048	$549,952	$125,000	$625,000	$1,350,000
684	Magnolia Drive Multi-Use Trail	055010	$8,686,202	$7,683,957	$0	$0	$16,370,159
685	Miccosukee Road Bridge Replacement	057918	$786,117	$3,191,330	$0	$0	$3,977,447
686	Open Graded Hot Mix Maintenance and Resurfacing	026006	$15,275,664	$215,605	$215,605	$1,078,025	$16,569,294
687	Public Works Design and Engineering Services	056011	$628,107	$142,097	$100,000	$500,000	$1,270,204
688	Public Works Vehicle & Equipment Replacement	026005	$15,273,336	$2,613,106	$0	$3,960,000	$21,846,442
689	Sidewalk Program	056013	$11,428,635	$3,262,030	$2,645,503	$13,585,189	$33,290,846
	Transportation Total		**$121,118,066**	**$36,924,130**	**$9,917,460**	**$57,866,175**	**$220,923,363**

*Funding for projects not completed in FY 2025 will be included in the FY 2025 to FY 2026 carry forwards to provide continued project funding.

LEON COUNTY FISCAL YEAR 2026 - 2030 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.

To ensure some FY 2026 capital projects related to roadway maintenance and road improvements are not delayed due to supply chain issues, $100,000 in Transportation Trust fund balance was advance funded in FY 2025 to support FY 2026 transportation improvements.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306 Transportation Improvements	1,686,627	201,216	154,843	135,200	135,200	135,200	135,200	135,200	676,000	2,563,843
	1,686,627	201,216	154,843	135,200	135,200	135,200	135,200	135,200	676,000	2,563,843

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 2026 - 2030 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.

Public Works is in the process of preparing a request for proposals for a comprehensive pavement condition study to determine the pavement condition index for each County maintained paved road. The study will evaluate various asphalt surface treatment options for each road, including asphalt milling, resurfacing, reconstruction, etc. The results of the study and treatment options is anticipated to increase the number of roads receiving surface treatment annually. A request for proposals went out in FY 2025 and once a bid has been awarded, the study will take approximately 18 months to complete.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
351	Sales Tax - Extension 2020	47,463,499	12,940,991	2,377,847	5,371,152	6,318,755	6,522,285	6,731,922	6,947,847	31,891,961	92,296,451
		47,463,499	12,940,991	2,377,847	5,371,152	6,318,755	6,522,285	6,731,922	6,947,847	31,891,961	92,296,451

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 2026 - 2030 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. $425,000 in funding is allocated in FY 2027.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306 Transportation Improvements	9,787,296	100,000	0	0	425,000	1,000,000	250,000	250,000	1,925,000	11,812,296
309 Sales Tax - Extension	0	377,165	12,871	0	0	0	0	0	0	377,165
	9,787,296	477,165	12,871	0	425,000	1,000,000	250,000	250,000	1,925,000	12,189,461

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 2026 - 2030 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. A State Funded Grant LAP Agreement will be executed with FDOT for construction, estimated at $1,320,000 of which the County is required to match 50% of construction costs.

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

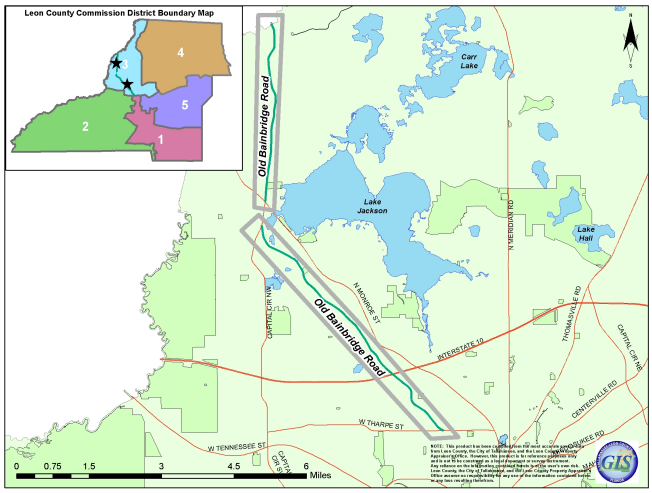
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	34,474	125,519	0	0	0	0	0	0	0	159,993
351 Sales Tax - Extension 2020	0	689,953	0	0	0	0	0	0	0	689,953
	34,474	815,472	0	0	0	0	0	0	0	849,946

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 (permitting),and North Monroe Street/Crowder (right of way acquisition)
Future projects:
Old Bainbridge Road/Portland Avenue
Meridian Road/Lakeshore Drive
Woodville Highway/Natural Bridge - As approved by the Board at the June 10, 2025 meeting, for the purpose of leveraging $1.1 million in construction funding from the Florida Department of Transportation (FDOT), a total of $210,000 is included in the Intersection and Safety Improvements budget for improvements at the intersection of Woodville Highway and Natural Bridge Road. The FDOT improvements will include the installation of a traffic signal at the intersection of Woodville Highway and Natural Bridget Road and the addition of a northbound left-turn lane on Woodville Highway to turn west on Natural Bridge Road.

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125	Grants	386,160	0	0	0	0	0	0	0	0	386,160
306	Transportation Improvements	584,008	133,307	12,997	0	0	0	0	0	0	717,315
308	Sales Tax	8,290,781	0	0	0	0	0	0	0	0	8,290,781
309	Sales Tax - Extension	172,713	0	0	0	0	0	0	0	0	172,713
351	Sales Tax - Extension 2020	0	3,782,300	2,010,802	1,000,000	250,000	250,000	250,000	250,000	2,000,000	5,782,300
		9,433,662	3,915,607	2,023,799	1,000,000	250,000	250,000	250,000	250,000	2,000,000	15,349,269

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 2026 - 2030 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 2026 L.I.F.E. schedule includes funding of $175,000 per year through FY 2030.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	17,131	232,869	26,258	175,000	175,000	175,000	175,000	175,000	875,000	1,125,000
	17,131	232,869	26,258	175,000	175,000	175,000	175,000	175,000	875,000	1,125,000

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 (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.

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 new 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 is 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	0	500,000	0	50,000	50,000	50,000	50,000	50,000	250,000	750,000
	0	500,000	0	50,000	50,000	50,000	50,000	50,000	250,000	750,000

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 (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.

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 $100,000 for FY 2026 through FY 2030 for a total of $500,000 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 fifteen projects: Mamie Lane, Daniel Lee Trail, Johnherb Lane, Willie Frances Trail, Backforest Lane, Minnie Rose, Kinfolks Loop, Silver Branch, Kin Cross Lane, Wilkinson Woods, 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	442,268	182,733	0	100,000	100,000	100,000	100,000	100,000	500,000	1,125,001
	442,268	182,733	0	100,000	100,000	100,000	100,000	100,000	500,000	1,125,001

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 (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.

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 96 intersections with approximately 20 more programmed for installation in FY 2025. Beginning in FY 2024, 30 bus stops have been equipped with street lights and 11 more bus stops are in progress. An additional 16 unsignalized intersections have been identified for FY 2026.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
352 Sales Tax - Extension 2020 JPA Agreement	175,048	549,952	120,428	125,000	125,000	125,000	125,000	125,000	625,000	1,350,000
	175,048	549,952	120,428	125,000	125,000	125,000	125,000	125,000	625,000	1,350,000

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 2026 - 2030 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 2025. Phase I redesign was completed in FY 2020 and Phase IV and Phase I Construction began in FY 2021 and was completed in 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 (Completed Fall 2025)
Phase III - Diamond Street to Apalachee Parkway (Under design and Right of Way Acquisition - Anticipated completion is Winter 2025)
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

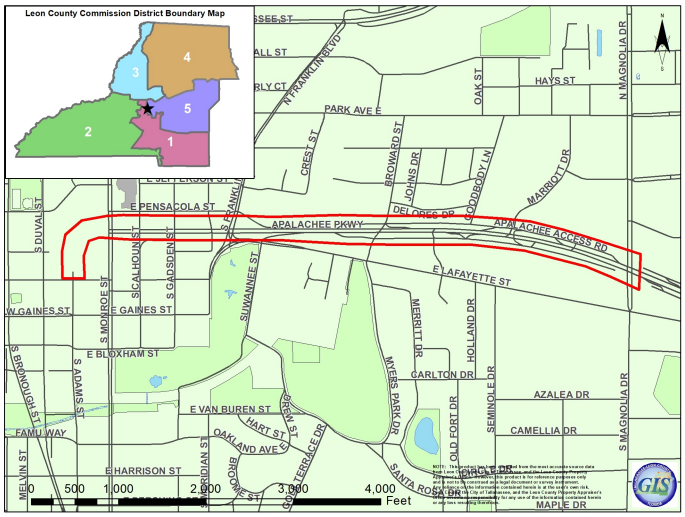
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	8,686,202	7,683,957	4,557,720	0	0	0	0	0	0	16,370,159
	8,686,202	7,683,957	4,557,720	0	0	0	0	0	0	16,370,159

Policy/Comprehensive Plan Information

Sidewalk Policy

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM

Miccosukee Road Bridge Replacement

Dept/Div:	**Engineering Services**	Comp Plan CIE Project:	**N/A**
Project #:	**057918**	Capital Improvement:	**N/A**
Service Type:	**Transportation**	Level of Service Standard:	**N/A**
Status:	**Existing Project - Carryforward**	Strategic Priority:	**Q5, Q3**

Project Description/Justification

The bridge replacement will be designed by Florida Department of Transportation (FDOT) and constructed by Leon County, with FDOT providing 75% of total funding and Leon County providing a 25% local match. The total costs for replacement of the bridge is estimated at $3.1 million, including an estimated design fee of $803,720 and an estimated construction and Construction Engineering Inspection (CEI) cost of $2.46 million. FDOT has advised that right of way acquisition will not be required for this project.

To bolster the transportation capital program, and fund critical road/flooding projects that were delayed or not considered because of COVID, $2.7 million in American Rescue Plan Act (ARPA) replacement revenue funding was recommended to shore up the transportation capital program, of which $567,500 was allocated in FY 2021 for this project.

The Locally Funded Agreement with FDOT for the County to provide the 25% local match for design ($100,000) was approved by the Board at the September 24, 2019 meeting. In January 2021, FDOT notified the County of an increase in design fees, which required an additional $20,930 in the County's local match.

A construction Local Agency Program (LAP) agreement in the amount of $2,019,664 with a local match amount of $673,222, was approved by the Board at the September 12, 2023 meeting. Construction began in June 2024 and in anticipated to be completed in fall 2025.

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

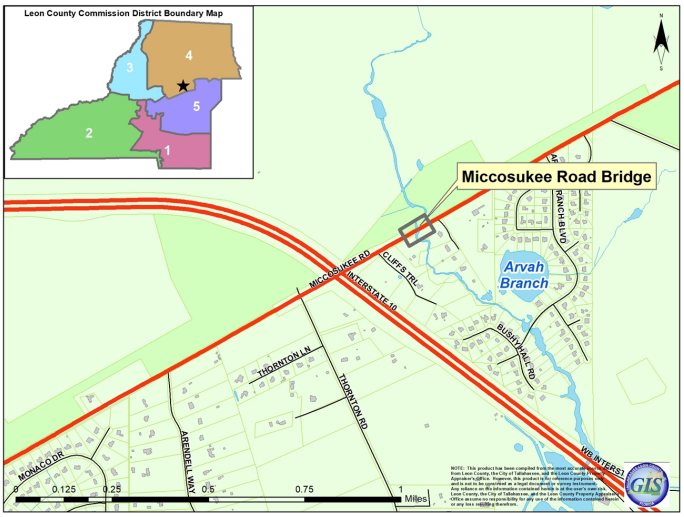
Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
125 Grants	0	2,131,709	2,190,765	0	0	0	0	0	0	2,131,709
306 Transportation Improvements	786,117	1,059,621	298,993	0	0	0	0	0	0	1,845,738
	786,117	3,191,330	2,489,758	0	0	0	0	0	0	3,977,447

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A



LEON COUNTY FISCAL YEAR 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
351 Sales Tax - Extension 2020	15,275,664	215,605	215,605	215,605	215,605	215,605	215,605	215,605	1,078,025	16,569,294
	15,275,664	215,605	215,605	215,605	215,605	215,605	215,605	215,605	1,078,025	16,569,294

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 2026 - 2030 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.

Strategic Initiative

N/A

Financial Summary

Funding Source	Life To Date FY 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306 Transportation Improvements	628,107	142,097	101,243	100,000	100,000	100,000	100,000	100,000	500,000	1,270,204
	628,107	142,097	101,243	100,000	100,000	100,000	100,000	100,000	500,000	1,270,204

Policy/Comprehensive Plan Information

N/A

Operating Budget Impact

N/A

LEON COUNTY FISCAL YEAR 2026 - 2030 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 $94,600 in surplus sales. To ensure some FY 2026 capital projects related to facilities improvements and vehicle purchases are not delayed due to supply chain issues, $967,000 in Transportation Trust funding was advanced funded in FY 2025 to support the following FY 2026 replacement schedule:

Department	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Operations	2002-Sterling - Truck	54,002	$86,425	$122,696	$23,000
Operations	2010 Scag - Zero Turn Mower	1,950	$7,940	$3,514	$14,000
Operations	2010 Scag - Zero Turn Mower	1,672	$7,940	$9,041	$14,000
Operations	2011 Scag - Zero Turn Mower	1,800	$9,128	$11,747	$14,000
Operations	2003 Ver-Mac Message Board	N/A	$1,001	$5,746	$30,000
Operations	2004 John Deere - Loader	3,501	$80,456	$143,659	$200,000
Operations	2007 Mack - Dump Truck	178,000	$111,199	$90,960	$220,000
Operations	2007 Mack - Dump Truck	197,998	$111,199	$143,971	$220,000
Operations	2010 SMC - Message Board	N/A	$12,400	$2,409	$30,000

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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306 Transportation Improvements	15,273,336	2,613,106	616,511	0	860,000	900,000	1,000,000	1,200,000	3,960,000	21,846,442
	15,273,336	2,613,106	616,511	0	860,000	900,000	1,000,000	1,200,000	3,960,000	21,846,442

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 2026 - 2030 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 2024	Adjusted Budget FY 2025	Year To Date FY 2025	FY 2026 Budget	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	5 Year Total	Total Project Cost
306	Transportation Improvements	11,428,635	3,262,030	1,341,911	1,395,503	1,430,368	1,466,135	1,502,805	1,540,378	7,335,189	26,933,934
352	Sales Tax - Extension 2020 JPA Agreement	0	5,014,992	6,648	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000	6,256,648
		11,428,635	8,277,022	1,348,559	2,645,503	2,680,368	2,716,135	2,752,805	2,790,378	13,585,189	33,290,846

Policy/Comprehensive Plan Information

Sidewalk Policy

Operating Budget Impact

N/A

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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.

County Charter

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.

» County Financial Policies & Ordinances

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.

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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.

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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.

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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.

County Financial Policies & Ordinances

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	302,197	99,994	202,203
Median Age	28		
Total Registered Voters (Supervisor of Elections website, as of 6/23/25)	203,285		

LABOR FORCE (Source: Tallahassee-Leon County OEV)	2024 (Annual)	2023 (Annual)	2022 (Annual)
Labor Force	206,524	204,360	159, 970
Employment	203,362	158,603	194,784
Unemployment	7,868	1,476	6,060
Unemployment Rate (%)	3.5%	3.1%	3%

MEDIAN HOUSEHOLD INCOME (Source: Tallahassee-Leon County OEV)	2024	2023	2022
Leon County	88,700	$91,700	$81,400
Florida	88,600	$85,500	$79,300

TOP EMPLOYERS (Source: Tallahassee-Leon County OEV 2023)

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	61,015
Professional & Business Services	29,828
Trade, Transportation, and Utilities	26,688
Education and Health Services	27,880
Leisure and Hospitality	20,334

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
Capital Regional Medical Center (CRMC)	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
- 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 (2025/2026)

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	4.4200	4.4200	0.00
City of Tallahassee Downtown Improvement Authority (DIA)	1.00	0.00	0.00
Leon County School Board			
By State Law	3.1180	3.1180	3.1180
By Local Board	2.2480	2.2480	2.2480
Northwest FL Water Management District	0.0207	0.0207	0.0207
Children's Services of Leon County	0.3477	0.3477	0.3477
Total	**20.2188**	**19.2188**	**14.7988**

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 Galley
- 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

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- Brokaw-McDougal House
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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
- 41 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		



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