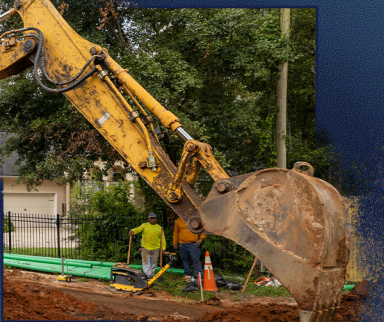
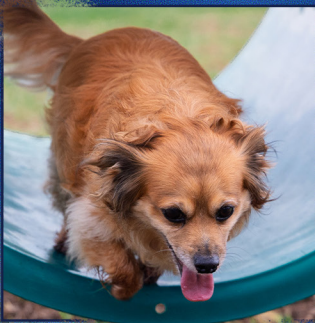




# Budget In Brief

## FISCAL YEAR 2025/2026

LEON COUNTY, FLORIDA

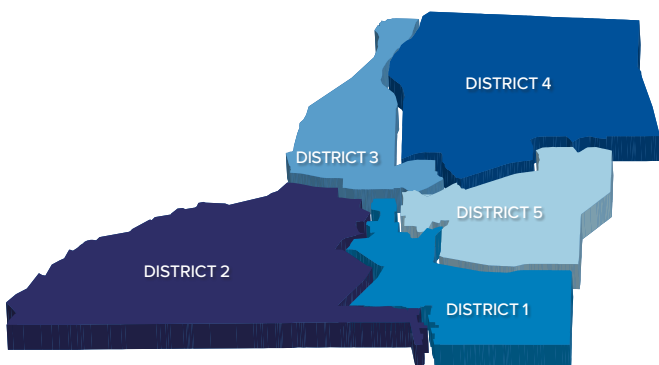


PEOPLE FOCUSED.  
PERFORMANCE DRIVEN.



## LEON COUNTY BOARD OF COUNTY COMMISSIONERS

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



## Vision

A community that is safe, healthy and vibrant.

## Mission

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



**Vincent S. Long**  
County Administrator



**Chasity H. O'Steen**  
County Attorney

# ADMINISTRATOR'S MESSAGE

Fellow Citizens,

On behalf of Leon County, I am proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2025 and ending September 30, 2026. This document has been designed to communicate the basic budget information for the adopted FY 2026 annual operating and five-year capital improvement plan.

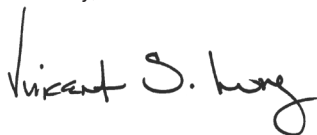
The Adopted Budget of \$401,518,304 represents a 6.3% increase from last fiscal year. The development of the FY 2025/2026 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the fourteenth 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.

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.

Leon County's FY 2025/2026 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

We sincerely hope that you find this document and the information contained within interesting, informative and useful. To view the entire budget document, please go online and visit [www.LeonCountyFL.gov](http://www.LeonCountyFL.gov).

Sincerely,



Vincent S. Long  
County Administrator

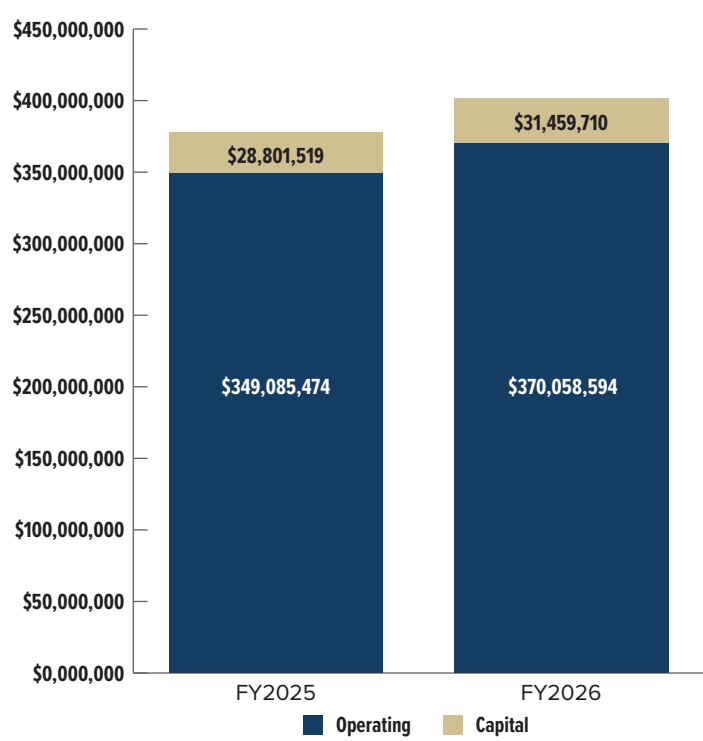
Leon County is approximately 702 square miles. It has a population of approximately 302,197 people, with 99,994 living in the unincorporated area of the County and 202,203 living within the city limits.

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 Board of County Commissioners, whose function is to manage the affairs of the county, is made up of seven members: five elected to serve specific districts and two elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out its directives and policies, as well as the management and supervision of all functions and personnel. The County Attorney, also appointed by the Board, is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards in all legal matters relating to their official responsibilities.

# FY 2026 BUDGET SUMMARY

The total budget for FY 2026 is \$401,518,304 or 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 an increase of 9.2% from last year’s adopted budget.



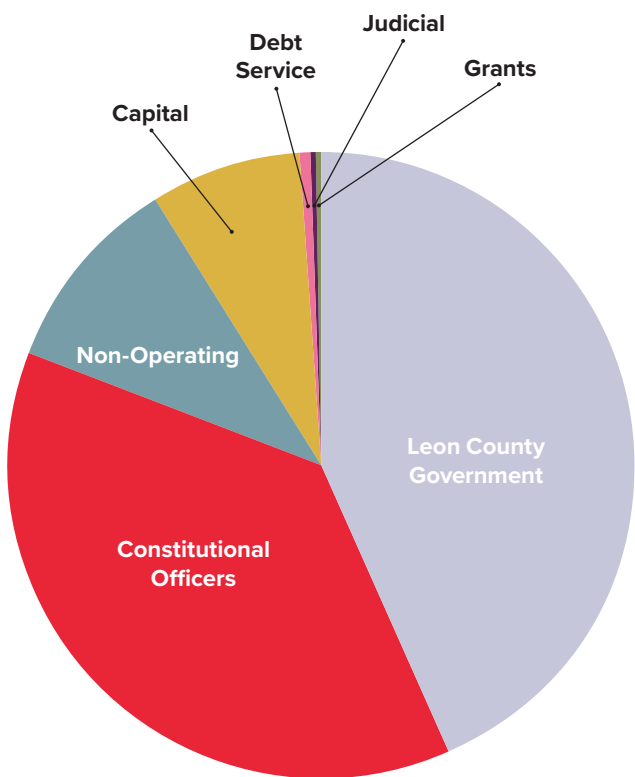
## FY 2026 BUDGET HIGHLIGHTS

- 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 maintain service levels;
- 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.

### DID YOU KNOW?

Among comparable counties, Leon County residents pay the lowest amount (\$1,155 per person) to operate their local county government.

# FY 2026 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$175,260,629	43.6%	884
Constitutional Officers	\$150,062,325	37.4%	1,073
Non-Operating	\$41,051,287	10.2%	3
Capital	\$31,459,710	7.8%	N/A
Debt Service	\$2,260,805	0.6%	N/A
Judicial	\$1,142,323	0.3%	9.5
Grants	\$281,225	0.1%	0.0
Total FY 2026 Budget	\$401,518,304	100.0%	1,969

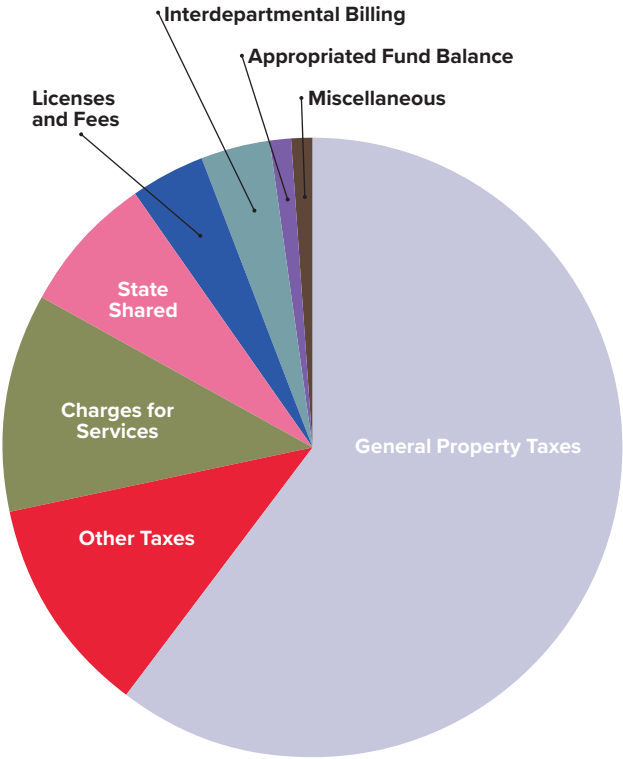
## DID YOU KNOW?

For FY 2026, Leon County will maintain a millage rate of 8.3144 for the 14th consecutive year.

# FY 2026 REVENUES BY SOURCE

Source	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget
General Property Taxes	\$201,985,704	\$218,558,627	\$235,567,964
Other Taxes	\$42,876,216	\$41,670,909	\$44,418,467
Charges for Services	\$42,593,967	\$40,517,450	\$44,086,440
State Shared	\$36,287,615	\$30,485,225	\$28,909,687
Licenses and Fees	\$15,200,365	\$14,572,685	\$14,516,504
Interdepartmental Billing	\$12,053,435	\$13,693,434	\$14,313,881
Appropriated Fund Balance	\$0	\$5,242,220	\$4,696,872
Local Government Payments	\$12,334,520	\$3,745,385	\$4,012,047
Miscellaneous	\$6,298,076	\$2,809,081	\$3,347,830
Interest and Investments	\$14,591,265	\$5,330,388	\$6,299,303
Fines and Forfeitures	\$388,900	\$398,104	\$358,008
Federal Shared	\$5,262,164	\$463,485	\$491,301
Excess Fees	\$5,118,966	\$400,000	\$500,000
TOTALS	\$394,991,195	\$377,886,993	\$401,518,304

*\*This figure represents the revenues by source for the FY 2026 Budget.*



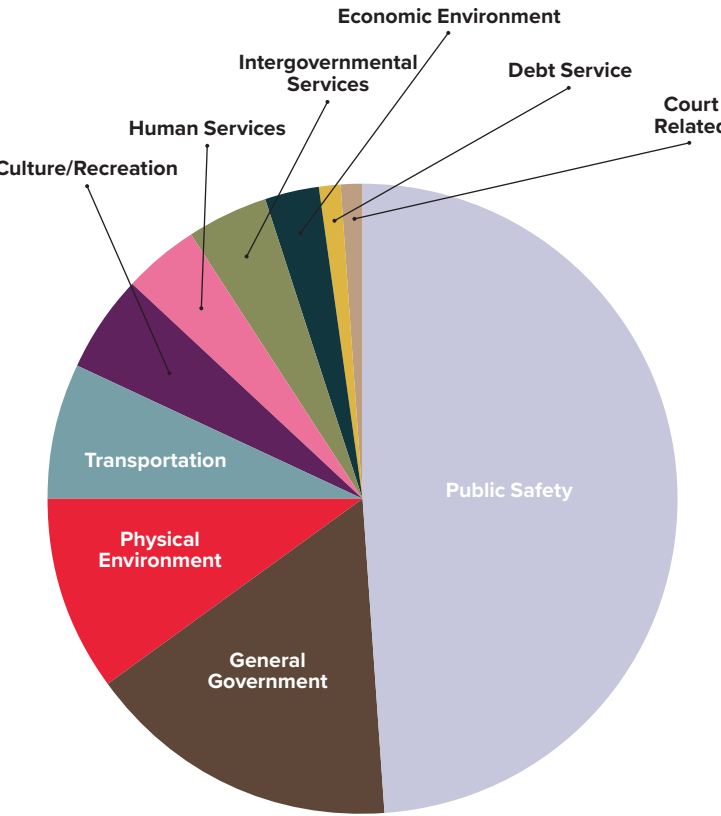
## DID YOU KNOW?

Leon County received the Government Finance Officers Association's Distinguished Budget Presentation Award for the 35th year in a row.

# FY 2026 EXPENDITURES BY FUNCTION

Function	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget
Public Safety	\$176,318,494	\$182,360,265	\$198,716,583
General Government	\$59,311,092	\$61,225,202	\$65,349,235
Physical Environment	\$54,276,377	\$37,076,967	\$39,944,613
Transportation	\$31,831,406	\$27,519,513	\$28,280,455
Culture/Recreation	\$23,352,843	\$18,616,325	\$19,992,812
Human Services	\$12,501,832	\$13,634,179	\$14,930,462
Intergovernmental Services	\$18,371,023	\$15,612,073	\$14,456,348
Economic Environment	\$12,014,678	\$12,099,044	\$13,722,484
Debt Service	\$5,717,189	\$5,712,825	\$2,260,805
Court Related	\$3,190,229	\$4,030,600	\$3,864,507
TOTALS	\$396,885,164	\$377,886,993	\$401,518,304

*\*This figure represents the expenditures by function for the FY 2026 Budget.*



## DID YOU KNOW?

The County continues to support future generations by investing \$5.4 million in County and federal funding to renovate the Old Concord School, providing essential services to rural communities, and to enhance the downtown library.

# SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

## Average Value Single Family Home in Leon County

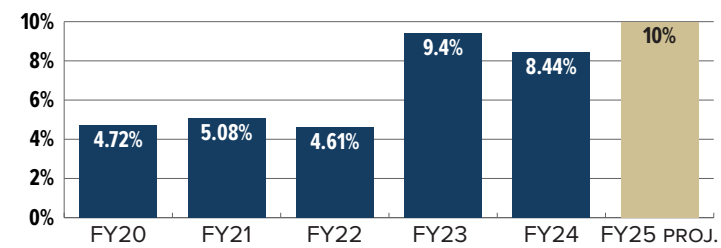
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2026 average taxable value<sup>1</sup> (\$176,923) of an average assessed<sup>2</sup> home (\$226,923) with a \$50,000 homestead exemption as specified in the January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

Services	FY 2026 Ad Valorem Tax Bill \$1,604	FY 2026 Monthly Cost	FY 2026 % 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 <sup>3</sup>	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 <sup>4</sup>	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%
TOTALS	\$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.

# FINANCIAL INDICATORS

## Property Tax Revenues (Rate of Change)

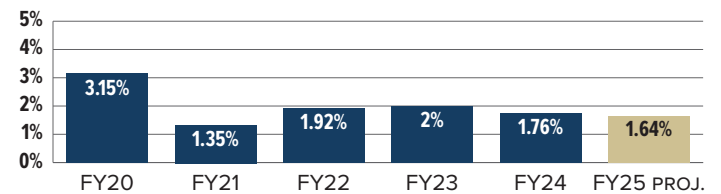


The Board maintained the 8.3144 millage rate through FY 2025. However, property tax revenue increased by 10% or \$18,435,561 in FY 2025.

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

*Source: The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll, 2024 Certification of Final Taxable Value and Statistical Digest.*

## Debt Service (Percentage of Total Operating Expenditures)

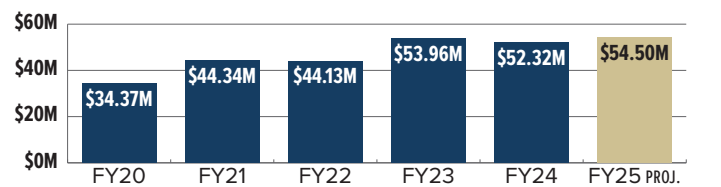


**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County’s financial obligations.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

## General/Fine and Forfeiture Fund Balance



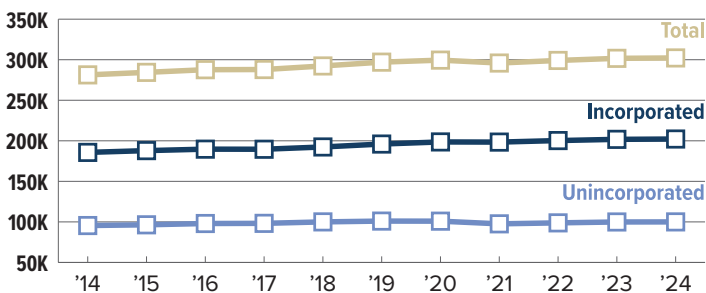
**Analysis:** Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires 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 24% 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.*

# COMMUNITY ECONOMIC PROFILE

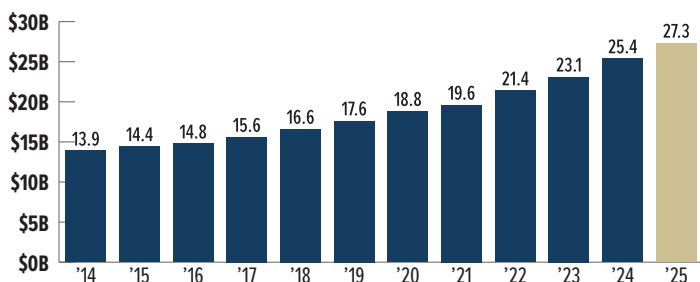
## Population



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%).

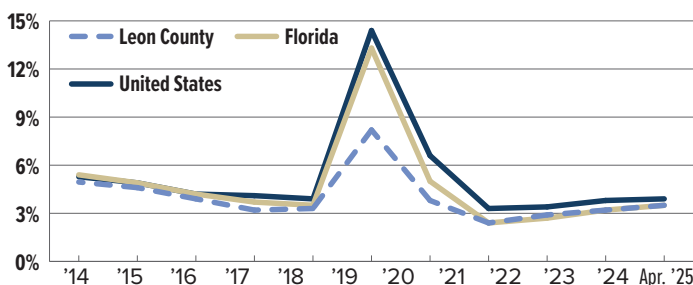
## Taxable Values



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).

## Unemployment Statistics

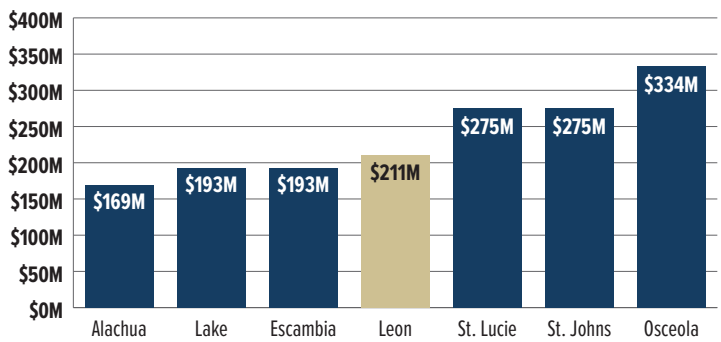


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

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%.

# HOW WE COMPARE

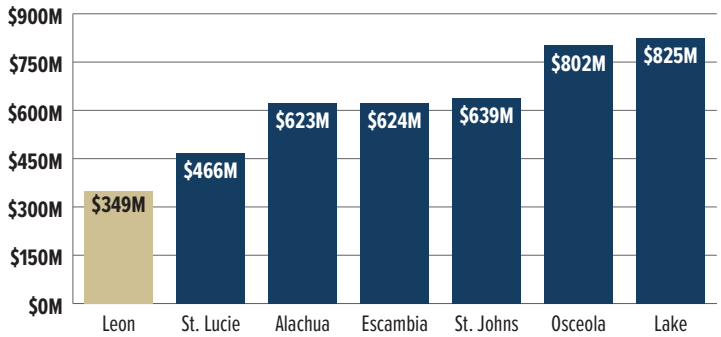
## Anticipated Ad Valorem Tax Collections (FY 2025)



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 2025 Taxable Value by County

## Total Net Budget (FY 2025)

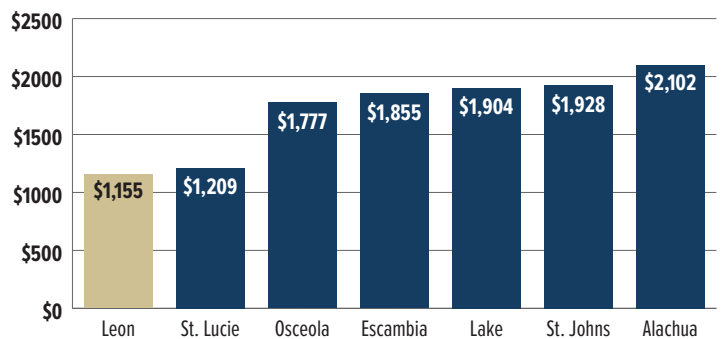


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$325 million. St. Lucie County’s net budget is 34% higher than Leon County’s.

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 (FY 2025)



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

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**Office of Management & Budget**  
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Roshanda Bradley, Director  
[BradleyR@LeonCountyFL.gov](mailto:BradleyR@LeonCountyFL.gov)

Detailed information on the FY 2026 Budget is available on the  
Leon County website at: [www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB)