Board of County Commissioners
Leon County, Florida

FY 2027
Budget Workshop

Tuesday
June 16, 2026
10:00 a.m.

Judge Augustus D. Aikens, Jr. Leon County Courthouse
Commission Chambers, 5th Floor
301 S. Monroe Street Tallahassee, Florida 32301

The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's Facebook page, YouTube channel, Twitter, and County web site.

Board of County Commissioners
Leon County, Florida

Fiscal Year 2027 Budget Workshop
June 16, 2026
10:00 a.m.

Item Number	Workshop Item Title
1	Fiscal Year 2027 Preliminary Budget Overview
2	Alternative Structures for Administration of Cultural Programming
3	Establishing the Millage Rates for the Fiscal Year 2027 Tentative Budget

Leon County
Board of County Commissioners

Notes for Workshop
Agenda Item #1

Leon County Board of County Commissioners

Budget Workshop Item #1

June 16, 2026

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Fiscal Year 2027 Preliminary Budget Overview

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator Shington Lamy, Assistant County Administrator Nawfal Ezzagaghi, Assistant County Administrator
Lead Staff / Project Team:	Roshaunda Bradley, Director, Office of Management and Budget Georgette Daniels, Budget Manager Eryn Calabro, Principal Budget & Grants Coordinator Michelle Johnson, Senior Management & Budget Analyst Amy Weeks, Senior Management & Budget Analyst Demetrius Jones, Management & Budget Analyst Siara Johnson, Management & Budget Analyst Shawnya Hernandez, Management Analyst

Statement of Issue:

This budget discussion item provides the Fiscal Year (FY) 2027 Preliminary Budget. In addition, to begin the multiyear process of mitigating the projected revenue deficits from the proposed constitutional amendment which would begin in FY 2028, this item also proposes immediate (FY 2026 and FY 2027) stop gap measures to optimize liquidity and to best position the Board for the larger fiscal and organizational restructuring process (FY 2028 budget development process) necessary should voters approve the ballot measure in November. Another budget workshop is scheduled for July 14, 2026, at 10:00 a.m., to provide the Board with a detailed implementation plan and timeline for the Board to make decisions on the financial and organizational restructuring of County government for the development of the FY 2028 budget.

Fiscal Impact:

This item has a fiscal impact based on Board direction in developing the FY 2027 Preliminary Budget.

Staff Recommendation:

Provided on the following page.

Staff Recommendations:

Option #1: Accept the overview of the FY 2027 Preliminary Budget.

Option #2: Approve the funding of fee rate studies for the Stormwater non-ad valorem assessment and Development Support & Environmental fees as reflected in the Resolution and Budget Amendment (Attachment #4).

Option #3: Approve the advance funding of capital projects in FY 2026 as reflected in the Resolution and Budget Amendment (Attachment 8#).

Option #4: Approve the District Medical Examiner Fees Schedule (Attachment #9).

Option #5: Accept the FY 2026 annual status report and recommendations on the Sidewalk Program implementation (Attachment #10).

Option #6: Accept the status report on the FY 2022 – FY 2026 Strategic Plan (Attachment #12).

In addition, this item seeks any other direction the Board wishes to provide in the development of the FY 2027 Preliminary Budget.

Report and Discussion

Executive Summary:

This budget discussion item provides the FY 2027 Preliminary Budget. As presented, the total FY 2027 Preliminary Budget is $420,799,507, which is a 4.8% increase from the FY 2026 budget (Attachments #1 and #2). In addition, to begin the multiyear process of mitigating the projected revenue deficits from the proposed constitutional amendment which would begin in FY 2028, this item also proposes immediate (FY 2026 and FY 2027) stop gap measures to optimize liquidity and to best position the Board for the larger fiscal and organizational restructuring process (FY 2028 budget development process) necessary should voters approve the ballot measure in November. Another budget workshop is scheduled for July 14, 2026, at 10:00 a.m. to provide the Board with a detailed implementation plan and timeline for the Board to make decisions on the financial and organizational restructuring of County government for the development of the FY 2028 budget.

Leon County recognizes that budgeting is not only a year-round process, but an ongoing multiyear process that reflects the Board's longer term fiscal policies and priorities for the community and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County as well as the options available to address conditions in future budgets. As such, the FY 2027 Budget serves as a transition year to larger structural and financial changes to County services and workforce. The 4.8% increase in the FY 2027 Preliminary Budget is a temporary return to a normal annual growth rate, which has historically reflected approximately 4-6% in annual growth, but this conservative transition year budget has been carefully developed in anticipation of a drastic loss in revenue the following year (FY 2028) due to the constitutional amendment on property tax reform.

As the County begins this transition phase, the development of the FY 2027 Preliminary Budget reflects an intentional focus on budget constraint and the year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidances. The County has kept taxes and fees as low as possible to keep the community affordable, while demonstrating agility and stability to handle numerous significant unforeseen issues including the Great Recession, the pandemic, and more frequent and hazardous severe weather associated with our changing climate. These unforeseen challenges are further complicated by recurring threats from the Legislature to impose unfunded mandates, reduce the tax base of local governments, and restrict the Board's Home Rule authority to realize additional revenues. While each year presents new and unique budget challenges, the development of the County's FY 2027 budget coincides with the highest level of fiscal uncertainty and instability related to the County's property tax base to date due to the Governor's and Legislature's priority to provide statewide property tax relief without identifying a revenue replacement.

In addition to uncertainty surrounding the outcome of the constitutional amendment on property tax reform, the FY 2027 budget development process is also impacted by continued fluctuations in state shared sales tax revenue, rising healthcare costs, inflation for contractual services and capital improvement projects, and, most recently, rising oil and gasoline prices due to the military conflict in Iran. These ongoing factors present budgetary pressures for preparing a fiscally responsible budget for the Board's consideration that continues to provide the highest level of public services to taxpayers. With the County in the planning phase for a potentially significant

property tax revenue loss, the FY 2027 budget limits operating cost increases to the smallest levels necessary to ensure stable funding to maintain current service levels and continued investment in the highest needs of the community.

Consistent with the constraining of operating costs, the development of the FY 2027 capital program was restructured to focus on life, health, and safety requirements and maintaining existing infrastructure. Projects were evaluated based on whether they added capacity versus provided core maintenance. Expanding physical capacity (i.e., new construction, building expansions, etc.) drastically increases recurring operating and maintenance costs. With property tax reform threatening the County's primary revenue source, the County won't be able to afford the increased staffing or recurring maintenance costs. Instead of increasing capacity, the County's limited capital dollars were redirected toward maintaining and repairing existing infrastructure. Projects to continue focused on critical infrastructure maintenance needs and projects with dedicated funding sources including grant-funded projects. For example, the second phase expansion/renovation project scope for the Main Library Essential Libraries Initiative (ELI) project was modified (from $4 million to $200,000) to allow previous programmed funds to be reallocated to address the most immediate County infrastructure needs.

As described throughout the budget materials, the 2026 Legislature has followed through on its most recent threats to place a constitutional amendment on property taxes on the ballot for November which seeks to commence the elimination of homestead property taxes to fundamentally reshape county governments and the services provided to its citizens. The constitutional amendment approved by the Legislature during the two-day special session seeks to raise the homestead exemption from $50,000 to $150,000 in 2027, $250,000 in 2028, and would direct the Legislature to establish uniform procedures for counties and cities to eliminate homestead property taxes over time. The amendment would also reduce the annual assessment cap on non-homestead property from 10 percent to five percent. If passed by voters, the County would lose approximately $71 million, or 30%, in property tax revenue in the first two years of implementation (FY 2028 and FY 2029).

Given the magnitude of the potential revenue reduction, beginning immediately in the current fiscal year (FY 2026), the County needs to take all appropriate measures to best position itself to be able to address the drastic loss of revenue, while preserving critical services to the greatest extent possible. This item proposes the following immediate stop gap measures to best prepare the County:

- Hiring freeze for all non-essential personnel
- Freeze on non-essential travel and training
  - Excludes requirements for the maintenance of licenses, certifications, etc. specific to the position.
  - Excludes travel supported by special revenue funds (i.e., Tourist Development Taxes).
  - Travel for Commissioners' Offices will remain at the discretion of each individual Commissioner.
- Freeze on all discretionary community event sponsorships
  - Excludes line-item events previously approved by the Board for outside agency funding.

- Authorize the County Administrator to request all Constitutional Officers participate in a hiring, travel, and training freeze for their employees.
- As recommended in the Revenue Diversification Study, appropriate funding to begin fee rate studies for the Stormwater non-ad valorem assessment and Development Support and Environmental (DSEM) fees in the current year budget. Immediately funding and commencing these rate studies will provide the Board revenue enhancement options early in the FY 2028 budget development process to mitigate service level reductions and millage increases to the greatest extent possible.

These immediate actions are stop gap measures designed to: avoid drastic layoffs to the greatest extent possible by leaving vacant positions unfilled to provide flexibility to realign staff as needed; preserve liquidity; and realize costs savings that can be used to delay level of service reductions for programs or be re-directed to fund one-time costs, including capital maintenance needs. Implementing these strategies now provides the Board adequate time to strategically evaluate critical priorities and structural changes based on new financial realities. The County Administrator will make determinations on the hiring of essential personnel and employees requests for travel and training. In addition to these short-term actions, another budget workshop is scheduled for July 14, 2026, to facilitate the next step in the multiyear process for mitigating the projected revenue deficits resulting from the proposed constitutional amendment which will include larger organizational and financial restructuring. At that time, a detailed, systematic, and phased implementation plan will be presented which will provide a timeline for the Board to make decisions on the financial and organizational restructuring of County government to guide the development of the FY 2028 budget.

Consistent with our multiyear budgeting process which is designed to seek early Board input and guidance on policy matters, the July 14th Budget Workshop will outline the longer-term strategies to be implemented and the requisite analyses that will come back to the Board over the coming months to restructure County government. This systematic approach will allow the Board to make incremental decisions throughout the process in a phased and deliberate manner. The implementation plan and associated strategies will align with the County's core mission and values as described later in this item.

As part of this effort to best position the County to address a 30% loss in property tax revenue while maintaining vital services to the greatest extent possible, the following overarching framework will be presented to the Board at the July 14th workshop to establish a deliberative process for the Board to receive all of the latest information available prior to making long-term financial and organizational restructuring decisions. A description for each of these strategies is provided later in this item (*this list is not exhaustive)*:

- Comprehensive analysis of the County's mandatory vs. non-mandatory funding levels
- Revenue Structure Model Analysis
- Revenue/Cost Recovery Analysis
- Capital Project Restructuring/Emphasis on Maintenance of Existing Infrastructure
- Functional Consolidation/Efficiency Exercise for County Government
- Evaluation of Service Level Reductions
- Voluntary Separation Incentive Program

In the months ahead, this process will guide the Board's efforts to assess revenue alternatives, cost reductions, consolidation and/or privatization of County programs and services, service level impacts to County programs, prioritization of core services, identification of unprotected discretionary programs, restructuring of the capital improvement program, and reductions in the County workforce. The first step in this process is the immediate implementation of the aforementioned stop gap measures and adoption of the FY 2027 Preliminary Budget.

FY 2027 Preliminary Budget Highlights

The FY 2027 Preliminary Budget is balanced with no millage rate increase or use of general revenue fund balance, both of which are important in this transition year ahead of larger structure and financial changes related to property tax reform. In addition to the recommended increases associated with Constitutional Officer requests and mandatory payments (e.g., Medicaid, Medical Examiner), the preliminary budget also recommends a modest increase in capital project funding to address immediate maintenance needs related to existing County infrastructure.

The following provides several highlights of the FY 2027 Preliminary Budget which reflects 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 services:

- A balanced budget totaling $420,799,507 which is a 4.8%, or $19.3 million, increase from FY 2026. Over half of this increase ($12.7 million) is associated with public safety funding for the Sheriff and Emergency Medical Services (EMS), the remaining Constitutional Offices, State mandated costs, and City interlocal agreements. The remaining increases reflect contractual and inflationary adjustments for maintaining County infrastructure (IT, buildings, parks, roads, stormwater, etc.), utilities, and government personnel costs;
- Excluding the County's FY 2027 proposed budgets for self-supporting funds and Constitutionals, the County's budget growth is 4.13%. This percentage growth is lower than the Municipal Cost Index (MCI) of 4.66%. The MCI estimates the rate of inflation for government purchases and incorporates factors, including labor costs, commodity prices, and construction contract costs;
- A 5.07% increase in taxable property values, resulting in an additional $11 million;
- 15th consecutive year with no increase in the Countywide millage rate;
- An increase in the Solid Waste assessment for the first time since the inception of the fee in 1996 to reduce and ultimately eliminate the general revenue subsidy supporting the enterprise program;
- No increase in the stormwater special assessment;
- Balance the budget with no general revenue fund balance, while maintaining reserves;
- $1 million in identified cost savings and avoidances;
- Modest 3% average pay increases for County employees (0 – 5% performance);
- Ten new planned EMS employees to address increased call volumes (within current dedicated EMS MSTU funding);

- One new Parks position to coincide with the opening of the Northeast Park. Costs for the position are offset by a reduction in expenditures for temporary staffing (OPS). This is the only general revenue supported FTE included in the FY 2027 Preliminary Budget to support Leon County Government services.
- No new FTEs for Constitutional Offices.

Even though the budget is conservative, it still provides funding for essential services, while addressing some of the highest priorities of the Board, including:

- Maintain high quality provision of vital services to citizens;
- Fund public safety and statutory obligations of Constitutional and Judicial Officers;
- Provide discretionary funding for Community Human Service & Community Partnerships (CHSP), including homeless services, and primary healthcare;
- Address capital improvement needs to maintain the County's core infrastructure; and
- Provide adequate funding to support County personnel costs.

The following sections include an overview of the current economic climate and the property tax reform amendment placed on the November ballot. In addition, separate budget discussion items have been prepared to seek fiscal and policy direction from the Board on the following issues:

- Alternative Structures for Administration of Cultural Programming; and
- Establishing the Maximum Millage Rate for the FY 2027 Tentative Budget.

Economy Snapshot

The FY 2027 Preliminary Budget is being developed in a climate with continued economic uncertainty with national forecasts projecting economic and job growth to slow down, rising energy costs, and continued price instability of goods and services which impact the County's capital improvement projects and inform the budget development process.

U.S. inflation was expected to hover around 2.4% in 2026 before easing downward closer to 2.0% by 2027, signaling a slow return to the Federal Reserve's target. However, the conflict in Iran is driving inflation higher by surging energy and transportation costs. Forecasts are now suggesting the conflict could push inflation above 4% in 2026, significantly higher than previous estimates. Rising oil prices, which have spiked well over 50% since the conflict began, are driving up gas prices and transportation costs, putting immense upward pressure on consumer prices and increasing the risk of a recession. The most significant economic effect to the County would include higher fuel/transportation prices and other energy costs (specifically electricity); significant supply cost increases; shortages for many goods and services and less consumer spending which would ultimately affect the collection of sales and use taxes. For example, fuel costs for two of the County's largest departments (Public Works and EMS) have increased 75% collectively over the past year, when comparing monthly costs of April 2025 and April 2026.

In addition to the effects of the Iran conflict, tariff policies are also contributing to the uncertainty of the economy. On February 20, 2026, the Supreme Court ruled that recently imposed tariffs by the President that invoked the International Emergency Economic Powers Act were

unconstitutional, and that tariff authority belonged solely to Congress. However, the Administration has imposed new tariffs on aluminum, steel, and other products which is expected to further impact the construction and manufacturing industries already struggling with supply chain issues.

The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include performance raises, health insurance, retirement contributions and workers' compensation. In addition to inflationary pressures, over the past four fiscal years the County also had to address the impacts of an extremely competitive job market where local unemployment averaged 3% which is considered exceptionally low (currently 4.9%, December 2025). To remain an employer of choice, the FY 2023 Budget included funding to implement the findings of a compensation study for County employees and the Sheriff's pay plan for sworn law enforcement officers. Furthermore, to assist employees with the impacts of inflation, the Board provided 5% across the board pay increases for all employees in each of the last four years (FY 2023 - FY 2026). The FY 2027 Preliminary Budget provides for performance pay increases at an average of 3% in recognition of the hard work of County employees and the anticipated work ahead to transition County government to a new normal.

The next section of this budget discussion item focuses on the implications of a proposed constitutional amendment on property tax reform with additional information on the immediate and short-term strategies to best position the County to address significant revenue loss, while maintaining vital services.

Legislative Update/Property Tax Reform

On June 2, 2026, the Legislature passed a proposed constitutional amendment on property tax reform entitled, "Save Our Homes from Excessive Property Taxes," to be placed on the November 2026 ballot. The proposed amendment to the Florida Constitution would raise the homestead exemption from $50,000 to $150,000 in 2027 and $250,000 in 2028. The proposal also directs the Legislature to establish uniform procedures for counties to eliminate homestead property taxes over time at their discretion. Except for school districts, the proposed reduction, and eventual elimination, would be applicable to all homestead property taxes including taxes collected through special districts (the Leon County Children's Services Council) and Municipal Services Taxing Units (the EMS MSTU). Among other provisions, the proposal would also reduce the assessment cap on non-homestead properties (such as rental property, second homes, and commercial real estate) from 10% to 5%.

Based on preliminary estimates prepared by the Property Appraiser, the proposed $250,000 homestead exemption and 5% cap on the assessable value increase for non-homestead properties would result in a loss of approximately $71 million, or 30%, of property tax revenue for Leon County in the first two years of implementation, including $65 million in general property tax and $6 million in EMS MSTU revenues. The revenue that remains is almost exactly what it takes to fund our state mandates and constitutional officers at today's costs, with insufficient funding to support all the other valued services the County provides (disaster response, parks, solid waste, transportation, veterans services, libraries, etc.). The proposal is subject to voter approval (60%) during the 2026 General Election to take effect January 1, 2027 (FY 2028).

Stop Gap, Immediate Measures

As previously mentioned, appropriate stop gap measures must be taken given the magnitude of the projected reduction in property tax revenues to best position the County to be able to adapt to the fundamental structural changes in County government that will be required if approved by voters in November. Immediate actions include a hiring freeze, a freeze on all non-essential travel and training, a request for Constitutional Offices to participate in said freezes, and a freeze on discretionary funds for community event sponsorships. These immediate actions are stop gap measures designed to: avoid drastic layoffs to the greatest extent possible by leaving vacant positions unfilled to provide flexibility to realign staff as needed; preserve liquidity; and realize costs savings that can be used to delay level of service reductions for programs or be re-directed to fund one-time costs, including capital maintenance needs.

Next month, at the July 14th Budget Workshop, staff will provide a detailed implementation plan and timeline for the Board to make decisions on the financial and organizational restructuring of County government for the development of the FY 2028 budget. This systematic approach will allow the Board to make incremental decisions throughout the process in a phased and deliberate manner.

Hiring Freeze

Effective immediately, the County Administrator is proposing a hiring freeze for all personnel, with the exception of those that significantly impact the essential level of services to the citizens of Leon County. The magnitude of the proposed property tax reform will require the reduction and/or elimination of programs throughout County government which will also impact workforce levels. A hiring freeze is a common early intervention strategy to mitigate future impacts to an organization and its workforce. Through planned retirements and normal workforce attrition, the hiring freeze will result in vacancies throughout the organization and provide flexibility to realign staff as needed, evaluate opportunities for efficiency or consolidation of programs, and realize cost savings. During this hiring freeze and transition, staff will continue to provide the highest level of quality services possible. However, some programs may need to reduce levels of service for certain functions depending on the number of vacancies within a program area.

Travel and Training Freeze

Included in the adopted budget is funding for various types of travel and training related to staff development. The County Administrator proposes freezing all travel and training not required for the position. The County Administrator will make determinations on the hiring of essential personnel and employees requests for travel and training. Employee travel and training must relate to the maintenance of licenses, certifications, etc., or as explicitly approved by the County Administrator on a case-by-case basis. The travel and training freeze will not apply to the Division of Tourism as travel is necessary for sales missions and promotional efforts and is exclusively funded by Tourist Development Tax revenues. Travel for Commissioners' Offices will continue at the discretion of each individual Commissioner.

Discretionary Community Event Sponsorship Freeze

The County Administrator is also proposing freezing all discretionary funds for table and community event sponsorships. These events are not budgeted annually and do not have staff obligations. Additionally, implementing this strategy now sets community expectations for the future transition and structural changes coming to County government. As the County prepares to mitigate these significant financial impacts, all discretionary funding categories will be evaluated for elimination and/or service level reductions for Board consideration. The sponsorship freeze does not include the line-item events previously approved by the Board for outside agency funding on March 10, 2026, for inclusion in the FY 2027 budget.

Participation of Constitutional Offices

It is also recommended that the County Administrator request all Constitutional Officers participate in a hiring, travel, and training freeze similar to the proactive steps to be taken by the County. Funding for Constitutional Offices accounts for nearly 62% of the County's property tax revenue and their participation will be needed to mitigate the drastic reduction in property tax revenues should voters approve the constitutional amendment. Like the County, Constitutional Offices provide state mandated functions so in order to offset the projected revenue loss, future cost savings will need to be realized through reductions in service and staffing levels.

Each of these immediate actions are stop gap measures designed to preserve liquidity and provide the Board adequate time to strategically evaluate critical priorities and structural changes based on new financial realities. Should voters approve the constitutional amendment in November, the reallocation of these cost savings will be determined once the Board begins providing policy and strategic direction on the financial and organizational restructuring of County government.

Next Steps

In addition to these stop gap measures and consideration of the FY 2027 Preliminary Budget, the next step in the multiyear process for mitigating the projected property tax revenue deficit will be presented to the Board at the July 14th workshop. At this workshop, a detailed, systematic, and phased implementation plan will be presented including a timeline to guide the Board's decision making on the financial and organizational restructuring of County government. These strategies are guided by the County's core mission and values *"To efficiently provide public services which serve and strengthen our community"* through service, integrity, accountability, respect, collaboration, stewardship, transparency, and performance. Through these efforts, the County will continue to focus on the life, health, and safety of the community by prioritizing the following:

- The provision of state-mandated services;
- Ensuring adequate maintenance of the County's existing infrastructure;
- Maintaining sufficient staffing levels to provide core services; and
- Fulfilling debt and contractual obligations.

Additional information on the financial and organizational restructuring analysis and general timelines will be provided to the Board in greater detail at the July 14th workshop. Following the workshop, staff will begin the internal analyses for these strategies to be implemented by the Board in early 2027 for the FY 2028 budget development process. (*The following list is not exhaustive)*:

- Comprehensive analysis of the County's mandatory vs. non-mandatory funding levels – Through this analysis, services the County is legally obligated to provide by statute, regulation, or contractually will be distinguished from non-mandatory, discretionary funding. The analysis will also identify whether the County's current service level is exceeding that which is required by law.
- Revenue Structure Model Analysis – This will provide an analysis of how the County currently funds services including general revenue and special purpose funds for enterprise operations.
- Revenue/Cost Recovery Analysis – This will provide an evaluation to determine the proportion of operational costs the County recovers through charges for services for enterprise funds and other user fee-based programs receiving general revenue subsidies. Strategies will be identified to provide full cost recovery.
- Functional Consolidation/Efficiency Exercise for County Government – This exercise will involve identifying program areas within the organization that may be merged across county departments to eliminate duplication, reduce costs, and maximize economies of scale. Opportunities to privatize services or pursue public-private partnerships (P3s) to improve organizational efficiencies will also be evaluated.
- Evaluation of Service Level Reductions – Building off the analysis of mandatory vs. non-mandatory funding and identifying full cost recovery as applicable, service levels reductions will be identified to close the revenue deficit gap, while preserving essential services to the greatest extent possible.
- Voluntary Separation Incentive Program – The Board will receive an overview of the County's VSIP policy and the parameters to initiate the VSIP to enable the County to achieve budgetary reductions through voluntary separations of employees in order to avoid or minimize the need for involuntary layoffs. The Program will provide an incentive to employees who are interested in voluntarily leaving employment through resignation or retirement.

In addition to strategies identified above, the following section provides the findings and results of the Revenue Diversification Study commissioned by the Board in FY 2026. The County relies on property taxes to fund nearly 60% of the total County budget (public safety, human services, library services, facilities management, information technology, etc.) and has been successful in mitigating tax and fee increases for decades. The constitutional amendment on property taxes poses a significant threat to the County's primary revenue source and demonstrates the inherent limitations of the County's revenue diversification including the inability to quickly respond to significant reductions in major revenue sources. Recognizing the urgency of the legislative threats on property tax reform, the County engaged a professional consultant in FY 2026 to assess the County's revenue structure and available alternative revenue sources consistent with Florida Statutes. The Revenue Diversification Study identified opportunities for the Board to realize full cost recovery for enterprise funds and other user-based fee programs, while reducing reliance on property taxes and other general revenue subsidies.

Revenue Diversification Study Findings and Recommendations

This section summarizes the findings and recommendations of the Revenue Diversification Study to increase non-ad valorem revenue to better position the County, and to maximize the Board's options, to mitigate the anticipated revenue loss should voter approve the property tax amendment in November. This budget discussion item seeks Board approval to immediately fund the stormwater non-ad valorem assessment and Development Support & Environmental Management (DSEM) fee studies necessary for future Board consideration. Immediate funding of these rates studies will ensure that the findings are included in the Revenue Cost Recovery Analysis to be presented early in the FY 2028 budget development process so the Board can make deliberate and informed decisions on revenue enhancements and cost reductions to mitigate the projected loss of property tax revenues.

During the FY 2026 budget development process, the Board recognized the need for greater revenue diversity to lessen the County's reliance on property tax revenue. The County engaged Guidehouse, Inc., an industry leader in public sector finance, revenue strategy, risk management, and Florida municipal operations to conduct a Revenue Diversification Study. The Study included an assessment of the County's current revenue structure in comparison to peer counties, examining the reliability of alternative revenue sources that may align with the County's operational needs, and identifying trends among other Florida local governments to diversify their revenue base and exhaust available revenues consistent with Florida Statutes.

The complete Revenue Diversification Study is provided in Attachment #3. It is important to note that the Study was completed prior to the Legislature's most recent special session and approval of a constitutional amendment on property tax reform for placement on the 2026 ballot. The alternative revenues identified in the Study are intended to reduce the County's reliance on property tax revenue and the consultant did not set out to offset the loss of revenue associated with a specific property tax reform proposal. Overall, the Study found:

- Leon County is structurally more tax reliant than the typical Florida county, as general government taxes (primarily property taxes) account for nearly 60% of the County's total revenue, exceeding both the statewide average and median;
- Leon County receives significantly less revenue in charges for services for enterprise fund operations in comparison to peer counties;
- Leon County is an outlier when it comes to the implementation of common revenue sources such as impact fees; and
- Based on the County's reliance on property taxes, there is no single revenue source that can replace the pliability or income generation currently provided by property taxes.

Most of the Study recommendations to increase non-ad valorem require further analysis to develop appropriate fee and assessment schedules which will come back to the Board for consideration as part of the FY 2028 budget development process in early 2027. This budget discussion item seeks Board approval of the following recommendations:

- Fully recover the costs for existing enterprise fund programs to be financially self-sufficient.

  - Immediately fund a rate study to determine the appropriate stormwater non-ad valorem assessment levels which reflect the actual cost of services and thereby reduces the general revenue subsidy (Attachment #4). Funding the third-party rate study now ensures the Board will have this information early in the FY 2028 budget development process.

- Modernize proprietary and regulatory fee schedules to reduce general revenue subsidies and lessen the cost-recovery gap.
  - This budget discussion item seeks Board approval to immediately fund a study to adjust DSEM development review and permitting fees to reflect actual service delivery costs, thereby reducing the general revenue subsidy (Attachment #4). Funding the third-party study now ensures the Board will have this information early in the FY 2028 budget development process.
  - Establish a fee structure for the state-mandated review of health care facility emergency plans currently provided by the Division of Emergency Management.
  - Evaluate the elimination of general revenue subsidies for pretrial release and probation supervision programs in coordination with the Judiciary.
  - Implement credit card convenience fees for payment to the County by credit cards, charge cards, bank debit cards, and electronic funds transfer for financial obligations owed to the County, as allowed by Florida Statutes.
  - Conduct a benchmark analysis of fees for Parks and Recreation, specifically facility rentals, pavilion rentals, permitted athletic field use, and tournament/league agreements where a private organization is licensing use of County assets.

The Revenue Diversification Study includes another enterprise fund recommendation to implement new solid waste non-ad valorem assessment rates. Since completion of the Study, the Board has already approved a phased implementation plan to fully recover the costs for solid waste services over the next five years. The phased implementation schedule will be brought back to the Board for consideration should voters approve the constitutional amendment on property taxes in November.

Other Study recommendations include longer-term cost recovery strategies such as imposing new local discretionary sales taxes and embracing the use of impact fees to ensure that growth pays for growth. As detailed in the Study, local discretionary surtaxes require voter approval and cannot be levied timely to offset the projected loss of property tax revenue by October 1, 2027 (FY 2028). Additionally, legislation enacted in 2025 (SB 180) temporarily prohibits Leon County from levying an impact fee before October 1, 2027. The expiration date for this prohibition could be further postponed based on future disaster declarations associated with hurricanes or other emergencies. Therefore, no Board action is recommended at this time, however, additional information and analyses will be provided to the Board on all viable alternative revenues as part of the fiscal and organizational restructuring process for the FY 2028 budget development process.

Due to these ongoing factors regarding the economy and property tax reform, the development of the FY 2027 preliminary budget will require a continued fiscally responsible and conservative approach to continue providing high quality, vital services to our citizens. In addition, forecasts for the FY 2027 budget anticipate very modest general revenue growth, continued high inflation

for capital improvement projects, and increased resource demands of County Departments and the Constitutional Offices to serve the growing needs of the community. Constraining discretionary growth in the FY 2027 Budget is crucial to put the Board in the best position and to provide maximum flexibility to address the anticipated impact of property tax reform, mandated increases in expenses, and additional limitations on the ability to increase revenues in future fiscal years.

Taking into consideration the current state of the economy and the legislative outlook, the following analysis section provides a detailed overview of the preliminary budget.

Analysis:

Leon County recognizes that budgeting is not only a year-round process, but an ongoing multiyear process that reflects the Board's longer-term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. The Analysis section includes an overview of the preliminary budget process, including previous Board policy items that have informed the process, cost avoidance and savings, and the major revenue and expenditure variances from the FY 2026 to FY 2027 Budget, fund balance use, the capital improvement program, and other annual budget actions.

Initial Board Policy Guidance

Throughout the fiscal year, the Board establishes priorities and provides policy guidance to direct the development of the Preliminary Budget. In January, the Board held a strategic planning session to establish the priorities for the upcoming year and revisions to the FY 2022 – 2026 Strategic Plan. Additionally, to ensure the budget is developed in a strategic and transparent manner, the Board adopted a formal budget calendar on January 27, 2026, outlining the County budget process for the year ahead.

March 2026: Establishment of the FY 2027 Maximum Discretionary Funding Levels

On March 10, 2026, the Board provided initial policy direction by establishing FY 2027 maximum discretionary funding levels for the following outside agencies:

- Established the Community Human Services Partnership maximum funding level for FY 2027 at $1,445,000, including line-item funding in the Homeless Services category for emergency shelters.
- Established the non-departmental maximum discretionary funding level for FY 2027 at $89,500 for special events funding.
- Established the FY 2027 Outside Agency Contracts as follows:
  - 2-1-1 Big Bend: $112,500
  - DISC Village: $222,759
  - Domestic Violence Coordinating Council: $25,000
  - Oasis Center: $68,750
  - St. Francis Wildlife Association: $71,250
  - Tallahassee Senior Citizens Foundation: $179,000
  - Tallahassee Trust for Historic Preservation: $63,175
  - United Partners for Human Services: $40,000
  - Whole Child Leon: $38,000

As noted previously, pending property tax reform initiatives could result in a significant reduction in property tax revenue beginning in FY 2028, which would be the second year of the next two-year CHSP funding cycle. As funds would not be obligated to the agencies until the County's annual budget has been approved and adopted each year, the Board maintains flexibility to reduce funding levels prior to final budget adoption. Additionally, SB 1134 prohibits local governments from taking any action related to DEI which is defined to include programs and policies based on race and/or gender. This could include funding of CHSP agencies and other outside agencies that provide programs exclusive to race and/or gender, and special event sponsorships. Staff, in consultation with the County Attorney's Office, are currently analyzing the FY 2027 discretionary funding and budget line items impacted by this legislation and working with funded agencies to determine contractual scope of work for FY 2027. This includes the use of County sponsorship funds by local organizations to ensure compliance with SB 1134. Recommendations related to SB 1134 will be brought back to the Board as part of the budget ratification in July or prior to the January 1, 2027 effective date for this legislation.

On March 10, 2026, the Board also voted to remove the Commissioner Office Budgets from the maximum discretionary funding process and include an inflationary adjustment to establish Commissioner Office budgets each year. Beginning in FY 2027, annual adjustments to Commissioner Office Budgets will reflect the percentage change in the CPI for All Urban Consumers (CPI-U): US City Average for the preceding calendar year as initially reported by the US Department of Labor, Bureau of Labor Statistics. For this year, the CPI is 2.7%, resulting in a $635 increase to Commission Office Budgets for FY 2027 (from $23,500 to $24,135). Policy revisions to effectuate these changes will be brought to the Board for consideration at a future Board meeting.

May 2026: Solid Waste Assessment Rate and Tipping Fee Increase

At the May 12, 2026 meeting, the Board approved a phased increase of the solid waste assessment over the next five years in unincorporated Leon County to support solid waste disposal services. The Board also approved the annual adjustment to the tipping fee at the Transfer Station to recover costs for waste processed at the facility by the City and other private haulers. It is important to note, however, the phased in approach was approved prior to the Legislature placing the property tax reform constitutional amendment on the ballot. As previously noted, if the amendment passes the County will be faced with significant property tax revenue loss beginning with the FY 2028 Budget. As such, to mitigate increases in taxes and service level reductions that will be required, this solid waste assessment increase may need to be expedited to realize full cost recovery.

In addition to the policy items listed above, the Board also authorized the County Administrator to initiate a competitive solicitation process for contractual services to evaluate alternative models that would provide a comparable level of fire services and identify the most cost-effective options for fire services in the unincorporated Leon County. This comes after the City Commission voted in September 2025 to terminate the Interlocal Agreement to provide fire services in the unincorporated area at the end of the current term on September 30, 2028.

On December 9, 2025, the Board awarded a contract to Fitch & Associates LLC (Fitch) for consulting services following the competitive solicitation process. Over the past several months, Fitch has been collecting and assessing data on the current delivery of fire protection services;

analyzing the current level of service that exists under the Interlocal Agreement; and evaluating alternative models with fiscal implications and revenue options that provide a comparable level of service to meet the community needs in unincorporated Leon County.

The final report and recommendations will be presented to the Board during a workshop this Fall detailing the results of the firm's evaluation of alternative models that provide a comparable level of service with operational, programmatic, and fiscal options, as well as analysis of the existing fire service model with the City, including opportunities for greater efficiency, transparency and accountability. Although the current Interlocal Agreement with the City expires September 30, 2028, options and recommendations presented during the workshop could include potential budget implications and expenditures, including the use of one-time reserves, in the latter part of FY 2027 depending on Board direction.

The following section details identified cost avoidances and savings that alleviate and constrain budgetary expenditure growth.

Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year and has a significant positive impact on the development of the preliminary budget. Through specific and targeted practices, such as LEADs listening sessions, and the Employee Innovation Awards Program - I^2 (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. During FY 2026, County employees have created nearly $1 million in cost savings or avoidances as detailed below.

Examples of current savings and cost avoidances include:

- Telephone System Infrastructure Update ($600,000) – The Office of Information Technology identified an option to update the underlying infrastructure service that makes up the enterprise telephone system by switching to a hosted environment, which avoided $600,000 in immediate compute environment expansion costs. By migrating to a hosted environment, Leon County not only accomplished an affordable alternative to requiring additional server space and compute power to expand the existing compute environment, but also created a highly redundant telephone service that is able to handle future upgrades and patching without requiring an outage for County agencies and providing 24/7 service.
- Apalachee Regional Park Networking Requirements for the World Cross Country Championship ($190,000) – IT requirements for the World Cross Country Championships were extensive, with specialized networking for anti-doping, broadcasting, media, multiple video walls, timing, medical, VIP areas, operations, security, ticketing, law enforcement, and athlete management, plus dedicated Internet on site, high-speed copiers, and separate Wi-Fi networks for athletes and the public. Initial costs for dedicated Internet, needed for broadcasting, exceeded $100,000, but staff were able to deliver it at a $70,000 savings by leveraging existing County fiber infrastructure. Existing dark fiber infrastructure throughout the course allowed broadcast crews to strategically place cameras for complete coverage. Additionally, OIT found an alternative to purchasing needed network equipment for the event and found a rental solution, saving $120,000 for the IT needs of the event.

The cost to purchase the necessary equipment was $130,000, whereas the cost for the rental was $10,000.

- Gil Waters Restroom ($140,000) – A temporary structure was being used for restroom facilities at the Gil Waters Park that was beyond its useful life. A design consultant developed a design for a permanent restroom building and bids came in over budget, with the lowest bid totaling $341,482. Design for the project was rescoped in-house, and Leon County would act as Owner/Builder under the County Construction Manager's General Contractor license resulting in a total project cost of approximately $200,000, resulting in $140,000 in savings.
- Coe Landing Bunk House ($35,000) – The bunk house at Coe Landing was in need of repair, with project estimates totaling approximately $65,000 from private contractors. The Office of Resource Stewardship (ORS) was able to reduce costs by utilizing in-house staff to install equipment and make the necessary repairs. By identifying in-house skills and resources, ORS was able to reduce the cost of the project by more than half and come in under budget, saving $35,000.
- Mobile Digital X-Ray Services for the Medical Examiner (ME) ($23,232) – The service agreement for the Mobile Digital X-Ray machine for the ME's Office expired. The ME was utilizing an out-of-town vendor which often resulted in delayed service requests. In researching the service, ORS determined that there was a local service provider capable of performing the required preventative maintenance for only $3,000 per year, with repairs billed separately if and when needed. This change in service provider resulted in annual savings of $23,232 without impacting service quality. The closer proximity of the new provider means potential repairs can be completed more quickly and efficiently when they arise.
- Increase Participation in the Public Works Workday Program ($11,800) – Since the COVID-19 pandemic the Leon County Work Program, operated through the Public Works Division, which offers tasks such as roadside litter removal, landscaping, and painting to individuals required to perform court-mandated community service hours, has experienced a significant decline in participation. Individuals are allowed to perform court-mandated community service hours at statutorily approved organizations and often select clerical tasks at not-for-profit agencies. Therefore, the Office of Intervention and Detention Alternatives coordinated with Court Administration to provide individuals with two hours credit for every one hour of mandatory community service completed at a County department. This "double credit" incentive applies exclusively to community service hours performed with County departments. The incentive was implemented in January 2026. Since then, the Public Works Division has experienced a nearly 300% percent increase in community service hours which has resulted in an estimated cost savings of more than $11,800 in salary and compensation to the County.

In summary, including the above, since 2013 the County has saved or avoided costs totaling nearly $100 million. These cost-saving efforts occur prior to any new taxes, fees, positions, equipment, etc. are brought to the Board for consideration.

FY 2027 Preliminary Budget

The County continues to approach its annual budget process by identifying opportunities to constrain budgetary growth, while ensuring the County's limited resources are aligned with the highest priorities of the Board. As presented, the preliminary FY 2027 budget totals $420,799,507 which is a 4.8% increase from the FY 2026 budget. This section provides an overview of the preliminary balanced budget, including anticipated expenditure increases related to mandatory state payments (e.g., Medicaid), interlocal agreements and contracts. As reflected in the FY 2026 Midyear Financial Report, OMB correspondingly analyzed revenue models including sales and gas tax activity (Attachment #5).

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 from 2020 – 2026 reflects an increase of approximately 34%. A review of the County government general services budget growth over this same period, excluding restricted funds such as EMS, Tourism, Building, and funding for the Constitutional Officers, shows a consistent trend with the MCI of approximately 34% as well. Additionally, the MCI from 2026-2027 shows a 4.66% year-over year inflationary growth. Excluding the County's FY 2027 proposed budgets for self-supporting funds and Constitutionals, the County's growth is lower than the MCI at 4.13%.

To offset these increases, the County generally relies on modest revenue growth in property, state shared and local sales taxes, fees, and gas taxes. This revenue growth allows Leon County government to avoid increasing millage rates or fees to maintain adequate service levels. When revenue growth does not align with expense growth, this strategy is not attainable. Likewise, in years with above normal revenue growth, it is essential to constrain new operating expenditures with recurring budgetary impacts in future years. Utilizing the revenue growth for nonrecurring expenses such as replenishing the capital improvement program is a more sustainable approach.

Prior to presenting the entire FY 2027 Preliminary Budget and the changes in overall revenues and expenses, it is important to review the changes in general revenues and expenditures which are supported primarily by property taxes and state shared taxes. The County relies on modest growth in property taxes and other general revenues to support normal inflationary growth in general government services. Other revenues the County receives, such as building permit fees, tourism bed taxes, court programs, and the EMS MSTU are required to be spent on specific programs. Table #1 depicts the estimated changes in general revenue and expenses for FY 2027, which amount to $12.7 million.

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Table #1: Preliminary FY 2027 Estimated General Revenue and Expense Changes

Preliminary Estimated Changes in General Revenue	Change from FY 2026
Property Taxes (8.3144 mills)	$10,956,859
Other General Revenue	$1,192,875
Gas Taxes	$518,510
½ Cent Sales, State Revenue Sharing	$494,333
Public Services Tax (PST) & Communications Services Tax (CST)	($47,564)
Interest Earnings	($394,360)
Total Change in General Revenue	**$12,720,653**
Preliminary Estimated Changes in General Revenue Expenses	
Sheriff	$7,436,475
General Revenue Transfer to Capital	$2,866,480
Leon County Government Personnel Expenses	$1,352,836
Community Redevelopment Area (CRA) Payment	$681,459
Contractual Obligations, Maintenance (IT, stormwater, buildings, etc.), Utilities, other Operating	$637,499
Medicaid & Other Mandatory Payments (Med Examiner, DJJ, Baker/Marchman)	$512,147
City Interlocal Agreements	$487,608
Other Constitutional Officers	$404,036
Reduced Debt Service	($72,997)
Reduced General Revenue Transfer to Solid Waste Fund	($1,584,890)
Total Change in General Revenue Expenses	**$12,720,653**

As reflected in Table #1, general revenue and related expenses are projected to increase by $12.7 million. The largest increase in revenue is related to property taxes, which account for nearly 86% of all additional general revenue. Modest increases are projected in other general revenues, including state shared revenues and gas taxes. Revenues with higher levels of growth, such as Solid Waste and EMS revenues, are restricted to their specific programs and cannot be used to support general government services.

The largest increase in general revenue expenses are related to the Sheriff's Office, Personnel Expenses, Other Constitutional Offices, and inflationary increases related to contractual obligations, repair and maintenance, and utilities. Additionally, due to the implementation of the five-year phased increase to the solid waste assessment in FY 2027, the general revenue transfer to the Solid Waste Enterprise fund is reduced by $1.6 million. This allowed for an increased general revenue transfer to support critical capital improvement project needs and offset other inflationary increases throughout the budget.

The increased general revenue for the capital program supports increased technology needs identified by the Judiciary as part of the County's Article V requirements, as well as time-sensitive infrastructure maintenance needs at several County buildings, including the Courthouse, Detention Center, and Public Safety Complex.

Table #2 details the preliminary forecasts for revenue and expenditure changes for the entire budget from FY 2026 to FY 2027, which totals $19.3 million. The table includes all general revenues, and the restricted revenues discussed previously that can only be used for specific programs. A brief description and explanation of the changes in each revenue and expenditure category follows the table.

Table #2: Preliminary FY 2027 Estimated Change in Revenues and Expenditures Over FY 2026

Preliminary Estimated Changes in Revenues	**Change from Fiscal Year 2026**
Property Taxes with current millage rate (8.3144 mills)	$10,956,859
Solid Waste Revenues (e.g., Tipping Fees)	$3,248,967
EMS Fees/Medicaid Reimbursement	$2,562,672
Other General Revenue	$1,192,875
EMS Municipal Service Tax Unit (0.75 mills)	$988,363
School Zone Camera Enforcement	$712,500
Gas Taxes	$518,510
½ Cent Sales, State Revenue Sharing	$494,333
DSEM Fees	$199,215
Special Revenue Fund Balance	$112,097
Other Non-General Revenue (e.g., Courts, SHIP, E-911, Rental Income)	$98,606
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	$0
Public Services Tax (PST) & Communications Services Tax (CST)	($47,564)
Building Inspection and Permitting Fees	($216,795)
Departmental Internal Billing (Insurance, Fleet, and Communications)	($303,063)
Interest Earnings	($605,570)
Tourism Revenue	($630,802)
Total Change in Revenue	**$19,281,203**
Preliminary Estimated Changes in Expenditures	
Sheriff Personnel and Operating Expenses	$7,436,475
EMS Personnel and Operating Costs	$3,174,864
Capital Projects	$2,888,799
Contractual Obligations, Maintenance, Utilities, other Operating	$2,720,376
County Government Personnel Costs	$1,581,837
School Zone Camera Enforcement	$712,500
Community Redevelopment Area (CRA) Payment	$681,459
Medicaid & Other Mandatory Payments (Med Examiner, DJJ, Baker/Marchman)	$512,147
City Interlocal Agreements (CDA, Parks, Animal Control, Planning, Sewer, ALS)	$487,608
Other Constitutional Offices	$404,036
Debt Service Payments	($72,997)
Division of Tourism	($470,460)
Workers Compensation/Insurance	($775,441)
Total Change in Expenses	**$19,281,203**
Budget Shortfall	**$0**

The following is an analysis of the revenues and expenditures outlined in Table #2.

Preliminary Estimated Changes in Revenues

As reflected in Table #2, the following section provides a summary of the projected changes to major general revenues between the current fiscal year (FY 2026) and next fiscal year (FY 2027).

Property Taxes ($11 million): Property tax collections are calculated based on the countywide millage rate multiplied by the taxable value of all property in Leon County. Taxable values are established by the Property Appraiser, and the millage rate is established by the Board. Last year, taxable property values increased 7.78%. Preliminary values provided by the Property Appraiser on June 1, 2026, reflect an increase in countywide valuation of 5.07%. Maintaining the current 8.3144 millage rate will result in an additional $11 million in property tax revenues over FY 2026. The growth in property tax revenue for next fiscal year is $4.6 million less than last year's growth of $15.6 million.

The decline in growth can be attributed to a number of factors, including, but not limited to: a reduction in the Save-Our-Homes cap; reduction in net new taxable values (new construction) from $661 million in 2025 to $456 million in 2026; and the implementation and impacts of a constitutional amendment approved by voters in November 2024 providing an annual inflationary adjustment to the exempt value of homestead properties. The Save-Our-Homes cap limits the increase of homestead residential property values to the change in CPI or 3%, whichever is lower. In January 2026, the CPI change resulted in homesteaded property values increasing no more than 2.7%. Lastly, the annual inflationary adjustment to the exempt value of homestead properties resulted in approximately $38 million being removed from the tax roll for a fiscal impact of approximately $300,000.

As statutorily required, final values will be provided on July 1, 2026. Any adjustments to the valuation received by the Property Appraiser will be reflected in the Budget Workshop ratification item at the July 14, 2026, Board meeting.

Solid Waste Assessment and Fees ($3.2 million): Most of this increase is related to the increase in the solid waste assessment from $40 to $80, which will generate an additional $1.6 million in revenue. Other increases are due to a projected increase in the hauling rate of $7.66/ton in FY 2027 and increased costs to operate the Transfer Station. The tipping fee at the Transfer Station is adjusted annually to recover most of these costs for waste processed at the facility. The Board approved the FY 2027 Tipping Fee rates at the May 12, 2026 meeting.

EMS Fees/Medicaid Reimbursement ($2.6 million): Growth in EMS transport revenues is directly related to continued projected growth in patient transports. In addition, Medicaid fees, which are the direct result of a distribution formula established by the federal government, are also projected to increase.

Other General Revenues ($1.2 million): These increases are primarily related to miscellaneous revenues for equipment buyback sales, warrants, surplus auction sales and camping fees. Additionally, the 50% reimbursement from the City of Tallahassee for operating costs of the Public Safety Complex is estimated to increase to cover increased capital improvement needs for the facility. These revenues can fluctuate based on differing levels of activity year-over-year.

EMS Municipal Services Tax Unit (MSTU) ($988,363): The MSTU revenue reflects the 5.07% increase in property values and anticipates no change to the 0.75 millage rate.

School Zone Speed Detection Program ($712,500): This projected revenue is associated with the enforcement of the school zone speed detection program. Based on the current implementation timeline, including the 60-day warning-only period, it is not anticipated that the program will be operational for the entire fiscal year. The $712,500 revenue estimate contemplates a six-month, full implementation operational period. All statutory revenue distributions, including remittances to the State and Leon County Schools, will be applied as required by Section 17-67, LCC and Section 316.1896, Florida Statutes. Based on the distribution formula, the County is projected to retain $427,500, which will be used 100% to cover administrative costs of the program.

Gas Taxes ($518,510): Gasoline taxes are estimated to increase slightly by 4%. In FY 2022, as the economy rebounded from the effects of COVID and travel dramatically increased, gas tax collections increased over 8%. Prior to COVID, gas taxes, which are based on consumption per gallon rather than a percentage of cost, were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. In FY 2023, gas taxes collections declined by 4%, and remained relatively flat in FY 2024. This is largely due to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric cars and trucks. While owners of electric vehicles use the road network, they do not pay gas taxes which support the maintenance of the local transportation system.

State Shared Revenue and ½ cent Sales Tax ($494,333): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. State shared revenues are projected to increase slightly into FY 2027, which are offset by 4% decline in ½ cent sales tax revenue. Year-over-year growth for these sales tax generated revenues continue to fluctuate due to consumer spending activity.

DSEM Fees ($199,215): As part of the post-COVID economic recovery, development services and environmental permitting fee collections increased as development permitting increased including the new Amazon facility. The pace of the permitting activity has returned to more sustained levels, resulting in the collection of fewer development and permitting fees.

The DSEM Fund currently operates based on a 50/50 split of fees and general revenue consistent with a 2005 Service Cost Evaluation Study, which identified at the time, 50% of department activities were associated with non-fee generating duties. A review of the DSEM fund found that the general revenue subsidy has averaged closer to 60% over the past five fiscal years, reaching a peak of 71% in FY 2025. For FY 2027, the subsidy is $3 million, or 55% of the total operating budget. This subsidy would have been $4 million, or 73% of the total budget if available DSEM reserves were not available to balance the budget. As reflected in the Revenue Diversification Study section of the item, an updated Cost Evaluation Study is recommended to be conducted for development services to confirm whether current fees reflect actual service delivery costs. The study would support defensible updates, improve transparency, and reduce the increased general revenue subsidy supporting the DSEM fund. This approach would be consistent with fees for Building Plans Review and Inspections services, which were last updated in 2022 to allow recovery of the full cost of services necessary to maintain the self-supporting fund. Additionally, if the property tax reform constitutional amendment passes in November, the reduced general

revenue currently used to support DSEM can offset a portion of the loss property tax revenue and mitigate service level reductions in other areas of the budget.

Special Revenue Fund Balance ($112,097): This revenue accounts for all non-general fund balances. Rather than transferring additional general revenue to support programs such as DSEM, Probation, and Transportation, available fund balances are used when they are above policy minimums. The use of special revenue fund balances allowed the general revenue that would have otherwise been appropriated to these funds, to address immediate capital improvement needs and other inflationary increases in the budget.

Other Non-General Revenue ($98,606): This summary reflects other dedicated revenues such as: State Housing Initiative Partnership (SHIP) funding, Court programs, state E-911 revenue, special assessments related to paving or sewer assessments.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) ($0): This local sales tax has benefited from the economic rebound and increased consumer spending over the past few years. However, FY 2027 revenues are projected to remain flat with FY 2026 projections, indicating slower growth. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, sidewalks, intersection improvements, and the LIFE infrastructure projects.

Public Service Tax (PST) and Communications Services Tax (CST) (-$47,564): The PST revenue is subject to many variables including rates and usage. FY 2027 revenues are projected to decline slightly by $133,000 (1%) based on current collection trends. This decline could be tied to residents using more energy-efficient appliances, despite increases in utility rates. The decline is offset by a projected $85,500 increase in CST revenues.

Building Permitting and Inspection Fees (-$216,795): Building inspections fees are projected to decline due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, recent legislation (HB 803), prohibits local governments from requiring owners of single-family dwellings or their contractors to obtain permits to perform work valued at $7,500 or less. The elimination of permits for work valued at $7,500 or less is projected to reduce the County's permitting fee revenues by approximately $100,000 annually.

Departmental Billings (Insurance, Fleet and Communications (-$303,063): This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel, and maintenance for the fleet, and to fund the phone system. The decrease is primarily associated with an approximately 8% reduction in insurance premiums experienced for the 2026 insurance coverage renewals.

Interest Earnings (-$605,570): As the Federal Reserve aggressively increased interest rates to fight high inflation following the COVID pandemic, the County experienced multiple years of increased interest and investment earnings. However, interest rates are currently lower in FY 2026, resulting in reduced yields on interest earnings. As a result, interest and investment earnings are estimated to decrease by approximately $605,570 in FY 2027.

Tourism Revenue (-$630,802): Downs and St. Germain Research, Inc., the County's research firm on record, has projected a slight reduction in TDT revenue in FY 2027 ($194,000) due, in part to, economic uncertainty (tariffs, gas prices, etc.) changing consumer spending habits. The remaining decline is attributed to a reduction in Tourism miscellaneous revenue budgeted in FY 2026 for anticipated sponsorships for the World's Cross-Country Championships held in January 2026. The expenditure section also reflects a corresponding reduction in increased expenditures budgeted in FY 2026 to host the event. Leon County continues to target events that attract overnight stays, which will continue to result in greater tourism revenue collection in future years.

Preliminary Estimated Changes in Expenses

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

Sheriff Personnel and Operating Expenses ($7.4 million): Historically, the Sheriff's budget has trended slightly above annual property tax growth. The estimated growth in the Sheriff's budget (6%) is currently slightly higher than the projected property tax growth rate (5.07%). The largest component (78%) of the Sheriff's budget is personnel expenses. These costs are driven by the negotiated collective bargaining agreement for sworn officers, and the statutory FRS contribution rates for special risk members which increased from 7% to 8%. For FY 2027, the collective bargaining agreement was renegotiated to include a retroactive step credit for bargaining members with prior sworn law enforcement and corrections experience from other agencies. The Board approved an increase to the base pay for sworn officers from $60,000 to $62,000 per the collective bargaining agreement for FY 2026; these pay scales remain unchanged for FY 2027. Employees who completed an additional year of service advanced to the next step, resulting in pay increases of approximately 2% to 3%, except for those already at the top of their salary range. Other increases to the Sheriff's budget are associated with medical and food services to operate the Leon County Detention Facility, which are expected to rise by $484,000. Due to the uncertainty regarding property tax reform, the Sheriff did not request any new positions for FY 2027.

EMS Personnel and Operating Costs ($3.2 million): To maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2027 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.

Capital Projects ($2.9 million): The overall capital budget for FY 2027 is $34.3 million, an increase of $2.9 million from the FY 2026 budget. This increase contemplates $2.8 million of additional general revenue used to support the general revenue supported capital program, and other changes in the gas tax, and EMS capital programs. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: the replacement of Public Works heavy duty vehicles and equipment; stormwater infrastructure improvements; Public Safety Complex facility maintenance; statutory technology requirements for the courts, and intersection and safety improvements. As discussed in greater detail in the capital section of this item, $6.4 million in dedicated general revenue and transportation fund balances are recommended to be appropriated in the current fiscal year as part of the "fund sweep"

to support the capital improvement approved last year. These reserves were appropriated to support the capital program in FY 2026 and FY 2027.

Contractual Obligations, Repairs and Maintenance, Utilities, other Operating ($2.7 million): All projected increases are associated with contractual and inflationary adjustments and include:

- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Banner Document Management, and network security applications.
- Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, and building and grounds maintenance services.
- Utilities costs are projected to increase due to CPI adjustments for City of Tallahassee rates.
- Solid Waste hauling contract, inflationary costs of yard debris processing, and operating the transfer station. These increases are covered by an annual adjustment to the Solid Waste Tipping Fee (approved by the Board at the May 12th meeting) and an increase in the solid waste assessment.
- Parks and Recreation mowing, trail, playground, and ballfield maintenance, which includes costs for the opening of the Northeast Park.
- Public Works stormwater maintenance.
- Contractual increases associated with the County's phone and internet networks.
- Other miscellaneous increases related to rentals and leases, and operating supplies.

Leon County Employee Related Expenses ($1.6 million): The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include employee salaries, health insurance, retirement contributions and workers' compensation. The budget includes a 3% average pay increase (0-5 % performance) for all County and Constitutional Officer employees, and increased costs associated with healthcare and retirement rates. The continued investment in the current workforce helps the County maintain its competitiveness as an employer of choice in the marketplace. It also allows the County to retain its most talented employees amid economic and legislative uncertainty.

School Zone Camera Enforcement Program ($712,500): Expenditures for the School Zone Camera program are offset by the revenues discussed in the preceding section. The program is anticipated to be revenue neutral and all statutory revenue distributions, including remittances to the State and Leon County Schools, will be applied as required by Section 17-67, LCC and Section 316.1896, Florida Statutes. The revenue retained by the County will be used to cover administrative costs of the program.

Community Redevelopment Agency (CRA) ($681,459): The increase in FY 2027 is attributed to projected increases in the Frenchtown CRA payment and the County's Tax Increment Finance payment for the Cascades Joint Ventures development and 4Forty North properties. The County will receive final values from the Property Appraiser on July 1st which may adjust next year's required payment. Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA terminated in FY 2023. The Frenchtown CRA is scheduled to terminate in 2038. The constitutional amendment on property taxes, if approved by voters, will greatly impact the values of properties within the Frenchtown CRA and the required annual payments to the CRA.

Medicaid, Medical Examiner, DJJ Payments, and Baker/Marchman Act ($512,147): 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 $64,000. Additional funding in the amount of $9,000 is also included for autopsy services provided by the Medical Examiner due to higher caseloads from Leon County. FY 2027 Department of Juvenile Justice payments are projected to increase by $311,900. These payments can vary year over year as County costs are determined by the total number of secure detention days used by juveniles residing in the county over the most recent 12-month period.

Other Constitutional Officers ($404,036): Other Constitutional Officer increases include:

- Supervisor of Elections (SOE): The SOE's budget decreased by $471,708. The SOE's budget varies year-to-year depending on the election cycle. It increases for the presidential preference primary and decreases in general election and off-year election cycles.
- The Clerk of the Courts and Comptroller: The Clerk's budget increased by $200,138. The increase is associated with cost-of-living adjustments, increased retirement rates, and other operating costs to support the Clerk's Finance duties to the County.
- Tax Collector: Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the estimated 5.07% increase in property values, this budget will increase by $551,844.
- Property Appraiser: This budget is submitted directly to the Department of Revenue for approval on June 1. The anticipated increase is $123,762. The increase is associated with personnel salary increases, increases in healthcare rates, and inflationary contractual costs.

Interlocal Agreements ($487,608): Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Animal Services, Parks and Recreation, ALS, Planning, and the 800 MHz radio system. These increases are offset by a reduction for the Animal Services interlocal agreement, which included $250,000 in additional funding in FY 2026 to replace the roof at the Animal Shelter.

The primary increase in this category is associated with the final payment for the replacement of the 800 MHz Radio Communications virtual prime site, which is the redundancy server for all the 800 MHz radios used by public safety agencies including the Leon County Sheriff's Office and Leon County Emergency Medical Services, which was phased in over three years. Additionally, funding in the amount of $211,000 is included to replace radio consoles at the Consolidated Dispatch Agency that are approaching end-of-life, and incapable of supporting new technology. The total project is estimated at $3.5 million and will be financed over the next ten years. The County will pay 50% of the costs pursuant to the Interlocal agreement.

Debit Services Savings (-$72,997): The County made the final payment for debt service associated with financing of the purchase of a new helicopter for the Sheriff's Office. These savings were used to offset reductions in general revenue and other inflationary increases related to Constitutional budgets, contractual services, materials and supplies, and the capital improvement program.

Division of Tourism (-$470,460): This decrease is associated with a reduction in expenditures appropriated in FY 2026 to host the World's Cross-Country Championship. This decrease is offset by funding for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources to support Tourism marketing.

Workers' Compensation/Insurance (-$775,441): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. This decrease reflects a reduction in insurance premium coverages for property and general liability, which came in lower than previously budgeted in FY 2026. The County's insurance coverages are competitively procured annually by the County's insurance broker.

Staffing and Pay Adjustments

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The same efforts continue during the annual position review to ensure the organization is optimizing personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures Departments could make before adding positions. This includes whether other positions, especially vacant positions, are still needed. Two new Parks positions are required to coincide with the opening of the Northeast Park in FY 2027. One of the positions is being offset by a reduction in OPS/temporary staffing funding and the second will be absorbed by realigning a vacant position within the organization.

The budget includes funding for ten planned EMS positions to meet service demands. To assist with ever increasing call volume, six new EMS positions (half a crew) are recommended to fill the current ambulance schedule. Funding for these six new positions has a budget impact of $562,518. Four additional positions and an ambulance are planned for FY 2027 to complete the addition of a full crew and ambulance. These costs were planned and are paid for by existing EMS MSTU revenue.

During the FY 2023 - FY 2026 budget development processes, due to the surge of high inflation the Board determined that a 5% across the board COLA increase was warranted for all County and Constitutional employees. The FY 2027 budget includes funding for performance pay raises in a range of 0-5%, with a 3% average.

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 #6). As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers.

As recognized by bond rating agencies like Fitch and Moody's, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings. In addition, as noted in Policy No. 07-2, the use of fund balance more than the policy minimums should support one-time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls. Moving toward the elimination of using recurring fund balance aligns with industry best practices, is consistent with County policy, and provides greater long-term financial stability for the County. However, if voters approve the property tax constitutional amendment in November, the County may be in a position where a portion of these balances may be required to provide a transition to funding core services as the Board navigates policy decisions on how to address the need to reduce services and/or increase millage rates and/or fees.

General Fund

Due to increased property values and the County's intentional conservative approach of constraining expenditures to the greatest extent possible, the FY 2027 Budget used no general revenue fund balance for balancing the budget. However, as stated previously in the item, as the Board considers options and recommendations related to the delivery of fire services in the unincorporated area, there could be potential budget implications and expenditures, including the use of one-time reserves, in the latter part of FY 2027 depending on Board direction.

When fund balance use is reduced or not appropriated at all, fund balances can start to grow and be used as part of a "fund balance sweep" to fund one-time capital projects. This approach avoids the need to issue debt to support future capital project needs. In addition to one-time capital projects, fund balances are also used to maintain the County's catastrophe reserves, which were most recently used for Hurricane Idalia, the May 2024 tornadoes, Hurricane Debby and Hurricane Helene. Since 2016, the County has responded to and recovered from the impacts of nine presidentially declared events, including seven Hurricanes, COVID-19, and the May 2024 Tornadoes. Based on presidential declarations, the County has benefited from all being made eligible for Public Assistance (PA) funding through the Federal Emergency Management Agency (FEMA). However, the current administration has indicated a desire to restructure FEMA and shift greater responsibility for disaster recovery to each State and has tasked a FEMA Oversight Committee with suggesting policy reforms to achieve that objective. This potential policy shift introduces uncertainty regarding current and future recovery efforts, which could significantly impact reserve levels.

Although not considered official policy, the Oversight Committee's report was released and includes major reforms to the Public Assistance (PA) process. One of the main goals is to issue fewer Federal Disaster Declarations, which the report suggests could be done by raising the monetary thresholds for federal disaster assistance at the state and local levels. Based on this goal, the State of Florida would not have received a Presidential Declaration for the impacts of the 2024 May tornadoes, leaving the County responsible for covering the full cost of recovery and restoration. Florida does have an Emergency Preparedness and Response Fund; however, it is limited and must be allocated by the Florida legislature.

The report proposes using a parametric model with pre-estimated damages as a basis for declarations. In this system, the Governor would submit a declaration if a weather event meets certain criteria (for example, a Category 3 or higher hurricane). If approved, states would receive

funding covering 50-75% of the projected damages from the parametric models for that event, and they would decide how to allocate these funds across the state. This approach could restrict the County's ability to be reimbursed for lower-impact storms in the region and might result in most or all available funds being directed to severely affected areas within the State.

Hurricanes Idalia, Helene, and Debby illustrate this approach, and, considering these potential shifts, the County would have faced millions in unbudgeted damages. Without a clear path for reimbursement, the County's reserve funds could be exhausted, significantly impairing its capacity to perform crucial repairs, infrastructure projects, and maintain service levels if future storms hit Leon County.

Traditionally, reimbursement disbursement allocations have been 75% from FEMA, 12.5% from the Florida Division of Emergency Management (FDEM), and the remaining 12.5% as the local cost share. However, this process can be cumbersome and may take several years for the County to recover these funds and deposit them into the appropriate reserve account. Along with the complicated and lengthy reimbursement process, not all incidents will qualify for a presidential declaration, which means they won't be eligible for the PA process. Additionally, FEMA will not reimburse all expenses incurred under previous declarations. Across the country, there have been many cases in declared events where expenses were denied due to changing eligibility guidelines, most notably expenses related to COVID-19.

Special Revenue Funds

As discussed in the preceding revenue and expenditure section, based on current revenue and expenditure forecasts, the FY 2027 Preliminary Budget recommends appropriating fund balance in three special revenue funds that receive general revenue support; the Probation Fund, Development Service & Environmental Management Fund and Transportation Trust Fund. Fund balances are typically accumulated to support cash flow, emergency needs, one-time capital projects, and unforeseen revenue downturns. As detailed in the item, County revenues supporting the Probation, DSEM, and Transportation funds are projected to decline or only experience modest increases. During times of economic uncertainty and revenue declines, the County is able to manage these ups and downs through the very limited use of dedicated fund balances without increasing the millage rate.

The use of $800,000 in dedicated Probation fund balance is recommended to support the Office of Intervention and Detention Alternatives program. Over the past several years, probation fees have continued to decline leading to an increase in general revenue support for the Probation Fund to maintain current service levels. This decrease can be attributed to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or convert outstanding fees for probationers to civil judgement which further reduces fee collections. These dedicated Probation fund balances accumulate over time to sustain the fund during periods of revenue decline. Use of fund balance brings the excess accumulated Probation fund balance into policy limits. Additionally, the current Probation fee schedule has not been reviewed or updated since 2008. Considering this and the significant threats to property tax revenue, the Revenue Diversification Study recommends a comprehensive review of the probation fee schedule for current misdemeanor supervision fees, collection rates, and program costs against peer models to offset general revenue subsidies. As

these revenues have continued to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

The use of $975,000 of DSEM dedicated fund balance reduces the amount of general revenue support required for this fund. DSEM permit fee revenue had previously increased significantly following the pandemic due to builders taking advantage of the low-interest rate environment and the one-time permitting applications for the Amazon Fulfillment Center. Rather than transferring additional general revenue to support DSEM, fund balances in the DSEM fund are used when they are above policy minimums. As mentioned previously in the item, the Revenue Diversification Study also recommends a rate study for DSEM fees to ensure fees are set at an appropriate rate based on service levels.

In addition, fund balances above policy minimum limits were available to support operating and capital improvement needs for the County's Transportation program. The use of $600,000 of Transportation Trust Fund balance allows for continued funding to support transportation maintenance.

Building Inspection

Building Inspection is entirely funded by permitting and inspection fees and does not receive any general revenue support. To ensure Building Inspection continues to provide prompt permitting services when revenues decline, available fund balances are used to support funding these services. For FY 2027, it is recommended to use $1.3 million in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing due to higher interest rates which have suppressed new construction and related permitting activity. Building Inspection fund balances are available due to increased revenues generated during the recent robust construction market. If this downward trend in fee collections continue, expenditures for these services may need to be reduced in outyears or an evaluation of the current fee structure methodology may be needed to ensure it is adequate to cover the cost of building inspection services.

Other Fund Balance Use

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 $204,214 to continue to support their operations. In addition, to provide the necessary funding for E-911, it is recommended to appropriate $128,822 in dedicated E-911 fund balance to support this program.

Capital Program

Each fiscal year, pursuant to Florida Statutes and County policy, the County is required to adopt a five-year capital improvement plan. The capital improvement budget maintains core infrastructure including road resurfacing, stormwater facilities, parks and greenways, technology infrastructure and upgrades to the detention facility. In addition, the capital budget includes funding for parks facilities, major building maintenance and vehicle and equipment replacements.

Due to uncertainty surrounding property tax reform and capital project requests exceeding available revenues, the development of the FY 2027 capital program focused on life, health, and safety requirements and maintaining existing infrastructure. Projects were evaluated based on whether they added capacity versus provided core maintenance. Expanding physical capacity (i.e., new construction, building expansions, etc.) drastically increases recurring operating and maintenance costs. With property tax reform threatening the County's primary revenue source, the County won't be able to afford the increased staffing or recurring maintenance costs. Instead of increasing capacity, the County's limited capital dollars were redirected toward maintaining and repairing existing infrastructure.

A comprehensive review of all capital projects requests was performed to determine critical vs non-essential infrastructure. This analysis determined which projects would continue as planned or with a modified project scope or deferred. Projects to continue focused on critical infrastructure maintenance needs and projects with dedicated funding sources including grant-funded projects. The complete five-year capital program focused on maintaining the County's aging infrastructure (i.e., buildings, IT infrastructure, parks, and stormwater systems) is provided in Attachment #2. Highlights of this recommended funding for FY 2027 include:

Essential Library Initiative: Phase One renovations at the Main Library were completed in September 2025. The project transformed more than 30,000 square feet on the second floor of the Main Library into modern, flexible, and inspiring spaces for learning, collaboration, and community connection. Leon County invested $3.5 million in the Main Library second floor renovation, including $400,000 from a Florida Department of State Public Library Construction Grant. An additional $1 million was allocated in FY 2026 to begin the second phase of improvements for the first floor, and $4 million was initially programmed for FY 2027 to complete the construction bringing the total project costs to $5 million for the second phase.

As part of the strategic development of the FY 2027 capital improvement program which avoids adding capacity and redirects capital funds to address the most immediate County infrastructure needs, this renovation/expansion project scope has been modified to allow previous programmed funds to be reallocated to address the most immediate County infrastructure needs. The FY 2027 Budget for this project has been reduced to $200,000 and will be used to complete renovations of existing restroom facilities that are required for ADA compliance.

Building Infrastructure and Mechanical Maintenance: The Building Infrastructure and Mechanical Maintenance capital program continues to focus on maintaining the County's aging infrastructure. Major projects for FY 2027 include facility maintenance and mechanical improvements (HVAC, Elevator upgrades, restroom upgrades to meet ADA compliance, building automation system replacement, etc.) at the Leon County Detention Facility, Public Safety Complex, and Leon County Courthouse.

Transportation: The transportation capital program continues to focus on repaving, sidewalks, and intersection and safety improvements.

Emergency Medical Services Ambulances: To ensure the County continues to deploy state of the art equipment in the delivery of EMS services, ambulances with significant mileage that have reached the end of their planned useful life are completely replaced while some are refurbished with new chassis. For FY 2027, five ambulances are scheduled for purchase and three are recommended for new chassis with a remounted "box" to replace eight existing ambulances. The total cost for vehicle and equipment replacement for EMS is $3 million. Additionally, one new ambulance is being purchased to support the new EMS crew. Due to the lag time for ambulances, the ambulance for the new crew in the amount of $420,000 is recommended to be included in the advanced funding utilizing existing EMS reserves which have accumulated for this purpose.

Livable Infrastructure for Everyone (LIFE) Program: In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. A component of the 2020 sales tax extension is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, the Board considers a five-year L.I.F.E Program schedule during the budget process. The recommended FY 2026 – FY 2030 L.I.F.E funding plan is shown as Attachment #7. The schedule continues to implement the County's adopted LIFE Policy (Policy #16-6) and previous Board direction on the allocation of these funds. Additionally, the LIFE Program allocates annual funding in the amount of $250,000 over the next five years to implement the Woodville Sense of Place.

Woodville Sense of Place

The Woodville Sense of Place project is a Board Strategic Initiative and funding is proposed beginning in FY 2027. This initiative is a partnership between the County and the Woodville community to address long-standing community needs by making extraordinary infrastructure improvements and providing an outlet for proactive and positive change to strengthen the connection among residents in rural Woodville. Currently, there are millions of dollars in funding dedicated to septic upgrades and septic to sewer to conversions in the Woodville area. By establishing dedicated funding through the L.I.F.E. plan, in the amount of $250,000 per year, this project seeks to address several Woodville Community needs in addition to sewer. The proposed L.I.F.E. project addresses infrastructure and beautification efforts through a multitude of projects planned across a five-year capital improvement plan such as:

- Improvements at Woodville Park
- Trail hub at Oak Ridge Road and Woodville Highway
- Gateway and Wayfinding signage
- Woodville Highway at Natural Bridge Road Intersection Improvements
- Beautifying sections of the St. Marks Trail
- Various streetscaping efforts at identified intersections in the community
- Oak Ridge Road Multi-use Trail

Woodville Basketball Court Shade Structure

At the June 9, 2026 Board meeting, staff received direction to examine the feasibility of installing a shade structure over the basketball courts at J. Lewis Hall Sr. Woodville Park as part of the Woodville Sense of Place discussion. J. Lewis Hall Sr. Park is Leon County's largest park complex, featuring seven lighted athletic fields and a broad range of recreational amenities. The two full-size lighted basketball courts, renovated in 2019, are used for recreational pickup play. Upon that direction, staff evaluated site conditions, structural requirements, and preliminary financial feasibility.

Full coverage of an outdoor basketball court at the scale required for active play is uncommon in municipal park systems — when courts are covered at that level, they function as indoor or semi-indoor recreation facilities rather than park amenities. Upon evaluation, staff identified a site-specific constraint that further shapes the analysis: the courts utilize a post-tension slab construction, which prevents placement of structural columns within the existing footprint. Coverage of two full-size courts at nearly 16,000 square feet would therefore require a clear-span engineered structure constructed for wind load, relocation of lighting, engineered foundations, and environmental and building permitting. Preliminary cost estimates for engineering, foundations and footings, clear-span structure, and relocation of existing lighting range from approximately $800,000 to $1.5 million.

Existing site conditions already provide meaningful comfort for recreational users — the courts are surrounded by natural tree canopy on all four sides, and the playing surface was intentionally finished in a light silver color to reduce heat gain, and water fountains are available within the park. Due to the scale of investment required relative to the recreational nature of the facility, full court coverage is not cost-feasible. However, the LIFE program includes limited funding to add shade structures to all County parks. Staff will continue to evaluate opportunities to provide greater comfort to patrons at J. Lewis Hall Sr. Park based on available funding.

Capital Program Fund Sweep

As a financial best practice and to avoid the costs associated with borrowing, Leon County annually evaluates fund balance levels to determine the availability of funds to support the capital program. Limiting the use of available fund balance for one-time expenditures for capital projects, if needed, is considered a best practice. As part of the FY 2026 budget process, the Board approved the use of $16 million in available fund balances that were above policy minimums to support the capital program for FY 2026 and FY 2027.

To ensure that the critical facility capital maintenance projects continue, and vehicles purchases necessary for service delivery are not delayed due to continued supply chain difficulties, it is recommended that the Board appropriate the reserves for certain capital projects related to judicial technology needs, Detention Center, vehicle replacement, stormwater infrastructure and park facility maintenance needs in the current budget (Attachment #8). While some vehicle and equipment purchases may not proceed at this time due to the reprioritization of critical needs, certain heavy equipment replacements may be required due to contractual buy-back obligations. As the fund balances are currently available for appropriation, there is no requirement to wait for the new year to budget these funds.

The following section provides other annual budget actions required as part of the FY 2027 budget development.

Other Budget Actions

Approve District 2 Medical Examiner Fees

Pursuant to Florida Statutes, Florida counties are responsible for the funding of Medical Examiners (ME) as appointed by the Governor. Under contract, the District 2 ME provides fee-based services to seven counties in the district, including Leon County, and currently provides services to three counties in the District 3 ME area. Each county has a separate agreement for services with the District 2 ME. Funding for the District 2 ME is derived from fees charged to each county for each autopsy and related pathology testing. Florida counties are also responsible for addressing the space needs of the ME. In 2015, Tallahassee Memorial Healthcare (TMH) notified Leon County that it would no longer support the ME using its facility. Leon County is the largest user of the District 2 ME, and to ensure these statutory services are continuously provided, Leon County currently provides the space for the ME. To recapture a portion of the costs for running the facility, Leon County charges other counties a fee for each autopsy performed at the facility.

As part of the requirements of the ME contract, the County is required to adopt the District Medical Examiner Fee Schedule annually. This fee schedule allows the ME to fund autopsy services and establishes the County's morgue use fee to charge other counties that use the morgue. Charging this fee allows Leon County to offset the costs of operating the morgue (e.g., utilities, security, supplies, custodial services) not related to Leon County's own morgue use needs. The County fees in the new schedule are unchanged from the previously adopted fee schedule. The FY 2027 District Medical Examiner Fees Schedule including the Leon County morgue use fees is reflected as Attachment #9.

Approve the Annual Sidewalks Program Status Report and Recommendations

Pursuant to Leon County Policy No. 13-1, "Sidewalk Eligibility Criteria and Implementation" an annual status report is provided to the Board. The policy requires proposed new sidewalk segments that meet eligibility criteria to be presented to the Board for its consideration and approval. No Board action is required. The status report is provided in provided in Attachment #10.

Annual Unincorporated Street Lighting List

Pursuant to County Policy No. 17-2 "Street Lighting Eligibility Criteria and Implementation" a street lighting list (Attachment #11) is provided to the Board annually. In addition to the attached list, as directed by the Board, funding is also allocated to provide street lights at school bus stop locations. The five-year capital improvement plan continues to include $125,000 annually to support the street lighting program through the 2% LIFE portion of the infrastructure sales tax.

Accept Strategic Plan Update

To keep the Board informed regarding the progress of implementing the County's adopted five-year Strategic Plan, biannual status reports are provided at both the Budget Workshop and Annual Board Retreat. The midyear status report on year four of the FY 2022 – FY 2026 Strategic Plan is included as Attachment #12. The report provides a detailed update on the County's 119 Strategic Initiatives, which are program or area specific projects that align with the County's Strategic Priorities to serve and strengthen the community. As shown in Table #3, the County has continued

to make significant progress on implementing the initiatives since the plan was adopted in 2022. As of March 31, 2026, a total of 107 (90%) of the Strategic Initiatives have been completed. It should be noted many of the Initiatives recorded as "Complete" do not "stop", rather they are ongoing and will require ongoing resources and support.

Table #3: Status of the FY 2022 – FY 2026 Strategic Initiatives

As of completion of Q1 & Q2 of FY 2025	*Complete (Ongoing)*	*Complete (Closed Out)*	**Complete**	**In Progress**	**Total**
	72	*35*	107 (90%)	12 (10%)	119
Economy	18	5	23	4	27
Environment	7	5	12	2	14
Quality of Life	30	13	43	3	46
Governance	17	12	29	3	32

Conclusion

The development of the FY 2027 Preliminary Budget reflects a continued focus on annual budget constraint and the year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidances. While each year presents new and unique budget challenges, the development of the County's FY 2027 budget coincides with the highest level of fiscal uncertainty and instability related to the County's property tax base to date due to the Governor's and Legislature's priority to provide statewide property tax relief without identifying a revenue replacement. As discussed throughout the item, if the constitutional amendment is passed by voters, the County would lose approximately $71 million, or 30%, in property tax revenue in the first two years of implementation (FY 2028 and FY 2029).

As such, the FY 2027 Budget serves as a transition year to larger structural and financial changes as the County begins the phased in approach to mitigate the projected deficits. Given the magnitude of the potential revenue reduction, beginning immediately in the current FY 2026 budget, the County needs to take all appropriate measures to best position itself to be able to address the drastic loss of revenue, while preserving critical services to the greatest extent possible. As identified earlier in the item, immediate, short-term actions to best prepare the County include a hiring freeze, freeze on non-essential travel and training, and freeze on all discretionary community event sponsorships. Each of these immediate actions are stop gap measures designed to avoid drastic layoffs to the greatest extent possible by leaving vacant positions unfilled and to preserve liquidity and realize costs savings that can be reprogrammed to support core services amid budget cuts. Implementing these strategies now provide the Board adequate time to strategically evaluate critical priorities and structural changes based on new financial realities.

The next step in the process is the July 14th Budget Workshop, which will outline the longer-term strategies to be implemented and the requisite analyses that will come back to the Board over the coming months to restructure County government. This systematic approach will allow the Board to make incremental decisions throughout the process in a phased and deliberate manner. The implementation plan and associated strategies will align with the County's core mission and values.

In the same way the County came out of the Great Recession and the COVID-19 pandemic, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these recommended actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the current economic and financial pressures to local government expenses, especially related to the cost of materials, supplies and construction of capital projects. Even with the continued economic uncertainty, due to this long-term fiscal planning, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, the FY 2027 budget will continue to strive to best position the organization and provide the Board with the maximum fiscal options and flexibility to continue to meet the current and foreseeable (and unforeseeable) challenges and opportunities facing our organization and community.

This item provided an overview of the FY 2027 balanced Preliminary Budget for Board consideration. To complete the FY 2027 Preliminary Budget, several discussion items are presented for Board consideration:

- Alternative Structures for Administration of Cultural Programming
- Establishing the Maximum Millage Rates

The remainder of this workshop presents these budget discussion items. Following these items, the next step in the FY 2027 budget development process is the scheduled budget workshop on July 14, 2026, ratification of today's budget workshop at the July 14, 2026 regularly scheduled Board meeting, and adoption of the budget at the September statutorily required public hearings.

Options:

1. Accept the overview of the FY 2027 Preliminary Budget.
2. Approve the funding of fee rate studies for the Stormwater non-ad valorem assessment and Development Support & Environmental fees as reflected in the Resolution and Budget Amendment (Attachment #4).
3. Approve the advance funding of capital projects in FY 2026 as reflected in the Resolution and Budget Amendment (Attachment #8).
4. Approve the District Medical Examiner Fees Schedule (Attachment #9).
5. Accept the FY 2026 annual status report and recommendations on the Sidewalk Program implementation (Attachment #10).
6. Accept the status report on the FY 2022 – FY 2026 Strategic Plan (Attachment #12).
7. Board Direction.

Recommendation:

Options #1 through #6

Attachments:

1. FY 2027 Preliminary Budget
2. FY 2027 Preliminary Capital Program Summary
3. Revenue Diversification Study
4. Fee Rate Studies Resolution and Budget Amendment
5. FY 2026 Midyear Financial Report
6. Policy 07-2 “Reserves”
7. Five-Year Livable Infrastructure for Everyone (LIFE) Program Funding
8. Capital Projects Funding Resolution and Budget Amendment
9. FY 2027 Medical Examiner Fee Schedule, Including the Leon County Morgue Use Fee
10. Annual Sidewalk Program Update
11. Street Lighting List
12. Strategic Plan Update

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Expenditures By Department and Division

Board of County Commissioners

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
1)	County Commission	2,219,027	2,301,626	2,314,759	0.6%	2,354,587	2,397,008	2,441,559	2,488,365
		2,219,027	2,301,626	2,314,759	0.6%	2,354,587	2,397,008	2,441,559	2,488,365

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 performance raises in a range of 0% - 5%, based on a 3% average.. The raises pertain to the Commission staff only. In accordance with the County Charter, Commissioner salaries are set by ordinance according to a formula established by the State of Florida based on population. Additionally, Commissioner Office Budgets were increased to account for inflationary increases associated with travel, training, and other operating expenses.

Administration

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
2)	County Administration	1,884,640	1,733,293	1,766,862	1.9%	1,817,810	1,873,337	1,930,981	1,990,813
3)	Emergency Management	1,820,650	1,938,853	1,850,964	-4.5%	1,884,987	1,920,785	1,957,185	1,995,584
4)	Human Resources	1,656,167	1,922,377	1,940,837	1.0%	2,004,529	2,069,678	2,137,674	2,206,460
5)	Purchasing	683,354	786,669	804,785	2.3%	831,443	860,477	890,843	921,407
6)	Real Estate Management	462,712	617,058	629,486	2.0%	642,431	656,062	670,315	685,223
7)	Strategic Initiatives/CMR	1,924,874	2,144,112	2,062,206	-3.8%	2,114,668	2,169,461	2,227,715	2,288,214
8)	Volunteer Services	146,091	132,884	137,345	3.4%	141,721	146,363	151,265	156,439
		8,578,488	9,275,246	9,192,485	-0.9%	9,437,589	9,696,163	9,965,978	10,244,140

2) *See personnel note below.

3) Decrease reflects a reduction in repair and maintenance costs related to the E-911 system, offset by increases in personnel costs as noted below and additional costs associated with mailing a copy of the Leon County Disaster Survival Guide to every residential property in Leon County to enhance disaster communication and preparedness.

4) *See personnel note below.

5) *See personnel note below.

6) *See personnel note below.

7) Decrease reflects the realignment of a position from Community and Media Relations to Library Services for organizational efficient, offset by personnel costs as noted below.

8) *See personnel note below.

County Attorney's Office

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
9)	County Attorney	1,933,144	2,389,761	2,384,315	-0.2%	2,449,581	2,517,629	2,589,455	2,663,911
		1,933,144	2,389,761	2,384,315	-0.2%	2,449,581	2,517,629	2,589,455	2,663,911

9) Decrease in personnel cost due to staff turnover offset by increased personnel costs as noted below.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.**

Expenditures By Department and Division

Department of Public Works

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
10)	Engineering Services	4,253,753	5,079,948	5,505,377	8.4%	5,650,559	5,815,705	5,988,400	6,169,048
11)	Fleet Management	5,009,173	4,860,563	4,929,238	1.4%	4,980,894	5,044,821	5,110,735	5,147,788
12)	Operations	12,485,804	15,804,863	16,097,321	1.9%	16,450,986	16,798,796	17,272,705	17,871,584
13)	PW Support Services	626,394	766,188	794,560	3.7%	815,229	837,470	860,630	884,742
		22,375,124	26,511,562	27,326,496	3.1%	27,897,668	28,496,792	29,232,470	30,073,162

10) Increase reflects personnel costs as noted below, as well as increase operating costs for third party dam inspections ad water quality lab fees.

11) Increase reflects fluctuating costs associated with the purchase of fuel for the County's fleet and personnel costs as noted below.

12) Increase reflects personnel costs as noted below, inflationary operating cost related to vehicle repair and maintenance, and stormwater maintenance. These costs are offset by the realignment of personnel between divisions for better organizational efficiencies.

13) *See personnel note below.

Department of Development Support & Environmental Management

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
14)	Building Plans Review & Inspection	2,149,879	2,514,349	2,356,184	-6.3%	2,424,464	2,501,951	2,583,325	2,668,829
15)	Code Compliance Services	429,593	538,362	701,836	30.4%	723,835	746,966	771,230	796,691
16)	Development Services	836,466	1,047,634	1,063,955	1.6%	1,097,536	1,133,767	1,171,618	1,211,179
17)	DS Support Services	548,541	605,068	786,918	30.1%	811,442	837,032	863,833	891,888
18)	Environmental Services	1,566,439	2,054,725	2,077,433	1.1%	2,135,611	2,203,655	2,275,892	2,351,185
		5,530,919	6,760,138	6,986,326	3.3%	7,192,888	7,423,371	7,665,898	7,919,772

14) Increase reflects personnel costs as noted below offset by decreases associated with the realignment of various positions from Building Plans Review & Inspection for organizational efficiencies.

15) Increase associated with the realignment of various positions from Building Plans Review & Inspection for organizational efficiencies and personnel costs as noted below.

16) Increase reflects personnel costs as noted below.

17) Increase associated with the realignment of various positions from Building Plans Review & Inspection for organizational efficiencies and personnel costs as noted below.

18) *See personnel note below.

Department of PLACE

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
19)	Planning Department	805,217	1,001,228	1,041,277	4.0%	1,082,928	1,126,245	1,171,295	1,171,295
		805,217	1,001,228	1,041,277	4.0%	1,082,928	1,126,245	1,171,295	1,171,295

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

Management and Budget

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
20)	Office of Management and Budget	966,604	1,111,717	1,170,606	5.3%	1,209,963	1,251,326	1,292,586	1,335,813
21)	Risk Management	251,001	267,423	276,672	3.5%	282,158	287,929	293,970	300,297
		1,217,605	1,379,140	1,447,278	4.9%	1,492,121	1,539,255	1,586,556	1,636,110

20) Increase reflects costs as noted below and an increase in contractual costs associated with the County's budgeting software.

21) *See personnel note below.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.**

Expenditures By Department and Division

Division of Tourism

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
22)	Division of Tourism	8,512,882	9,743,171	9,272,711	-4.8%	9,558,430	9,739,934	9,929,640	10,001,702
		8,512,882	9,743,171	9,272,711	-4.8%	9,558,430	9,739,934	9,929,640	10,001,702

22) Decrease reflects a reduction in expenditures due to increased costs in the prior year to host the World's Cross Country Championship, offset by costs as noted below.

Office of Information and Technology

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
23)	Geographic Information Systems	2,315,505	2,419,253	2,518,828	4.1%	2,587,945	2,742,624	2,845,497	2,916,021
24)	Management Information Services	9,974,517	11,328,932	12,208,762	7.8%	12,540,431	12,917,800	13,801,663	14,067,865
		12,290,022	13,748,185	14,727,590	7.1%	15,128,376	15,660,424	16,647,160	16,983,886

23) *See personnel note below.

24) Increase reflects costs as noted below and increase in inflationary costs associated with contractual services and repair and maintenance for workplace applications, financial management software, system backup, email archiving, and cybersecurity incident response services.

Office of Library Services

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
25)	Library Services	6,893,128	7,393,705	7,694,409	4.1%	7,943,656	8,202,106	8,468,589	8,746,630
		6,893,128	7,393,705	7,694,409	4.1%	7,943,656	8,202,106	8,468,589	8,746,630

25) Increase reflects costs the realignment of a position from Community and Media Relations to the Library for organizational efficiencies, costs as noted below and inflationary costs associated with subscriptions and processing fees.

Office of Public Safety

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
26)	Animal Control	2,195,513	2,565,066	2,397,872	-6.5%	3,218,509	2,793,705	2,621,858	2,703,067
27)	Emergency Medical Services	32,100,735	33,406,070	36,935,068	10.6%	37,574,015	38,487,862	39,445,956	40,223,808
		34,296,248	35,971,136	39,332,940	9.3%	40,792,524	41,281,567	42,067,814	42,926,875

26) Decrease related to a reduction in the County's 50% share of operating and capital expenses for the Animal Shelter as specified in the interlocal agreement with the City.

27) Increase reflects costs as noted below and the addition of ten positions to maintain current service levels and response times. Other increases are associated with the inflationary increase in the Advanced Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; special day and extra shift stipends to incentive staff to work extra shifts during crucial staffing periods; increase in cost related to employee training and continuing education, and costs associated with the County's sponsorship with Tallahassee State College (TSC) to offer children safety workbooks for Annual TSC Heroes in Public Safety Event which includes new bikes in support of bicycle pedestrian safety initiatives.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.**

Expenditures By Department and Division

Office of Intervention & Detention Alternatives

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
28)	County Probation	1,515,827	1,952,592	1,953,328	0.0%	2,008,216	2,070,926	2,136,717	2,205,751
29)	Drug & Alcohol Testing	166,214	220,008	239,475	8.8%	246,289	253,969	262,027	270,481
30)	Supervised Pretrial Release	1,465,396	1,744,065	1,888,327	8.3%	1,934,375	1,988,104	2,044,386	2,103,364
		3,147,436	3,916,665	4,081,130	4.2%	4,188,880	4,312,999	4,443,130	4,579,596

28) *See personnel note below.

29) *See personnel note below.

30) Increase reflects costs as noted below and contractual increases for security services.

Office of Human Services & Community Partnerships

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
31)	Housing Services	2,207,549	1,652,642	1,666,136	0.8%	1,708,786	1,753,191	1,799,315	1,847,081
32)	Human Services	10,676,092	11,253,775	11,463,952	1.9%	11,864,884	11,890,432	12,192,612	12,333,604
33)	Veteran Services	340,527	429,615	436,391	1.6%	445,887	455,902	466,379	477,356
		13,224,168	13,336,032	13,566,479	1.7%	14,019,557	14,099,525	14,458,306	14,658,041

31) Increase reflects costs as noted below, and a realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state.

32) Increase reflects costs as noted below and costs associated with the state mandated Medicaid payment and inflationary increase to the Medical Examiner contractual payments.

33) Increase reflects costs as noted below.

Office of Resource Stewardship

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
34)	Cooperative Extension	527,806	534,652	560,648	4.9%	582,746	605,726	629,625	654,478
35)	Facilities Management	15,383,613	16,633,443	17,493,296	5.2%	17,872,522	18,258,029	18,716,520	19,118,340
36)	Office of Sustainability	257,267	309,179	321,376	3.9%	336,211	334,006	349,372	347,660
37)	Parks and Recreation	4,115,034	4,976,794	5,171,771	3.9%	5,280,161	5,401,613	5,484,390	5,617,218
38)	Solid Waste	20,606,189	19,078,965	19,875,919	4.2%	20,254,139	20,638,640	21,035,629	21,193,907
		40,889,910	41,533,033	43,423,010	4.6%	44,325,779	45,238,014	46,215,536	46,931,603

34) *See personnel note below.

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

36) *See personnel note below.

37) Increase reflects costs as noted below and increases related to mowing, trail, playground, and ballfield maintenance. Other personnel costs related to the addition of a Park Attendant related to the opening of the new Northeast Park, which are primarily offset by a reduction in OPS salary funding.

38) Increase reflects costs as noted below, and increases related to the hauling costs of transferring waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the solid waste assessment and increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund. Other costs are associated with contractual costs for yard debris processing.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.**

Expenditures By Department and Division

Constitutional

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Adopted Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
39)	Clerk of the Circuit Court	3,536,038	3,794,217	3,994,355	5.3%	4,276,169	4,489,976	4,714,475	4,916,925
40)	Property Appraiser	6,689,507	6,875,966	6,999,728	1.8%	7,349,714	7,717,200	8,103,060	8,508,213
41)	Sheriff	120,666,516	124,651,485	132,087,960	6.0%	140,899,301	150,506,317	160,981,565	172,404,253
42)	Supervisor of Elections	6,148,008	6,814,618	6,342,910	-6.9%	8,022,209	6,725,945	7,178,923	6,982,826
43)	Tax Collector	7,499,353	7,926,039	8,477,883	7.0%	8,888,036	9,318,720	9,757,268	9,762,341
		144,539,422	150,062,325	157,902,836	5.2%	169,435,429	178,758,158	190,735,291	202,574,558

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.

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 3% raises for non-sworn staff. Other personnel costs increases are associated with the renegotiation of the PBA collective bargaining agreement; other contractual obligations related to rentals and leases, maintenance and repair services, and increase cost for inmate medical and food.

42) The SOE's budget varies year to year depending on the election cycle. The budget increase for FY 2027 includes increase costs as noted below offset by decreases in postage and rentals leases cost and reductions of OPS staffing.

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

Judicial

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
44)	Court Administration	314,966	382,491	395,224	3.3%	409,177	423,892	439,362	455,631
45)	Guardian Ad Litem	13,312	20,657	20,743	0.4%	20,743	20,743	20,743	20,743
46)	Other Court-Related Programs	490,008	518,957	534,228	2.9%	541,512	550,136	559,261	568,052
47)	Public Defender	96,427	120,192	135,910	13.1%	135,910	135,910	135,910	135,910
48)	State Attorney	100,515	100,026	103,795	3.8%	103,795	103,795	103,795	103,795
		1,015,228	1,142,323	1,189,900	4.2%	1,211,137	1,234,476	1,259,071	1,284,131

44) Increase reflects costs as noted below and costs increases for supplies to support court programs.

45) Guardian Ad Litem funding remained consistent with the previous fiscal year.

46) Increase reflects costs as noted below offset by decreases associated with personnel cost savings due to staff turnover.

47) Increase associated related to communication/phone and information technology system.

48) Increase associated related to communication/phone and information technology system.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.**

Expenditures By Department and Division

Non-Operating

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
49)	Budgeted Reserves	1,800,023	233,077	210,000	-9.9%	210,000	210,000	210,000	210,000
50)	Communications	4,757,941	5,237,879	5,545,257	5.9%	5,415,641	5,431,669	5,434,644	5,434,644
51)	Consolidated Dispatch Agency (CDA)	3,920,075	4,351,564	4,620,760	6.2%	4,717,270	4,911,165	5,112,817	5,112,817
52)	Fire Control	10,838,970	11,800,991	11,533,525	-2.3%	11,742,914	11,955,064	12,169,385	12,388,853
	Line Item Funding	0	0	0	0.0%	0	0	0	0
	Cost Allocations	0	0	0	0.0%	8,600	17,890	27,906	-394,815
53)	Other Non-Operating	8,414,076	9,891,668	11,551,404	16.8%	12,445,990	12,550,737	12,665,903	12,941,968
54)	Risk Allocations	2,226,238	2,537,006	1,997,321	-21.3%	1,997,330	1,997,339	1,997,348	1,997,357
55)	Risk Financing & Workers Comp	4,716,769	6,999,103	6,688,141	-4.4%	7,491,824	8,393,028	9,404,071	10,538,853
		36,674,092	41,051,288	42,146,408	2.7%	44,029,569	45,466,892	47,022,074	48,229,677

49) Reflects a decrease in Emergency Medical Services and grant match reserves.

50) Reflects annual adjustments in department billings for phone and internet charges.

51) Increased costs for the CDA are related to the County's 33% cost share of the agency and are associated with personnel costs and equipment replacements. The City funds the remaining 67% share of the CDA.

52) These funds are used to fund fire rescue services in the County. All payments collected from this assessment are remitted to the City to fund fire rescue services in the unincorporated area of the County.

53) Reflects a increase in Community Redevelopment Agency (CRA) payments due to projected increases in property values for the Frenchtown District and the Cascades Joint Ventures and 4Forty North properties. Increased funding is also associated with the replacement of 800 MHz consoles at the Consolidated Dispatch Agency that are approaching end of life and the FY 27 increase in juvenile detention payments.

54) Leon County maintains an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation and property and liability insurance for Leon County Government in FY 2027. This reduction is slightly offset by an increase in the workers compensation budget for the Sheriff.

55) Leon County maintains an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation and property and liability insurance for Leon County Government in FY 2027. This reduction is slightly offset by an increase in the workers compensation budget for the Sheriff.

Debt Service

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Debt Service	5,915,704	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446
	5,915,704	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446

56) Debt Service accounts for the payment of principal and interest associated with the existing bonds issued and/or bank loans obtained by the County. The decrease is due to the County making the final payment in FY 2026 for debt services associated with the refinancing of the 2020 Capital Improvement revenue Refinancing bond.

57)

Capital Improvement Program

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Engineering Services	36,494,131	14,029,074	14,743,054	5.1%	17,405,150	17,150,545	17,499,640	17,089,637
Facilities Management	6,468,327	4,161,060	4,194,295	0.8%	6,051,550	6,385,439	6,090,439	5,278,978
Fleet Management	4,241,796	4,031,000	4,653,000	15.4%	7,657,000	7,235,000	8,215,000	1,925,000
Management Information Services	3,354,759	6,354,949	5,974,330	-6.0%	8,539,131	8,711,354	8,426,857	8,508,410
Parks & Recreation	1,242,416	1,097,822	3,372,975	207.2%	2,556,118	2,461,850	2,772,850	1,783,850
Public Works - Operations	376,106	450,805	415,605	-7.8%	700,805	450,805	450,805	450,805
Solid Waste	411,098	1,335,000	995,250	-25.4%	1,499,750	1,753,000	1,400,000	100,000
	52,588,633	31,459,710	34,348,509	9.2%	44,409,504	44,147,993	44,855,591	35,136,680

57) At the June 16, 2027 workshop, the Board will consider advance funding $6.4 million in dedicated general revenue, transportation and emergency medical services fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and technology enhancements for the State Attorney continue and vehicle purchases are not delayed. The FY 2027 Capital Improvement Program also includes continued funding for Arterial/Collector/Local Road resurfacing to maintain County roads and the Sidewalk Program; EMS vehicle replacement/remounting and chest compression device replacements; Building infrastructure improvements; and County Compute Infrastructure.

Expenditures By Department and Division

Grants Administration

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
58)	Grants EMS	0	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
59)	Grants Housing	80,567	75,000	75,000	0.0%	75,000	75,000	75,000	75,000
	Grants Human Services	3,355	0	0	0.0%	0	0	0	0
60)	Grants IDA	79,610	81,225	82,840	2.0%	84,455	85,300	86,153	87,014
61)	Grants Library	261,097	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
62)	Grants LLEBG	50,000	50,000	0	0.0%	-	-	-	-
	Grants Parks	150,438	0	0	0.0%	-	-	-	-
	Grants Public Works	1,523,982	0	0	0.0%	-	-	-	-
	Grants-Federal Stimulus	1,767,207	0	0	0.0%	-	-	-	-
		3,916,256	281,225	232,840	-17.2%	234,455	235,300	236,153	237,014

58) Reflects funds for grants received from the Florida Department of Health in support of Emergency Medical Services.

59) Reflects funds for grants for emergency housing repair assistance from the Housing Finance Authority.

60) Reflects a increase in traffic fines collected for driver's education for the Slosberg Drivers' Education Fund. These funds are paid to the Leon County School Board for the driver's education program.

61) Reflects expenditures associated with the receipt of donations from the Friends of the Library.

62) Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG) contemplated in existing FY 2026 budget based on the funding cycle.

Transfers

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
63)	Transfers	70,293,585	53,654,188	56,894,496	6.0%	25,818,849	24,816,019	25,745,173	25,936,402
		70,293,585	53,654,188	56,894,496	6.0%	25,818,849	24,816,019	25,745,173	25,936,402

63) A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The increases for FY 2027 are primarily attributed to an increased general revenue transfer to the capital improvement program to support immediate maintenance needs for the County's aging infrastructure. These increases were offset by a reduction in debt services payments associated with the 2020 Capital Equipment Financing bond reaching maturity.

Summary Totals

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Leon County Government	161,913,318	175,260,628	182,791,206	4.3%	187,864,565	191,731,033	196,883,386	201,025,088
Constitutional Officers	144,539,422	150,062,325	157,902,836	5.2%	169,435,429	178,758,158	190,735,291	202,574,558
Judicial	1,015,228	1,142,323	1,189,900	4.2%	1,211,137	1,234,476	1,259,071	1,284,131
Non-Operating	36,674,092	41,051,288	42,146,408	2.7%	44,029,569	45,466,892	47,022,074	48,229,677
Capital	52,588,633	31,459,710	34,348,509	9.2%	44,409,504	44,147,993	44,855,591	35,136,680
Debt Service	5,915,704	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446
Grants	3,916,256	281,225	232,840	-17.2%	234,455	235,300	236,153	237,014
Total Budget Net Transfers	**406,562,654**	**401,518,304**	**420,799,507**	**4.8%**	**449,370,783**	**463,757,764**	**482,667,756**	**490,161,595**
Total Operating Budget	353,974,020	370,058,594	386,450,998	4.4%	404,961,279	419,609,771	437,812,165	455,024,915
Total Capital Budget	52,588,633	31,459,710	34,348,509	9.2%	44,409,504	44,147,993	44,855,591	35,136,680
Total County Budget	476,856,239	455,172,492	477,694,003	4.9%	475,189,632	488,573,783	508,412,930	516,097,998

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Board of County Commissioners

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213
Operating	148,247	189,030	194,231	-	194,231	194,374
Total Budgetary Costs	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Commission	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587
Total Budget	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587
Total Revenues	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

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

Board of County Commissioners

County Commission Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213
Operating	148,247	189,030	194,231	-	194,231	194,374
Total Budgetary Costs	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Commissioner Office Budget (001-101-511)	17,242	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-102-511)	19,672	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-103-511)	20,252	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-104-511)	13,195	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-105-511)	15,936	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-106-511)	17,298	23,500	24,135	-	24,135	24,154
Commissioner Office Budget (001-107-511)	10,489	23,500	24,135	-	24,135	24,154
Commissioners' Account (001-108-511)	34,163	24,530	25,286	-	25,286	25,296
County Commission (001-100-511)	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213
Total Budget	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587
Total Revenues	2,219,027	2,301,626	2,314,759	-	2,314,759	2,354,587

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213
Total Budgetary Costs	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213
Total Revenues	2,070,780	2,112,596	2,120,528	-	2,120,528	2,160,213

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average. Funding for raises pertains to Commission staff only. Board of County Commissioner salaries are established pursuant to County ordinance which uses rates set by the State of Florida.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Administration

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	6,301,130	6,675,731	6,748,485	-	6,748,485	6,982,753
Operating	2,266,873	2,599,515	2,422,000	22,000	2,444,000	2,454,836
Capital Outlay	10,485	-	-	-	-	-
Total Budgetary Costs	8,578,488	9,275,246	9,170,485	22,000	9,192,485	9,437,589

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810
Strategic Initiatives	1,924,874	2,144,112	2,062,206	-	2,062,206	2,114,668
Human Resources	1,656,167	1,922,377	1,940,837	-	1,940,837	2,004,529
Emergency Management	1,820,650	1,938,853	1,828,964	22,000	1,850,964	1,884,987
Purchasing	683,354	786,669	804,785	-	804,785	831,443
Real Estate Management	462,712	617,058	629,486	-	629,486	642,431
Volunteer Services	146,091	132,884	137,345	-	137,345	141,721
Total Budget	8,578,488	9,275,246	9,170,485	22,000	9,192,485	9,437,589

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,757,838	7,336,393	7,341,521	-	7,341,521	7,552,602
125 Grants	414,074	445,687	455,852	22,000	477,852	490,618
130 9-1-1 Emergency Communications	1,406,576	1,493,166	1,373,112	-	1,373,112	1,394,369
Total Revenues	8,578,488	9,275,246	9,170,485	22,000	9,192,485	9,437,589

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Administration

County Administration Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,855,572	1,697,751	1,730,800	-	1,730,800	1,781,748
Operating	29,068	35,542	36,062	-	36,062	36,062
Total Budgetary Costs	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Administration (001-110-512)	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810
Total Budget	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810
Total Revenues	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,855,572	1,697,751	1,730,800	-	1,730,800	1,781,748
Operating	29,068	35,542	36,062	-	36,062	36,062
Total Budgetary Costs	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810
Total Revenues	1,884,640	1,733,293	1,766,862	-	1,766,862	1,817,810

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Strategic Initiatives Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,296,680	1,511,715	1,437,512	-	1,437,512	1,489,916
Operating	628,193	632,397	624,694	-	624,694	624,752
Total Budgetary Costs	1,924,874	2,144,112	2,062,206	-	2,062,206	2,114,668

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Community and Media Relations (001-116-513)	1,132,767	1,304,919	1,228,511	-	1,228,511	1,262,730
Strategic Initiatives (001-115-513)	792,107	839,193	833,695	-	833,695	851,938
Total Budget	1,924,874	2,144,112	2,062,206	-	2,062,206	2,114,668

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,924,874	2,144,112	2,062,206	-	2,062,206	2,114,668
Total Revenues	1,924,874	2,144,112	2,062,206	-	2,062,206	2,114,668

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	480,020	549,321	543,798	-	543,798	562,041
Operating	312,086	289,872	289,897	-	289,897	289,897
Total Budgetary Costs	792,107	839,193	833,695	-	833,695	851,938

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	792,107	839,193	833,695	-	833,695	851,938
Total Revenues	792,107	839,193	833,695	-	833,695	851,938

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Assistant to the County Administrator	1.00	1.00	1.00	-	1.00	1.00
Director of Community Relations & Resilience	0.50	0.50	0.50	-	0.50	0.50
Management Intern	1.00	1.00	1.00	-	1.00	1.00
Agenda Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Citizen Services Liaison	1.00		-	-	-	-
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	5.50	5.50	-	5.50	5.50

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

Decreases to Program Funding:
1. Costs associated with personnel changes offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	816,660	962,394	893,714	-	893,714	927,875
Operating	316,107	342,525	334,797	-	334,797	334,855
Total Budgetary Costs	1,132,767	1,304,919	1,228,511	-	1,228,511	1,262,730

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,132,767	1,304,919	1,228,511	-	1,228,511	1,262,730
Total Revenues	1,132,767	1,304,919	1,228,511	-	1,228,511	1,262,730

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Community Relations & Resilience	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	2.00	2.00	1.50	-	1.50	1.50
Public Information Specialist III	1.00	1.00	1.00	-	1.00	1.00
Public Information and Communications Manager	1.00	1.00	1.00	-	1.00	1.00
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Strategist	2.00	2.00	1.50	-	1.50	1.50
Public Information Specialist II	1.00	1.00	1.00	-	1.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.50	9.50	8.50	-	8.50	8.50

The major variances for the FY 2027 Community and Media Relations budget are as follows:

Decrease to Program Funding:
1. Costs associated with personnel changes related to the split funding of a Graphic Design Strategist position with Library Services offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Human Resources (001-160-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,400,513	1,557,838	1,574,890	-	1,574,890	1,632,219
Operating	255,654	364,539	365,947	-	365,947	372,310
Total Budgetary Costs	1,656,167	1,922,377	1,940,837	-	1,940,837	2,004,529

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,656,167	1,922,377	1,940,837	-	1,940,837	2,004,529
Total Revenues	1,656,167	1,922,377	1,940,837	-	1,940,837	2,004,529

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Emergency Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	711,344	764,930	831,310	-	831,310	862,933
Operating	1,100,620	1,173,923	997,654	22,000	1,019,654	1,022,054
Capital Outlay	8,685	-	-	-	-	-
Total Budgetary Costs	1,820,650	1,938,853	1,828,964	22,000	1,850,964	1,884,987

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Emergency Management (125-864-525)	125,302	130,698	129,284	22,000	151,284	151,867
EMPA State Grant (125-952032-525)	170,056	-	-	-	-	-
EMPA State Grant (125-952036-525)	-	186,432	-	-	-	-
EMPA State Grant (125-952040-525)	-	-	193,112	-	193,112	200,187
EMPG Federal Grant (125-952033-525)	118,716	-	-	-	-	-
EMPG Federal Grant (125-952035-525)	-	128,557	-	-	-	-
EMPG Federal Grant (125-952041-525)	-	-	133,456	-	133,456	138,564
Enhanced E-911-Administration (130-180-525)	1,328,340	1,409,209	1,289,722	-	1,289,722	1,310,366
Insurance for E-911 (130-495-525)	3,408	5,833	7,009	-	7,009	7,009
MIS Automation (130-470-525)	74,828	78,124	76,381	-	76,381	76,994
Total Budget	1,820,650	1,938,853	1,828,964	22,000	1,850,964	1,884,987

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	414,074	445,687	455,852	22,000	477,852	490,618
130 9-1-1 Emergency Communications	1,406,576	1,493,166	1,373,112	-	1,373,112	1,394,369
Total Revenues	1,820,650	1,938,853	1,828,964	22,000	1,850,964	1,884,987

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

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

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

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

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

Increases to Program Funding:
1. Additional costs associated with mailing a copy of the Leon County Disaster Survival Guide to every residential property in Leon County to enhance disaster communication and preparedness.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	193,112	-	193,112	200,187
Total Budgetary Costs	-	-	193,112	-	193,112	200,187

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	-	-	193,112	-	193,112	200,187
Total Revenues	-	-	193,112	-	193,112	200,187

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	133,456	-	133,456	138,564
Total Budgetary Costs	-	-	133,456	-	133,456	138,564

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	-	-	133,456	-	133,456	138,564
Total Revenues	-	-	133,456	-	133,456	138,564

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	410,295	449,941	504,742	-	504,742	524,182
Operating	909,360	959,268	784,980	-	784,980	786,184
Capital Outlay	8,685	-	-	-	-	-
Total Budgetary Costs	1,328,340	1,409,209	1,289,722	-	1,289,722	1,310,366

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
130 9-1-1 Emergency Communications	1,328,340	1,409,209	1,289,722	-	1,289,722	1,310,366
Total Revenues	1,328,340	1,409,209	1,289,722	-	1,289,722	1,310,366

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

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

Decreases to Program Funding:
1. Reduced maintenance and repair costs offset by increased training and the costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0-5%, based on a 3% average.

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

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

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

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

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

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Administration

Purchasing Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	640,601	724,912	739,232	-	739,232	764,828
Operating	42,754	61,757	65,553	-	65,553	66,615
Total Budgetary Costs	683,354	786,669	804,785	-	804,785	831,443

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Procurement (001-140-513)	566,708	647,515	657,119	-	657,119	679,435
Warehouse (001-141-513)	116,647	139,154	147,666	-	147,666	152,008
Total Budget	683,354	786,669	804,785	-	804,785	831,443

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	683,354	786,669	804,785	-	804,785	831,443
Total Revenues	683,354	786,669	804,785	-	804,785	831,443

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

Purchasing - Procurement (001-140-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	526,143	591,378	598,332	-	598,332	619,610
Operating	40,565	56,137	58,787	-	58,787	59,825
Total Budgetary Costs	566,708	647,515	657,119	-	657,119	679,435

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	566,708	647,515	657,119	-	657,119	679,435
Total Revenues	566,708	647,515	657,119	-	657,119	679,435

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

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

Increase to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
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)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	114,458	133,534	140,900	-	140,900	145,218
Operating	2,188	5,620	6,766	-	6,766	6,790
Total Budgetary Costs	116,647	139,154	147,666	-	147,666	152,008

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	116,647	139,154	147,666	-	147,666	152,008
Total Revenues	116,647	139,154	147,666	-	147,666	152,008

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Real Estate Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	302,880	317,601	329,336	-	329,336	341,328
Operating	158,033	299,457	300,150	-	300,150	301,103
Capital Outlay	1,800	-	-	-	-	-
Total Budgetary Costs	462,712	617,058	629,486	-	629,486	642,431

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Real Estate Management (001-156-519)	479,066	592,058	604,486	-	604,486	617,431
Tax Deed Applications (001-831-513)	(16,354)	25,000	25,000	-	25,000	25,000
Total Budget	462,712	617,058	629,486	-	629,486	642,431

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	462,712	617,058	629,486	-	629,486	642,431
Total Revenues	462,712	617,058	629,486	-	629,486	642,431

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	302,880	317,601	329,336	-	329,336	341,328
Operating	174,386	274,457	275,150	-	275,150	276,103
Capital Outlay	1,800	-	-	-	-	-
Total Budgetary Costs	479,066	592,058	604,486	-	604,486	617,431

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	479,066	592,058	604,486	-	604,486	617,431
Total Revenues	479,066	592,058	604,486	-	604,486	617,431

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

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

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

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

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

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

Volunteer Services (001-113-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	93,540	100,984	105,405	-	105,405	109,781
Operating	52,551	31,900	31,940	-	31,940	31,940
Total Budgetary Costs	146,091	132,884	137,345	-	137,345	141,721

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	146,091	132,884	137,345	-	137,345	141,721
Total Revenues	146,091	132,884	137,345	-	137,345	141,721

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

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

Increase to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Information and Technology

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	6,971,402	7,672,640	7,803,984	-	7,803,984	8,064,640
Operating	5,301,966	6,075,545	6,416,706	506,900	6,923,606	7,063,736
Capital Outlay	16,653	-	-	-	-	-
Total Budgetary Costs	12,290,022	13,748,185	14,220,690	506,900	14,727,590	15,128,376

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Management Information Services	9,974,517	11,328,932	11,701,862	506,900	12,208,762	12,540,431
Geographic Information Systems	2,315,505	2,419,253	2,518,828	-	2,518,828	2,587,945
Total Budget	12,290,022	13,748,185	14,220,690	506,900	14,727,590	15,128,376

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	12,290,022	13,748,185	14,220,690	506,900	14,727,590	15,128,376
Total Revenues	12,290,022	13,748,185	14,220,690	506,900	14,727,590	15,128,376

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Information and Technology

Management Information Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,316,775	5,896,809	5,997,035	-	5,997,035	6,196,102
Operating	4,651,742	5,432,123	5,704,827	506,900	6,211,727	6,344,329
Capital Outlay	5,999	-	-	-	-	-
Total Budgetary Costs	9,974,517	11,328,932	11,701,862	506,900	12,208,762	12,540,431

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Management Information Services (001-171-513)	9,754,018	11,074,991	11,426,866	501,400	11,928,266	12,252,244
Public Safety Complex Technology (001-411-529)	220,499	253,941	274,996	5,500	280,496	288,187
Total Budget	9,974,517	11,328,932	11,701,862	506,900	12,208,762	12,540,431

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,974,517	11,328,932	11,701,862	506,900	12,208,762	12,540,431
Total Revenues	9,974,517	11,328,932	11,701,862	506,900	12,208,762	12,540,431

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Information and Technology

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,145,416	5,718,740	5,811,679	-	5,811,679	6,003,355
Operating	4,602,602	5,356,251	5,615,187	501,400	6,116,587	6,248,889
Capital Outlay	5,999	-	-	-	-	-
Total Budgetary Costs	9,754,018	11,074,991	11,426,866	501,400	11,928,266	12,252,244

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,754,018	11,074,991	11,426,866	501,400	11,928,266	12,252,244
Total Revenues	9,754,018	11,074,991	11,426,866	501,400	11,928,266	12,252,244

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs associated with contractual services and repair and maintenance for workplace applications, financial management software, system backup, email archiving, and cybersecurity incident response services.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	171,359	178,069	185,356	-	185,356	192,747
Operating	49,140	75,872	89,640	5,500	95,140	95,440
Total Budgetary Costs	220,499	253,941	274,996	5,500	280,496	288,187

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	220,499	253,941	274,996	5,500	280,496	288,187
Total Revenues	220,499	253,941	274,996	5,500	280,496	288,187

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

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary operating costs related to repair and maintenance for call recording systems and network infrastructure.

Geographic Info. Systems (001-421-539)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,654,627	1,775,831	1,806,949	-	1,806,949	1,868,538
Operating	650,224	643,422	711,879	-	711,879	719,407
Capital Outlay	10,654	-	-	-	-	-
Total Budgetary Costs	2,315,505	2,419,253	2,518,828	-	2,518,828	2,587,945

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,315,505	2,419,253	2,518,828	-	2,518,828	2,587,945
Total Revenues	2,315,505	2,419,253	2,518,828	-	2,518,828	2,587,945

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

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Operating cost related to software repair and maintenance for BlackShark - AI modeling for GIS data and Oracle.
3. Additional operating cost associated with contractual services for the ESRI: GIS mapping software.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

County Attorney's Office

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,714,421	1,933,122	1,928,245	-	1,928,245	1,993,511
Operating	218,723	456,639	456,070	-	456,070	456,070
Total Budgetary Costs	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Attorney	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581
Total Budget	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581
Total Revenues	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

County Attorney's Office

County Attorney (001-120-514)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,714,421	1,933,122	1,928,245	-	1,928,245	1,993,511
Operating	218,723	456,639	456,070	-	456,070	456,070
Total Budgetary Costs	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581
Total Revenues	1,933,144	2,389,761	2,384,315	-	2,384,315	2,449,581

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

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

Decreases to Program Funding:
1. Costs associated with staff turnover offset by increased costs associated with the offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Public Works

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	13,131,021	16,719,062	17,066,936	-	17,066,936	17,510,813
Operating	9,129,328	9,792,500	9,997,658	261,902	10,259,560	10,386,855
Capital Outlay	114,775	-	-	-	-	-
Total Budgetary Costs	22,375,124	26,511,562	27,064,594	261,902	27,326,496	27,897,668

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
PW Support Services	626,394	766,188	794,560	-	794,560	815,229
Operations	12,485,804	15,804,863	16,070,419	26,902	16,097,321	16,450,986
Engineering Services	4,253,753	5,079,948	5,278,377	227,000	5,505,377	5,650,559
Fleet Management	5,009,173	4,860,563	4,921,238	8,000	4,929,238	4,980,894
Total Budget	22,375,124	26,511,562	27,064,594	261,902	27,326,496	27,897,668

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	870,326	-	870,326	887,922
106 Transportation Trust	12,876,386	15,519,298	15,972,332	253,902	16,226,234	16,605,087
123 Stormwater Utility	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286
125 Grants	68,808	38,026	67,479	-	67,479	67,479
505 Motor Pool	5,009,173	4,860,563	4,921,238	8,000	4,929,238	4,980,894
Total Revenues	22,375,124	26,511,562	27,064,594	261,902	27,326,496	27,897,668

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

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

Department of Public Works

Support Services (106-400-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	591,107	610,490	640,426	-	640,426	661,095
Operating	35,287	155,698	154,134	-	154,134	154,134
Total Budgetary Costs	626,394	766,188	794,560	-	794,560	815,229

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	626,394	766,188	794,560	-	794,560	815,229
Total Revenues	626,394	766,188	794,560	-	794,560	815,229

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Public Works

Operations Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	8,149,173	10,818,883	10,894,011	-	10,894,011	11,150,012
Operating	4,251,846	4,985,980	5,176,408	26,902	5,203,310	5,300,974
Capital Outlay	84,786	-	-	-	-	-
Total Budgetary Costs	12,485,804	15,804,863	16,070,419	26,902	16,097,321	16,450,986

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control (001-216-562)	652,767	847,967	870,326	-	870,326	887,922
Mosquito Control Grant (125-214-562)	68,808	38,026	67,479	-	67,479	67,479
Right-Of-Way Management (106-432-541)	3,310,459	4,396,543	4,389,783	26,902	4,416,685	4,522,074
Stormwater Maintenance (123-433-538)	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286
Transportation Maintenance (106-431-541)	4,685,780	5,276,619	5,509,612	-	5,509,612	5,617,225
Total Budget	12,485,804	15,804,863	16,070,419	26,902	16,097,321	16,450,986

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	870,326	-	870,326	887,922
106 Transportation Trust	7,996,239	9,673,162	9,899,395	26,902	9,926,297	10,139,299
123 Stormwater Utility	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286
125 Grants	68,808	38,026	67,479	-	67,479	67,479
Total Revenues	12,485,804	15,804,863	16,070,419	26,902	16,097,321	16,450,986

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

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

Operations - Mosquito Control (001-216-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	515,848	526,027	552,315	-	552,315	569,238
Operating	133,956	321,940	318,011	-	318,011	318,684
Capital Outlay	2,963	-	-	-	-	-
Total Budgetary Costs	652,767	847,967	870,326	-	870,326	887,922

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	652,767	847,967	870,326	-	870,326	887,922
Total Revenues	652,767	847,967	870,326	-	870,326	887,922

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Mosquito Control Superintendent	1.00	1.00	1.00	-	1.00	1.00
Mosquito Control Technician	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.00	5.00	-	5.00	5.00

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Decreases to Program Funding:
1. Operating costs for vehicle fuel and oil.

Operations - Transportation Maintenance (106-431-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,781,193	3,345,217	3,549,144	-	3,549,144	3,649,624
Operating	1,825,651	1,931,402	1,960,468	-	1,960,468	1,967,601
Capital Outlay	78,936	-	-	-	-	-
Total Budgetary Costs	4,685,780	5,276,619	5,509,612	-	5,509,612	5,617,225

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	4,685,780	5,276,619	5,509,612	-	5,509,612	5,617,225
Total Revenues	4,685,780	5,276,619	5,509,612	-	5,509,612	5,617,225

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Operations	1.00	1.00	1.00	-	1.00	1.00
Transportation Superintendent	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	-	-	-	-
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	5.00	3.00	4.00	-	4.00	4.00
Traffic Sign Technician	6.00	6.00	6.00	-	6.00	6.00
Traffic Sign Crew Chief	1.00	1.00	1.00	-	1.00	1.00
Senior Crew Chief Traffic Supervisor	1.00	1.00	1.00	-	1.00	1.00
Welder	1.00	-	1.00	-	1.00	1.00
Equipment Operator	5.00	4.00	5.00	-	5.00	5.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Crew Chief I	3.00	3.00	3.00	-	3.00	3.00
Heavy Equipment Operator	6.00	5.00	5.00	-	5.00	5.00
Maintenance Technician	5.00	4.00	4.00	-	4.00	4.00
Maintenance Repair Technician	6.00	5.00	5.00	-	5.00	5.00
Senior Maintenance Technician	6.00	4.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	52.00	43.00	45.00	-	45.00	45.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Other personnel costs related to the realignment of a Crew Chief II and Equipment Operator position from Stormwater Maintenance to Transportation Maintenance for organizational efficiencies. Additionally, the realignment of a Welder position from Right-of-Way to Transportation Maintenance for organizational efficiencies.
3. Inflationary operating costs related to vehicle repair and insurance.

Decreases to Program Funding:
1. Other personnel costs related to the realignment of a Management Analyst position from Transportation Maintenance to Stormwater Maintenance for organizational efficiencies.

Operations - Right-Of-Way Management (106-432-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,308,596	3,121,983	3,080,762	-	3,080,762	3,176,740
Operating	998,977	1,274,560	1,309,021	26,902	1,335,923	1,345,334
Capital Outlay	2,887	-	-	-	-	-
Total Budgetary Costs	3,310,459	4,396,543	4,389,783	26,902	4,416,685	4,522,074

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	3,310,459	4,396,543	4,389,783	26,902	4,416,685	4,522,074
Total Revenues	3,310,459	4,396,543	4,389,783	26,902	4,416,685	4,522,074

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
R-O-W Mngmt Superintendent/Assistant Director of Operations	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
In-Mate Supervisor	2.00	2.00	2.00	-	2.00	2.00
Senior Crew Chief	-	-	1.00	-	1.00	1.00
Senior Crew Chief R-O-W Management	2.00	2.00	2.00	-	2.00	2.00
Welder		1.00	-	-	-	-
Equipment Operator	4.00	4.00	4.00	-	4.00	4.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Crew Chief I	8.00	8.00	8.00	-	8.00	8.00
Heavy Equipment Operator	2.00	2.00	2.00	-	2.00	2.00
Maintenance Technician	14.00	14.00	14.00	-	14.00	14.00
Maintenance Repair Technician	-	1.00	1.00	-	1.00	1.00
Work Program Crew Chief	2.00	2.00	-	-	-	-
Senior Maintenance Technician	2.00	3.00	4.00	-	4.00	4.00
Total Full-Time Equivalents (FTE)	39.00	42.00	41.00	-	41.00	41.00

The major variances for the FY 2027 Right-of-Way Management budget are as follows:

Increases to Program Funding:
1. Inflationary operating costs related to maintenance of Capital Circle NE/SW in the amount of $26,902.
2. Inflationary operating costs related to right-of-way maintenance.

Decreases to Program Funding:
1. Other personnel costs related to the realignment of a Welder position to Transportation Maintenance for organizational efficiencies. This is offset by costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Operations - Stormwater Maintenance (123-433-538)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,543,536	3,825,656	3,711,790	-	3,711,790	3,754,410
Operating	1,224,454	1,420,052	1,521,429	-	1,521,429	1,601,876
Total Budgetary Costs	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
123 Stormwater Utility	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286
Total Revenues	3,767,990	5,245,708	5,233,219	-	5,233,219	5,356,286

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Stormwater Superintendent	1.00	1.00	1.00	-	1.00	1.00
Work Control Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	-	-	1.00	-	1.00	1.00
Senior Crew Chief Maintenance & Construction	2.00	2.00	2.00	-	2.00	2.00
Crew Chief II	7.00	9.00	8.00	-	8.00	8.00
In-Mate Supervisor	2.00	2.00	2.00	-	2.00	2.00
Equipment Operator	11.00	12.00	11.00	-	11.00	11.00
Crew Chief I	1.00	1.00	1.00	-	1.00	1.00
Heavy Equipment Operator	2.00	3.00	3.00	-	3.00	3.00
Maintenance Technician	7.00	5.00	5.00	-	5.00	5.00
Maintenance Repair Technician	-	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Senior Maintenance Technician	9.00	10.00	10.00	-	10.00	10.00
Total Full-Time Equivalents (FTE)	44.00	48.00	47.00	-	47.00	47.00

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

Decreases in Program Funding:
1. Personnel costs savings associated with employee turnover and benefit changes.
2. Other personnel costs related to the realignment of a Crew Chief II and Equipment Operator position from Stormwater Maintenance to Transportation Maintenance and the realignment of a Management Analyst position from Transportation Maintenance to Stormwater Maintenance for organizational efficiencies. These position changes are offset by costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.

Increases to Program Funding:
1. Inflationary operating costs related to stormwater maintenance and repair.

Operations - Mosquito Control Grant (125-214-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	68,808	38,026	67,479	-	67,479	67,479
Total Budgetary Costs	68,808	38,026	67,479	-	67,479	67,479

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	68,808	38,026	67,479	-	67,479	67,479
Total Revenues	68,808	38,026	67,479	-	67,479	67,479

Increases to Program Funding:
1. Inflationary operating costs related to larvicide treatments.

Engineering Services (106-414-541)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,826,477	4,514,664	4,703,984	-	4,703,984	4,848,588
Operating	400,772	565,284	574,393	227,000	801,393	801,971
Capital Outlay	26,504	-	-	-	-	-
Total Budgetary Costs	4,253,753	5,079,948	5,278,377	227,000	5,505,377	5,650,559

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
106 Transportation Trust	4,253,753	5,079,948	5,278,377	227,000	5,505,377	5,650,559
Total Revenues	4,253,753	5,079,948	5,278,377	227,000	5,505,377	5,650,559

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Engineering Services	1.00	1.00	1.00	-	1.00	1.00
Water Resource Scientist	1.00	1.00	1.00	-	1.00	1.00
Construction Manager II	2.00	2.00	2.00	-	2.00	2.00
Chief of Engineering Coordination	1.00	1.00	1.00	-	1.00	1.00
Chief of Engineering Design	1.00	1.00	1.00	-	1.00	1.00
MEP Engineer	1.00	1.00	1.00	-	1.00	1.00
Stormwater Management Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Design Engineer	3.00	3.00	3.00	-	3.00	3.00
Customer Support Engineer	1.00	1.00	1.00	-	1.00	1.00
Chief of Construction Management	1.00	1.00	1.00	-	1.00	1.00
County Surveyor	1.00	1.00	1.00	-	1.00	1.00
CAD Technician	2.00	2.00	2.00	-	2.00	2.00
Engineering Technician	1.00	1.00	1.00	-	1.00	1.00
Design Analyst	2.00	2.00	2.00	-	2.00	2.00
Survey Technician II	1.00	1.00	1.00	-	1.00	1.00
Senior Construction Inspector	2.00	2.00	2.00	-	2.00	2.00
Design Engineer	1.00	1.00	1.00	-	1.00	1.00
Chief of Building Engineering	1.00	1.00	1.00	-	1.00	1.00
Water Resource Specialist	1.00	1.00	1.00	-	1.00	1.00
Water Quality Engineer	1.00	1.00	1.00	-	1.00	1.00
Survey Technician I	1.00	1.00	1.00	-	1.00	1.00
Water Resource Limnologist	1.00	1.00	1.00	-	1.00	1.00
Project Engineer	1.00	1.00	1.00	-	1.00	1.00
Survey Party Chief	1.00	1.00	1.00	-	1.00	1.00
Construction Inspector	2.00	2.00	2.00	-	2.00	2.00
Senior Administrative Associate	2.00	2.00	2.00	-	2.00	2.00
Engineer Intern	1.00	1.00	1.00	-	1.00	1.00
Construction Inspection Aide	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	37.00	37.00	37.00	-	37.00	37.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Operating costs for Third Party Damn Inspections and Water Quality Lab Fees.

Fleet Maintenance (505-425-591)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	564,264	775,025	828,515	-	828,515	851,118
Operating	4,441,423	4,085,538	4,092,723	8,000	4,100,723	4,129,776
Capital Outlay	3,486	-	-	-	-	-
Total Budgetary Costs	5,009,173	4,860,563	4,921,238	8,000	4,929,238	4,980,894

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
505 Motor Pool	5,009,173	4,860,563	4,921,238	8,000	4,929,238	4,980,894
Total Revenues	5,009,173	4,860,563	4,921,238	8,000	4,929,238	4,980,894

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Fleet Management	1.00	1.00	1.00	-	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00	-	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	-	1.00	1.00
Senior Equipment Mechanic	4.00	4.00	4.00	-	4.00	4.00
Materials Management Specialist	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate OPS	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary operating costs related to security contract increase in the amount of $8,000.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,283,330	6,329,334	6,551,767	-	6,551,767	6,757,516
Operating	247,589	430,804	434,559	-	434,559	435,372
Total Budgetary Costs	5,530,919	6,760,138	6,986,326	-	6,986,326	7,192,888

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
DS Support Services	548,541	605,068	786,918	-	786,918	811,442
Code Compliance Services	429,593	538,362	701,836	-	701,836	723,835
Building Plans Review & Inspection	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464
Environmental Services	1,566,439	2,054,725	2,077,433	-	2,077,433	2,135,611
Development Services	836,466	1,047,634	1,063,955	-	1,063,955	1,097,536
Total Budget	5,530,919	6,760,138	6,986,326	-	6,986,326	7,192,888

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464
121 Development Support & Environmental Managment Fund	3,139,296	3,979,056	4,352,645	-	4,352,645	4,483,347
125 Grants	241,744	266,733	277,497	-	277,497	285,077
Total Revenues	5,530,919	6,760,138	6,986,326	-	6,986,326	7,192,888

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review & Inspection	26.45	25.95	22.60	-	22.60	22.60
Code Compliance Services	5.50	4.50	6.25	-	6.25	6.25
Development Services	8.00	8.50	8.50	-	8.50	8.50
DS Support Services	5.15	5.15	6.85	-	6.85	6.85
Environmental Services	16.90	16.90	16.80	-	16.80	16.80
Total Full-Time Equivalents (FTE)	62.00	61.00	61.00	-	61.00	61.00

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

DS Support Services (121-424-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	526,796	558,536	736,756	-	736,756	761,280
Operating	21,745	46,532	50,162	-	50,162	50,162
Total Budgetary Costs	548,541	605,068	786,918	-	786,918	811,442

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	548,541	605,068	786,918	-	786,918	811,442
Total Revenues	548,541	605,068	786,918	-	786,918	811,442

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Support & Environmental Management	0.90	0.90	0.90	-	0.90	0.90
Chief Development Resources Officer	0.75	0.75	0.75	-	0.75	0.75
Records Manager	0.50	0.50	1.00	-	1.00	1.00
Operations Analyst	0.50	0.50	0.90	-	0.90	0.90
Senior Administrative Associate II	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate -DSEM	0.50	1.00	1.80	-	1.80	1.80
Administrative Associate	0.50		-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	5.15	5.15	6.85	-	6.85	6.85

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of various positions from Building Plans Review & Inspection for organizational efficiencies.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Code Compliance Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,478	451,129	611,467	-	611,467	633,411
Operating	58,116	87,233	90,369	-	90,369	90,424
Total Budgetary Costs	429,593	538,362	701,836	-	701,836	723,835

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Services (121-423-537)	429,593	538,362	701,836	-	701,836	723,835
Total Budget	429,593	538,362	701,836	-	701,836	723,835

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Mana	429,593	538,362	701,836	-	701,836	723,835
Total Revenues	429,593	538,362	701,836	-	701,836	723,835

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Services	5.50	4.50	6.25	-	6.25	6.25
Total Full-Time Equivalents (FTE)	5.50	4.50	6.25	-	6.25	6.25

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Code Compliance Services - Code Compliance Services (121-423-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,478	451,129	611,467	-	611,467	633,411
Operating	58,116	87,233	90,369	-	90,369	90,424
Total Budgetary Costs	429,593	538,362	701,836	-	701,836	723,835

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	429,593	538,362	701,836	-	701,836	723,835
Total Revenues	429,593	538,362	701,836	-	701,836	723,835

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Code Compliance Supervisor	0.75	0.75	0.75	-	0.75	0.75
Director of Permit & Code Services	1.00	1.00	1.00	-	1.00	1.00
Senior Compliance Specialist	2.00	2.00	2.50	-	2.50	2.50
Addressing Customer Service Technician	0.50		-	-	-	-
Building Inspection Supervisor	-	-	0.25	-	0.25	0.25
Senior Compliance Services Technician	0.25	0.25	0.75	-	0.75	0.75
Addressing Program Coordinator	0.50		-	-	-	-
Compliance Services Technician	0.50	0.50	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.50	4.50	6.25	-	6.25	6.25

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of various positions from Building Plans Review & Inspection for organizational efficiencies.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Building Plans Review & Inspection Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,060,668	2,380,050	2,226,182	-	2,226,182	2,294,007
Operating	89,212	134,299	130,002	-	130,002	130,457
Total Budgetary Costs	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review and Inspection (120-220-524)	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464
Total Budget	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464
Total Revenues	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Plans Review and Inspection	26.45	25.95	22.60	-	22.60	22.60
Total Full-Time Equivalents (FTE)	26.45	25.95	22.60	-	22.60	22.60

Building Plans Review & Inspection - Building Plans Review and Inspection (120-220-524)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,060,668	2,380,050	2,226,182	-	2,226,182	2,294,007
Operating	89,212	134,299	130,002	-	130,002	130,457
Total Budgetary Costs	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
120 Building Inspection	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464
Total Revenues	2,149,879	2,514,349	2,356,184	-	2,356,184	2,424,464

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Support & Environmental Management	0.10	0.10	0.10	-	0.10	0.10
Director of Building Plans Review & Inspection	1.00	1.00	1.00	-	1.00	1.00
Building Plans Review Administrator	1.00	1.00	1.00	-	1.00	1.00
Chief Development Resources Officer	0.25	0.25	0.25	-	0.25	0.25
Code Compliance Supervisor	0.25	0.25	0.25	-	0.25	0.25
Senior Environmental Engineer	-	-	0.10	-	0.10	0.10
Building Plans Reviewer	3.00	3.00	3.00	-	3.00	3.00
Records Manager	0.50	0.50	-	-	-	-
Senior Compliance Specialist	1.00	1.00	0.50	-	0.50	0.50
Addressing Customer Service Technician	0.50		-	-	-	-
Environmental Compliance Specialist	0.10	0.10	0.10	-	0.10	0.10
Building Inspector	9.00	9.00	8.00	-	8.00	8.00
Building Inspection Supervisor	1.00	1.00	0.75	-	0.75	0.75
Senior Compliance Services Technician	0.75	0.75	0.25	-	0.25	0.25
Addressing Program Coordinator	0.50	0.50	0.50	-	0.50	0.50
Permit Processing Supervisor	1.00	1.00	1.00	-	1.00	1.00
Operations Analyst	0.50	0.50	0.10	-	0.10	0.10
Compliance Services Technician	0.50	0.50	-	-	-	-
Permit Technician	3.00	3.00	3.00	-	3.00	3.00
Deputy Building Official	-	-	1.00	-	1.00	1.00
Senior Administrative Associate -DSEM	1.50	2.00	1.20	-	1.20	1.20
Administrative Associate	0.50		-	-	-	-
Customer Experience Liaison	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	26.45	25.95	22.60	-	22.60	22.60

The major variances for the FY 2027 Building Plans Review and Inspection budget are as follows:

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of various positions for organizational efficiencies.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Environmental Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,514,847	1,949,787	1,975,735	-	1,975,735	2,033,671
Operating	51,592	104,938	101,698	-	101,698	101,940
Total Budgetary Costs	1,566,439	2,054,725	2,077,433	-	2,077,433	2,135,611

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
DEP Storage Tank (125-866-524)	241,744	266,733	277,497	-	277,497	285,077
Environmental Services (121-420-537)	1,324,695	1,787,992	1,799,936	-	1,799,936	1,850,534
Total Budget	1,566,439	2,054,725	2,077,433	-	2,077,433	2,135,611

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Mana	1,324,695	1,787,992	1,799,936	-	1,799,936	1,850,534
125 Grants	241,744	266,733	277,497	-	277,497	285,077
Total Revenues	1,566,439	2,054,725	2,077,433	-	2,077,433	2,135,611

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Environmental Services	14.90	14.90	14.80	-	14.80	14.80
DEP Storage Tank	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	16.90	16.90	16.80	-	16.80	16.80

Environmental Services - Environmental Services (121-420-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,280,618	1,695,660	1,711,298	-	1,711,298	1,761,695
Operating	44,077	92,332	88,638	-	88,638	88,839
Total Budgetary Costs	1,324,695	1,787,992	1,799,936	-	1,799,936	1,850,534

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	1,324,695	1,787,992	1,799,936	-	1,799,936	1,850,534
Total Revenues	1,324,695	1,787,992	1,799,936	-	1,799,936	1,850,534

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Environmental Services	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Engineer	2.00	2.00	1.90	-	1.90	1.90
Environmental Inspection Supervisor	1.00	1.00	1.00	-	1.00	1.00
Environmental Review Supervisor	1.00	1.00	1.00	-	1.00	1.00
Environmental Compliance Specialist	4.90	4.90	4.90	-	4.90	4.90
Stormwater Senior Design Analyst	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Compliance Specialist	1.00	1.00	1.00	-	1.00	1.00
Senior Environmental Review Biologist	2.00	2.00	2.00	-	2.00	2.00
Engineer Intern	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	14.90	14.90	14.80	-	14.80	14.80

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of .10 FTE for the Senior Environmental Engineer to Building Plans Review & Inspection for organizational efficiencies.

Environmental Services - DEP Storage Tank (125-866-524)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	234,229	254,127	264,437	-	264,437	271,976
Operating	7,515	12,606	13,060	-	13,060	13,101
Total Budgetary Costs	241,744	266,733	277,497	-	277,497	285,077

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
125 Grants	241,744	266,733	277,497	-	277,497	285,077
Total Revenues	241,744	266,733	277,497	-	277,497	285,077

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Senior Environmental Compliance Specialist	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of Development Support & Environmental Management

Development Services (121-422-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	809,541	989,832	1,001,627	-	1,001,627	1,035,147
Operating	26,925	57,802	62,328	-	62,328	62,389
Total Budgetary Costs	836,466	1,047,634	1,063,955	-	1,063,955	1,097,536

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
121 Development Support & Environmental Managment Fund	836,466	1,047,634	1,063,955	-	1,063,955	1,097,536
Total Revenues	836,466	1,047,634	1,063,955	-	1,063,955	1,097,536

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Development Services	1.00	1.00	1.00	-	1.00	1.00
Development Services Administrator	1.00	1.00	1.00	-	1.00	1.00
Planner	2.00	2.00	2.00	-	2.00	2.00
Senior Planner	2.00	2.00	2.00	-	2.00	2.00
Concurrency Management Planner	1.00	1.00	1.00	-	1.00	1.00
Addressing Program Coordinator	-	0.50	0.50	-	0.50	0.50
Principal Planner	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.50	8.50	-	8.50	8.50

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

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Department of PLACE

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budget	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	23.50	22.00	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

Planning Department Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department (001-817-515)	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budget	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planning Department	23.50	22.00	22.00	-	22.00	22.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

Planning Department - Planning Department (001-817-515)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Budgetary Costs	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928
Total Revenues	805,217	1,001,228	1,041,277	-	1,041,277	1,082,928

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Planner	6.00	6.00	6.00	-	6.00	6.00
Urban County Forester II	1.00		-	-	-	-
Planner I	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50		-	-	-	-
GIS Coordinator (City)	1.00	1.00	1.00	-	1.00	1.00
Executive Secretary	1.00	1.00	1.00	-	1.00	1.00
Transportation Planner	1.00	1.00	1.00	-	1.00	1.00
Graphics & Mapping Specialist	2.00	2.00	2.00	-	2.00	2.00
Administrative Supervisor	1.00	1.00	1.00	-	1.00	1.00
Secretary IV	3.00	3.00	3.00	-	3.00	3.00
Land Use Planning Administrator	1.00	1.00	1.00	-	1.00	1.00
Community Involvement Planner	1.00	1.00	1.00	-	1.00	1.00
Principal Planner	2.00	2.00	2.00	-	2.00	2.00
Planning Manager	1.00	1.00	1.00	-	1.00	1.00
Comprehensive Planning Administrator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	23.50	22.00	22.00	-	22.00	22.00

The Planning Department budget represents the County's share of the Planning Department costs. For budgeting purposes, Planning Department employees may choose either County or City benefits. Currently there are no Planning employees on county payroll. The remaining budget includes the County's share of rent for the Planning Department office space and the County's share of the Planning Department's operating budget. As part of the interlocal agreement for the joint County City Planning Department, the County's share of the Planning Department's budget is 32.9%. This is based on the percentage of Leon County residents living in the unincorporated portions of the County.

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

Increases to Program Funding:
1. County share of operations to the City.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Management and Budget

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

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

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

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

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

Office of Management & Budget (001-130-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	822,709	954,956	1,013,598	-	1,013,598	1,051,081
Operating	80,720	93,586	93,833	-	93,833	95,707
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	966,604	1,111,717	1,170,606	-	1,170,606	1,209,963

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	966,604	1,111,717	1,170,606	-	1,170,606	1,209,963
Total Revenues	966,604	1,111,717	1,170,606	-	1,170,606	1,209,963

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Principal Budget & Grants Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Management & Budget Analyst	2.00	2.00	2.00	-	2.00	2.00
Management & Budget Analyst	2.00	2.00	2.00	-	2.00	2.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Budget Manager	1.00	1.00	1.00	-	1.00	1.00
Budget Director	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Contractual costs associated with the County's budgeting software.

Risk Management (501-132-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	138,760	147,610	152,865	-	152,865	158,334
Operating	98,241	109,813	108,807	-	108,807	108,824
Capital Outlay	14,000	10,000	15,000	-	15,000	15,000
Total Budgetary Costs	251,001	267,423	276,672	-	276,672	282,158

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
501 Insurance Service	251,001	267,423	276,672	-	276,672	282,158
Total Revenues	251,001	267,423	276,672	-	276,672	282,158

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

The major variances for the FY 2027 Risk Management budget are as follows:
Increases to Program Funding:

1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Division of Tourism

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,500,256	1,745,509	1,815,671	-	1,815,671	1,875,112
Operating	3,618,487	5,064,081	4,505,834	(49,249)	4,456,585	4,647,183
Grants-in-Aid	3,394,139	2,933,581	2,820,455	180,000	3,000,455	3,036,135
Total Budgetary Costs	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Division of Tourism	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430
Total Budget	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	8,362,882	9,593,171	8,991,960	130,751	9,122,711	9,408,430
Total Revenues	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Division of Tourism	14.00	14.50	14.50	-	14.50	14.50
Total Full-Time Equivalents (FTE)	14.00	14.50	14.50	-	14.50	14.50

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Division of Tourism

Division of Tourism Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,500,256	1,745,509	1,815,671	-	1,815,671	1,875,112
Operating	3,618,487	5,064,081	4,505,834	(49,249)	4,456,585	4,647,183
Grants-in-Aid	3,394,139	2,933,581	2,820,455	180,000	3,000,455	3,036,135
Total Budgetary Costs	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
1 Cent Expenses (160-305-552)	547,488	-	-	-	-	-
Administration (160-301-552)	647,246	862,365	856,881	-	856,881	883,306
Advertising (160-302-552)	1,239,451	1,500,000	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)	1,902,639	1,897,150	1,784,024	-	1,784,024	1,819,704
Marketing (160-303-552)	3,312,915	4,533,656	4,051,055	(49,249)	4,001,806	4,225,420
Special Projects (160-304-552)	713,142	800,000	800,000	180,000	980,000	980,000
Total Budget	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
160 Tourism	8,362,882	9,593,171	8,991,960	130,751	9,122,711	9,408,430
Total Revenues	8,512,882	9,743,171	9,141,960	130,751	9,272,711	9,558,430

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Administration	3.50	4.25	3.75	-	3.75	3.75
Marketing	10.50	10.25	10.75	-	10.75	10.75
Total Full-Time Equivalents (FTE)	14.00	14.50	14.50	-	14.50	14.50

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Administration	0.10	0.10	0.10	-	0.10	0.10
Marketing	0.90	0.90	0.90	-	0.90	0.90
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

Division of Tourism - COCA Contract (001-888-573)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	150,000	150,000	150,000	-	150,000	150,000
Total Budgetary Costs	150,000	150,000	150,000	-	150,000	150,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	150,000	150,000	150,000	-	150,000	150,000
Total Revenues	150,000	150,000	150,000	-	150,000	150,000

The FY 2027 Budget is recommended at the same funding level as the previous year. These costs are related to the management costs of COCA administering the Cultural Grant Program.

Division of Tourism - Administration (160-301-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	473,210	529,939	513,501	-	513,501	531,753
Operating	174,036	332,426	343,380	-	343,380	351,553
Total Budgetary Costs	647,246	862,365	856,881	-	856,881	883,306

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	647,246	862,365	856,881	-	856,881	883,306
Total Revenues	647,246	862,365	856,881	-	856,881	883,306

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Tourism Director	1.00	1.00	1.00	-	1.00	1.00
Tourism Senior Operations Manager	1.00	1.00	1.00	-	1.00	1.00
Senior Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate - Tourism	-	1.00	0.50	-	0.50	0.50
Visitor Service Representative	0.50	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	3.50	4.25	3.75	-	3.75	3.75

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
TDC Consolidated OPS	0.10	0.10	0.10	-	0.10	0.10
Total OPS Full-Time Equivalents (FTE)	0.10	0.10	0.10	-	0.10	0.10

The major variances for the FY 2027 Tourism Administration Budget are as follows:

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.

Decreases to Program Funding:
1. Realignment of .5 FTE from Administration to Marketing for organizational efficiencies.

Division of Tourism - Advertising (160-302-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,239,451	1,500,000	1,500,000	-	1,500,000	1,500,000
Total Budgetary Costs	1,239,451	1,500,000	1,500,000	-	1,500,000	1,500,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	1,239,451	1,500,000	1,500,000	-	1,500,000	1,500,000
Total Revenues	1,239,451	1,500,000	1,500,000	-	1,500,000	1,500,000

The major variances for the FY 2027 Tourism Advertising Budget are as follows:

The budget is recommended at the same funding level as the previous year.

Division of Tourism - Marketing (160-303-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,027,046	1,215,570	1,302,170	-	1,302,170	1,343,359
Operating	2,205,000	3,231,655	2,662,454	(49,249)	2,613,205	2,795,630
Grants-in-Aid	80,869	86,431	86,431	-	86,431	86,431
Total Budgetary Costs	3,312,915	4,533,656	4,051,055	(49,249)	4,001,806	4,225,420

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	3,312,915	4,533,656	4,051,055	(49,249)	4,001,806	4,225,420
Total Revenues	3,312,915	4,533,656	4,051,055	(49,249)	4,001,806	4,225,420

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Senior Sports Sales Manager	1.00	1.00	1.00	-	1.00	1.00
Marketing Communication Manager	1.00	1.00	1.00	-	1.00	1.00
Events & Grants Manager	1.00	1.00	1.00	-	1.00	1.00
Sports Sales Manager	1.00	1.00	1.00	-	1.00	1.00
Assistant Sport Sale Manager	1.00	1.00	1.00	-	1.00	1.00
Visitor Services Manager	1.00	1.00	1.00	-	1.00	1.00
Senior Marketing Manager	1.00	1.00	1.00	-	1.00	1.00
Meeting & Convention Sale Manager	1.00	1.00	1.00	-	1.00	1.00
Public Relations & Marketing Specialist	1.00	1.00	1.00	-	1.00	1.00
Digital Content Manager	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate - Tourism	-	-	0.50	-	0.50	0.50
Visitor Service Representative	0.50	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	10.50	10.25	10.75	-	10.75	10.75

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
TDC Consolidated OPS	0.90	0.90	0.90	-	0.90	0.90
Total OPS Full-Time Equivalents (FTE)	0.90	0.90	0.90	-	0.90	0.90

The major variances for the FY 2027 Tourism Marketing Budget are as follows:

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of .5 FTE to Marketing from Administration for organizational efficiencies.

Decreases to Program Funding:
1. Cost associated with hosting the World's Cross Country event in FY 2026. Offset by increases in promotional items to increase visibility of the County and further increase tourism in the area.

Division of Tourism - Special Projects (160-304-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	713,142	800,000	800,000	180,000	980,000	980,000
Total Budgetary Costs	713,142	800,000	800,000	180,000	980,000	980,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	713,142	800,000	800,000	180,000	980,000	980,000
Total Revenues	713,142	800,000	800,000	180,000	980,000	980,000

This funding is for special events which includes sports and legacy events.

Division of Tourism

Division of Tourism - 1 Cent Expenses (160-305-552)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	547,488	-	-	-	-	-
Total Budgetary Costs	547,488	-	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	547,488	-	-	-	-	-
Total Revenues	547,488	-	-	-	-	-

The Tourism 1 Cent Expenses budget previously funded the Performing Arts Center. Revenue for this expenditure was derived from one cent of the 5 cent tourist development bed tax. However, the Board approved a new interlocal agreement with the City to defund the Performing Arts Center and reallocate the entire 5th cent towards funding the Council on Culture and Arts (COCA).

Division of Tourism - Council on Culture & Arts (COCA) (160-888-573)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	1,902,639	1,897,150	1,784,024	-	1,784,024	1,819,704
Total Budgetary Costs	1,902,639	1,897,150	1,784,024	-	1,784,024	1,819,704

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
160 Tourism	1,902,639	1,897,150	1,784,024	-	1,784,024	1,819,704
Total Revenues	1,902,639	1,897,150	1,784,024	-	1,784,024	1,819,704

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.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Public Safety

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	21,561,844	23,399,397	23,864,801	960,280	24,825,081	25,431,318
Operating	12,195,776	12,163,989	12,508,649	1,731,460	14,240,109	15,198,456
Capital Outlay	467,378	336,500	196,500	-	196,500	91,500
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	34,296,248	35,971,136	36,641,200	2,691,740	39,332,940	40,792,524

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Emergency Medical Services	32,100,735	33,406,070	34,243,328	2,691,740	36,935,068	37,574,015
Animal Control	2,195,513	2,565,066	2,397,872	-	2,397,872	3,218,509
Total Budget	34,296,248	35,971,136	36,641,200	2,691,740	39,332,940	40,792,524

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
135 Emergency Medical Services MSTU	32,100,735	33,406,070	34,243,328	2,691,740	36,935,068	37,574,015
140 Municipal Service	2,195,513	2,565,066	2,397,872	-	2,397,872	3,218,509
Total Revenues	34,296,248	35,971,136	36,641,200	2,691,740	39,332,940	40,792,524

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Animal Control	7.00	7.00	7.00	-	7.00	7.00
Emergency Medical Services	191.20	198.60	188.60	10.00	198.60	198.60
Total Full-Time Equivalents (FTE)	198.20	205.60	195.60	10.00	205.60	205.60

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

Emergency Medical Services (135-185-526)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	21,051,343	22,808,655	23,277,557	960,280	24,237,837	24,828,281
Operating	10,582,014	10,260,915	10,769,271	1,731,460	12,500,731	12,654,234
Capital Outlay	467,378	336,500	196,500	-	196,500	91,500
Total Budgetary Costs	32,100,735	33,406,070	34,243,328	2,691,740	36,935,068	37,574,015

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
135 Emergency Medical Services MSTU	32,100,735	33,406,070	34,243,328	2,691,740	36,935,068	37,574,015
Total Revenues	32,100,735	33,406,070	34,243,328	2,691,740	36,935,068	37,574,015

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director Office of Public Safety & EMS Chief	1.00	1.00	1.00	-	1.00	1.00
EMS Division Manager	2.00	2.00	2.00	-	2.00	2.00
EMS Major	1.00	1.00	1.00	-	1.00	1.00
EMS Field Operations Supervisor	6.00	6.00	6.00	-	6.00	6.00
EMS Billing Coordinator	1.00	1.00	1.00	-	1.00	1.00
Charge Paramedic	14.00	14.00	14.00	-	14.00	14.00
Senior Administrative Associate	2.00	2.00	2.00	-	2.00	2.00
Paramedic II (Level I) - System Status	18.00	13.00	15.00	-	15.00	15.00
Paramedic I - 24/48	6.00	7.00	9.00	-	9.00	9.00
Quality Assurance Coordinator	1.00	1.00	1.00	-	1.00	1.00
EMT I	3.00	2.00	2.00	-	2.00	2.00
EMS Supply Technician	4.00	4.00	4.00	-	4.00	4.00
Medical Director	1.00	1.00	1.00	-	1.00	1.00
Paramedic I -Part-Time	3.20	4.60	6.60	-	6.60	6.60
EMT I - Part-Time	1.00	1.00	1.00	-	1.00	1.00
EMS Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
EMT I - System Status	29.00	29.00	27.00	3.00	30.00	30.00
Paramedic I - System Status	35.00	56.00	47.00	7.00	54.00	54.00
Paramedic II (Level I) - Part-Time	3.00	3.00	1.00	-	1.00	1.00
Paramedic - System Status	11.00	4.00	18.00	-	18.00	18.00
Paramedic II - (Level 2) - System Status	5.00	7.00	4.00	-	4.00	4.00
Paramedic II (Level 2) - 24/28	-	1.00	1.00	-	1.00	1.00
Paramedic Trainee	13.00	11.00	7.00	-	7.00	7.00
Paramedic II (Level I) - 24/48	2.00	2.00	4.00	-	4.00	4.00
EMT II	8.00	8.00	6.00	-	6.00	6.00
EMT II -Part-Time	1.00		-	-	-	-
Financial Compliance Manager	1.00	1.00	1.00	-	1.00	1.00
Paramedic Trainee	18.00	15.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	191.20	198.60	188.60	10.00	198.60	198.60

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

Emergency Medical Services (135-185-526)

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.
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.

Animal Control (140-201-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	510,502	590,742	587,244	-	587,244	603,037
Operating	1,613,761	1,903,074	1,739,378	-	1,739,378	2,544,222
Grants-in-Aid	71,250	71,250	71,250	-	71,250	71,250
Total Budgetary Costs	2,195,513	2,565,066	2,397,872	-	2,397,872	3,218,509

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
140 Municipal Service	2,195,513	2,565,066	2,397,872	-	2,397,872	3,218,509
Total Revenues	2,195,513	2,565,066	2,397,872	-	2,397,872	3,218,509

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Animal Control	1.00	1.00	1.00	-	1.00	1.00
Senior Animal Control Officer	2.00	3.00	4.00	-	4.00	4.00
Animal Control Officer	4.00	3.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	7.00	7.00	7.00	-	7.00	7.00

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

Increases to Program Funding:
1. Personnel 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 performance raises in a range of 0% - 5% based on a 3% average.

Decreases to Program Funding:
1. Contractual services for the County's share of the agreement with the City of Tallahassee for capital improvement projects at the Animal Shelter.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Library Services

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,601,908	6,108,269	6,390,724	-	6,390,724	6,618,056
Operating	749,220	750,638	760,809	-	760,809	772,252
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Services	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656
Total Budget	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656
Total Revenues	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Services	81.70	81.70	82.70	-	82.70	82.70
Total Full-Time Equivalents (FTE)	81.70	81.70	82.70	-	82.70	82.70

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Library Services

Library Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,601,908	6,108,269	6,390,724	-	6,390,724	6,618,056
Operating	749,220	750,638	760,809	-	760,809	772,252
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Lib - Policy, Planning, & Operations (001-240-571)	666,299	708,981	777,217	-	777,217	798,491
Library Public Services (001-241-571)	6,226,829	6,684,724	6,917,192	-	6,917,192	7,145,165
Total Budget	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656
Total Revenues	6,893,128	7,393,705	7,694,409	-	7,694,409	7,943,656

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Lib - Policy, Planning, & Operations	5.00	5.00	5.50	-	5.50	5.50
Library Public Services	76.70	76.70	77.20	-	77.20	77.20
Total Full-Time Equivalents (FTE)	81.70	81.70	82.70	-	82.70	82.70

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

Library Services - Lib - Policy, Planning, & Operations (001-240-571)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	457,436	505,685	537,935	-	537,935	555,481
Operating	208,863	203,296	239,282	-	239,282	243,010
Total Budgetary Costs	666,299	708,981	777,217	-	777,217	798,491

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	666,299	708,981	777,217	-	777,217	798,491
Total Revenues	666,299	708,981	777,217	-	777,217	798,491

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Library Director	1.00	1.00	1.00	-	1.00	1.00
Innovation Officer	1.00	1.00	1.00	-	1.00	1.00
Community Resources Specialist	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Strategist	-	-	0.50	-	0.50	0.50
Senior Administrative Associate II	1.00	1.00	1.00	-	1.00	1.00
Library Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.00	5.00	5.50	-	5.50	5.50

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Other personnel costs related to the split-funding of a Graphic Design Strategist position with Community and Media Relations for organizational efficiencies.
3. Realignment of a portion of the Library Public Services operating budget to offset increased security fees.

Library Services - Library Public Services (001-241-571)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,144,472	5,602,584	5,852,789	-	5,852,789	6,062,575
Operating	540,357	547,342	521,527	-	521,527	529,242
Capital Outlay	542,000	534,798	542,876	-	542,876	553,348
Total Budgetary Costs	6,226,829	6,684,724	6,917,192	-	6,917,192	7,145,165

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,226,829	6,684,724	6,917,192	-	6,917,192	7,145,165
Total Revenues	6,226,829	6,684,724	6,917,192	-	6,917,192	7,145,165

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Public Information Specialist	-	-	0.50	-	0.50	0.50
Library Special Services Coordinator	3.00	3.00	3.00	-	3.00	3.00
Library Special Services Coordinator - Youth Literacy	1.00	1.00	1.00	-	1.00	1.00
Library Services Coordinator	9.00	9.00	9.00	-	9.00	9.00
Apps Systems Analyst II	1.00	1.00	1.00	-	1.00	1.00
Library Services Assistant II	17.20	17.20	17.20	-	17.20	17.20
Courier	1.00	1.00	1.00	-	1.00	1.00
Information Professional	15.00	15.00	15.00	-	15.00	15.00
Senior Library Services Specialist	4.00	4.00	4.00	-	4.00	4.00
Library Services Specialist	14.50	14.50	14.50	-	14.50	14.50
Library Services Manager	3.00	3.00	3.00	-	3.00	3.00
Information Professional - Community Outreach	1.00	1.00	1.00	-	1.00	1.00
Library Services Assistant I	7.00	7.00	7.00	-	7.00	7.00
Total Full-Time Equivalents (FTE)	76.70	76.70	77.20	-	77.20	77.20

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Other personnel costs related to the split-funding of a Public Information Specialist position with Community and Media Relations for organizational efficiencies.

Decreases to Program Funding:
1. Realignment of a portion of the operating budget to Library Public Services to offset increased security fees.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Intervention & Detention Alternatives

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,279,186	2,903,602	3,036,341	-	3,036,341	3,141,820
Operating	620,492	765,304	768,030	29,000	797,030	799,301
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	3,147,436	3,916,665	4,052,130	29,000	4,081,130	4,188,880

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	1,515,827	1,952,592	1,953,328	-	1,953,328	2,008,216
Supervised Pretrial Release	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375
Drug & Alcohol Testing	166,214	220,008	239,475	-	239,475	246,289
Total Budget	3,147,436	3,916,665	4,052,130	29,000	4,081,130	4,188,880

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
111 Probation Services	2,867,619	3,548,906	3,684,371	29,000	3,713,371	3,821,121
Total Revenues	3,147,436	3,916,665	4,052,130	29,000	4,081,130	4,188,880

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	16.00	17.00	17.00	-	17.00	17.00
Drug & Alcohol Testing	2.00	2.00	2.00	-	2.00	2.00
Supervised Pretrial Release	15.50	15.00	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	33.50	34.00	34.00	-	34.00	34.00

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Intervention & Detention Alternatives

County Probation Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,185,801	1,551,506	1,549,118	-	1,549,118	1,603,685
Operating	82,267	153,327	156,451	-	156,451	156,772
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	1,515,827	1,952,592	1,953,328	-	1,953,328	2,008,216

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation (111-542-523)	1,236,009	1,584,833	1,585,569	-	1,585,569	1,640,457
Diversionary Programs (110-508-569)	32,059	120,000	120,000	-	120,000	120,000
Line Item - Detention/Correction (001-888-523)	247,759	247,759	247,759	-	247,759	247,759
Total Budget	1,515,827	1,952,592	1,953,328	-	1,953,328	2,008,216

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
111 Probation Services	1,236,009	1,584,833	1,585,569	-	1,585,569	1,640,457
Total Revenues	1,515,827	1,952,592	1,953,328	-	1,953,328	2,008,216

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Probation	16.00	17.00	17.00	-	17.00	17.00
Total Full-Time Equivalents (FTE)	16.00	17.00	17.00	-	17.00	17.00

Posted on June 10, 2026

County Probation - Line Item - Detention/Correction (001-888-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	247,759	247,759	247,759	-	247,759	247,759
Total Budgetary Costs	247,759	247,759	247,759	-	247,759	247,759

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,759	247,759	247,759	-	247,759	247,759
Total Revenues	247,759	247,759	247,759	-	247,759	247,759

The FY 2027 Detention/Correction budget is recommended at the same funding level as the previous year. This budget consists of outside agency funding of $222,759 for Disc Village, the organization that maintains the operations of the Juvenile Assessment and Receiving Center (JARC) and $25,000 for the Domestic Violence Coordinating Council which serves as the community's task force on domestic violence.

Posted on June 10, 2026

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Intervention & Detention Alternatives

County Probation - Diversionary Programs (110-508-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	32,059	120,000	120,000	-	120,000	120,000
Total Budgetary Costs	32,059	120,000	120,000	-	120,000	120,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	32,059	120,000	120,000	-	120,000	120,000
Total Revenues	32,059	120,000	120,000	-	120,000	120,000

Diversion Fee Scholarship Program was realigned from the State of Attorney's Office to OIDA in FY 2025. The Public Safety Coordinating Council (PSCC) continues the partnership with the City of Tallahassee in funding the Landlord Risk Mitigation Fund (LRMF). The LRMF increases accessibility to affordable housing for individuals returning to the community from incarceration, which is proven to reduce recidivism and enhance public safety. In addition to the LRMF, the PSCC has entered into an agreement with the Leon County Sheriffs Office implementing the Rental Housing Assistance Program (RHAP). The RHAP provides homeless individuals released from the detention facility with greater access to housing, which is critical to an individuals well being, their successful reentry, and reducing recidivism. The PSCC continues to evaluate programs that aid in the alleviation of the detention facility population.

Posted on June 10, 2026

County Probation - County Probation (111-542-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,185,801	1,551,506	1,549,118	-	1,549,118	1,603,685
Operating	50,208	33,327	36,451	-	36,451	36,772
Total Budgetary Costs	1,236,009	1,584,833	1,585,569	-	1,585,569	1,640,457

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,236,009	1,584,833	1,585,569	-	1,585,569	1,640,457
Total Revenues	1,236,009	1,584,833	1,585,569	-	1,585,569	1,640,457

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director Office of Intervention & Detention Alternative	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer I	1.00	1.00	-	-	-	-
Community Services & Support Coordinator	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer II (GPS)	6.00	7.00	7.00	-	7.00	7.00
Senior Probation/Pretrial Officer	2.00	2.00	2.00	-	2.00	2.00
Probation Supervisor	1.00	1.00	1.00	-	1.00	1.00
Intervention & Detention Alternative Coordinator	1.00	1.00	1.00	-	1.00	1.00
PreTrial Technician	-	-	1.00	-	1.00	1.00
Probation Technician	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	16.00	17.00	17.00	-	17.00	17.00

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

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 performance raises in a range of 0% - 5%, based on a 3% average

Supervised Pretrial Release Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	962,108	1,183,188	1,297,637	-	1,297,637	1,341,735
Operating	503,287	560,877	561,690	29,000	590,690	592,640
Total Budgetary Costs	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pretrial Release (111-544-523)	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375
Total Budget	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375
Total Revenues	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pretrial Release	15.50	15.00	15.00	-	15.00	15.00
Total Full-Time Equivalents (FTE)	15.50	15.00	15.00	-	15.00	15.00

Posted on June 10, 2026

Supervised Pretrial Release - Pretrial Release (111-544-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	962,108	1,183,188	1,297,637	-	1,297,637	1,341,735
Operating	503,287	560,877	561,690	29,000	590,690	592,640
Total Budgetary Costs	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375
Total Revenues	1,465,396	1,744,065	1,859,327	29,000	1,888,327	1,934,375

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Pre-Trial Supervisor	1.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer I	2.00	1.00	1.00	-	1.00	1.00
Probation/Pretrial Officer II (GPS)	8.00	7.00	8.00	-	8.00	8.00
Senior Probation/Pretrial Officer	1.00	2.00	2.00	-	2.00	2.00
Drug Screening Technician	1.00	1.00	1.00	-	1.00	1.00
Assistant Drug Screening Coordinator	1.00	1.00	1.00	-	1.00	1.00
PreTrial Technician	0.50	1.00	-	-	-	-
IDA Financial Analyst	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	15.50	15.00	15.00	-	15.00	15.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Contractual costs associated with outside security for the Pretrial Release Office.

Drug & Alcohol Testing (111-599-523)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	131,276	168,908	189,586	-	189,586	196,400
Operating	34,938	51,100	49,889	-	49,889	49,889
Total Budgetary Costs	166,214	220,008	239,475	-	239,475	246,289

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
111 Probation Services	166,214	220,008	239,475	-	239,475	246,289
Total Revenues	166,214	220,008	239,475	-	239,475	246,289

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Drug Screening Technician	1.00	1.00	1.00	-	1.00	1.00
Drug Screening Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

The major variances for the FY 2027 Drug & Alcohol Testing budget are as follows:

Increase to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Human Services & Community Partnerships

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,221,586	1,345,104	1,383,932	-	1,383,932	1,433,550
Operating	3,035,817	2,929,384	2,928,732	-	2,928,732	2,928,916
Grants-in-Aid	8,966,764	9,061,544	9,190,350	63,465	9,253,815	9,657,091
Total Budgetary Costs	13,224,168	13,336,032	13,503,014	63,465	13,566,479	14,019,557

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Human Services	10,676,092	11,253,775	11,400,487	63,465	11,463,952	11,864,884
Veteran Services	340,527	429,615	436,391	-	436,391	445,887
Housing Services	2,207,549	1,652,642	1,666,136	-	1,666,136	1,708,786
Total Budget	13,224,168	13,336,032	13,503,014	63,465	13,566,479	14,019,557

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	11,597,112	12,576,246	12,742,270	63,465	12,805,735	13,235,991
124 SHIP Trust	1,627,056	759,786	760,744	-	760,744	783,566
Total Revenues	13,224,168	13,336,032	13,503,014	63,465	13,566,479	14,019,557

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services	6.00	6.00	6.00	-	6.00	6.00
Human Services	4.00	5.00	5.00	-	5.00	5.00
Veteran Services	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	13.00	14.00	14.00	-	14.00	14.00

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Human Services & Community Partnerships

Human Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	457,090	511,905	526,911	-	526,911	545,463
Operating	2,894,695	2,804,763	2,808,687	-	2,808,687	2,808,710
Grants-in-Aid	7,324,307	7,937,107	8,064,889	63,465	8,128,354	8,510,711
Total Budgetary Costs	10,676,092	11,253,775	11,400,487	63,465	11,463,952	11,864,884

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Baker Act & Marchman Act (001-370-563)	741,883	829,598	829,598	-	829,598	829,598
CHSP & Emergency Assistance (001-370-569)	2,030,717	2,182,333	2,194,282	-	2,194,282	2,209,519
Health Department (001-190-562)	247,381	252,260	256,161	-	256,161	256,161
Medicaid & Indigent Burials (001-370-564)	4,462,943	5,038,421	5,124,059	63,465	5,187,524	5,569,881
Medical Examiner (001-370-527)	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624
Primary Health Care (001-971-562)	2,060,829	1,858,683	1,861,763	-	1,861,763	1,865,101
Tubercular Care & Child Protection Exams (001-370-562)	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Budget	10,676,092	11,253,775	11,400,487	63,465	11,463,952	11,864,884

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	10,676,092	11,253,775	11,400,487	63,465	11,463,952	11,864,884
Total Revenues	10,676,092	11,253,775	11,400,487	63,465	11,463,952	11,864,884

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
CHSP & Emergency Assistance	3.00	4.00	4.00	-	4.00	4.00
Primary Health Care	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.00	5.00	5.00	-	5.00	5.00

Human Services - Health Department (001-190-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	10,036	14,915	18,816	-	18,816	18,816
Grants-in-Aid	237,345	237,345	237,345	-	237,345	237,345
Total Budgetary Costs	247,381	252,260	256,161	-	256,161	256,161

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	247,381	252,260	256,161	-	256,161	256,161
Total Revenues	247,381	252,260	256,161	-	256,161	256,161

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

Increases to Program Funding:
1. Vehicle coverage costs associated with insurance rates.

Posted on June 10, 2026

Human Services - Medical Examiner (001-370-527)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	154,011	166,639	166,639	-	166,639	166,639
Grants-in-Aid	943,078	889,841	931,985	9,000	940,985	940,985
Total Budgetary Costs	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624
Total Revenues	1,097,089	1,056,480	1,098,624	9,000	1,107,624	1,107,624

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

Increases in Program Funding:
1. Autopsy services costs provided by the Medical Examiner due to higher case loads from Leon County.
2. Body transport cost due to higher case loads from Leon County.

Human Services - Tubercular Care & Child Protection Exams (001-370-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Budgetary Costs	35,250	36,000	36,000	(9,000)	27,000	27,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	35,250	36,000	36,000	(9,000)	27,000	27,000
Total Revenues	35,250	36,000	36,000	(9,000)	27,000	27,000

The FY 2027 Tubercular Care & Child Protection Exams budget is reduced from previous fiscal year due to a reduction in the amount of exams being completed.

Human Services - Baker Act & Marchman Act (001-370-563)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	741,883	829,598	829,598	-	829,598	829,598
Total Budgetary Costs	741,883	829,598	829,598	-	829,598	829,598

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	741,883	829,598	829,598	-	829,598	829,598
Total Revenues	741,883	829,598	829,598	-	829,598	829,598

The major variances for the FY 2027 Baker Act & Marchman Act budget are as follows:

Funding is expected to remain consistent with the previous fiscal year.

Human Services - Medicaid & Indigent Burials (001-370-564)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	4,462,943	5,038,421	5,124,059	63,465	5,187,524	5,569,881
Total Budgetary Costs	4,462,943	5,038,421	5,124,059	63,465	5,187,524	5,569,881

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	4,462,943	5,038,421	5,124,059	63,465	5,187,524	5,569,881
Total Revenues	4,462,943	5,038,421	5,124,059	63,465	5,187,524	5,569,881

The major variances for the FY 2027 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.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Human Services & Community Partnerships

Human Services - CHSP & Emergency Assistance (001-370-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	371,312	420,584	432,510	-	432,510	447,724
Operating	13,714	26,249	26,272	-	26,272	26,295
Grants-in-Aid	1,645,691	1,735,500	1,735,500	-	1,735,500	1,735,500
Total Budgetary Costs	2,030,717	2,182,333	2,194,282	-	2,194,282	2,209,519

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,030,717	2,182,333	2,194,282	-	2,194,282	2,209,519
Total Revenues	2,030,717	2,182,333	2,194,282	-	2,194,282	2,209,519

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Neighborhood Engagement & Community Partnership Manager	1.00	1.00	1.00	-	1.00	1.00
Human Services Analyst	1.00	1.00	1.00	-	1.00	1.00
Director of Human Services & Community Partnerships	1.00	1.00	1.00	-	1.00	1.00
Administrative Associate	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	3.00	4.00	4.00	-	4.00	4.00

The major variances for the FY 2027 Community Human Services Partnership & Emergency Assistance budget are as follows:

Increases to Program Funding:
1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation rates, and funding for performance raises in a range of 0% - 5% based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Human Services & Community Partnerships

Human Services - Primary Health Care (001-971-562)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	85,778	91,321	94,401	-	94,401	97,739
Operating	1,975,051	1,767,362	1,767,362	-	1,767,362	1,767,362
Total Budgetary Costs	2,060,829	1,858,683	1,861,763	-	1,861,763	1,865,101

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,060,829	1,858,683	1,861,763	-	1,861,763	1,865,101
Total Revenues	2,060,829	1,858,683	1,861,763	-	1,861,763	1,865,101

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

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

Increases to Program Funding:
1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation rates, and funding for performance raises in a range of 0% - 5% based on a 3% average.

Veteran Services (001-390-553)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	239,355	254,282	263,346	-	263,346	272,842
Operating	17,124	23,433	21,145	-	21,145	21,145
Grants-in-Aid	84,047	151,900	151,900	-	151,900	151,900
Total Budgetary Costs	340,527	429,615	436,391	-	436,391	445,887

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	340,527	429,615	436,391	-	436,391	445,887
Total Revenues	340,527	429,615	436,391	-	436,391	445,887

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Veterans Services Manager	1.00	1.00	1.00	-	1.00	1.00
Veterans Services Counselor	1.00	1.00	1.00	-	1.00	1.00
Sr. Administrative Associate	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	3.00	3.00	3.00	-	3.00	3.00

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

Increases to Program Funding:
1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation rates, and funding for performance raises in a range of 0% - 5% based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Human Services & Community Partnerships

Housing Services Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	525,142	578,917	593,675	-	593,675	615,245
Operating	123,997	101,188	98,900	-	98,900	99,061
Grants-in-Aid	1,558,410	972,537	973,561	-	973,561	994,480
Total Budgetary Costs	2,207,549	1,652,642	1,666,136	-	1,666,136	1,708,786

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Affordable Housing Gap Financing Program (001-379-554)	-	250,000	250,000	-	250,000	250,000
Housing Services (001-371-569)	580,493	642,856	655,392	-	655,392	675,220
SHIP 2022-2025 (124-932059-554)	552,742	-	-	-	-	-
SHIP 2023-2026 (124-932080-554)	1,005,285	-	-	-	-	-
SHIP 2024-2027 (124-932081-554)	69,028	-	-	-	-	-
SHIP 2025-2028 (124-932082-554)	-	759,786	-	-	-	-
SHIP 2026-2029 (124-932083-554)	-	-	760,744	-	760,744	783,566
Total Budget	2,207,549	1,652,642	1,666,136	-	1,666,136	1,708,786

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	580,493	892,856	905,392	-	905,392	925,220
124 SHIP Trust	1,627,056	759,786	760,744	-	760,744	783,566
Total Revenues	2,207,549	1,652,642	1,666,136	-	1,666,136	1,708,786

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services	5.32	5.43	5.49	-	5.49	5.49
SHIP 2024-2027	0.68		-	-	-	-
SHIP 2025-2028		0.57	-	-	-	-
SHIP 2026-2029	-	-	0.51	-	0.51	0.51
Total Full-Time Equivalents (FTE)	6.00	6.00	6.00	-	6.00	6.00

Housing Services - Housing Services (001-371-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	454,814	525,168	539,992	-	539,992	559,659
Operating	116,843	101,188	98,900	-	98,900	99,061
Grants-in-Aid	8,836	16,500	16,500	-	16,500	16,500
Total Budgetary Costs	580,493	642,856	655,392	-	655,392	675,220

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	580,493	642,856	655,392	-	655,392	675,220
Total Revenues	580,493	642,856	655,392	-	655,392	675,220

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Housing Services Manager	1.00	1.00	1.00	-	1.00	1.00
Housing Rehabilitation Specialist	1.00	1.00	1.00	-	1.00	1.00
Housing Services Specialist	1.00	1.00	1.00	-	1.00	1.00
Financial Compliance & Operation Manager	1.00	1.00	1.00	-	1.00	1.00
Affordable Housing Coordinator	0.32	0.43	0.49	-	0.49	0.49
Human Services Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.32	5.43	5.49	-	5.49	5.49

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

Increases to Program Funding:
1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation rates, and funding for performance raises in a range of 0% - 5% based on a 3% average.
2. Realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state.

Housing Services - Affordable Housing Gap Financing Program (001-379-554)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	-	250,000	250,000	-	250,000	250,000
Total Budgetary Costs	-	250,000	250,000	-	250,000	250,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	-	250,000	250,000	-	250,000	250,000
Total Revenues	-	250,000	250,000	-	250,000	250,000

At the July 8, 2025 Board meeting, the Board Approved additional funding for Affordable Housing Gap Financing to support the development of affordable rental units for very low and extremely low-income households.

Posted on June 10, 2026

Housing Services - SHIP 2026-2029 (124-932083-554)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	-	53,683	-	53,683	55,586
Grants-in-Aid	-	-	707,061	-	707,061	727,980
Total Budgetary Costs	-	-	760,744	-	760,744	783,566

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
124 SHIP Trust	-	-	760,744	-	760,744	783,566
Total Revenues	-	-	760,744	-	760,744	783,566

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Affordable Housing Coordinator	-	-	0.51	-	0.51	0.51
Total Full-Time Equivalents (FTE)	-	-	0.51	-	0.51	0.51

The FY 2027 SHIP 2026-2029 Grant is anticipated in the amount of $699,742. In support of Strategic Initiative #2023-18 to leverage federal and state funding to build affordable rental housing for very low-and low-income families.

Additionally, the budget reflects estimated loan repayments associated with SHIP in the amount of $61,002 from recaptured revenue from prior housing projects that have already been completed.

Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation rates, and funding for performance raises in a range of 0% - 5% based on a 3% average.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Resource Stewardship

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	8,611,087	9,444,248	9,785,079	37,094	9,822,173	10,116,425
Operating	27,622,236	31,182,278	32,154,688	554,300	32,708,988	33,295,109
Capital Outlay	191,159	197,536	161,679	-	161,679	162,028
Grants-in-Aid	642,302	708,971	730,170	-	730,170	752,217
Total Budgetary Costs	37,066,784	41,533,033	42,831,616	591,394	43,423,010	44,325,779

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	257,267	309,179	321,376	-	321,376	336,211
Cooperative Extension	527,806	534,652	560,648	-	560,648	582,746
Parks and Recreation	4,115,034	4,976,794	5,093,077	78,694	5,171,771	5,280,161
Facilities Management	15,383,613	16,633,443	17,089,596	403,700	17,493,296	17,872,522
Solid Waste	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139
Total Budget	37,066,784	41,533,033	42,831,616	591,394	43,423,010	44,325,779

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	15,540,647	16,714,244	17,158,566	343,700	17,502,266	17,892,241
140 Municipal Service	4,115,034	4,976,794	5,093,077	78,694	5,171,771	5,280,161
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,593
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
401 Solid Waste	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139
Total Revenues	37,066,784	41,533,033	42,831,616	591,394	43,423,010	44,325,779

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Management	49.00	49.00	49.00	-	49.00	49.00
Office of Sustainability	2.00	2.00	2.00	-	2.00	2.00
Parks and Recreation	35.00	35.00	35.00	1.00	36.00	36.00
Solid Waste	29.78	29.78	29.78	-	29.78	29.78
Total Full-Time Equivalents (FTE)	115.78	115.78	115.78	1.00	116.78	116.78

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Resource Stewardship

Office of Sustainability Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	220,542	181,431	193,326	-	193,326	199,484
Operating	36,725	127,748	128,050	-	128,050	136,727
Total Budgetary Costs	257,267	309,179	321,376	-	321,376	336,211

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability (001-127-513)	257,267	309,179	321,376	-	321,376	336,211
Total Budget	257,267	309,179	321,376	-	321,376	336,211

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	257,267	309,179	321,376	-	321,376	336,211
Total Revenues	257,267	309,179	321,376	-	321,376	336,211

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Office of Sustainability	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

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

Office of Sustainability - Office of Sustainability (001-127-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	220,542	181,431	193,326	-	193,326	199,484
Operating	36,725	127,748	128,050	-	128,050	136,727
Total Budgetary Costs	257,267	309,179	321,376	-	321,376	336,211

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	257,267	309,179	321,376	-	321,376	336,211
Total Revenues	257,267	309,179	321,376	-	321,376	336,211

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Recycle & Sustainability Manager	1.00	1.00	1.00	-	1.00	1.00
Sustainability Programs Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	2.00	2.00	2.00	-	2.00	2.00

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Cooperative Extension (001-361-537)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	8,307	4,681	9,478	-	9,478	9,529
Capital Outlay	56,197	-	-	-	-	-
Grants-in-Aid	463,302	529,971	551,170	-	551,170	573,217
Total Budgetary Costs	527,806	534,652	560,648	-	560,648	582,746

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	527,806	534,652	560,648	-	560,648	582,746
Total Revenues	527,806	534,652	560,648	-	560,648	582,746

Leon County revised its agreement with the University of Florida (UF) in November 2015 for providing educational Extension Program. The agreement revised the partnership whereby all Cooperative Extension staff are now University of Florida employees, with the County maintaining the same level of financial support for personnel and operating costs, but on a reimbursement basis. As specified in the contract, the University of Florida Institute of Food and Agricultural Sciences (UF IFAS) provides 70% of the salary and all benefits for each Extension Agent and the Director. The County pays the remaining 30% of the salary. The County provides 100% of the funding for four support staff and 5% for one UF support staff.

Parks and Recreation Services (140-436-572)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,071,246	2,714,032	2,779,423	37,094	2,816,517	2,903,237
Operating	1,775,144	2,013,362	2,060,454	41,600	2,102,054	2,123,724
Capital Outlay	89,645	70,400	74,200	-	74,200	74,200
Grants-in-Aid	179,000	179,000	179,000	-	179,000	179,000
Total Budgetary Costs	4,115,034	4,976,794	5,093,077	78,694	5,171,771	5,280,161

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
140 Municipal Service	4,115,034	4,976,794	5,093,077	78,694	5,171,771	5,280,161
Total Revenues	4,115,034	4,976,794	5,093,077	78,694	5,171,771	5,280,161

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Parks & Recreation Director	1.00	1.00	1.00	-	1.00	1.00
Parks & Community Centers Manager	1.00	1.00	1.00	-	1.00	1.00
Parks Manager	1.00	1.00	1.00	-	1.00	1.00
Parks Operations Manager	1.00	1.00	1.00	-	1.00	1.00
Crew Chief II	1.00	1.00	2.00	-	2.00	2.00
Crew Chief II - Parks and Rec	3.00	3.00	2.00	-	2.00	2.00
Senior Crew Chief - ORS	1.00	1.00	1.00	-	1.00	1.00
Park Attendant I	15.00	15.00	15.00	1.00	16.00	16.00
Community Center Attendant	1.00	1.00	2.00	-	2.00	2.00
Community Center Attendant P/T	1.00	1.00	-	-	-	-
Park Attendant II	3.00	3.00	3.00	-	3.00	3.00
Heavy Equipment Operator	1.00	1.00	1.00	-	1.00	1.00
Park Attendant III	5.00	5.00	5.00	-	5.00	5.00
Total Full-Time Equivalents (FTE)	35.00	35.00	35.00	1.00	36.00	36.00

The major variances for the FY 2027 Parks and Recreation Budget are as follows:

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Other personnel costs related to the addition of a new Park Attendant I position to coincide with the opening of the Northeast Park. These costs are offset by a decrease in OPS salary dollars. An additional position will be realigned during the fiscal year from within the organization to reduce the overall fiscal impact.
3. Inflationary operating costs related to materials, supplies, and contractual increases for mowing, trail, playground, and ballfield maintenance.
4. Other operating cost related to level 2 background checks ensuring the County is in compliance with Florida Statute.

Facilities Management Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	4,080,233	4,182,287	4,373,640	-	4,373,640	4,515,529
Operating	11,273,339	12,341,156	12,645,956	403,700	13,049,656	13,286,993
Capital Outlay	30,041	110,000	70,000	-	70,000	70,000
Total Budgetary Costs	15,383,613	16,633,443	17,089,596	403,700	17,493,296	17,872,522

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
County Government Annex (165-154-519)	581,832	665,852	697,374	60,000	757,374	781,593
Facilities - Detention Center (001-152-519)	3,017,054	3,357,708	3,424,609	2,800	3,427,409	3,483,953
Facilities Management (001-150-519)	9,874,338	10,256,146	10,554,205	310,900	10,865,105	11,123,295
Huntington Oaks Plaza Operating (166-155-519)	46,208	97,178	115,680	-	115,680	117,645
Public Safety Complex Facilities (001-410-529)	1,864,182	2,256,559	2,297,728	30,000	2,327,728	2,366,036
Total Budget	15,383,613	16,633,443	17,089,596	403,700	17,493,296	17,872,522

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	14,755,573	15,870,413	16,276,542	343,700	16,620,242	16,973,284
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,593
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
Total Revenues	15,383,613	16,633,443	17,089,596	403,700	17,493,296	17,872,522

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Management	36.00	36.00	36.00	-	36.00	36.00
Facilities - Detention Center	8.00	8.00	8.00	-	8.00	8.00
Public Safety Complex Facilities	4.00	4.00	4.00	-	4.00	4.00
County Government Annex	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	49.00	49.00	49.00	-	49.00	49.00

Facilities Management - Facilities Management (001-150-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,050,924	3,099,401	3,231,883	-	3,231,883	3,337,684
Operating	6,796,229	7,086,745	7,292,322	310,900	7,603,222	7,755,611
Capital Outlay	27,186	70,000	30,000	-	30,000	30,000
Total Budgetary Costs	9,874,338	10,256,146	10,554,205	310,900	10,865,105	11,123,295

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	9,874,338	10,256,146	10,554,205	310,900	10,865,105	11,123,295
Total Revenues	9,874,338	10,256,146	10,554,205	310,900	10,865,105	11,123,295

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Resource Stewardship	1.00	1.00	1.00	-	1.00	1.00
Operations Director	1.00	1.00	1.00	-	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	-	1.00	1.00
Facilities Maintenance Superintendent	2.50	2.50	2.50	-	2.50	2.50
Operations Analyst	1.00	1.00	1.00	-	1.00	1.00
Operations Specialist	1.00	1.00	1.00	-	1.00	1.00
Facilities Support Technician I	12.00	12.00	12.00	-	12.00	12.00
Facilities Operations Supervisor I	1.00	1.00	1.00	-	1.00	1.00
Facilities Operations Technician I	1.00	1.00	1.00	-	1.00	1.00
Facilities Operations Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Operations Technician III	1.00	1.00	1.00	-	1.00	1.00
Facilities Management Director	1.00	1.00	1.00	-	1.00	1.00
PSC Operations Manager	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Sr. Administrative Associate	3.00	3.00	3.00	-	3.00	3.00
Administrative Associate OPS	2.00	2.00	2.00	-	2.00	2.00
Total Full-Time Equivalents (FTE)	36.00	36.00	36.00	-	36.00	36.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary operating costs related to custodial services, work order software, utilities, and building repairs and maintenance.
3. Other operating cost to replace aging equipment.

Facilities Management - Facilities - Detention Center (001-152-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	626,290	668,840	710,184	-	710,184	733,210
Operating	2,387,908	2,673,868	2,699,425	2,800	2,702,225	2,735,743
Capital Outlay	2,855	15,000	15,000	-	15,000	15,000
Total Budgetary Costs	3,017,054	3,357,708	3,424,609	2,800	3,427,409	3,483,953

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	3,017,054	3,357,708	3,424,609	2,800	3,427,409	3,483,953
Total Revenues	3,017,054	3,357,708	3,424,609	2,800	3,427,409	3,483,953

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Support Technician I	3.00	3.00	3.00	-	3.00	3.00
Facilities Manager	1.00	1.00	1.00	-	1.00	1.00
Facilities Support Technician II	3.00	3.00	3.00	-	3.00	3.00
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

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

Increases to program funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs associated with repair and maintenance on the aging facility and increases in utilities.

Facilities Management - Public Safety Complex Facilities (001-410-529)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	331,613	337,657	351,188	-	351,188	361,244
Operating	1,532,569	1,908,902	1,936,540	30,000	1,966,540	1,994,792
Capital Outlay	-	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	1,864,182	2,256,559	2,297,728	30,000	2,327,728	2,366,036

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,864,182	2,256,559	2,297,728	30,000	2,327,728	2,366,036
Total Revenues	1,864,182	2,256,559	2,297,728	30,000	2,327,728	2,366,036

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Maintenance Superintendent	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician I	2.00	2.00	2.00	-	2.00	2.00
PSC Operations Manager	0.50	0.50	0.50	-	0.50	0.50
Facilities Support Technician III	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.00	4.00	4.00	-	4.00	4.00

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

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - County Government Annex (165-154-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	71,406	76,389	80,385	-	80,385	83,391
Operating	510,425	579,463	606,989	60,000	666,989	688,202
Capital Outlay	-	10,000	10,000	-	10,000	10,000
Total Budgetary Costs	581,832	665,852	697,374	60,000	757,374	781,593

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
165 County Government Annex	581,832	665,852	697,374	60,000	757,374	781,593
Total Revenues	581,832	665,852	697,374	60,000	757,374	781,593

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Facilities Support Technician I	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs related to utility increases and repair and maintenance.

Facilities Management - Huntington Oaks Plaza Operating (166-155-519)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	46,208	92,178	110,680	-	110,680	112,645
Capital Outlay	-	5,000	5,000	-	5,000	5,000
Total Budgetary Costs	46,208	97,178	115,680	-	115,680	117,645

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
166 Huntington Oaks Plaza	46,208	97,178	115,680	-	115,680	117,645
Total Revenues	46,208	97,178	115,680	-	115,680	117,645

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

Increases to Program Funding:
1. Operating costs related to building repairs and maintenance.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Office of Resource Stewardship

Solid Waste Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,239,066	2,366,498	2,438,690	-	2,438,690	2,498,175
Operating	14,528,720	16,695,331	17,310,750	109,000	17,419,750	17,738,136
Capital Outlay	15,277	17,136	17,479	-	17,479	17,828
Total Budgetary Costs	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Hazardous Waste (401-443-534)	636,754	951,028	1,005,909	-	1,005,909	1,033,757
Rural Waste Service Centers (401-437-534)	929,735	1,009,888	1,011,712	37,300	1,049,012	1,066,672
Solid Waste Management Facility (401-442-534)	621,910	672,264	993,749	16,700	1,010,449	1,022,403
Transfer Station Operations (401-441-534)	14,122,638	15,897,351	16,177,710	55,000	16,232,710	16,527,677
Yard Waste (401-416-534)	472,026	548,434	577,839	-	577,839	603,630
Total Budget	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139
Total Revenues	16,783,064	19,078,965	19,766,919	109,000	19,875,919	20,254,139

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Yard Waste	1.05	1.05	1.05	-	1.05	1.05
Rural Waste Service Centers	9.03	9.03	9.03	-	9.03	9.03
Transfer Station Operations	12.05	12.05	12.05	-	12.05	12.05
Solid Waste Management Facility	2.40	2.40	2.40	-	2.40	2.40
Hazardous Waste	5.25	5.25	5.25	-	5.25	5.25
Total Full-Time Equivalents (FTE)	29.78	29.78	29.78	-	29.78	29.78

Solid Waste - Yard Waste (401-416-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	82,084	87,583	104,087	-	104,087	106,905
Operating	389,943	460,851	473,752	-	473,752	496,725
Total Budgetary Costs	472,026	548,434	577,839	-	577,839	603,630

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	472,026	548,434	577,839	-	577,839	603,630
Total Revenues	472,026	548,434	577,839	-	577,839	603,630

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Operator	0.90	0.90	0.90	-	0.90	0.90
Senior Crew Chief	0.15	0.15	0.15	-	0.15	0.15
Total Full-Time Equivalents (FTE)	1.05	1.05	1.05	-	1.05	1.05

The Yard Waste program is budgeted separately from the Solid Waste Management Facility to better account for yard debris recycling costs.

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Contractual cost associated with Yard Debris Processing & Disposal.

Solid Waste - Rural Waste Service Centers (401-437-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	600,163	604,867	591,665	-	591,665	603,591
Operating	314,294	387,885	402,568	37,300	439,868	445,253
Capital Outlay	15,277	17,136	17,479	-	17,479	17,828
Total Budgetary Costs	929,735	1,009,888	1,011,712	37,300	1,049,012	1,066,672

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	929,735	1,009,888	1,011,712	37,300	1,049,012	1,066,672
Total Revenues	929,735	1,009,888	1,011,712	37,300	1,049,012	1,066,672

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Operator	3.00	3.00	3.00	-	3.00	3.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Rural Waste Crew Chief I	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Site Attendant	1.00	1.00	1.00	-	1.00	1.00
Rural Waste Service Center Attendant	3.78	3.78	3.78	-	3.78	3.78
Total Full-Time Equivalents (FTE)	9.03	9.03	9.03	-	9.03	9.03

The major variances for the FY 2027 Rural Waste Service Center budget are as follows:

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs associated with increased waste processing.

Solid Waste - Transfer Station Operations (401-441-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	1,008,826	1,042,320	1,047,488	-	1,047,488	1,075,713
Operating	13,113,812	14,855,031	15,130,222	55,000	15,185,222	15,451,964
Total Budgetary Costs	14,122,638	15,897,351	16,177,710	55,000	16,232,710	16,527,677

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	14,122,638	15,897,351	16,177,710	55,000	16,232,710	16,527,677
Total Revenues	14,122,638	15,897,351	16,177,710	55,000	16,232,710	16,527,677

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Manager	1.00	1.00	1.00	-	1.00	1.00
Transfer Station Superintendent	1.00	1.00	1.00	-	1.00	1.00
Transfer Station Equipment Operator	5.00	5.00	5.00	-	5.00	5.00
Crew Chief II	1.00	1.00	-	-	-	-
Solid Waste Financial Specialist	0.80	0.80	0.80	-	0.80	0.80
Contract & Operation Support Technician	1.00	1.00	1.00	-	1.00	1.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Senior Crew Chief - ORS	-	-	1.00	-	1.00	1.00
Weighmaster	2.00	2.00	1.00	-	1.00	1.00
Transfer Station Equipment Operator	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	12.05	12.05	12.05	-	12.05	12.05

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Pursuant to the existing hauling contract, an increase related to the hauling costs of transferring waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund.
3. Other operating cost related to equipment and contractual services for grounds maintenance.

Solid Waste - Solid Waste Management Facility (401-442-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	224,524	230,360	257,423	-	257,423	264,416
Operating	397,386	441,904	736,326	16,700	753,026	757,987
Total Budgetary Costs	621,910	672,264	993,749	16,700	1,010,449	1,022,403

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	621,910	672,264	993,749	16,700	1,010,449	1,022,403
Total Revenues	621,910	672,264	993,749	16,700	1,010,449	1,022,403

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Solid Waste Financial Specialist	0.20	0.20	0.20	-	0.20	0.20
Solid Waste Operator	0.10	0.10	0.10	-	0.10	0.10
Senior Solid Waste Operator	1.00	1.00	1.00	-	1.00	1.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Senior Crew Chief	0.85	0.85	0.85	-	0.85	0.85
Total Full-Time Equivalents (FTE)	2.40	2.40	2.40	-	2.40	2.40

On May 12, 2015, the Board approved the closure of the Landfill. The major variances for the FY 2027 budget are as follows:

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Contractual cost associated with the Waste Tire Processing Fee.

Solid Waste - Hazardous Waste (401-443-534)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	323,469	401,368	438,027	-	438,027	447,550
Operating	313,285	549,660	567,882	-	567,882	586,207
Total Budgetary Costs	636,754	951,028	1,005,909	-	1,005,909	1,033,757

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	636,754	951,028	1,005,909	-	1,005,909	1,033,757
Total Revenues	636,754	951,028	1,005,909	-	1,005,909	1,033,757

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Hazardous Waste Superintendent	1.00	1.00	1.00	-	1.00	1.00
Hazardous Materials Technician	4.00	4.00	4.00	-	4.00	4.00
Solid Waste Technician	0.25	0.25	0.25	-	0.25	0.25
Total Full-Time Equivalents (FTE)	5.25	5.25	5.25	-	5.25	5.25

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Inflationary costs associated with General Hazardous Waste Transport & Disposal.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Constitutional

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	94,251,738	103,389,865	109,330,640	-	109,330,640	118,912,563
Operating	24,320,261	28,166,491	29,634,773	-	29,634,773	30,616,803
Capital Outlay	4,185,866	2,278,166	2,118,800	-	2,118,800	2,118,800
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Constitutional Payments	17,455,171	18,091,400	18,897,095	-	18,897,095	19,910,304
Budgeted Reserves	-	321,068	150,000	-	150,000	150,000
Sheriff Offset	2,617,368	(2,209,665)	(2,228,472)	-	(2,228,472)	(2,273,041)
Total Budgetary Costs	144,539,422	150,062,325	157,902,836	-	157,902,836	169,435,429

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk of the Circuit Court	3,536,038	3,794,217	3,994,355	-	3,994,355	4,276,169
Property Appraiser	6,689,507	6,875,966	6,999,728	-	6,999,728	7,349,714
Sheriff	120,666,516	124,651,485	132,087,960	-	132,087,960	140,899,301
Supervisor of Elections	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209
Tax Collector	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036
Total Budget	144,539,422	150,062,325	157,902,836	-	157,902,836	169,435,429

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	16,686,078	17,499,661	18,120,312	-	18,120,312	19,108,368
060 Supervisor of Elections	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209
110 Fine and Forfeiture	121,165,435	125,156,307	132,662,831	-	132,662,831	141,502,916
123 Stormwater Utility	74,180	74,768	74,768	-	74,768	74,768
135 Emergency Medical Services MSTU	342,080	391,200	411,500	-	411,500	432,100
145 Fire Services Fee	77,865	75,049	239,051	-	239,051	243,832
162 County Accepted Roadways and Drainage Systems Program (CARDS) (162)	2,561	1,410	1,411	-	1,411	1,183
164 Special Assessment - Sewer	11,481	12,599	13,340	-	13,340	13,340
401 Solid Waste	31,734	36,713	36,713	-	36,713	36,713
Total Revenues	144,539,422	150,062,325	157,902,836	-	157,902,836	169,435,429

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk of the Circuit Court	171.00	175.00	175.00	-	175.00	175.00
Property Appraiser	52.00	52.00	52.00	-	52.00	52.00
Sheriff	724.50	732.50	739.50	-	739.50	739.50
Supervisor of Elections	22.00	27.00	27.00	-	27.00	27.00
Tax Collector	86.00	86.00	86.00	-	86.00	86.00
Total Full-Time Equivalents (FTE)	1,055.50	1,072.50	1,079.50	-	1,079.50	1,079.50

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

Clerk of the Circuit Court Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	498,919	504,822	574,871	-	574,871	603,615
Constitutional Payments	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554
Total Budgetary Costs	3,536,038	3,794,217	3,994,355	-	3,994,355	4,276,169

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Article V Expenses (110-537-614)	498,919	504,822	574,871	-	574,871	603,615
Clerk - Finance Administration (001-132-586)	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554
Total Budget	3,536,038	3,794,217	3,994,355	-	3,994,355	4,276,169

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554
110 Fine and Forfeiture	498,919	504,822	574,871	-	574,871	603,615
Total Revenues	3,536,038	3,794,217	3,994,355	-	3,994,355	4,276,169

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554
Total Budgetary Costs	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554
Total Revenues	3,037,119	3,289,395	3,419,484	-	3,419,484	3,672,554

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Finance Division	28.00	32.00	32.00	-	32.00	32.00
Total Full-Time Equivalents (FTE)	28.00	32.00	32.00	-	32.00	32.00

The Clerk's FY 2027 budget includes increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on 3% average. Other operating costs are to support increased demands related to the Clerk's Finance duties to the County.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	498,919	504,822	574,871	-	574,871	603,615
Total Budgetary Costs	498,919	504,822	574,871	-	574,871	603,615

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	498,919	504,822	574,871	-	574,871	603,615
Total Revenues	498,919	504,822	574,871	-	574,871	603,615

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Courts	101.50	101.50	101.50	-	101.50	101.50
Clerk - Information Services	10.00	10.00	10.00	-	10.00	10.00
Clerk - Administration	31.50	31.50	31.50	-	31.50	31.50
Total Full-Time Equivalents (FTE)	143.00	143.00	143.00	-	143.00	143.00

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

The FY 2027 budget reflects an increase in Article V funding in the amount of $70,049, associated with increased costs of the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Property Appraiser (001-512-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	6,689,507	6,875,966	6,999,728	-	6,999,728	7,349,714
Total Budgetary Costs	6,689,507	6,875,966	6,999,728	-	6,999,728	7,349,714

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,689,507	6,875,966	6,999,728	-	6,999,728	7,349,714
Total Revenues	6,689,507	6,875,966	6,999,728	-	6,999,728	7,349,714

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Property Appraiser	1.00	1.00	1.00	-	1.00	1.00
Financial Officer	1.00	1.00	1.00	-	1.00	1.00
Administrative Supervisor/Secretary/Telephone Operator	1.00	1.00	1.00	-	1.00	1.00
Assistant Property Appraiser	1.00	1.00	1.00	-	1.00	1.00
Chief Deputy of Appraisals	1.00	1.00	1.00	-	1.00	1.00
Commercial Analyst	3.00	3.00	3.00	-	3.00	3.00
Exemption/Customer Service Supervisor	1.00	1.00	1.00	-	1.00	1.00
Data Entry Operator	2.00	2.00	2.00	-	2.00	2.00
Chief Information Officer	1.00	1.00	1.00	-	1.00	1.00
Director of Management Services	1.00	1.00	1.00	-	1.00	1.00
Director of Real Estate	1.00	1.00	1.00	-	1.00	1.00
Exempt/Customer Service Technicians	6.00	6.00	6.00	-	6.00	6.00
GIS Coordinator	1.00	1.00	1.00	-	1.00	1.00
GIS/IT Specialist	4.00	4.00	4.00	-	4.00	4.00
Land Appraisers/Sales	3.00	3.00	3.00	-	3.00	3.00
Land Supervisor	1.00	1.00	1.00	-	1.00	1.00
NAL Supervisor	1.00	1.00	1.00	-	1.00	1.00
TPP Supervisor	1.00	1.00	1.00	-	1.00	1.00
Network System Administrator	1.00	1.00	1.00	-	1.00	1.00
Residential Appraisal/Specialist	11.00	11.00	11.00	-	11.00	11.00
RE Title/NAL Technician	4.00	4.00	4.00	-	4.00	4.00
Supervisor/Administrator Field Operations	1.00	1.00	1.00	-	1.00	1.00
TPP Appraiser/Auditor	3.00	3.00	3.00	-	3.00	3.00
Tax Roll Administrator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	52.00	52.00	52.00	-	52.00	52.00

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

Increases to Program Funding:

1. The Property Appraiser's budget reflects a 1.80% increase from FY 2026. Costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Sheriff Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	90,592,836	99,111,182	105,334,944	-	105,334,944	114,190,854
Operating	21,642,920	25,272,864	26,712,688	-	26,712,688	26,712,688
Capital Outlay	4,104,374	2,131,036	2,118,800	-	2,118,800	2,118,800
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Budgeted Reserves	-	321,068	150,000	-	150,000	150,000
Sheriff Offset	2,617,368	(2,209,665)	(2,228,472)		(2,228,472)	(2,273,041)
Total Budgetary Costs	120,666,516	124,651,485	132,087,960	-	132,087,960	140,899,301

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Detention (110-511-586)	48,872,114	52,198,282	55,083,300	-	55,083,300	58,529,399
Judicial (110-516-586)	6,159,553	5,953,822	5,893,644	-	5,893,644	6,363,511
Law Enforcement (110-510-586)	65,634,849	66,499,381	71,111,016	-	71,111,016	76,006,391
Total Budget	120,666,516	124,651,485	132,087,960	-	132,087,960	140,899,301

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	120,666,516	124,651,485	132,087,960	-	132,087,960	140,899,301
Total Revenues	120,666,516	124,651,485	132,087,960	-	132,087,960	140,899,301

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

Sheriff - Law Enforcement (110-510-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	49,887,747	54,419,599	58,290,092	-	58,290,092	63,230,036
Operating	7,831,604	12,086,343	13,065,106	-	13,065,106	13,065,106
Capital Outlay	3,784,996	1,932,036	1,909,290	-	1,909,290	1,909,290
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Budgeted Reserves	-	246,068	75,000	-	75,000	75,000
Sheriff Offset	2,421,484	(2,209,665)	(2,228,472)	-	(2,228,472)	(2,273,041)
Total Budgetary Costs	65,634,849	66,499,381	71,111,016	-	71,111,016	76,006,391

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	65,634,849	66,499,381	71,111,016	-	71,111,016	76,006,391
Total Revenues	65,634,849	66,499,381	71,111,016	-	71,111,016	76,006,391

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

Constitutional

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

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.97%. The Law Enforcement portion of the Sheriff's budget increased by 6.93% 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 performance raises in a range of 0% - 5%, based on a 3% average for non-sworn staff. Other personnel increases are associated with the negotiated collective bargaining agreement for sworn officers. For FY 2027, the collective bargaining agreement was renegotiated to include a retroactive step credit for bargaining members with prior sworn law enforcement and corrections experience from other agencies.
2. Budget reflects increased FTEs as seven FTEs were realigned due to agency reorganization and the planed absorption of positions funded by grants ending by October 1, 2026.
3. Operating cost increases related to contractual obligations, rentals and leases, and maintenance and repair services.

Sheriff - Detention (110-511-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	34,944,810	38,981,635	41,390,726	-	41,390,726	44,836,825
Operating	13,420,130	12,942,647	13,408,064	-	13,408,064	13,408,064
Capital Outlay	313,993	199,000	209,510	-	209,510	209,510
Budgeted Reserves	-	75,000	75,000	-	75,000	75,000
Sheriff Offset	193,181	-	-	-	-	-
Total Budgetary Costs	48,872,114	52,198,282	55,083,300	-	55,083,300	58,529,399

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	48,872,114	52,198,282	55,083,300	-	55,083,300	58,529,399
Total Revenues	48,872,114	52,198,282	55,083,300	-	55,083,300	58,529,399

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

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.97%. The Detention portion of the Sheriff's budget increased by 5.53% 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 performance raises in a range of 0% - 5%, based on a 3% average for non-sworn staff. Other personnel increases are associated with the negotiated collective bargaining agreement for sworn officers. For FY 2027, the collective bargaining agreement was renegotiated to include a retroactive step credit for bargaining members with prior sworn law enforcement and corrections experience from other agencies.
2. Operating costs associated with increased inmate medical and food costs at the Detention Facility.

Sheriff - Judicial (110-516-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,760,279	5,709,948	5,654,126	-	5,654,126	6,123,993
Operating	391,187	243,874	239,518	-	239,518	239,518
Capital Outlay	5,385	-	-	-	-	-
Sheriff Offset	2,703	-	-	-	-	-
Total Budgetary Costs	6,159,553	5,953,822	5,893,644	-	5,893,644	6,363,511

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	6,159,553	5,953,822	5,893,644	-	5,893,644	6,363,511
Total Revenues	6,159,553	5,953,822	5,893,644	-	5,893,644	6,363,511

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

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.97%. The Judicial portion of the Sheriff's budget decreased by 1.01% and includes:

1. Decrease due to staff turn over offset by costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average for non-sworn staff.
2. Operating decreases reflect a reduction in travel and per diem costs.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Constitutional

Supervisor of Elections Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,658,902	4,278,683	3,995,696	-	3,995,696	4,721,709
Operating	2,178,422	2,388,805	2,347,214	-	2,347,214	3,300,500
Capital Outlay	81,492	147,130	-	-	-	-
Constitutional Payments	229,192	-	-	-	-	-
Total Budgetary Costs	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Elections (060-520-586)	58,997	-	-	-	-	-
Elections (060-521-513)	1,924,359	2,670,964	2,226,758	-	2,226,758	3,763,352
Elections (060-521-586)	170,195	-	-	-	-	-
Voter Registration (060-520-513)	3,994,457	4,143,654	4,116,152	-	4,116,152	4,258,857
Total Budget	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209
Total Revenues	6,148,008	6,814,618	6,342,910	-	6,342,910	8,022,209

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,977,416	3,418,303	3,389,429	-	3,389,429	3,505,793
Operating	951,229	725,351	726,723	-	726,723	753,064
Capital Outlay	65,812	-	-	-	-	-
Total Budgetary Costs	3,994,457	4,143,654	4,116,152	-	4,116,152	4,258,857

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	3,994,457	4,143,654	4,116,152	-	4,116,152	4,258,857
Total Revenues	3,994,457	4,143,654	4,116,152	-	4,116,152	4,258,857

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

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

Decreases to Program Funding:

1. Decrease due to staff turn over offset by costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	681,487	860,380	606,267	-	606,267	1,215,916
Operating	1,227,193	1,663,454	1,620,491	-	1,620,491	2,547,436
Capital Outlay	15,680	147,130	-	-	-	-
Total Budgetary Costs	1,924,359	2,670,964	2,226,758	-	2,226,758	3,763,352

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	1,924,359	2,670,964	2,226,758	-	2,226,758	3,763,352
Total Revenues	1,924,359	2,670,964	2,226,758	-	2,226,758	3,763,352

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

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

Decreases to Program Funding:
1. Decrease due to staff turn over offset by costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.
2. Additional personnel decreases are associated with the reduction in OPS salaries.
3. Operating decreases are associated with reductions in postage and rentals and leases.

Tax Collector Summary

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

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

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Total Budgetary Costs	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Total Revenues	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100

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

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

This budget reflects estimated commission payments based on a 5.07% increase in property values and the related collection of ad valorem taxes. In addition to property taxes levied by the County, Florida Statutes requires the County to pay all commissions related to the collection of School Board ad valorem taxes.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	74,180	74,768	74,768	-	74,768	74,768
Total Budgetary Costs	74,180	74,768	74,768	-	74,768	74,768

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

Notes:

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	342,080	391,200	411,500	-	411,500	432,100
Total Budgetary Costs	342,080	391,200	411,500	-	411,500	432,100

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

Notes:

This budget reflects estimated commission payments associated with the collection of Emergency Medical Services MSTU ad valorem taxes based on a 5.07% increase in property values.

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	77,865	75,049	239,051	-	239,051	243,832
Total Budgetary Costs	77,865	75,049	239,051	-	239,051	243,832

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

Notes:

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	2,561	1,410	1,411	-	1,411	1,183
Total Budgetary Costs	2,561	1,410	1,411	-	1,411	1,183

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

Notes:

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	11,481	12,599	13,340	-	13,340	13,340
Total Budgetary Costs	11,481	12,599	13,340	-	13,340	13,340

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

Notes:

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	31,734	36,713	36,713	-	36,713	36,713
Total Budgetary Costs	31,734	36,713	36,713	-	36,713	36,713

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Judicial

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	540,205	579,269	522,272	-	522,272	541,873
Operating	173,523	232,959	340,383	-	340,383	341,544
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	1,015,228	1,142,323	1,189,900	-	1,189,900	1,211,137

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	314,966	382,491	395,224	-	395,224	409,177
Other Court-Related Programs	490,008	518,957	534,228	-	534,228	541,512
State Attorney	100,515	100,026	103,795	-	103,795	103,795
Public Defender	96,427	120,192	135,910	-	135,910	135,910
Guardian Ad Litem	13,312	20,657	20,743	-	20,743	20,743
Total Budget	1,015,228	1,142,323	1,189,900	-	1,189,900	1,211,137

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	328,278	403,148	415,967	-	415,967	429,920
110 Fine and Forfeiture	454,442	477,718	497,205	-	497,205	497,205
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,272
117 Judicial Programs	184,858	212,445	227,336	-	227,336	233,740
Total Revenues	1,015,228	1,142,323	1,189,900	-	1,189,900	1,211,137

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	4.00	4.72	4.90	-	4.90	4.90
Other Court-Related Programs	5.50	4.78	4.60	-	4.60	4.60
Total Full-Time Equivalents (FTE)	9.50	9.50	9.50	-	9.50	9.50

Court Administration Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	283,466	344,992	347,593	-	347,593	361,546
Operating	31,500	37,499	47,631	-	47,631	47,631
Total Budgetary Costs	314,966	382,491	395,224	-	395,224	409,177

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration (001-540-601)	312,246	379,773	382,374	-	382,374	396,327
Court Information Systems (001-540-713)	2,720	2,718	12,850	-	12,850	12,850
Total Budget	314,966	382,491	395,224	-	395,224	409,177

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	314,966	382,491	395,224	-	395,224	409,177
Total Revenues	314,966	382,491	395,224	-	395,224	409,177

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration	4.00	4.72	4.90	-	4.90	4.90
Total Full-Time Equivalents (FTE)	4.00	4.72	4.90	-	4.90	4.90

Court Administration - Court Administration (001-540-601)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	283,466	344,992	347,593	-	347,593	361,546
Operating	28,780	34,781	34,781	-	34,781	34,781
Total Budgetary Costs	312,246	379,773	382,374	-	382,374	396,327

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	312,246	379,773	382,374	-	382,374	396,327
Total Revenues	312,246	379,773	382,374	-	382,374	396,327

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
IT Technical Support Specialist II	1.00	1.00	1.00	-	1.00	1.00
Criminal Court Specialist	-	1.00	1.00	-	1.00	1.00
Criminal Court Specialist	2.00	1.00	1.00	-	1.00	1.00
Criminal Court Coordinator	1.00	1.00	1.00	-	1.00	1.00
Trial Court Marshal	-	0.72	0.90	-	0.90	0.90
Total Full-Time Equivalents (FTE)	4.00	4.72	4.90	-	4.90	4.90

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

Increases to Program Funding:
1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average

Court Administration - Court Information Systems (001-540-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	2,720	2,718	12,850	-	12,850	12,850
Total Budgetary Costs	2,720	2,718	12,850	-	12,850	12,850

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,720	2,718	12,850	-	12,850	12,850
Total Revenues	2,720	2,718	12,850	-	12,850	12,850

In FY 2008 new reporting requirements for Article V entities were implemented. Effective July 1, 2004 Article V of the Florida Constitution required counties provide funding for certain costs incurred by the state court system. As defined in s. 29.008, F.S., counties must fund the following: (1) Communications services, including telephone expenses, computer equipment/networks, courier/subpoena services, and auxiliary aids; (2) Existing radio systems; (3) Existing multi agency criminal justice information systems; (4) Facilities costs including construction or lease of facilities for court functions, maintenance of these facilities, utility costs, security; and (5) Local Requirements including Legal Aid.

Other Court-Related Programs Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	182,739	160,277	174,679	-	174,679	180,327
Operating	5,769	28,585	32,304	-	32,304	33,465
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Grants-in-Aid	301,500	301,500	301,500	-	301,500	301,500
Total Budgetary Costs	490,008	518,957	534,228	-	534,228	541,512

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Alternative Juvenile Programs (117-509-569)	61,098	49,605	51,689	-	51,689	53,671
Court Administration - Teen Court (114-586-662)	47,649	49,012	49,392	-	49,392	50,272
Judicial Programs/Article V (117-548-662)	79,760	90,245	105,902	-	105,902	109,849
Law Library (117-546-714)	-	28,595	25,745	-	25,745	26,220
Legal Aid - Court (117-555-715)	44,000	44,000	44,000	-	44,000	44,000
Legal Aid (110-555-715)	257,500	257,500	257,500	-	257,500	257,500
Total Budget	490,008	518,957	534,228	-	534,228	541,512

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	257,500	257,500	257,500	-	257,500	257,500
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,272
117 Judicial Programs	184,858	212,445	227,336	-	227,336	233,740
Total Revenues	490,008	518,957	534,228	-	534,228	541,512

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Court Administration - Teen Court	1.00	1.00	1.00	-	1.00	1.00
Alternative Juvenile Programs	1.00	1.00	1.00	-	1.00	1.00
Judicial Programs/Article V	3.50	2.78	2.60	-	2.60	2.60
Total Full-Time Equivalents (FTE)	5.50	4.78	4.60	-	4.60	4.60

Other Court-Related Programs - Legal Aid (110-555-715)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	257,500	257,500	257,500	-	257,500	257,500
Total Budgetary Costs	257,500	257,500	257,500	-	257,500	257,500

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	257,500	257,500	257,500	-	257,500	257,500
Total Revenues	257,500	257,500	257,500	-	257,500	257,500

Pursuant to Article V, Section 14, of the Florida Constitution, and Section 29.008, Florida Statutes, Leon County is required to fund specific costs of the court system including legal aid programs. These services must be funded county-wide at a level equal to or greater than the amount provided for during FY 2003, approximately $110,000 total. Since 2004, the County has contracted annually with Legal Services and the Legal Aid Foundation to meet and/or exceed the Article V legal aid requirement. The Board, in its discretion, increased funding for Legal Services in FY 2008 from $66,000 to $132,500 to expand services for indigent residents. Based on Board direction at the March 19, 2024 meeting, Legal Services' $132,500 Article V allocation was increased by an additional $125,000, for a total of $257,500.

Other Court-Related Programs - Court Administration - Teen Court (114-586-662)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	41,880	35,861	35,588	-	35,588	35,307
Operating	5,769	13,151	13,804	-	13,804	14,965
Total Budgetary Costs	47,649	49,012	49,392	-	49,392	50,272

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
114 Family Law Legal Services	47,649	49,012	49,392	-	49,392	50,272
Total Revenues	47,649	49,012	49,392	-	49,392	50,272

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Education Coordinator	0.50		-	-	-	-
Case Coordinator	-	0.50	0.50	-	0.50	0.50
Family Court Specialist	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

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

Increases to Program Funding:
1. Other operating cost for office supplies to support court programs.

Decreases to Program Funding:
1. Cost savings associated with staff turnover.

Other Court-Related Programs - Alternative Juvenile Programs (117-509-569)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	61,098	46,105	48,189	-	48,189	50,171
Operating	-	3,500	3,500	-	3,500	3,500
Total Budgetary Costs	61,098	49,605	51,689	-	51,689	53,671

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	61,098	49,605	51,689	-	51,689	53,671
Total Revenues	61,098	49,605	51,689	-	51,689	53,671

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Juvenile Alt. Sanction Coord	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

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

Increases in Program Funding:
1. Cost associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Other Court-Related Programs - Law Library (117-546-714)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Capital Outlay	-	28,595	25,745	-	25,745	26,220
Total Budgetary Costs	-	28,595	25,745	-	25,745	26,220

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	-	28,595	25,745	-	25,745	26,220
Total Revenues	-	28,595	25,745	-	25,745	26,220

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

Other Court-Related Programs - Judicial Programs/Article V (117-548-662)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	79,760	78,311	90,902	-	90,902	94,849
Operating	-	11,934	15,000	-	15,000	15,000
Total Budgetary Costs	79,760	90,245	105,902	-	105,902	109,849

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	79,760	90,245	105,902	-	105,902	109,849
Total Revenues	79,760	90,245	105,902	-	105,902	109,849

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
IT Technical Support Specialist II	-	-	1.00	-	1.00	1.00
Family Court Specialist	0.50	0.50	0.50	-	0.50	0.50
Administrative Secretary I	-	1.00	1.00	-	1.00	1.00
Court Operations Consultant	1.00		-	-	-	-
Trial Court Marshal	-	0.28	0.10	-	0.10	0.10
Senior Court Operations Consultant	1.00		-	-	-	-
Integrated Computer Sy Int Dev	1.00	1.00	-	-	-	-
Total Full-Time Equivalents (FTE)	3.50	2.78	2.60	-	2.60	2.60

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be spent in subsequent fiscal years for the funding of either state or local requirements.

Increases to Program Funding:
1. Cost associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for performance raises in a range of 0% - 5%, based on a 3% average.

Other Court-Related Programs - Legal Aid - Court (117-555-715)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	44,000	44,000	44,000	-	44,000	44,000
Total Budgetary Costs	44,000	44,000	44,000	-	44,000	44,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
117 Judicial Programs	44,000	44,000	44,000	-	44,000	44,000
Total Revenues	44,000	44,000	44,000	-	44,000	44,000

On June 8, 2004 the Board of County Commissioners authorized the imposition of a $65 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be utilized in subsequent fiscal years for the funding of either State or local requirements.

State Attorney Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	63,515	63,026	103,795	-	103,795	103,795
Total Budgetary Costs	100,515	100,026	103,795	-	103,795	103,795

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
State Attorney (110-532-602)	99,090	98,600	98,600	-	98,600	98,600
State Attorney (110-532-713)	1,425	1,426	5,195	-	5,195	5,195
Total Budget	100,515	100,026	103,795	-	103,795	103,795

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	100,515	100,026	103,795	-	103,795	103,795
Total Revenues	100,515	100,026	103,795	-	103,795	103,795

State Attorney - State Attorney (110-532-602)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	62,090	61,600	98,600	-	98,600	98,600
Total Budgetary Costs	99,090	98,600	98,600	-	98,600	98,600

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	99,090	98,600	98,600	-	98,600	98,600
Total Revenues	99,090	98,600	98,600	-	98,600	98,600

State Attorney - State Attorney (110-532-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,425	1,426	5,195	-	5,195	5,195
Total Budgetary Costs	1,425	1,426	5,195	-	5,195	5,195

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	1,425	1,426	5,195	-	5,195	5,195
Total Revenues	1,425	1,426	5,195	-	5,195	5,195

As part of the Article V funding requirement, expenses for communication costs are budgeted in State Attorney Information Systems.

Public Defender Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	59,427	83,192	135,910	-	135,910	135,910
Total Budgetary Costs	96,427	120,192	135,910	-	135,910	135,910

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Public Defender (110-533-603)	94,762	118,525	118,525	-	118,525	118,525
Public Defender (110-533-713)	1,665	1,667	17,385	-	17,385	17,385
Total Budget	96,427	120,192	135,910	-	135,910	135,910

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	96,427	120,192	135,910	-	135,910	135,910
Total Revenues	96,427	120,192	135,910	-	135,910	135,910

Public Defender - Public Defender (110-533-603)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	37,000	37,000	-	-	-	-
Operating	57,762	81,525	118,525	-	118,525	118,525
Total Budgetary Costs	94,762	118,525	118,525	-	118,525	118,525

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	94,762	118,525	118,525	-	118,525	118,525
Total Revenues	94,762	118,525	118,525	-	118,525	118,525

Funding remains consistent with the previous fiscal year.

Public Defender - Public Defender (110-533-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	1,665	1,667	17,385	-	17,385	17,385
Total Budgetary Costs	1,665	1,667	17,385	-	17,385	17,385

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	1,665	1,667	17,385	-	17,385	17,385
Total Revenues	1,665	1,667	17,385	-	17,385	17,385

As part of the Article V funding requirement, expenses for communication costs are budgeted in Public Defender Information Systems.

Guardian Ad Litem Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	13,312	20,657	20,743	-	20,743	20,743
Total Budgetary Costs	13,312	20,657	20,743	-	20,743	20,743

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
GAL Information Systems (001-547-713)	420	419	505	-	505	505
Guardian Ad Litem (001-547-685)	12,892	20,238	20,238	-	20,238	20,238
Total Budget	13,312	20,657	20,743	-	20,743	20,743

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	13,312	20,657	20,743	-	20,743	20,743
Total Revenues	13,312	20,657	20,743	-	20,743	20,743

Guardian Ad Litem - Guardian Ad Litem (001-547-685)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	12,892	20,238	20,238	-	20,238	20,238
Total Budgetary Costs	12,892	20,238	20,238	-	20,238	20,238

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	12,892	20,238	20,238	-	20,238	20,238
Total Revenues	12,892	20,238	20,238	-	20,238	20,238

Funding remains consistent with the previous fiscal year.

Guardian Ad Litem - GAL Information Systems (001-547-713)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	420	419	505	-	505	505
Total Budgetary Costs	420	419	505	-	505	505

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	420	419	505	-	505	505
Total Revenues	420	419	505	-	505	505

As part of the Article V requirement, expenses for communication costs are budgeted in GAL Information Systems.

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Non-Operating

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	(519,786)	479,477	489,504	-	489,504	502,392
Operating	28,696,059	33,631,282	33,854,102	364,680	34,218,782	35,947,444
Capital Outlay	260,087	150,000	150,000	-	150,000	150,000
Grants-in-Aid	8,262,465	6,557,452	7,078,122	-	7,078,122	7,219,733
Budgeted Reserves	-	233,077	210,000	-	210,000	210,000
Total Budgetary Costs	36,698,824	41,051,288	41,781,728	364,680	42,146,408	44,029,569

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Risk Management	(172,143)	-	-	-	-	-
Fire Control	10,838,970	11,800,991	11,533,525	-	11,533,525	11,742,914
Cost Allocations	-	-	-	-	-	8,600
Risk Allocations	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330
Risk Financing & Workers Comp	4,913,644	6,999,103	6,688,141	-	6,688,141	7,491,824
Communications	4,757,941	5,237,879	5,180,577	364,680	5,545,257	5,415,641
Budgeted Reserves	1,800,023	233,077	210,000	-	210,000	210,000
Other Non-Operating	8,414,076	9,891,668	11,551,404	-	11,551,404	12,445,990
Consolidated Dispatch Agency (CDA)	3,920,075	4,351,564	4,620,760	-	4,620,760	4,717,270
Total Budget	36,698,824	41,051,288	41,781,728	364,680	42,146,408	44,029,569

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	654,402	(1,803,170)	(2,782,019)	364,680	(2,417,339)	(2,792,845)
060 Supervisor of Elections	89,695	92,233	69,101	-	69,101	69,101
106 Transportation Trust	2,495,034	2,853,697	3,262,521	-	3,262,521	3,355,470
110 Fine and Forfeiture	6,028,944	6,602,180	7,524,296	-	7,524,296	8,275,245
111 Probation Services	749,496	853,563	932,162	-	932,162	958,722
114 Family Law Legal Services	13,678	15,351	15,968	-	15,968	16,418
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
117 Judicial Programs	2,519	2,654	3,124	-	3,124	3,154
120 Building Inspection	549,255	627,771	632,344	-	632,344	650,406
121 Development Support & Environmental Managment Fund	976,841	1,114,721	1,092,053	-	1,092,053	1,123,503
123 Stormwater Utility	496,638	575,886	635,526	-	635,526	653,541
125 Grants	4,088	91,807	43,548	-	43,548	43,548
130 9-1-1 Emergency Communications	121,000	139,000	160,000	-	160,000	164,800
135 Emergency Medical Services MSTU	2,165,551	3,033,066	3,462,724	-	3,462,724	3,559,837
140 Municipal Service	3,111,254	3,447,169	3,739,252	-	3,739,252	3,873,176
145 Fire Services Fee	10,894,245	11,864,457	11,605,469	-	11,605,469	11,816,988
160 Tourism	358,227	413,068	466,599	-	466,599	488,236
164 Special Assessment - Sewer	563,954	617,355	653,603	-	653,603	653,603
165 County Government Annex	96,798	102,232	74,317	-	74,317	75,037
166 Huntington Oaks Plaza	67,591	77,666	67,820	-	67,820	69,320
401 Solid Waste	836,701	954,707	1,084,491	-	1,084,491	1,115,239
501 Insurance Service	4,802,737	7,069,417	6,768,335	-	6,768,335	7,574,397
502 Communications Trust	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
505 Motor Pool	18,987	21,121	17,082	-	17,082	17,119
Total Revenues	36,698,824	41,051,288	41,781,728	364,680	42,146,408	44,029,569

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

Line Item Funding Summary

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

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

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

Office of Human Services and Community Partnerships
United Partners for Human Services $40,000
Whole Child Leon Project $38,000
2-1-1 Big Bend $112,500

Office of Strategic Initiatives
Oasis Center/Commission on Status for Women $68,750

Office of Management and Budget
Tallahassee Trust for Historic Preservation $63,175

Office of Intervention and Detention Alternatives
DISC Village/Juvenile Assessment Center $222,759
Domestic Violence Coordinating Council $25,000

Parks and Recreation
Tallahassee Senior Citizens Foundation $179,000

Animal Control
St. Francis Wildlife Association $71,250

Fire Control Summary

During FY 2009, the County entered into an interlocal agreement for Fire and Emergency Medical Services program with the City of Tallahassee. In FY 2010, the Board approved placing the fire service on the tax bill for property owners who did not pay the fee via the established billing system. 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 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	10,717,203	11,650,991	11,383,525	-	11,383,525	11,592,914
Capital Outlay	32,921	150,000	150,000	-	150,000	150,000
Grants-in-Aid	88,847	-	-	-	-	-
Total Budgetary Costs	10,838,970	11,800,991	11,533,525	-	11,533,525	11,742,914

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Fire Services Payment (145-838-522)	10,376,180	11,318,512	11,051,046	-	11,051,046	11,260,435
Volunteer Fire Department (145-843-522)	462,790	482,479	482,479	-	482,479	482,479
Total Budget	10,838,970	11,800,991	11,533,525	-	11,533,525	11,742,914

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
145 Fire Services Fee	10,838,970	11,800,991	11,533,525	-	11,533,525	11,742,914
Total Revenues	10,838,970	11,800,991	11,533,525	-	11,533,525	11,742,914

Cost Allocations Summary

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	-	-	-	-	-	8,600
Total Budgetary Costs	-	-	-	-	-	8,600

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Indirect Costs - Building Inspections (120-499-524)	519,000	597,000	598,000	-	598,000	615,940
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)	121,000	139,000	160,000	-	160,000	164,800
Indirect Costs - EMS (135-499-526)	1,977,000	2,794,173	3,213,000	-	3,213,000	3,309,390
Indirect Costs - Fire Services (145-499-522)	54,000	62,000	71,000	-	71,000	73,130
Indirect Costs - General Fund (001-499-519)	(9,624,000)	(11,576,173)	(12,974,000)	-	(12,974,000)	(13,363,220)
Indirect Costs - Growth Management (121-499-537)	913,000	1,050,000	1,040,000	-	1,040,000	1,071,200
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)	60,000	69,000	79,000	-	79,000	81,370
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)	314,000	361,000	415,000	-	415,000	427,450
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	987,000	1,135,000	1,305,000	-	1,305,000	1,344,150
Indirect Costs - Probation Services (111-499-523)	696,000	800,000	881,000	-	881,000	907,430
Indirect Costs - Solid Waste (401-499-534)	768,000	883,000	1,015,000	-	1,015,000	1,045,450
Indirect Costs - Stormwater Utility (123-499-538)	474,000	545,000	597,000	-	597,000	614,910
Indirect Costs - Teen Court (114-499-662)	12,000	14,000	15,000	-	15,000	15,450
Indirect Costs - Tourism (160-499-552)	325,000	374,000	430,000	-	430,000	451,500
Indirect Costs - Transportation Trust (106-499-541)	2,329,000	2,678,000	3,080,000	-	3,080,000	3,172,400
Total Budget	-	-	-	-	-	8,600

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	(9,624,000)	(11,576,173)	(12,974,000)	-	(12,974,000)	(13,363,220)
106 Transportation Trust	2,329,000	2,678,000	3,080,000	-	3,080,000	3,172,400
111 Probation Services	696,000	800,000	881,000	-	881,000	907,430
114 Family Law Legal Services	12,000	14,000	15,000	-	15,000	15,450
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,030
120 Building Inspection	519,000	597,000	598,000	-	598,000	615,940
121 Development Support & Environmental Mana	913,000	1,050,000	1,040,000	-	1,040,000	1,071,200
123 Stormwater Utility	474,000	545,000	597,000	-	597,000	614,910
130 9-1-1 Emergency Communications	121,000	139,000	160,000	-	160,000	164,800
135 Emergency Medical Services MSTU	1,977,000	2,794,173	3,213,000	-	3,213,000	3,309,390
140 Municipal Service	1,301,000	1,496,000	1,720,000	-	1,720,000	1,771,600
145 Fire Services Fee	54,000	62,000	71,000	-	71,000	73,130
160 Tourism	325,000	374,000	430,000	-	430,000	451,500
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	768,000	883,000	1,015,000	-	1,015,000	1,045,450
501 Insurance Service	60,000	69,000	79,000	-	79,000	81,370
Total Revenues	-	-	-	-	-	8,600

Risk Allocations Summary

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

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

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

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	4,942,604	6,999,103	6,688,141	-	6,688,141	7,491,824
Capital Outlay	(28,960)	-	-	-	-	-
Total Budgetary Costs	4,913,644	6,999,103	6,688,141	-	6,688,141	7,491,824

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
501 Insurance Service	4,913,644	6,999,103	6,688,141	-	6,688,141	7,491,824
Total Revenues	4,913,644	6,999,103	6,688,141	-	6,688,141	7,491,824

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

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

Communications Summary

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	4,501,815	5,237,879	5,180,577	364,680	5,545,257	5,415,641
Capital Outlay	256,126	-	-	-	-	-
Total Budgetary Costs	4,757,941	5,237,879	5,180,577	364,680	5,545,257	5,415,641

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Communications Trust (502-900-590)	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
MIS Automation - Animal Control (140-470-562)	8,683	8,858	6,476	-	6,476	6,499
MIS Automation - Building Inspection (120-470-524)	12,035	12,618	13,385	-	13,385	13,507
MIS Automation - EMS Fund (135-470-526)	63,525	68,950	79,280	-	79,280	80,003
MIS Automation - General Fund (001-470-519)	499,823	507,811	508,328	-	508,328	511,930
MIS Automation - Growth Management (121-470-537)	39,154	40,351	36,730	-	36,730	36,980
MIS Automation - Motor Pool Fund (505-470-519)	6,050	6,284	5,600	-	5,600	5,637
MIS Automation - Parks and Recreation (140-470-572)	10,094	26,815	24,723	-	24,723	24,953
MIS Automation - Probation Services (111-470-523)	23,669	24,632	21,206	-	21,206	21,336
MIS Automation - Public Defender (110-470-603)	94,521	98,897	80,441	-	80,441	80,441
MIS Automation - Solid Waste Fund (401-470-534)	34,853	35,816	35,460	-	35,460	35,758
MIS Automation - State Attorney (110-470-602)	65,769	69,590	76,678	-	76,678	77,276
MIS Automation - Stormwater (123-470-538)	185	8,478	10,595	-	10,595	10,700
MIS Automation - Tourism (160-470-552)	18,231	18,973	17,787	-	17,787	17,924
MIS Automation - Transportation Trust (106-470-541)	61,224	64,432	65,865	-	65,865	66,414
MIS Automation-Risk Fund (501-470-513)	555	555	320	-	320	320
MIS Automation-SOE (060-470-513)	47,625	47,625	27,740	-	27,740	27,740
Radio Communication Systems (800 MHZ) (001-529-519)	2,170,756	2,009,992	2,014,686	364,680	2,379,366	2,230,804
Total Budget	4,757,941	5,237,879	5,180,577	364,680	5,545,257	5,415,641

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,670,579	2,517,803	2,523,014	364,680	2,887,694	2,742,734
060 Supervisor of Elections	47,625	47,625	27,740	-	27,740	27,740
106 Transportation Trust	61,224	64,432	65,865	-	65,865	66,414
110 Fine and Forfeiture	160,290	168,487	157,119	-	157,119	157,717
111 Probation Services	23,669	24,632	21,206	-	21,206	21,336
120 Building Inspection	12,035	12,618	13,385	-	13,385	13,507
121 Development Support & Environmental Mana	39,154	40,351	36,730	-	36,730	36,980
123 Stormwater Utility	185	8,478	10,595	-	10,595	10,700
135 Emergency Medical Services MSTU	63,525	68,950	79,280	-	79,280	80,003
140 Municipal Service	18,777	35,673	31,199	-	31,199	31,452
160 Tourism	18,231	18,973	17,787	-	17,787	17,924
401 Solid Waste	34,853	35,816	35,460	-	35,460	35,758
501 Insurance Service	555	555	320	-	320	320
502 Communications Trust	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
505 Motor Pool	6,050	6,284	5,600	-	5,600	5,637
Total Revenues	4,757,941	5,237,879	5,180,577	364,680	5,545,257	5,415,641

Budgeted Reserves Summary

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

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

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

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

Budgeted Reserves - Budgeted Reserves - General Fund (001-990-599)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	1,800,023	-	-	-	-	-
Budgeted Reserves	-	200,000	200,000	-	200,000	200,000
Total Budgetary Costs	1,800,023	200,000	200,000	-	200,000	200,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,800,023	200,000	200,000	-	200,000	200,000
Total Revenues	1,800,023	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 2027, $80,178 is allocated for the program.

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

State Juvenile Detention Payments
The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities within their jurisdictions. Based on recent detention costs in Leon County. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. FY 2027 payments are projected to increase by $311,900.

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

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

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

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

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	(519,786)	479,477	489,504	-	489,504	502,392
Operating	6,480,342	7,206,303	8,604,538	-	8,604,538	9,441,135
Grants-in-Aid	2,453,520	2,205,888	2,457,362	-	2,457,362	2,502,463
Total Budgetary Costs	8,414,076	9,891,668	11,551,404	-	11,551,404	12,445,990

LEON COUNTY FISCAL YEAR 2027 PROPOSED BUDGET

Non-Operating

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Blueprint (001-403-515)	94,809	743,148	656,501	-	656,501	678,149
CRA-Payment (001-972-559)	3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812
Drug Abuse (116-800-562)	-	98,135	98,135	-	98,135	98,135
Grant Match Funds (125-991-595)	-	90,000	40,000	-	40,000	40,000
Juvenile Detention Payment - State (110-620-689)	1,117,462	1,110,359	1,422,259	-	1,422,259	1,458,600
Non-Operating General Fund (001-820-519)	1,228,593	1,281,321	1,256,872	-	1,256,872	1,242,361
Payment to City - Sewer Services (164-838-535)	563,954	617,355	653,603	-	653,603	653,603
Payment to City- Parks & Recreation (140-838-572)	1,729,969	1,852,356	1,931,081	-	1,931,081	2,013,152
School Zone Cameras (110-506-529)	-	-	712,500	-	712,500	1,330,000
Summer Youth Employment (001-278-551)	65,099	80,178	80,178	-	80,178	80,178
Total Budget	8,414,076	9,891,668	11,551,404	-	11,551,404	12,445,990

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	5,002,691	6,123,463	6,693,826	-	6,693,826	6,852,500
110 Fine and Forfeiture	1,117,462	1,110,359	2,134,759	-	2,134,759	2,788,600
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
125 Grants	-	90,000	40,000	-	40,000	40,000
140 Municipal Service	1,729,969	1,852,356	1,931,081	-	1,931,081	2,013,152
164 Special Assessment - Sewer	563,954	617,355	653,603	-	653,603	653,603
Total Revenues	8,414,076	9,891,668	11,551,404	-	11,551,404	12,445,990

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 PROPOSED 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. This loan reached maturity and was paid off in FY 2026. Subsequently, to take advantage of historically low interest rates and to avoid large variances to the capital budget, additional debt service was financed for Building Energy Savings improvements, the Supervisor of Elections Voting Operations Center, and the replacement of the County's 800 MHz radios for the Sheriff's Office, EMS, Animal Control, and the Volunteer Fire Department.

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budgetary Costs	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budget	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinancing	3,270,583	-	-	-	-	-
223 Bond Series 2020-Capital Equipment Financing	257,601	71,781	-	-	-	-
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Debt Service

Debt Service Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125
Total Budgetary Costs	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
2014 Debt Series (222-979-582)	3,270,583	-	-	-	-	-
800 MHz Radios (226-949-582)	511,734	510,542	509,286	-	509,286	512,965
Bond Series 2020 (223-979-582)	257,601	71,781	-	-	-	-
Bond Series 2021 (224-979-582)	417,788	421,590	420,208	-	420,208	418,733
ESCO Lease (225-977-582)	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Budget	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinanci	3,270,583	-	-	-	-	-
223 Bond Series 2020-Capital Equipment Financin	257,601	71,781	-	-	-	-
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	5,712,824	2,260,805	2,187,808	-	2,187,808	2,186,125

Debt Service - 2014 Debt Series (222-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	3,270,583	-	-	-	-	-
Total Budgetary Costs	3,270,583	-	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
222 2017 Capital Improvement Revenue Refinancing	3,270,583	-	-	-	-	-
Total Revenues	3,270,583	-	-	-	-	-

At the April 26, 2017 Budget Workshop the Board approved the refinancing of this bank loan. The refinancing during FY 2017 provided additional savings of $489,076 over the life of the loan. This loan reached maturity and was paid off in FY 2025, resulting in a reduced debt service for FY 2026.

Debt Service

Debt Service - Bond Series 2020 (223-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	257,601	71,781	-	-	-	-
Total Budgetary Costs	257,601	71,781	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
223 Bond Series 2020-Capital Equipment Financing	257,601	71,781	-	-	-	-
Total Revenues	257,601	71,781	-	-	-	-

As part of the FY 2020 budget, the Board approved funding for the purchase of a helicopter to replace a 50-year-old outdated helicopter utilized at the Leon County Sheriff's office. The purchase will be in the form of a seven-year equipment lease. This loan will reach its maturity in FY 2026. The net cost of the helicopter and related law enforcement outfitting was $1,641,665, which is split evenly between Leon County and the City of Tallahassee over seven years. This loan reached maturity in FY 2026.

Debt Service - Bond Series 2021 (224-979-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	417,788	421,590	420,208	-	420,208	418,733
Total Budgetary Costs	417,788	421,590	420,208	-	420,208	418,733

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
224 Supervisor of Elections Building	417,788	421,590	420,208	-	420,208	418,733
Total Revenues	417,788	421,590	420,208	-	420,208	418,733

At the December 8, 2020 meeting, the Board authorized the County Administrator to negotiate for the purchase of the property housing the Voting Operations Center in accordance with the Board's Real Estate Policy and solicit bids through the County's Financial Advisor to finance the acquisition of the property and roof replacement. The property was purchased for $3.5 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.

Debt Service - ESCO Lease (225-977-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Budgetary Costs	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
225 ESCO Lease	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427
Total Revenues	1,255,119	1,256,892	1,258,314	-	1,258,314	1,254,427

Through this program the County financed $16.5 million to pay for energy savings projects. All $16.5 million will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and $650,000 in general revenue annually.

Debt Service - 800 MHz Radios (226-949-582)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Debt Service	511,734	510,542	509,286	-	509,286	512,965
Total Budgetary Costs	511,734	510,542	509,286	-	509,286	512,965

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
226 800 MHz Radios	511,734	510,542	509,286	-	509,286	512,965
Total Revenues	511,734	510,542	509,286	-	509,286	512,965

At the November 9, 2021 meeting, the Board approved the financing of this bank loan for the replacement of the County's 800 MHZ radios for the Leon County Sheriff's Office, Emergency Medical Services (EMS), Animal Control and the Volunteer Fire Departments. The bank loan for the financing of the radios was done while interest rates were historically low.

Leon County Government
FY 2027 - FY 2031
Preliminary Capital Improvement Program

Project	Project #	FY 2026 Adjusted Budget	FY 2026 Advanced Funded	FY 2027 Proposed Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Project Total
Engineering Services: Transportation									
Old Bainbridge Road @ Capital Circle NW	053011	1,121,039	-	-	-	-	-	-	-
Baum Road Drainage Improvement	054011	-	-	-	-	-	-	-	-
Magnolia Drive Multi-Use Trail	055010	2,043,654	-	-	-	-	-	-	-
Arterial/Collector/Local Road Resurfacing [BP]	056001	15,903,538	-	4,857,187	5,486,775	6,368,955	6,503,779	6,641,299	**29,857,995**
Community Safety & Mobility *	056005	366,212	425,000	-	1,000,000	250,000	250,000	250,000	**1,750,000**
Public Works Design and Engineering Services *	056011	104,639	100,000	-	100,000	100,000	100,000	100,000	**400,000**
Sidewalk Program	056013	9,415,999	-	2,705,210	2,734,090	2,763,693	2,794,035	2,856,983	**13,854,011**
Intersection & Safety Improvements [BP]	057001	2,702,361	-	1,500,000	1,000,000	250,000	250,000	250,000	**3,250,000**
Miccosukee Road Bridge Replacement	057918	238,862	-	-	-	-	-	-	-
Leon County Basin Management Plan Updates	067009	-	-	250,000	750,000	750,000	750,000	750,000	**3,250,000**
L.I.F.E. Rural Road Safety Stabilization	091003	282,733	-	60,000	60,000	60,000	60,000	60,000	**300,000**
L.I.F.E. Street Lighting	091005	554,524	-	125,000	125,000	125,000	125,000	125,000	**625,000**
L.I.F.E. Private to Public Dirt Road Improvement Program	091008	550,000		50,000	50,000	50,000	50,000	50,000	**250,000**
L.I.F.E. Woodville Sense of Place	091011	-		250,000	250,000	250,000	250,000	250,000	**1,250,000**
Subtotal		**33,283,561**	**525,000**	**9,797,397**	**11,555,865**	**10,967,648**	**11,132,814**	**11,333,282**	**54,787,006**
Engineering Services: Stormwater									
Lake Henrietta Renovation	061001	425,000	-	-	-	-	-	-	-
Woodville Sewer Project	062003	19,992,273	-	-	-	-	-	-	-
Belair/Annawood Septic to Sewer	062007	466,029	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008	702,961	-	-	-	-	-	-	-
Lexington Pond Retrofit	063005	238,707	-	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001	210,670	-	-	-	-	-	-	-
Maylor Road Accessibility and Stormwater Management Improvements	065005	25,000	-	-	-	-	-	-	-
BluePrint 2020 Water Quality and Stormwater	067003	4,237,500	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	**10,625,000**
Stormwater Infrastructure Preventative Maintenance *	067006	2,693,166	800,000	-	825,000	800,000	800,000	800,000	**3,225,000**
L.I.F.E. Stormwater and Flood Relief	091009	685,377	-	110,657	209,285	167,897	196,826	226,355	**911,020**
FDEP Springs Restoration Grant	927128	158,590	-	-	-	-	-	-	-
Subtotal		**29,835,273**	**800,000**	**2,235,657**	**3,159,285**	**3,092,897**	**3,121,826**	**3,151,355**	**14,761,020**
Engineering: Buildings									
Architectural & Engineering Services	086011	130,000	-	50,000	50,000	60,000	60,000	60,000	**280,000**
Sheriff Facilities Capital Maintenance *	086031	11,728,191	817,000	2,510,000	2,490,000	2,880,000	3,035,000	2,205,000	**13,120,000**
Medical Examiner Facility	086067	45,922	-	-	-	-	-	-	-
L.I.F.E. Miccosukee Sense of Place	091004	343,954	-	-	-	-	-	-	-
Subtotal		**12,248,067**	**817,000**	**2,560,000**	**2,540,000**	**2,940,000**	**3,095,000**	**2,265,000**	**13,400,000**
Engineering Services: Other									
Landfill Closure	036043	11,670,669	-	-	-	-	-	-	-
Fred George Park	043007	-	-	-	-	-	-	-	-
Apalachee Regional Park	045001	775,570	-	500,000	750,000	750,000	650,000	50,000	**2,700,000**
St. Marks Headwaters Greenways	047001	1,509,581	-	-	-	-	-	-	-
Serenity Cemetery Expansion	091002	-	-	-	-	-	-	190,000	**190,000**
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006	175,000	-	150,000	150,000	150,000	150,000	150,000	**750,000**
Subtotal		**14,130,820**	**-**	**650,000**	**900,000**	**900,000**	**800,000**	**390,000**	**3,640,000**
Fleet									
General Vehicle & Equipment Replacement *	026003	1,304,976	672,000	-	450,000	300,000	350,000	350,000	**1,450,000**
Stormwater Vehicle & Equipment Replacement *	026004	1,172,494	631,408	-	500,000	500,000	500,000	500,000	**2,000,000**
Public Works Vehicle & Equipment Replacement *	026005	1,875,498	978,000	-	900,000	1,000,000	1,200,000	800,000	**3,900,000**
Fleet Management Shop Equipment	026010	172,980	-	-	37,000	-	-	-	**37,000**
Emergency Medical Services Vehicle & Equipment Replacement	026014	7,420,638	-	2,983,000	4,500,000	4,750,000	5,000,000	-	**17,233,000**
New Emergency Medical Services Vehicle & Equipment *	026021	1,027,000	375,000	-	420,000	-	430,000	-	**850,000**
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003	242,708	-	350,000	85,000	55,000	75,000	75,000	**640,000**
Transfer Station Heavy Equip Replacement	036010	675,500	-	1,070,000	55,000	175,000	200,000	200,000	**1,700,000**
Rural Waste Vehicle and Equipment Replacement	036033	156,000	-	250,000	650,000	400,000	400,000	-	**1,700,000**
Hazardous Waste Vehicle and Equipment Replacement	036042	135,000	-	-	60,000	55,000	60,000	-	**175,000**
New Vehicles and Equipment for Parks/Greenways	046007	4,030	-	-	-	-	-	-	-
Subtotal		**14,186,824**	**2,656,408**	**4,653,000**	**7,657,000**	**7,235,000**	**8,215,000**	**1,925,000**	**29,685,000**

* Includes additional funding from dedicated fund balance.

Leon County Government
FY 2027 - FY 2031
Preliminary Capital Improvement Program

Project	Project #	FY 2026 Adjusted Budget	FY 2026 Advanced Funded	FY 2027 Proposed Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5 Year Project Total
Public Works: Operations									
Open Graded Hot Mix Maintenance & Resurfacing [BP]	026006	215,605	-	215,605	215,605	215,605	215,605	215,605	**1,078,025**
Arterial & Collector Roads Pavement Markings *	026015	181,573	135,200	-	135,200	135,200	135,200	135,200	**540,800**
Stormwater Pond Repairs	066026	1,191,965	-	200,000	350,000	100,000	100,000	100,000	**850,000**
Subtotal		**1,589,143**	**135,200**	**415,605**	**700,805**	**450,805**	**450,805**	**450,805**	2,468,825
Solid Waste									
Hazardous Waste Collection Center	036019	198,266	-	80,000	500,000	500,000	500,000	-	**1,580,000**
Transfer Station Improvements	036023	1,721,803	-	615,000	695,000	880,000	900,000	100,000	**3,190,000**
Rural Waste Service Centers Improvements	036025	-		300,250	304,750	373,000	-	-	**978,000**
Subtotal		**1,920,069**	**-**	**995,250**	**1,499,750**	**1,753,000**	**1,400,000**	**100,000**	5,748,000
Parks & Recreation									
Parks Capital Maintenance	046001	1,571,894	-	1,920,000	923,000	758,000	1,168,000	778,000	**5,547,000**
Greenways Capital Maintenance	046009	1,239,884	-	341,000	342,000	343,000	344,000	345,000	**1,715,000**
Dog Parks - Unincorporated Area	046013	90,000	-	-	-	-	-	-	**-**
L.I.F.E. Boat Landing Enhancements and Upgrades	091007	262,715	-	70,000	70,000	70,000	70,000	70,000	**350,000**
L.I.F.E. Recreational Amenities	091010	1,357,482	-	541,975	471,118	540,850	540,850	540,850	**2,635,643**
Subtotal		**4,521,975**	**-**	**2,872,975**	**1,806,118**	**1,711,850**	**2,122,850**	**1,733,850**	10,247,643
Facilities Management									
Lake Jackson Town Center	083002	521,428	-	78,938	167,645	627,645	527,645	66,184	**1,468,057**
Courtroom Minor Renovations	086007	86,134	-	80,000	80,000	80,000	80,000	80,000	**400,000**
Courthouse Security	086016	158,672	-	35,000	35,000	35,000	35,000	35,000	**175,000**
Common Area Furnishings	086017	387,230	-	10,000	55,000	55,000	55,000	55,000	**230,000**
County Government Annex	086025	1,702,350	-	246,557	188,905	252,794	252,794	252,794	**1,193,844**
Courthouse Renovations	086027	484,889	-	-	-	40,000	40,000	40,000	**120,000**
Tourism Building Improvements	086065	1,421,320	-	-	-	-	-	-	**-**
Building Roofing Repairs and Replacements *	086076	349,426	20,000	100,000	525,000	400,000	975,000	150,000	**2,150,000**
Building Mechanical Repairs and Replacements*	086077	3,212,974	1,275,164	639,836	1,585,000	1,445,000	1,335,000	1,055,000	**6,059,836**
Building Infrastructure Improvements	086078	2,420,801	-	800,000	1,375,000	1,840,000	1,625,000	2,275,000	**7,915,000**
Building General Maintenance and Renovations	086079	3,391,127	-	428,964	720,000	600,000	405,000	410,000	**2,563,964**
Solar Arrays on County Buildings	086081	340,032	-	-	-	-	-	-	**-**
Essential Libraries Initiative	086085	1,000,000	-	200,000	-	-	-	-	**200,000**
Public Safety Complex	096016	3,460,050	-	1,575,000	1,320,000	1,010,000	760,000	860,000	**5,525,000**
Subtotal		**18,936,433**	**1,295,164**	**4,194,295**	**6,051,550**	**6,385,439**	**6,090,439**	**5,278,978**	28,000,701
Office of Information Technology									
Financial Hardware and Software	076001	817,525	-	598,335	1,243,959	1,186,027	988,158	690,353	**4,706,832**
Supervisor of Elections Technology	076005	50,000	-	50,000	50,000	50,000	50,000	50,000	**250,000**
County Compute Infrastructure	076008	2,160,624	-	467,500	723,425	1,129,528	1,135,813	1,542,288	**4,998,554**
Geographic Information Systems	076009	520,724	-	496,000	579,000	555,750	582,788	611,242	**2,824,780**
Library Services Technology	076011	751,157	-	495,030	310,030	270,030	265,000	265,000	**1,605,090**
Permit & Enforcement Tracking System	076015	378,467	-	375,600	392,136	409,664	428,244	447,939	**2,053,583**
Technology in Chambers	076022	147,666	-	141,974	142,484	143,008	143,548	144,104	**715,118**
Courtroom Technology	076023	574,071	-	359,230	448,497	524,802	526,146	527,530	**2,386,205**
User Computer Upgrades	076024	1,029,412	-	650,000	650,000	650,000	750,000	750,000	**3,450,000**
Mobile Devices	076042	25,000	-	25,000	25,000	25,000	25,000	25,000	**125,000**
State Attorney Technology	076047	368,084	200,000	132,585	270,678	354,358	363,335	372,589	**1,493,545**
Public Defender Technology *	076051	237,700	-	85,975	159,440	172,172	155,692	171,508	**744,787**
Building Inspection Technology	076055	212,950	-	61,650	63,407	65,309	67,268	69,286	**326,920**
Emergency Medical Services Technology	076058	522,554	-	476,079	481,731	487,637	493,810	475,260	**2,414,517**
Geographic Information Systems Incremental Basemap Update	076060	408,652	-	333,500	333,500	333,500	333,500	333,500	**1,667,500**
Records Management	076061	260,687	-	230,000	235,000	240,000	245,000	250,000	**1,200,000**
E-Filing System for Court Documents	076063	-	-	-	-	-	-	-	**-**
Justice Information System (JIS) Upgrade	076065	1,228,119	-	337,550	840,177	842,882	1,095,668	1,098,538	**4,214,815**
Large Application Refreshes and Upgrades	076066	665,912	-	143,322	200,667	206,687	212,887	219,273	**982,836**
Remote Server Center (RSC) Improvements	076067	165,750	-	-	-	-	-	-	**-**
Public Safety Complex Technology	076069	493,770	-	165,000	1,065,000	1,065,000	565,000	465,000	**3,325,000**
Subtotal		**11,018,824**	**200,000**	**5,624,330**	**8,214,131**	**8,711,354**	**8,426,857**	**8,508,410**	39,485,082
Miscellaneous									
Voting Equipment Replacement - (High Speed Tabulator/Printers)	096028	391,832	-	350,000	325,000	-	-	-	**675,000**
SOE Building Capital Improvements	086084	45,835	-	-	-	-	-	-	**-**
Subtotal		**437,667**	**-**	**350,000**	**325,000**	**-**	**-**	**-**	675,000
Total CIP		***142,108,656***	***6,428,772***	***34,348,509***	***44,409,504***	***44,147,993***	***44,855,591***	***35,136,680***	***202,898,277***

* Includes additional from dedicated fund balance.

Guidehouse

Leon County Revenue Diversification Study

Decision brief: strengthening fiscal resilience in response to property tax reform risk

Prepared for the Leon County Board of County Commissioners, this decision brief summarizes the County's current revenue structure, evaluates legally available diversification tools, and presents a sequenced portfolio of actions to strengthen fiscal resilience in response to property tax reform risk.

June 16, 2026

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Executive Summary

Bottom line: Leon County cannot replace ad valorem at scale with a single alternative revenue source. The practical response is a sequenced portfolio that reduces structural General Fund subsidies, shifts eligible capital costs to growth and visitors, and expands benefit-based funding for localized services.

Key current-state findings.

- **Ad valorem concentration is rising.** From FY 2021–FY 2025, ad valorem-related revenues increased from ~42% to ~58% of total County revenues; within the General Fund, property taxes comprise ~79%–83% of revenues.
- **Leon under-indexes on cost recovery.** Benchmarking indicates Leon County generates **hundreds of dollars less per capita** in Charges for Services than the statewide average, indicating the need to increase cost recovery and reduce general revenue subsidies (Figure 8).
- **Unfunded "pressure points" are already visible.** The FY 2026 budget identifies general revenue transfers in the amounts of **$3.0M for Stormwater**, **$3 million for Development Support and Environmental Management (DSEM)**, **$3.85M for Solid Waste** and **$5.5M for Transportation**—all recurring pressures that can be reduced through the recommended portfolio.
- **Leon is not using two mainstream Florida tools for capital resilience.** Leon does not levy countywide impact fees (43 of 67 Florida counties do), and peer counties increasingly program Tourism Development Tax (TDT) for eligible visitor-serving capital, reducing ad valorem-supported capital burden.

Recommended actions (portfolio; aligned to the report's recommendations):

- **Implement enterprise fund cost recovery** to convert recurring subsidies into user-based funding and reduce structural general revenue exposure; **offset:** the **$3.85M** Solid Waste transfer (phase-in), the **$3.0M** Stormwater transfer and other enterprise backstops where identified.
- **Modernize proprietary and regulatory fees** to close the cost-recovery gap and reduce implicit general revenue subsidy of fee-eligible services; **offset:** improves recurring cost recovery (dollar impact varies by program; not yet quantified).
- **Establish a "growth pays for growth" lane through impact fees** by launching an impact fee feasibility study and preparing an FY 2028 decision package; this protects unrestricted capital capacity by shifting growth-driven capital costs to development; **offset:** reduces future pressure on ad valorem-supported capital (amount to be estimated in the study).
- **Expand MSBUs as a benefit-based toolkit** to align localized costs with localized benefits and reduce cross-subsidies in the countywide budget; **offset:** shifts eligible localized service costs

off the General Fund where programs are currently countywide-funded (amount varies by MSBU scope).

- Use the Charter County Regional Transportation (CCRT) surtax with a voter-ready program and explicit offsets to create a scale transportation funding lane and reduce reliance on unrestricted support; **offset:** replace the **$5.5M** recurring transportation general revenue transfer (and relieve pressure on maxed motor fuel revenues).
- Clarify and protect public safety funding capacity by establishing a transparent Sheriff funding lane (MSTU) to improve defensibility and preserve core service capacity under property tax reform scenarios; **offset:** not a net new revenue source—reallocates and protects ad valorem capacity within the property tax framework.
- Adopt a Tourism Development Tax (TDT) capital program to shift eligible visitor-serving capital to a visitor-paid funding lane and preserve limited ad valorem-supported capital capacity; **offset:** reduces future reliance on ad valorem for eligible tourism-oriented capital projects (amount depends on set-aside level).

Sequencing. Prioritize within-control actions first (enterprise and fee cost recovery), launch the technical work for structural capital lanes (impact fees, TDT capital programming, MSBU pilots), and treat referendum tools (CCRT; and, if later pursued, indigent care) as gated decisions requiring defined use-of-proceeds, governance, and communications.

Taken together, these actions reduce structural General Fund exposure, create dedicated capital funding lanes, and improve resilience to both property tax reform and economic shocks.

Current State Analysis

Florida Property Tax Reform: Legislative Context

Situation. Florida policymakers have considered multiple proposals to reduce or restructure property taxes, creating fiscal uncertainty for counties across the state. In 2025–26, the Florida House Select Committee on Property Taxes considered several constitutional amendments that would expand homestead exemptions, alter assessment limits, and/or phase out the non-school portion of homestead property taxes.

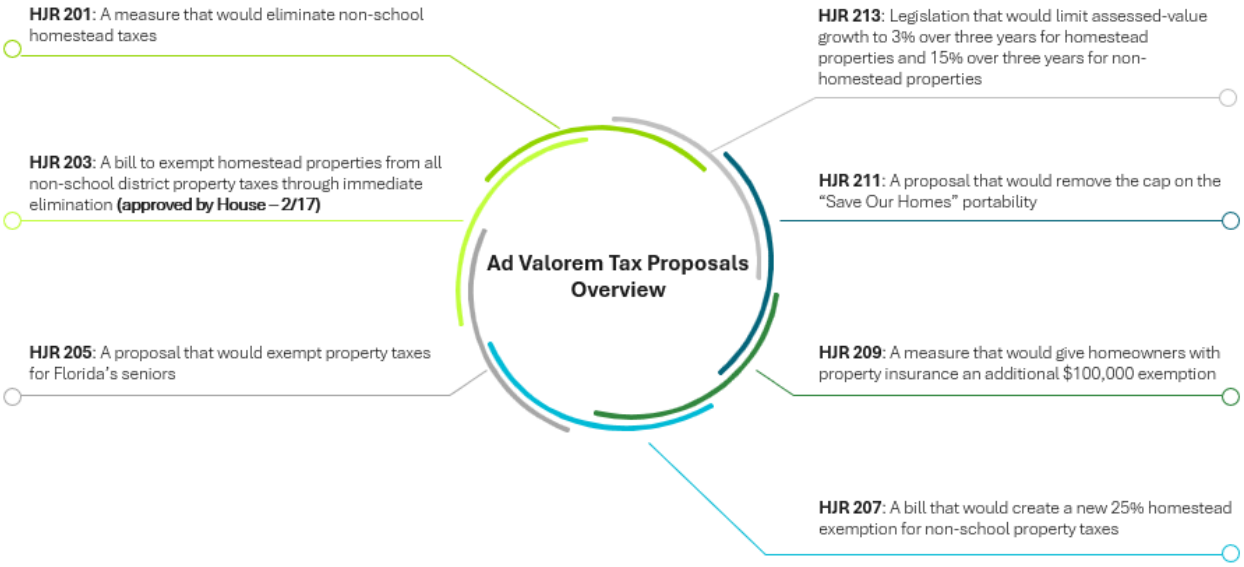


Figure 1. Property tax reform proposals

Where things stand. During the 2026 Regular Session, the House passed CS/CS/HJR 203, but the Senate did not advance the measure; it died in Senate Appropriations. Since adjournment, state leadership moved the issue into a June 2026 special session, where the Legislature approved a revised constitutional amendment (CS/HJR 1-F) and placed it on the November 2026 ballot. The adopted proposal increases the homestead exemption for non-school taxes (to $150,000 in 2027 and $250,000 in 2028) and establishes a framework for further changes through general law. The amendment will still require 60% voter approval statewide to take effect, and until that vote occurs, current law remains in place. Recent reporting and legislative debate continue to reflect unresolved questions around long-term fiscal impacts and implementation, reinforcing ongoing uncertainty for counties as they plan for FY 2027 and beyond.[1]

[1] Sources: Florida Senate, "CS/CS/HJR 203 (2026) – Elimination of Non-school Property for Homesteads" (bill history shows 'Died in Appropriations,' last action 3/13/2026); WKMG ClickOrlando, "Is Florida's property tax cut proposal dead? Here's what to know" (3/13/2026); Tallahassee Democrat, "Florida homestead exemption tax relief bill passes House, not Senate" (3/18/2026); Florida Today, "Florida property tax debate continues after

Implication for Leon County. Because ad valorem revenue funds most General Fund operations, the pending amendment introduces near-term planning uncertainty and potential structural revenue compression if approved. Counties may face tradeoffs across core services or increased reliance on non-ad valorem sources to offset losses highlighted in statewide analyses. The County's most robust response is to (1) reduce structural subsidies through cost recovery, (2) shift eligible capital costs to dedicated growth-related charges, and (3) expand targeted non-ad valorem mechanisms where benefits are localized, while maintaining referendum-based tools as a deliberate, later-stage option depending on the outcome of the November 2026 vote.

Overview of Leon County's Revenue Structure

Current state—what the budget trend implies. Leon County's revenue base is increasingly concentrated in ad valorem, which heightens exposure to state-level reform and reduces flexibility in annual budget balancing. From FY 2021–FY 2025, ad valorem-related revenues increased from ~42% to ~58% of total County revenues. The practical implication is that incremental cost growth (inflation, personnel, capital) and any state-driven reduction in property tax capacity must be absorbed by a narrow set of flexible revenues, accelerating the need to convert implicit subsidies into explicit, more diversified funding mechanisms.

The trend line in Figure 2 quantifies the County's shifting revenue concentration and frames why diversification options must be evaluated as a portfolio rather than as a single substitute for ad valorem.

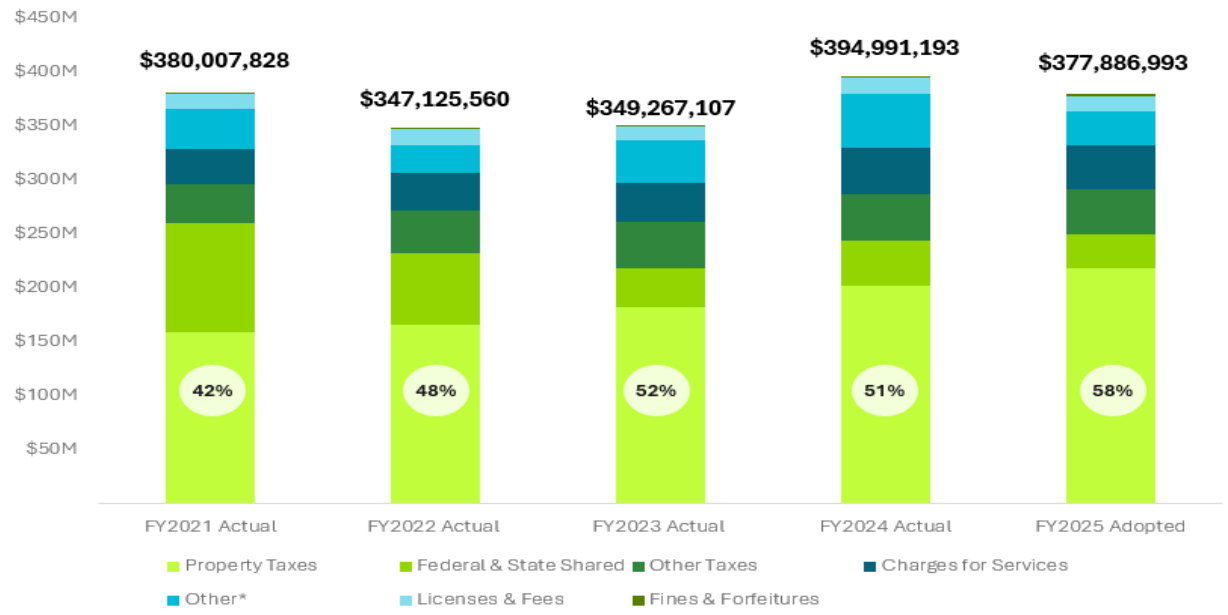


Figure 2. Breakdown of Leon County Total Revenue Sources, FY 2021–FY 2025

session ends" (3/19/2026); Tallahassee Democrat, "Recap: Florida House, Senate pass DeSantis property tax plan" (6/2/2026).

While other revenue categories contribute to the County's overall budget, none have demonstrated the same consistency or growth as ad valorem taxes. Charges for Services have generally increased year-over-year, apart from a modest decline between Fiscal Year 2024 and 2025, suggesting that fee-based revenues may offer a sustainable source of revenue for the County. In contrast, Federal and State Shared Revenues, which include grants, taxes and other shared revenues, have fluctuated substantially over the same period. While grants are beneficial for the County, their tendency to fluctuate makes it not a reliable source of recurring revenue, suggesting other, more predictable revenue sources should be considered when aiming to consistently reduce ad valorem tax reliance.

Licenses and Fees fluctuate year to year because they are driven by a mix of permitting and inspection activity, regulatory volumes, and other program-specific factors, reinforcing that Licenses and Fees are not a predictable substitute for ad valorem at scale.

Overall, the County's revenue trends demonstrate that while total revenues have increased, this growth has been disproportionately driven by property taxes. The limited growth and inconsistent nature of current non-ad valorem revenue sources not only expose the County to fiscal risk from property tax reform, but also from housing market volatility such as recessions or natural disasters.

Distribution of Ad Valorem Revenue Across County Operations

Leon County's per capita ad valorem tax collection falls in the midrange when compared to a set of six peer Florida counties with similar population size, governmental structure, service delivery models, and demographics (Fig. 3). While Leon County's operating millage rate is slightly higher among its peer group, its per capita property tax collections is one of the lowest, reflecting structural limitations on the County's tax base rather than unusually high taxation levels. A significant share of Leon County's taxable property consists of non-taxable assets such as state, federal, university, school, and religious properties, which constrains the County's ability to generate property tax revenue despite its relatively elevated millage rate.

	County	County Ad Valorem Tax Collection	Per Capita County Ad Valorem Tax Collection	County Operating Millage Rate	All Revenue County Total	Per Capita All Revenue County Total
1	Alachua County, FL	$186,673,813	$630	7.618	$490,511,764	$1,655
2	Lake County, FL	$201,077,857	$487	5.0364	$609,911,095	$1,407
3	Leon County, FL	$202,030,641	$668	8.3144	$394,991,193	$1,307
4	Escambia County, FL	$202,044,440	$600	6.6165	$697,818,956	$2,074
5	St. Lucie County, FL	$275,373,254	$714	4.2222	$593,805,488	$1,539
6	St. Johns County, FL	$313,437,508	$946	4.6537	$831,099,425	$2,507
7	Osceola County, FL	$357,421,415	$792	6.7000	$1,204,127,281	$2,668

Figure 3. Leon County's County Operating Millage Rate Compared to Peer Counties (2024)

Leon County's operating millage rate remains below Florida's statutory cap of 10 mills and has been unchanged for the past fourteen years. However, peer comparisons show that the County's fiscal

exposure is not the result of unusually high per-capita property tax collections. Instead, Leon County collects among the lowest per-capita property tax revenues in its peer group, reflecting a constrained tax base and a revenue structure in which property taxes support a larger share of core operations than in many comparable counties.

Implication for operating risk. Figure 4 shows that ad valorem is concentrated in the General Fund, with the Sheriff's Office representing the largest single service draw on property-tax-supported resources. The figure also highlights a second order: when enterprise-style services (e.g., stormwater and solid waste) do not fully recover costs through fees, the County must rely on property tax-supported revenues to keep user charges below full cost. This dynamic makes ad valorem not only a direct funding source for public safety and core operations, but also an indirect mechanism that enables below-cost pricing in selected services—reinforcing the case for the enterprise cost recovery actions recommended later in this report.

Rank	Leon County Service	Ad Valorem Tax Distribution	% of Ad Valorem Tax Distribution
1	Sheriff - Law Enforcement and Corrections	$718.47	47.78%
2	Emergency Medical Services	$124.44	8.28%
3	Facilities Management	$84.18	5.60%
4	Health & Human Services	$68.91	4.58%
5	Capital Improvement	$55.41	3.68%
6	Management Information Services	$52.46	3.49%
7	Library Services	$44.99	2.99%
8	Tax Collector	$43.28	2.88%
9	Property Appraiser	$42.19	2.81%
10	Administrative Services	$40.05	2.66%
11	Supervisor of Elections	$37.25	2.48%
12	Other Non-Operating/Communications	$36.10	2.40%
13	Criminal Justice (Probation, DJJ, Diversion	$35.27	2.34%
14	Community Redevelopment – Payment	$20.60	1.37%
15	Clerk of Circuit Court	$13.71	0.91%
16	Board of County Commissioners	$13.70	0.91%
17	Veterans, Volunteer, Planning, Econ Dev	$13.44	0.89%
18	800 MHz Radio Comms	$12.52	0.83%
19	GIS	$11.49	0.76%
20	Risk Allocations	$10.28	0.68%

Figure 4. Many departments receive substantial funding from ad valorem revenues, with the Sheriff's Office obtaining the largest share of property tax support

Leon County's General Fund is heavily dependent on ad valorem tax revenue, a reliance that has remained consistently high over the past five fiscal years. Between fiscal year 2021 through 2025, property taxes accounted for approximately 90% to 97% of total General Fund revenue sources (Fig. 5). Because the General Fund is largely comprised of ad valorem tax revenue, seven of the top ten departments that receive the most ad valorem funding are completely reliant on the General Fund as their revenue source. These departments include core government functions such as law enforcement, facilities management, health and human services, information services, library services and constitutional offices. The Sheriff's Office is completely reliant on property tax revenue, demonstrating that many essential services lack

alternative, self-supporting revenue streams and depend almost exclusively on ad valorem taxes to function.

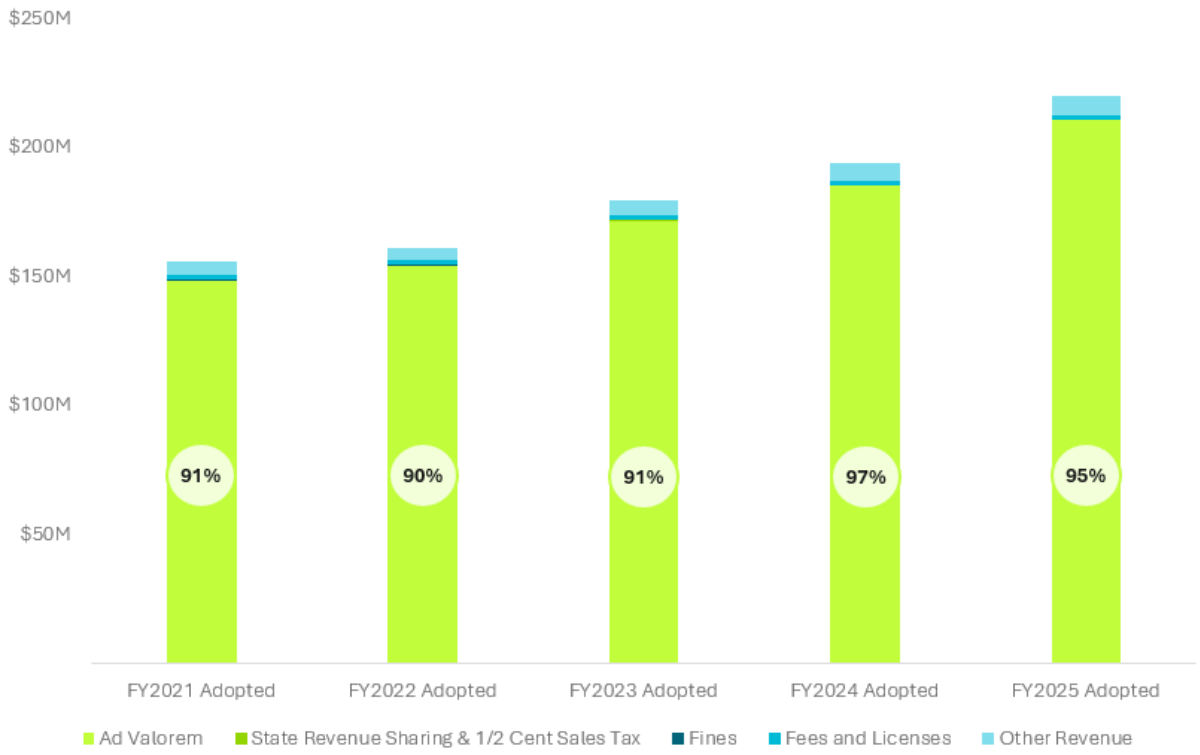


Figure 5. Breakdown of Leon County General Fund Revenue Sources, FY 2021–FY 2025

State Revenue Sharing and the ½ Cent Sales Tax is the second highest revenue source but represents only a small fraction of total General Fund revenue. Other sources, such as fees and licenses, fines, fund balance, and miscellaneous revenues, collectively play a limited role and do not materially offset the County's reliance on property tax funding. At the same time, the cost of delivering County services continues to rise due to inflation, increasing personnel costs, and growing capital project costs. This dynamic places additional pressure on the General Fund, particularly given its narrow revenue base. The revenue composition illustrates that any reduction in property tax revenue would have a direct and significant impact on the County's ability to fund essential services.

Revenue Diversification Analysis

Methodology to Identify Higher-Priority Revenue Strategies

Given the County's high reliance on ad valorem revenue and the State's evolving policy environment, the objective of this analysis was to identify a practical set of non-ad valorem levers that can reduce structural general revenue exposure over time. The focus is on tools that are legally available, implementable within a reasonable timeframe, and demonstrably used by peer counties to either increase recurring cost recovery or shift eligible costs to dedicated funding sources.

First, to ensure only legally viable options were considered, the Florida Local Government Financial Information Handbook was reviewed to identify all non-ad valorem revenue sources the County is authorized to implement under Florida statutes. From this universe of taxes, fees, and charges for services, nine non-ad valorem revenue sources were identified as potentially impactful tools for implementation by Leon County.

Next, a peer county analysis was conducted to understand how comparable Florida counties generate and balance their revenues. Six peer counties were selected for leading practices research based on factors such as population size, overall budget, and per capita ad valorem revenue levels comparable to that of Leon County. This step provided context on how similarly situated jurisdictions diversify revenue and manage their budgets, helping to ground the analysis in real-world practice rather than theoretical options.

Finally, potential revenue strategies were evaluated using a set of defined criteria focused on revenue generation potential, ability to reduce reliance on ad valorem taxes, ease of implementation, and applicability to Leon County's specific needs. By combining statutory eligibility, peer comparability, and practical performance considerations, the methodology narrowed the list of available options and identified four higher priority revenue strategies for deeper analysis.

Figure 6 summarizes the full statutory universe of county revenue tools; the analysis that follows focuses on the subset that is both legally available and practically capable of reducing General Fund pressure in Leon County.

Currently Implement
Communications Services Tax
1 to 5 Cents Local Option Fuel Tax
1 to 6 Cents Local Option Fuel Tax
Ninth-Cent Fuel Tax
Local Option Fuel Tax
Local Government Infrastructure Surtax
Public Service Tax
Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors*
Tourist Development Tax
Tourist Development Tax – Additional 1%
Professional Sports Franchise Facility Tax
Additional Professional Sports Franchise Facility Tax

Eligible
Gross Receipts Tax on Commercial Hazardous Waste Facilities
Voter-Approved Indigent Care Surtax
Charter County and Regional Transportation System Surtax
Local Business Tax
Emergency Fire Rescue Services and Facilities Surtax

*Leon County is in the implementation phase
**Imposed by the Leon County School Board which receives all proceeds

Ineligible
Convention Development Taxes
Municipal Parking Facility Space Surcharges
Municipal Resort Tax
Insurance Premium Tax
Local Option Food and Beverage Taxes
High Tourism Impact Tax
Green Utility Fee
County Public Hospital Surtax
Pension Liability Surtax
Municipal Pari-Mutuel Tax
Small County Surtax
Local Option Food and Beverage Tax
Indigent Care and Trauma Center Surtax
School Capital Outlay Surtax
Discretionary Surtax on Documents

Figure 6. The Florida Handbook outlines all taxes states are statutorily authorized to levy.

Discretionary Surtaxes

The Florida Local Government Financial Information Handbook outlines taxes and fee categories legally available for implementation by counties, identifying 32 distinct revenue options authorized under Florida law. Many of these revenue tools are subject to statutory caps, voter approval requirements, eligibility thresholds, or purpose restrictions that meaningfully limit their applicability for individual counties. Leon County already levies the maximum allowable rates for fuel taxes and tourism development taxes, which constrains the County's ability to generate additional revenue simply by increasing existing tax rates.

However, there are several discretionary surtaxes that remain legally available to the County but are not currently being levied. Among the remaining options are Emergency Fire Rescue Services and Facilities Surtax, Gross Receipts Taxes on Commercial Hazardous Waste Facilities, Local Business Taxes, the Charter County Regional Transportation (CCRT) surtax, and the Voter-Approved Indigent Care Surtax. Further analysis shows that most do not present credible substitutes for property-tax revenue.

The Emergency Fire Rescue Services and Facilities Surtax can be levied up to 1 percent with proceeds expended for emergency fire rescue services and facilities, and pre-hospital emergency treatment, among other available uses. Leon County already maintains a dedicated revenue source for fire services and providing pre-hospital emergency treatment (EMS services), which reduces the practical value of pursuing the Emergency Fire Rescue Services and Facilities surtax. In addition to requiring voter approval, the surtax has strict limitations. The most significant operational limitation is that surtax proceeds must be used to reduce or offset ad valorem taxes (property taxes) or non-ad valorem assessments levied for fire control and emergency rescue services, limiting its net fiscal benefit. The surtax also carries administrative and policy complexity, including statutory requirements to apply any excess collections toward future ad valorem tax reductions. Further, available proceeds must be shared with each local government entity providing emergency fire rescue services in the county (i.e. City of Tallahassee), which could further reduce the County's direct benefit from this option.

Gross Receipts Taxes on Commercial Hazardous Waste Facilities are highly situational and do not represent a meaningful near-term ad valorem offset for Leon County. Section 403.7215, Florida Statutes, authorizes a 3 percent tax on the gross receipts of privately owned, permitted commercial hazardous waste transfer, storage, treatment, or disposal facilities, payable annually to the primary host local government. In practice, applicability is extremely limited, as revenues depend entirely on the existence, scale, and throughput of a qualifying facility.

Public budget documents and Comprehensive Annual Financial Reports (CAFRs) from Florida host counties indicate that even where the tax is levied, revenues typically fall in the hundreds of thousands of dollars annually, not millions, and are treated as facility-specific mitigation funding rather than general revenue. For example, Hillsborough County and Escambia County, which have historically hosted permitted hazardous waste handling and treatment facilities, report hazardous-

waste-related revenues as small special-purpose line items within environmental or solid-waste funds. In those counties, proceeds are used for compliance, monitoring, security, and contingency planning associated with the facility itself rather than to offset countywide operating costs. This treatment aligns with the statute's required priority uses and reinforces that the tax functions as an impact recovery mechanism, not a scalable general revenue tool.

The remaining statutory surtaxes with the strongest theoretical fit for Leon County include the Charter County Regional Transportation (CCRT) surtax, the voter-approved Indigent Care surtax, and the Local Business Tax. Each offers some revenue-generating potential and could partially offset General Fund-supported costs. Even so, their use is constrained by voter approval requirements, restricted uses, and statutory caps that limit scalability. Taken together, these factors underscore that Leon County has largely exhausted broad-based taxing capacity under Florida law. Any remaining statutory tax tools represent a narrowing funnel of opportunities rather than a robust alternative to ad valorem revenues.

Options for Generating Revenue Beyond Surtaxes

Given Leon County has largely exhausted broad-based taxing capacity, Figure 7 shifts the lens to non-tax tools under home rule authority that can be implemented locally and scaled over time.

Proprietary Fees	Regulatory Fees	Special Assessments (examples)
Admission Fees	Building Permit Fees	Municipal Maintenance
Franchise Fees	Impact Fees	Public Space Revitalization
User Fees	Inspection Fees	Downtown Redevelopment
Utility Fees	Stormwater Fees	Garbage Disposal
		Fire and Rescue
		Parking Facilities
		Street Improvements

Figure 7. The Florida Handbook outlines all non-tax revenue sources states are statutorily authorized to implement.

Beyond statutory surtaxes, Leon County has additional opportunities to generate revenue through fees and other mechanisms authorized under its home rule authority and commonly used by peer counties across Florida. These approaches focus primarily on enterprise funding, regulatory fees, and user-based charges that align the cost of services more closely with those who benefit from or utilize the services.

Enterprise funds represent one of the most significant needs for revenue diversification. These funds are designed to operate in a business-like manner, with services such as solid waste and stormwater supported by user fees rather than general tax revenues. In Leon County, the solid waste and stormwater enterprise funds are not fully self-supporting and currently require large subsidies from general revenue, which is highly reliant on ad valorem taxes. Peer county practices indicate that appropriately structured enterprise fund fees can improve cost recovery, reduce reliance on ad valorem revenues, and enhance the long-term financial sustainability of service delivery.

There are other non-tax revenue tools available to the County, including impact fees, Municipal Services Benefit Units (MSBUs), and proprietary fees. Impact fees allow local governments to charge new development for a proportionate share of capital facilities required to support growth. MSBUs enable the County to fund specific services within defined geographic areas through non-ad valorem assessments paid by benefiting property owners. Proprietary fees such as admissions, rentals, and other user charges allow the County to recover the cost of providing facilities, services, or regulating activities. In addition, some peer counties often supplement these locally controlled revenue sources with federal and state grants, particularly for human services, transportation, and public safety. While grants can provide valuable short-term funding, they are generally less reliable as a long-term revenue solution due to year-to-year variability and external funding constraints.

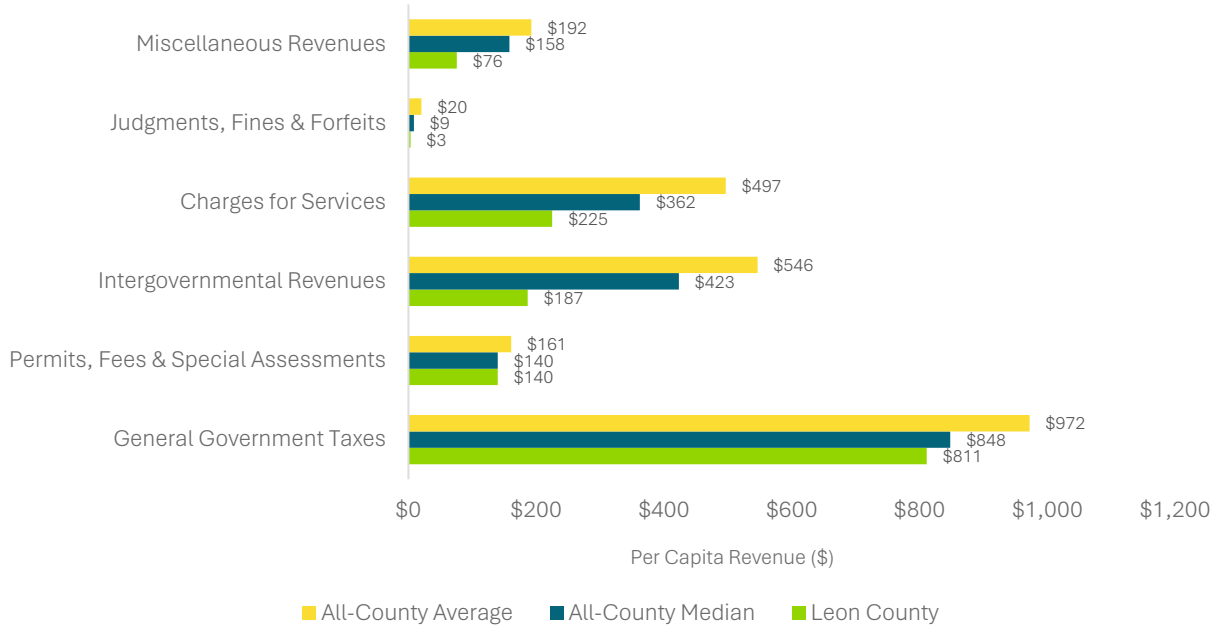
Overall, while Leon County's statutory taxing options are limited, there remains a meaningful set of fee-based and enterprise-focused strategies that can be adopted or expanded. These approaches offer the potential to reduce pressure on the General Fund, better align revenues with service costs, and strengthen the County's fiscal resilience without increasing reliance on ad valorem taxes.

Leading Practices Research

Comparative Insights from Peer Counties

Key findings from statewide benchmarking. Leon County's revenue portfolio is structurally more tax-reliant than the typical Florida county. In FY 2023–24 general government taxes accounted for approximately 64% of Leon County's total revenue, exceeding both the statewide average and median. At the same time, Leon County under-indexes on several categories that many counties use to reduce pressure on property taxes and other broad governmental taxes, including charges for services and intergovernmental revenues. The net effect is a narrower set of recurring, locally controlled offsets in the operating budget, increasing exposure when state policy or economic conditions constrain ad valorem capacity.

Figure 8 translates this pattern into a simple benchmark, showing where Leon County over- and under-indexes relative to all Florida counties. The largest actionable gap is Charges for Services, which indicates potential to increase cost recovery and reduce implicit general revenue subsidy of selected services.



Note: Miscellaneous revenues include interest, rents, royalties, sale of property, donations, private sources, pension contributions, etc.

Figure 8. Average and Median County Revenues Per Capita by Category FY 2024

Where Leon under-indexes (and why it matters). In FY 2024, Leon County collected nearly $300 less per capita than the statewide average in Charges for Services. In most Florida counties, this category functions as a primary offset to property taxes through cost recovery for development services, inspections, utilities, enterprise operations, and other user-driven programs. Leon's lower per-capita performance suggests that user fees and service-based revenues are set more conservatively and do not fully reflect the cost of providing fee-eligible services. The result is a larger share of routine service costs flowing to general revenue than is typical among peers. This is a structural condition rather than a cyclical one, tied to fee calibration and recovery philosophy rather than demand for services.

Leon County also generates materially less per capita in two revenue categories that frequently act as stabilizers in county budgets. Miscellaneous revenues are approximately $116 per capita below the statewide average, and intergovernmental revenues trail by roughly $359 per capita. In peer counties, these categories often capture enterprise earnings, internal service charges, facility rentals, reimbursements, dedicated state distributions, and ongoing programmatic grants. As one-time federal relief programs sunset, counties with stronger baseline intergovernmental and miscellaneous revenue streams retain automatic offsets that blunt operating shocks. Leon's relative under-indexing means fewer built-in stabilizers as temporary funding expires, increasing reliance on unrestricted resources.

For Leon County, these gaps represent the operating space the recommended revenue portfolio is designed to close. Enterprise cost recovery, fee schedule modernization, and targeted benefit-based funding mechanisms are not additive policy choices; they are mechanisms to realign Leon County

closer to prevailing practice and reduce exposure to volatility in property tax growth and state-level tax reform.

Growth-related capital: Leon is an outlier on impact fees. Leon County is a clear outlier in its treatment of growth-driven capital. The 1000 *Friends of Florida* impact fee study from 2022 reported that **43 of Florida's 67 counties** assessed countywide impact fees at that time, while **24 counties** did not. Leon County's decision not to levy impact fees places growth-related capital costs directly into the County's broader capital program, where they must compete with maintenance, replacement, and policy-driven investments for limited unrestricted funding.

Since that 2022 study, a small but notable subset of the "no impact fee" counties—and some related special districts—has moved toward active consideration or implementation, reflecting growing development-driven fiscal pressure. For example, **Bradford County** completed an impact fee study, lifted a prior moratorium, and adopted a countywide impact fee ordinance covering public safety services. **Escambia County** has held formal public discussions at the commission level on potential county impact fees to address infrastructure and growth-related demands (countywide adoption has not occurred to date). In addition, some special districts within "no impact fee" counties have advanced impact fee authority; for example, the **North Okaloosa Fire District** received legislative authorization in 2024 to impose impact fees on new construction. The implication for Leon County is straightforward: as capital costs rise, the policy trendline is toward building dedicated "growth pays for growth" lanes rather than funding new capacity through unrestricted capital and, over time, ad valorem-supported resources.

This structure increases long-term pressure on property-tax-supported capacity and raises the risk of capital crowd-out, where new-capacity projects displace state-of-good-repair reinvestment. An impact fee feasibility study would not commit the County to immediate implementation, but it would establish a defensible "growth pays for growth" funding lane that most counties already use. Even phased or partial implementation would align Leon County more closely with peer practice and reduce reliance on ad valorem resources for future capacity demands.

Visitor-serving capital: peers use TDT to reduce General Fund capital burden. Peer practice also shows that Tourism Development Tax (TDT) revenues, particularly the 4th–6th pennies under Section 125.0104, Florida Statutes, are increasingly programmed not only for marketing but for visitor-serving capital assets such as trails, waterfront facilities, and other outdoor recreation infrastructure that drives overnight stays *(illustrative examples, not recommended rates)*. For example, Flagler County's Tourist Development Council has allocated $2.25M of TDT revenues over the next three years to beach repairs. Monroe County's TDC similarly funds tourism-related capital through a formal capital grant program, explicitly framing these investments as projects that would otherwise rely on property taxes. In Monroe County, TDT revenue is funding the following projects:

- **Mallory Square Updates**: $1.92M will support new public restroom facilities, $1M for shade structures and $700K for landscaping and improved aesthetics

- John Pennekamp Coral Reef State Park's new visitor center: $2M to support the development of interactive exhibits including a 30,000-gallon saltwater aquarium and wildlife observation areas
- America's 250th: $400K to support hosting America's 250th events
- Founders Park boat ramp: $750K to install a second boat launch next to the current one, along with redesigning boat and trailer parking

Florida Attorney General guidance confirms that parks, recreational facilities, and boat ramps may be funded with TDT revenues when the county makes legislative findings that the capital improvement is primarily related to advancing tourism.

Localized services: peers use MSBUs and special assessments to align cost with benefit. Peer counties make far more systematic use of Municipal Service Benefit Units (MSBUs) and other special assessment tools to fund services that provide localized or property-specific benefits, including neighborhood road maintenance, stormwater and drainage systems, street lighting, and area-specific infrastructure improvements. Counties such as Charlotte, Marion, Sarasota, Pasco, and Collier rely on MSBUs as a routine financing mechanism rather than an exceptional one, using them to ensure that the cost of localized services is borne by the properties that directly benefit. In these counties, MSBUs are embedded into the budget structure and capital planning process, allowing counties to sustain service levels without expanding countywide ad valorem dependence.

Leon County has the same statutory authority but employs these tools more selectively, leaving many localized services embedded in countywide operating and capital budgets. This approach weakens the benefit-payer relationship and spreads costs across taxpayers who may not receive proportional service value. Over time, this structure increases ad valorem reliance and reduces fiscal flexibility, particularly as infrastructure ages and maintenance demands grow. Peer counties demonstrate that expanding and normalizing MSBU use does not increase service scope or tax burden overall, but reallocates responsibility more precisely. Applying this model more broadly in Leon County would realign funding practice with peer standards, reduce structural pressure on property-tax-supported capacity, and improve transparency in how localized services are financed.

Implications for Leon County. The peer and statewide benchmark results are directionally consistent: Leon County's current model relies on property taxes and other major general revenues to fund both core operations and costs that many counties assign to users, growth, or visitors. This creates three actionable opportunities. First, close the cost-recovery gap through enterprise fund rate modernization and a Countywide fee schedule reset, converting recurring General Fund subsidies into transparent user charges. Second, establish dedicated capital funding lanes for costs that are currently competing for unrestricted capacity, specifically a "growth pays for growth" lane through impact fees and a "visitors pay for visitor-serving capital" lane through more strategic use of Tourism Development Tax authority for eligible tourism-oriented infrastructure. Third, expand benefit-based funding (MSBUs) for localized services to reduce cross-subsidies and preserve general revenue capacity for truly countywide priorities. Taken together, these strategies would move Leon closer to

prevailing Florida practice, reduce structural exposure to state-level property tax reform, and improve budget flexibility without relying on a single replacement revenue source.

Recommended Revenue Diversification Actions

There is no single non-ad valorem revenue source that can replace Leon County's reliance on property taxes at scale; no silver bullet. The goal of this section is to identify the portfolio of legally available strategies that can materially reduce structural general revenue exposure over time and increase the County's ability to absorb shocks, including state-level property tax reform and economic downturns. The strategies evaluated below were selected because peer counties use them to (1) convert recurring subsidies into recurring cost recovery, (2) shift eligible capital and localized service costs to dedicated funding lanes, and (3) preserve ad valorem capacity for truly countywide and non-discretionary functions.

The evaluation points to a clear sequencing. Near-term, the County should prioritize levers within its direct control, specifically enterprise fund cost recovery and fee schedule modernization, because they can be implemented on a defined timeline and deliver recurring offsets to general revenue pressure. Medium- to long-term, the County has two structural levers that can materially reshape future exposure: impact fees, which create a "growth pays for growth" lane for capital and reduce capital crowd-out, and the CCRT surtax, which is one of the few options with scale to offset recurring general revenue transportation transfers but requires a defined spending case and voter approval. In parallel, targeted MSBUs can realign localized costs with localized benefits, reducing cross-subsidies that otherwise accumulate in the countywide budget, while a potential Sheriff MSTU could establish a more transparent and defensible funding lane for law enforcement within the County's broader property tax framework. Other tools (proprietary fees, local business tax reinstatement, and asset monetization) can further diversify revenues, but they are typically smaller in scale and are best positioned as supplemental offsets. Taken together, this portfolio does not eliminate risk, but it meaningfully improves the County's ability to withstand both near-term budget volatility and longer-term structural threats to property tax capacity.

Recommendation 1: Implement enterprise fund cost recovery to eliminate recurring General Revenue subsidies

Why consider. Enterprise fund cost recovery is one of the few levers fully within the County's control that can convert recurring general revenue support into user-based revenue without changing service scope. Today, under-recovery in enterprise-style services functions as a structural subsidy funded by property taxes and other general revenues. Closing this gap is a direct hedge against property tax reform risk because it reduces the amount of general revenue capacity required to "backfill" utility-style services.

What it could offset. In FY 2026, the Solid Waste and Stormwater Enterprise Funds required an estimated $3.85 million and $3.0 million transfer respectively to sustain current service levels. Absent fee modernization, the County should expect this subsidy to persist (and potentially grow) as operating costs increase. In practical terms, each dollar recovered through rates is a dollar of flexible

general revenue preserved for countywide priorities that cannot be funded through restricted revenues.

What we know. The County already has a defensible fact base. A 2025 solid waste rate study identified the cost-recovery gap and laid out a multi-year phase-in approach. The key decision for the Board is whether to implement the phase-in beginning in FY 2027 (as previously presented), with the explicit objective of reducing—then eliminating—the annual general revenue transfer while maintaining policy priorities (e.g., rural waste service centers) through transparent, rate-supported funding. Additionally, the County has previously scheduled a stormwater rate study in FY 2027 as part of its multi-year fiscal planning process.

How Leon County compares. In peer counties such as Hillsborough, Pinellas, Palm Beach (through the Solid Waste Authority), Orange, and Sarasota, enterprise funds for solid waste, utilities, and related services are intentionally structured to recover the full cost of operations, capital reinvestment, debt service, and reserves through user fees, non-ad valorem assessments, and service charges, with little or no routine reliance on ad valorem support. Leon County, by contrast, continues to subsidize portions of its solid waste and other enterprise-type operations with general revenue transfers, effectively shifting costs from service users to countywide taxpayers. While this approach has moderated fee impacts in the near term, it places ongoing pressure on ad valorem capacity and obscures the true cost of service delivery.

Recommended moves (Board decision points):

- Authorize the Solid Waste rate phase-in (FY 2027 start) to reduce the annual $3.85M general revenue transfer on a defined schedule, with annual check-ins to manage affordability and service-level objectives.
- Commission a Stormwater rate/assessment study (FY 2027) to quantify the full cost of service, identify any implicit General Fund or unrestricted-revenue support, and recommend a fee level that sustains maintenance and capital reinvestment without recurring subsidies ($3M).
- Revise County policies for enterprise operations to establish fixed intervals to conduct assessment rate studies (at least every five years) to ensure full cost recovery for enterprise service delivery.

Bottom line. Improving enterprise fund cost recovery is a recurring, locally controlled offset to General Fund pressure. Executed well, it converts hidden subsidies into transparent user charges and preserves flexible revenues for core, countywide functions—exactly the capacity that becomes scarce under property tax reform scenarios.

Recommendation 2: Establish a "growth pays for growth" capital funding lane by adopting impact fees

Why consider. Leon County is in the minority statewide on countywide impact fees (43 of 67 counties assess them). Not levying impact fees is a policy choice that shifts growth-driven capital costs onto existing taxpayers and onto the County's limited unrestricted capital capacity. Impact fees will not fund operations, but they can protect the General Fund indirectly by creating a dedicated capital funding lane for new capacity projects, reducing the likelihood that growth-related projects displace "state of good repair" reinvestment or require future ad valorem support.

What it could fund. Impact fees can fund eligible growth-related capital categories (e.g., transportation, parks, fire/rescue, law enforcement/public buildings) and must be spent to benefit new development. Without this tool, growth-related facilities remain in the same competition as the County's general capital improvement program. The County has not yet quantified annual impact fee revenue potential because it depends on local construction activity and the fee schedule adopted. As a practical next step, staff should model "revenue left on the table" by applying peer-county fee ranges to Leon County's last five years of permit/CO activity (single-family units and nonresidential square footage), producing a low–medium–high estimate of annual collections and the corresponding reduction in General Fund or other unrestricted capital pressure.

How Leon compares (and what Leon is leaving on the table). Peer counties' published schedules demonstrate the order of magnitude *(illustrative examples, not recommended rates)*. In St. Johns County, a typical single-family home in the 1,801–2,500 square-foot category carries a total impact fee of approximately **$20,652 per unit**. For commercial development, St. Johns County's schedule shows total nonresidential impact fees of approximately **$6,403 per 1,000 square feet** for a commercial building under 100,000 square feet and approximately **$12,690 per 1,000 square feet** for large-format retail greater than 150,000 square feet (a reasonable proxy for big-box retailers). St. Johns County collected approximately $38 million in impact fees in FY 2025. In Alachua County, three impact fees are imposed on new development for fire, transportation (mobility), and parks at varying rates per 1,000 square feet, with annual revenue estimated at $4 million.

For additional context, statewide data provides a useful anchor for residential fees. A 1,000 Friends of Florida review of county impact fees reported an average total county impact fee of approximately **$9,564** for a typical 2,500 square-foot single-family home (about **$3.83 per square foot**) across counties that assess impact fees. Comparable "all-county" averages are not published for specific nonresidential prototypes; however, a scan of recent county schedules indicates that large-format retail often falls in a **five-figure range per 1,000 square feet** in higher-growth markets, while more moderate markets frequently price general retail in the **mid-four to low-five figures per 1,000 square feet**. *These are illustrative examples, not recommended rates,* but they reinforce the central point: statewide, the market routinely absorbs material one-time fees for growth-driven facilities. Leon County's current posture (no countywide impact fees) places it on the opposite end of prevailing practice and increases dependence on ad valorem-supported capital capacity as growth occurs.

What we know (timing, constraints, and uncertainty). Implementation requires an impact fee study using recent/localized data, ordinance adoption, and notice. Under the Florida Impact Fee Act, when a local government initiates a new impact fee study and increases an impact fee, the new study must be adopted within **12 months** of initiation, and new or increased impact fees require at least **90 days' notice** before the effective date. In addition, SB 180 (2025) established temporary restrictions for certain local governments following specified hurricane disaster declarations through October 1, 2027 (subject to conditions), which creates added legal and policy risk for adopting new development-related requirements during the restriction period. The practical implication is sequencing: complete the technical work early, then time ordinance adoption and effective dates to ensure legal defensibility given state restrictions and any future storm-related extensions.

Recommended moves (Board decision points):

- **Authorize an impact fee feasibility study in FY 2027** (start in fall 2026) with explicit policy direction on eligible categories and affordability/competitiveness guardrails.
- **Develop an FY 2028 implementation decision package** that includes: a draft ordinance, proposed schedule(s), an administrative/appeals process, and a "use-of-proceeds" capital plan showing which projects would be funded and which General Fund/unrestricted capital pressures would be reduced.
- **Quantify the revenue opportunity** by modeling annual collections under low–medium–high scenarios using Leon's actual building permit/CO volumes and representative peer fee ranges (single-family units and nonresidential square footage). This produces a defensible "what we are leaving on the table" estimate.
- **Confirm legal sequencing under SB 180 conditions** prior to ordinance adoption, including whether any disaster-related restrictions apply to Leon County and how they affect timing through October 1, 2027.

Bottom line. Impact fees are not a General Fund operating offset. They are a structural resilience tool: they shift growth-driven capital costs to growth, protect limited unrestricted capital capacity, and reduce the long-term risk that ad valorem resources must be used to build new capacity for new development.

Recommendation 3: Maximize Local Discretionary Sales Surtaxes pursuant to *Sections* 212.054 – 0.55, Florida Statutes

As discussed earlier in this report, Leon County has already used much of its broad-based discretionary tax capacity under Florida law, particularly through fuel taxes and the Tourism Development Tax. The remaining local discretionary sales surtax options are more limited, more purpose-specific, and often dependent on voter approval or other statutory conditions. This section narrows the focus to the surtax tools that still merit consideration and explains which may provide a meaningful funding lane for a defined County need versus which are constrained in scale, use, or practical value.

Recommendation 3a: Levy a 0.5% (half cent) CCRT surtax to replace the recurring General Revenue transportation transfer and create a dedicated transportation funding stream beyond motor fuel taxes

Why consider. The CCRT surtax is one of the few tools with the capacity to materially reduce ongoing pressure on unrestricted revenues. Today, Leon County's transportation program relies on a mix of restricted transportation revenues (including motor fuel taxes) and unrestricted support. The FY 2026 adopted budget includes an estimated **$5.5 million** annual general revenue transfer to support transportation operations and maintenance. A **0.5% CCRT** rate, paired with a defined transportation program, can replace this recurring transfer and create incremental capacity to address infrastructure projects such as pavement preservation backlogs without increasing reliance on ad valorem or other major general revenues.

What it can fund (eligible uses; relevant to a non-transit operator). Under Section 212.055(1), Florida Statutes, CCRT proceeds are restricted to transportation purposes and may be used for development, construction, equipment, maintenance, and operation of transportation facilities and services. For Leon County, the most relevant eligible uses are **roads and bridges** (including resurfacing, rehabilitation, and maintenance), safety and operational improvements (e.g., intersection and signal upgrades), sidewalks and trails where they function as transportation connectivity, and drainage tied to roadway assets. While transit uses may be permitted under state law, they are not the primary focus for Leon County's program design given the County is not a transit operator.

What it could offset (General Revenue relief and motor fuel relief). Because Leon County already levies motor fuel taxes at statutory maximums, additional transportation capacity must come from either (1) reallocation from other priorities, (2) General Fund backfilling, or (3) voter-approved tools such as CCRT. CCRT therefore has a dual benefit: it can **replace the $5.5M annual General Revenue transfer** and it can **reduce reliance on maxed-out motor fuel revenues** by funding eligible costs that otherwise compete for limited fuel tax capacity. This pressure is expected to increase over time as the vehicle fleet becomes more fuel-efficient and electric, which reduces per-gallon fuel tax yield even as roadway maintenance needs persist or grow. This matters for outcomes the public can see. If the Board chooses, CCRT proceeds can be structured to fund a defined pavement preservation program (resurfacing cycles, bridge maintenance), address a backlog of deferred roadway work, and support targeted conversion of unpaved roads where the County has documented demand and a defensible prioritization plan.

How Leon compares (and the sales tax rate context). While 31 counties are eligible to levy the CCRT surtax, only three currently do (Broward at 1.0%; Duval and Miami-Dade at 0.5%). This indicates the binding constraint is typically voter acceptance and trust in use-of-proceeds, not statutory authority. Leon County's current discretionary sales surtax rate is 1.5%, which corresponds to a 7.5% combined state-and-local rate (6.0% state + 1.5% local). A new 0.5% CCRT would move the combined rate to 8.0%, placing Leon at the top end of Florida's typical combined-rate range (6.0%–8.0%) and comparable to the highest-rate counties.

What we know (rate, duration, and project selection). The statute authorizes up to a 1.0% surtax and requires approval by a majority of county voters at a general election (or by charter amendment). State law prescribes a 30-year term length for CCRT. "Project selection" should be defined up front as a transparent program: a prioritized list of maintenance and capital outcomes, objective selection criteria (condition, safety, equity, multimodal connectivity, cost effectiveness), a public reporting cadence, and governance that prevents supplanting (i.e., replacing) existing restricted transportation revenues without delivering net new outcomes.

Recommended moves (Board decision points):

- **Define the offset target and scope.** Start with the **$5.5M** general revenue transfer, then quantify additional needs that are currently constrained by maxed motor fuel taxes (e.g., pavement preservation backlog and unpaved-road paving priorities).
- **Build a voter-ready transportation program.** Develop a clear "use-of-proceeds" plan that names the types of projects funded (e.g., pavement preservation/resurfacing, bridge maintenance, safety and intersection improvements, sidewalks/trails where they function as transportation connectivity, drainage tied to roadway assets, and targeted paving of unpaved roads) and specifies what outcomes will be delivered in years 1–5.
- **Calibrate the rate.** Model 0.25% and 0.5% scenarios to show expected annual revenues, general revenue relief, and the magnitude of backlog reduction achievable at each rate, with explicit acknowledgment that 0.5% moves Leon to an 8.0% combined rate.
- **Establish accountability.** Create a transportation trust fund, require annual independent reporting, and define anti-supplanting guardrails so proceeds demonstrably preserve property-tax-supported capacity and expand delivery.

Bottom line. CCRT is not a minor diversification tool; it is a scale lever. If the County chooses to pursue voter approval, a **0.5% CCRT** can replace the recurring general revenue transportation transfer and provide additional capacity for pavement preservation and backlog reduction, including projects typically constrained by motor fuel revenues that are already at statutory maximums.

Recommendation 3b: Consider an Indigent Care Surtax as a purpose-specific option

Why consider. In concept, the Indigent Care Surtax could shift eligible indigent-health spending off the General Fund and onto a dedicated, consumption-based revenue stream. This is directly aligned with the County's objective to reduce property-tax-supported exposure for purpose-specific services.

Current scale. Leon County's current primary health care commitment through CareNet is approximately **$1.8 million** annually. By contrast, a **0.5%** countywide sales surtax is typically multi-*tens-of-millions*. This scale mismatch is the primary risk: absent an intentional expansion of eligible indigent-care investments, the surtax could generate substantially more revenue than the County's current program footprint, creating pressure to expand spending simply to align with collections. Given near-term uncertainty around property tax reform, the surtax is worth keeping on the menu, but

it should be treated as a **longer-term** option until the Board defines a larger, durable indigent-care program scope that matches the tool's revenue capacity.

What the County is already achieving (CareNet fact base). The FY 2026 CareNet budget includes **$1,323,768** for the Competitive Provider Reimbursement Pool (primary care, dental, and mental health visits) and **$428,326** for specialty care and pharmaceutical support through the We Care Network and Florida A&M University College of Pharmacy. In FY 2025, providers reported **6,243** reimbursed visits through the pool. The program also leverages other resources, including use of **$295,866** as local match to access **$423,423** in federal Low-Income Pool (LIP) funds, and **$150,000** as match supporting Apalachee's Central Receiving Facility. These outcomes indicate the County already has a targeted, cost-effective model; the key question is whether a large, dedicated surtax is the right tool for a program currently operating at this scale.

What we know (restrictions and duration). Surtax proceeds are legally restricted to eligible health care purposes and are distributed through statutory mechanisms rather than as flexible General Fund revenue. The County would need to define allowable recipients, governance, and reporting requirements. The statute requires voter approval and does not create a "small" version of the tool; as with other discretionary surtaxes, the rate and any duration/term are set through the referendum/implementing ordinance, subject to applicable statutory parameters. The County last considered the Indigent Care Surtax in 2006, placing it on the November 2006 ballot. However, the referendum was not approved by voters.

Recommended moves (decision gates):

- **Defer referendum planning unless the Board defines a larger eligible program.** At the current ~$1.8–$2.0M CareNet scale, the surtax is unlikely to be right-sized.
- **Use the near-term window to clarify the "if/then."** If the Board wants to meaningfully expand indigent-care investment (e.g., larger safety-net commitments, broader preventive health initiatives, or a different governance/recipient model), then the surtax becomes a more realistic fit.
- **If pursued, build a spending plan before a ballot.** Develop a multi-year plan that defines eligible uses and recipients, sets governance and reporting requirements, and explicitly identifies which General Fund expenditures would be replaced or reduced.
- **Do not pursue a referendum in the near term.** The revenue scale is likely misaligned with the County's current indigent-care spend (~$1.8–$2.0M).
- **Revisit only if the Board's policy intent changes.** If the County intends to materially expand eligible health investments (e.g., larger safety-net commitments, hospital partnership models, or broader preventive health initiatives), then the surtax becomes a more realistic fit.
- **If revisited, require a "right-sized" plan.** Prior to any ballot action, develop a multi-year spending plan that (1) defines eligible uses and recipients, (2) demonstrates how proceeds

would replace, not simply add to, existing General Fund spending where appropriate, and (3) includes governance and performance reporting.

Bottom line. The Indigent Care Surtax remains a potentially meaningful, purpose-aligned tool, particularly if state policy changes increase pressure on property-tax-supported General Fund capacity. However, it is a high-yield instrument and is not naturally right-sized to Leon County's current indigent-care footprint. The County should treat it as a **lower-priority, contingent option** and revisit only if the Board adopts a larger, durable indigent-care investment strategy with governance and accountability that matches the expected revenue scale.

Recommendation 4: Modernize proprietary and regulatory fee schedules to close the cost-recovery gap

Why consider. Proprietary and regulatory fees are one of the most immediate, within-control levers to reduce structural general revenue pressure. The objective is not fee maximization; it is disciplined cost recovery for services with identifiable users and beneficiaries, particularly where Leon County under-indexes on Charges for Services relative to other Florida counties.

What it could offset. Better cost recovery reduces the extent to which routine regulatory, facility, and administrative services are subsidized by general revenue. In addition, passing through transaction costs (credit card and e-check processing) protects net program revenue as payment behavior shifts toward electronic channels.

How Leon compares. Across peer counties in Florida, proprietary fees are widely used to support emergency management, parks and recreation, building and inspection programs, libraries, and selected public safety support functions. While these fees rarely generate large per capita revenues, they play a critical role in supporting departmental operations and limiting the need for ad valorem or other major general revenue support.

Fee Structure Review and Cost Evaluation for Development Services

A recurring theme across Florida counties is the use of periodic cost evaluation studies to maintain an appropriate balance between user fees and general revenue subsidies. Historically, many jurisdictions targeted a 50/50 cost recovery split for development review and inspection related services. In practice, rising staffing, technology, and compliance costs have shifted recovery targets closer to 60/40 or 70/30 in many fee supported programs.

What it could offset. Development Services fees have not been updated since 2008. As a result, real (inflation-adjusted) fee levels have declined while staffing, technology, and compliance costs have increased—creating a predictable glidepath toward greater general revenue support for Development Support and Environmental Management. In FY 2026, approximately **$3 million** in general revenue, or 60% of the total operating budget, was transferred to the Development Support fund to support operations. A countywide cost-of-service study can quantify the gap by fee type and establish an update plan that stabilizes recovery before subsidies become material and difficult to unwind. This approach would be consistent with fees for Building Plans Review and Inspection services, which

were last updated in 2022 to allow recovery of the full cost of services necessary to maintain the self-supporting fund.

Leon County's existing development and inspection fee schedules would benefit from an updated cost evaluation study to confirm whether current fees reflect actual service delivery costs. Such a study would support defensible updates, improve transparency, and reduce gradual drift toward increased general revenue subsidy.

Emergency Management and Public Safety Support Fees (recover the cost of specialized reviews and hazard-mitigation activity)

Who pays (and for what). These fees are typically charged to applicants or operators whose facilities or activities create above-baseline review, inspection, or preparedness demands. Common payers include health care facilities (for emergency management plan reviews), new development applicants (for public safety plan review tied to site development and fire/life-safety readiness), and special event organizers (for standby and event-safety planning). Florida Statutes and the Florida Administrative Code authorize county emergency management agencies to charge up to **$500** for review of plans for facilities licensed for more than 16 beds, up to **$250** for smaller facilities or plans with no significant changes, and up to **$25 per hour** (up to ten hours) for requested technical assistance. Peer counties, including Alachua, Osceola, St. Johns, and Lake have adopted fee schedules.

Peer example (Lake County). Lake County's adopted fee schedules explicitly price many of these cost drivers *(illustrative examples, not recommended rates)*, including: *Emergency Management health plan reviews for health care facilities*; *Public Safety Support plan review fees*; and charges associated with *countywide radio systems* (subscriber maintenance/warranty and related deployment fees). In combination, these fees are designed to recover staff time for regulatory review and hazard-mitigation activity that is attributable to specific facilities or users rather than the general public.

Implication for Leon County. Leon County should review Emergency Management and Public Safety support activities for discrete services that exceed baseline responsibilities and can be priced, particularly health care facility emergency management plan reviews and other specialized preparedness or hazard-mitigation reviews. Florida law requires nursing homes, assisted living facilities, ambulatory surgical centers, and hospitals to maintain emergency management plans that meet state-approved criteria and to submit those plans to the local emergency management office for review and approval. Leon County Emergency Management currently reviews approximately 73 facility emergency management plans annually at no charge, representing a definable workload that can be tracked, costed, and partially recovered through a transparent fee schedule while keeping core readiness tax-supported. Based on the County's current review volume, establishing a healthcare facility emergency plan review fee consistent with state law **could generate approximately $18,250 to $36,500 annually**, creating a modest but defensible offset to general revenue currently supporting emergency management services. Other counties, including Lake County, have already adopted fee schedules for these types of reviews.

Parks, Recreation, and Facility Fees (price private use of public venues and fields)

What "good" looks like. In peer counties, the cost-recovery focus is often on *facility rentals and permitted field use*, not on County-run leagues. The mechanism is straightforward: private leagues, tournament operators, and community groups receive a permit or rental agreement to use County-maintained assets (fields, courts, community centers, pavilions), and the fee schedule is structured to recover staffing, utilities, wear-and-tear, and scheduling/administration costs.

Peer example (St. Johns County). St. Johns County publishes resident/non-resident facility rental rates for community centers and courts *(illustrative examples, not recommended rates)*. Examples include community center rentals with resident rates such as **$60–$75 for the first hour** (and **$25** for each additional hour), and non-resident rates such as **$80–$90 for the first hour** (and **$30** for each additional hour), depending on the facility. The County also posts outdoor court rental rates (e.g., **$8–$10 per hour** for tennis/pickleball courts, with higher rates for lighted courts). These are practical examples of pricing policies that treat County venues as reservable assets with transparent rates.

Peer example (season permits for leagues). Some counties structure athletic field use as a season-long permit for organized leagues, effectively treating leagues as paying customers for ongoing access rather than ad hoc hourly users. For example, Hillsborough County requires rentals for organized play and publishes a practice rate of **$30 per hour per field** (two-hour minimum). Using that published rate, a typical 12-week season with two 2-hour practices per week would equate to (*illustrative examples, not recommended rates)* roughly **$1,440 per field per season** (12 weeks × 2 practices/week × 2 hours × $30/hour), before any lights, staffing, or tournament-day fees. This illustrates a practical "league pays for the season" model where routine field wear-and-tear and scheduling/administration are at least partially recovered from the organizations that drive demand.

Implication for Leon County. Leon County should focus benchmarking on comparable transactions, specifically facility rentals, pavilion rentals, permitted athletic field use, and tournament/league agreements where a private organization is effectively licensing use of County assets. The recommended action is to (1) inventory the highest-demand venues and fields, (2) establish rate tiers that reflect cost drivers (hours, lighting, staffing, exclusivity, and field condition restoration), and (3) set a predictable annual update cadence. Where feasible, resident/non-resident pricing can be used to align with peer practice and mitigate affordability concerns.

Courts and Probation Fees

What to target (and what is within County control). Court-related fee schedules are largely set in state statute and collected by the Clerk of Court, limiting Leon County's discretion on many court costs. The more actionable lever for the County is misdemeanor supervision and related program administration where the County (or a court-approved provider under County oversight) can set cost-of-supervision fees and collection practices within Florida law. The County's Probation Fund currently receives a $3.2M transfer from the General Fund, which accounts for 74% of total revenues.

Peer proof point (higher recovery is achievable) and recommended approach. Several Florida counties operate misdemeanor probation programs on a self-supporting basis by charging a monthly cost-of-supervision fee set by the court within statutory parameters *(illustrative examples, not*

recommended rates). For example, Pasco County reports its misdemeanor probation program is completely self-supportive by requiring probationers to pay a **$60 per month** supervision fee. Orange County publishes an offender fee schedule that includes a **$50 per month** probation supervision fee, plus one-time intake and testing-related fees. Florida law establishes a minimum contribution of **$40 per month** for misdemeanor probationers (Section 948.09, Florida Statutes), providing a clear statewide baseline. For Leon County, the immediate action is to benchmark current misdemeanor supervision fees, collection rates, and program costs against these peer models and, where appropriate, recalibrate fees to reasonable cost-of-service while maintaining indigency safeguards.

Administrative Credit Card Convenience Fees (protect net revenue by passing through transaction costs)

Recommendation: pass through payment processing costs. Credit card convenience fees are commonly treated as proprietary or pass-through fees. When structured to reflect actual processing costs (rather than generate surplus revenue), these fees can reduce administrative burden on County departments and limit erosion of net program revenues as electronic payment usage increases. With the passage of HB 967 (2025), beginning January 1, 2027, local governments are required to accept payment by credit cards, charge cards, bank debit cards, and electronic funds transfer for financial obligations owing to the local government, and are also required to have a method for accepting such payments online. Currently, Leon County absorbs all transaction/convenience fees for customers who pay by credit/debit card for County services such as permits and license fees, usage fees, and fines. In FY 2025 alone, Leon County absorbed approximately **$200,000** in transaction/convenience fees. These fees directly reduce the net revenue collected by the County because they are deducted prior to transmittal. Given the new mandate and continued growth in electronic payments, the County should ensure convenience fees are structured as true pass-through charges (covering processing and vendor costs) and that payment portals are configured so these costs do not flow back to the General Fund.

Implementation guardrails. To stay compliant and defensible, the County should (1) document actual processing costs by payment type and channel (online, in-person, phone, kiosk), (2) ensure any convenience fee or "service fee" is calibrated to recover those documented costs (not to generate surplus), and (3) apply the same methodology consistently across departments and vendors. As HB 967 implementation approaches (January 1, 2027), the County should inventory which departments and revenue streams will require online payment capability, review merchant and portal contracts for fee remittance terms, and confirm that fee disclosures and configurations are standardized so the County is not unintentionally absorbing a growing share of processing costs. Where departments use third-party payment portals, contracts should ensure convenience fees are remitted to the processor or used only to offset documented processing costs, consistent with Section 215.322, Florida Statutes and related administrative guidance.

Recommended moves (Board decision points):

- **Commission a Countywide cost-of-service study** for priority fee areas (development review/inspections, facility rentals, emergency management reviews) to quantify current recovery and the general revenue backfill, if any.
- **Separate "public good" from "user-specific" work** by defining which services remain tax-supported and which are priced (e.g., event-specific standby, facility emergency plan reviews, private field/venue reservations).
- **Adopt a transaction-fee pass-through policy** to protect net receipts, with documentation of actual processing costs and consistent application across payment channels.
- **Implement an annual indexing cadence** (or scheduled updates) so fees do not erode in real terms between studies.

Bottom line. Proprietary and regulatory fees may not replace ad valorem at scale, but they are one of the most reliable ways to convert ongoing, controllable program costs from tax-supported subsidies into transparent user-based funding, improving resilience without new tax authority.

Recommendation 5: Expand MSBUs as a benefit-based funding toolkit for localized services

Why consider. MSBUs are one of the County's most practical tools to reduce cross-subsidies by shifting *localized* service costs off countywide funding streams. Used well, they improve transparency and equity by aligning costs with the properties that receive a measurable special benefit. For Leon County, stormwater and drainage is a high-confidence starting point because benefits can be tied to a defined drainage basin or service area, but MSBUs can also support other neighborhood-scale services where demand is concentrated and service levels exceed the countywide baseline.

What it could offset (where MSBUs are most defensible). MSBUs can fund services that provide a measurable special benefit to a defined set of properties, and they can reduce general revenue pressure to the extent those services are currently embedded in countywide budgets. In Florida counties, common MSBU applications include: **stormwater and drainage maintenance/capital by drainage basin or service area**; **street lighting**; **subdivision roadway and drainage maintenance** (including targeted rehabilitation); **paving and maintenance of unpaved roads** where benefits are localized and the County has an adopted prioritization plan; **lake/pond and outfall maintenance**; and **targeted nuisance abatement or enhanced neighborhood services** where demand is above baseline. The opportunity for Leon County is to use MSBUs to create dedicated funding lanes for these localized needs, rather than funding them through countywide property tax-supported capacity.

- **Stormwater/drainage MSBUs by drainage basin or defined service area:** fund recurring maintenance and targeted capital improvements where the benefit nexus is clear.
- **Subdivision roadway and drainage MSBUs:** fund localized upkeep and rehabilitation that would otherwise compete with countywide priorities.
- **Street lighting MSBUs:** fund installation, energy, and maintenance for defined neighborhoods or corridors.

- Unpaved road paving and maintenance MSBUs: fund targeted paving programs where the benefit is localized and priorities are defined.
- Lake/pond and outfall maintenance MSBUs: fund recurring maintenance and restoration activities tied to defined water bodies or systems.
- Targeted nuisance abatement / enhanced neighborhood services MSBUs: fund enhanced services in defined areas where demand is above baseline and benefits are measurable.

Recommended moves (Board decision points):

- Start with stormwater by basin/service area. Direct staff to develop a stormwater MSBU concept organized by drainage basin or defined service area, including a draft assessment methodology, a five-year maintenance/capital plan, and a communications plan that shows "before/after" funding sources.
- Build a pipeline of additional MSBU candidates. In parallel, identify 2–3 next-best MSBU applications where Leon currently funds localized needs countywide (e.g., street lighting, subdivision roadway/drainage, unpaved-road paving priorities, lake/pond maintenance) and develop concept summaries for Board consideration.
- Set decision gates up front. Require a clear special benefit nexus, a defensible service area boundary, proportional assessment methodology, and a stakeholder engagement plan before proceeding to adoption.

Decision gates. MSBUs are feasible when the County can define a service area with a defensible special benefit nexus, translate the program into a simple and proportional assessment methodology, and secure the required property-owner support. Early stakeholder engagement is critical, particularly to ensure residents understand what costs are shifting from countywide funding to a localized assessment.

Bottom line. MSBUs are a scalable, benefit-based funding toolkit that Florida counties use to fund localized services without expanding countywide ad valorem dependence. For Leon County, stormwater MSBUs organized by drainage basin or service area are a high-confidence starting point, but the broader opportunity is to systematically shift other localized needs (e.g., street lighting, subdivision road and drainage upkeep, unpaved-road paving priorities, lake/pond maintenance, and targeted enhanced services) into dedicated funding lanes where a clear special benefit exists. This approach will not replace property taxes at scale, but it can materially reduce cross-subsidies, improve transparency, and preserve general revenue capacity for truly countywide priorities.

Recommendation 6: Clarify and protect public safety funding lanes to safeguard core service capacity

Why consider. Public safety is the largest single draw on property-tax-supported resources in Leon County. As state policy discussions continue, the County's priority should be to safeguard core public safety capacity by making funding lanes explicit, stress-testing them under reform scenarios, and

reducing avoidable cross-subsidies elsewhere in the budget. A potential Sheriff MSTU would not be unusual in the Florida context; other counties, including **Alachua, Escambia,** and **St. Lucie**, have used MSTU structures to create more transparent, dedicated funding lanes for sheriff or public safety-related services. For Leon County, a similar approach could improve visibility into the portion of the County's ad valorem effort that supports law enforcement and strengthen the defensibility of that funding stream if broader property tax reforms are pursued.

What to do. Establish a dedicated law enforcement funding lane by moving an appropriate portion of the Sheriff's budget request from the General Fund millage rate into a clearly defined Municipal Service Taxing Unit (MSTU). The objective is transparency and risk management: clearly show taxpayers, and legislators, what portion of the County's ad valorem effort supports law enforcement, and position that funding lane to be more defensible if state property tax reform preserves public safety capacity while constraining other uses. Importantly, a county may levy up to **10 mills** for an MSTU, and that levy is **separate from and does not count against** the County's **10-mill cap on general operating millage**, making the MSTU a distinct legal funding mechanism rather than simply a reallocation within the existing general millage framework.

Recommended moves (decision points):

- **Define what moves to the MSTU.** Direct staff to identify the portion of the Sheriff's requested budget that represents core countywide law enforcement capacity and is legally appropriate for MSTU funding, as opposed to functions that must remain supported by the General Fund. For example, per section 951.061 of the Florida Statutes, the Leon County Sheriff is the County's designated Chief Correctional Officer in Leon County, thus any costs associated with the salaries of correctional officers at the Leon County Detention Facility would have to continue to be funded through the general countywide millage and cannot be included in a MSTU.

- **Confirm geography and municipal coordination.** Confirm where the MSTU would apply (unincorporated only vs. county-wide including city limits), what municipal coordination is required, and whether interlocal agreements are needed to align service expectations and funding.

- **Adopt clear use-of-proceeds and anti-supplanting rules.** Define what MSTU proceeds may fund, require that they supplement (not obscure) core public safety capacity, and document how any General Fund relief will be used. For example, revenue from the implementation of a Sheriff MSTU can be applied to law enforcement expenditures, but corrections and sheriff salary will still be covered using general revenue.

- **Institutionalize transparency.** Publish an annual "Sheriff funding lane" schedule in the budget showing MSTU millage, collections, and supported costs, and stress-test the lane under property tax reform scenarios to confirm protected capacity.

Bottom line. Moving a defined portion of the Sheriff's budget into a dedicated MSTU improves transparency, strengthens the County's ability to protect core law enforcement capacity under property tax reform scenarios that preserve public safety funding, and creates clearer General Fund headroom for other countywide functions.

Recommendation 7: Consider reinstating a Local Business Tax as a modest, flexible diversification tool

Why consider. A Local Business Tax is one of the few remaining options that can generate *flexible* general revenue (i.e., not restricted to a single purpose). It will not replace ad valorem at scale, but it can provide incremental diversification and marginal General Fund capacity in a constrained statutory environment.

What it could generate (order of magnitude). Leon County's historical experience suggests the revenue potential is modest. Under the prior structure, the tax generated approximately **$212,186** in FY 2008. Any future yield would depend on the rate schedule, the number of active businesses, and (most importantly) achievable compliance and collection rates net of administration costs.

What we know from Leon County's prior program. Leon County repealed its local business tax effective October 1, 2009. At that time, the program used a uniform **$25** receipt per business activity and location, administered by the Tax Collector, with revenues apportioned among the County, the City of Tallahassee, and the Tax Collector per statutory formulas. The key challenge was not legal authority; it was net performance. In FY 2008, approximately **22%** of accounts were delinquent and the County collected approximately **43%** of gross billable revenue, resulting in limited net yield relative to the effort required to bill and pursue delinquencies.

Separate the levers: rate structure vs. compliance. A graduated rate schedule (higher rates for some classifications) is primarily a *policy design* choice intended to better align the tax with business type, footprint, or presumed intensity of regulation and service demand. It does not, by itself, solve compliance. Compliance outcomes are driven primarily by administration, registration visibility, billing and payment channels, and practical enforcement tools for nonpayment. These two questions should be evaluated separately: (1) what is the correct, defensible schedule, and (2) what collection approach will produce acceptable net revenue.

How Florida counties typically operationalize the tool. Many Florida counties maintain Local Business Tax programs with entry-level fees and classification-based schedules. Where programs perform well, they tend to pair (a) clear classification rules and business registration processes, (b) convenient electronic payment options, and (c) routine data matching against state licensing and other registries to improve coverage. The implication for Leon County is that any reinstatement should be designed as an administratively modern program, not as a re-creation of the prior flat-fee approach.

Recommended moves (decision gates):

- **Confirm objectives and success criteria.** Define whether the goal is (1) modest flexible revenue, (2) equity across business types, (3) improved business registry visibility, or a combination. Establish a net-revenue target after collection costs.
- **Design the schedule first, then test compliance assumptions.** Develop 2–3 schedule options (including a low-entry option) and model estimated billings; separately model expected collection rates using realistic assumptions informed by the prior program.
- **Modernize administration.** If pursued, structure the program around electronic billing and payment, clear delinquency workflows, and routine data matching with state licensing records to improve registration coverage.
- **Bring back a net-yield estimate.** Prior to adoption, present the Board with expected gross billings, expected collections, administration cost, and estimated net revenue under low/medium/high compliance scenarios.

Bottom line. A Local Business Tax is not a primary ad valorem offset. It is a flexible, modest diversification tool that should only be reinstated if the County can design a schedule and administration approach that produces acceptable net revenue and aligns with current economic development posture.

Recommendation 9: Launch an asset monetization program (parks, facilities, and corridors) to generate supplemental, flexible revenue

Why consider. Asset monetization is a supplemental diversification tool. It will not replace ad valorem at scale, but it can generate flexible, non-tax revenue and offset discrete operating or capital costs, helping preserve General Fund capacity under property tax reform and economic shocks.

What it could generate (order of magnitude). Revenues are market-driven and location-specific. The County should treat this as a portfolio of smaller deals (concessions, sponsorships, leases, and naming rights) rather than a single large transaction.

What it could include. For a non-transit operator, the most practical options are tied to parks, public facilities, and high-visibility County assets:

- **Parks and recreation concessions:** competitive concession agreements for food/beverage, rentals (e.g., kayak/bike), and visitor services at high-use parks, boat ramps, and event venues.
- **Parks/facility sponsorships and naming rights:** sponsorship of amenities (sports complexes, courts, dog parks, playgrounds), events, and select facility naming opportunities, with policy guardrails for community standards.
- **Facility and site leases:** lease or license underutilized County parcels or building space for compatible uses (e.g., cell sites, solar canopies, kiosks), subject to land use and procurement requirements.

- **Advertising on County-controlled property:** limited, policy-controlled advertising at permitted locations (e.g., sports complexes, scoreboards, pavilions, trailheads), distinguishing between philanthropic recognition and commercial advertising where appropriate.

How Florida counties do it (peer examples). Peer practice is typically organized as a structured sponsorship/concession program with standard agreements and pricing. For example, Hillsborough County publishes Parks & Recreation sponsorship opportunities for park amenities and events, with standardized collateral and approval processes. Broward County's administrative code establishes an "Advertising Market Program" to govern revenue-based opportunities and naming rights with standards intended to protect the County's image. Counties also use concessions extensively in parks: Manatee County's competitive concession license agreements for beach park facilities illustrate a common model in which the vendor funds operations and improvements and the County receives fixed payments and/or revenue sharing.

What we know (legal authority). Section 125.35, Florida Statutes authorizes boards of county commissioners to lease real property and to license use of County property when doing so is in the County's best interest, subject to applicable notice, bidding, and term requirements.

Recommended moves (Board decision points):

- **Adopt policy guardrails.** Define what categories are permitted (concessions, sponsorships, naming rights, limited advertising), where they are allowed, and what is prohibited (content standards, aesthetics, safety).
- **Inventory monetizable assets.** Identify a short list of high-visibility parks, facilities, and corridors with strong demand and limited community sensitivity, then package opportunities for solicitation.
- **Test the market.** Issue a competitive solicitation (RFI/RFP) that transfers capital/operational risk to vendors and uses revenue sharing or guaranteed minimums where feasible.
- **Ring-fence proceeds.** Establish a clear use-of-proceeds policy (e.g., reinvest in parks/facilities or offset specific operating costs) to build credibility and support.

Bottom line. Asset monetization is an "and" strategy: a set of practical, implementable deals that can generate flexible revenue and offset specific costs. It is best used to complement, not substitute for, the higher-impact diversification levers in this report.

Recommendation 10: Use Tourism Development Tax (TDT) more strategically to fund visitor-serving capital and reduce ad valorem-supported capital pressure

Why consider. Many counties increasingly use eligible TDT proceeds to fund visitor-serving capital that would otherwise compete for ad valorem-supported capacity. In a property tax reform scenario, this is a practical hedge: use visitor-paid revenue to fund visitor-driven assets and preserve General Fund and countywide property tax capacity for core operations.

What it could offset. TDT is not an operating backfill. The opportunity is to offset *capital* costs for tourism-oriented outdoor and visitor infrastructure, such as trailheads and trail connectivity, waterfront access and boat ramps, park facilities used heavily by visitors, and event-supporting site improvements. Shifting even a portion of these projects into a defined TDT capital program reduces competition for unrestricted capital dollars and lowers long-term pressure on ad valorem-supported capacity.

How Florida counties do it (peer proof points). Counties have built defensible capital programming models within Section 125.0104, Florida Statutes *(illustrative examples, not recommended rates)*. Flagler County's Tourist Development Council (TDC) capital project funding guidelines authorize **20%** of total annual TDT revenues to be assigned to capital projects that advance tourism. Monroe County's TDC operates a formal capital grant program funded with bed tax revenues, explicitly framing tourism-funded capital as a way to improve visitor infrastructure while minimizing reliance on property taxes. Florida Attorney General guidance confirms that parks, recreational facilities, and boat ramps may be funded with TDT revenues when the County makes appropriate legislative findings that the capital improvement is primarily related to advancing tourism.

What we know (constraints and governance). TDT uses are purpose-restricted and must align with the County's tourist development plan and statutory categories in Section 125.0104. Not all "parks" spending is eligible by default; eligibility depends on whether the County can document a distinct and direct relationship to tourism and adopt the required legislative findings. In addition, state policymakers periodically revisit local tax authority and use restrictions, so Leon County should structure any TDT capital approach to be legally defensible, transparent, and clearly tied to measurable visitation and overnight-stay outcomes.

Recommended moves (Board decision points):

- **Establish a dedicated TDT capital program.** Set a defined annual set-aside (e.g., a fixed percent such as 10%–20% or a dollar target) for eligible visitor-serving capital projects, separate from promotion and events.
- **Define eligibility and scoring criteria.** Limit the program to projects with a clear overnight-visitation connection (e.g., signature trail segments/trailheads, water access, visitor parks, event-supporting venues) and score projects based on tourism impact, readiness, match leverage, and lifecycle cost.
- **Standardize the findings and documentation.** Use a consistent template for legislative findings demonstrating that each capital project is primarily related to tourism, supported by visitation data, event demand, or lodging-market linkages.
- **Coordinate with municipalities and partners.** Where the highest-impact assets are municipal or jointly used, structure interlocal agreements and reimbursement/grant agreements to ensure accountability and eligible use compliance.

- **Report annually.** Publish an annual TDT capital report showing projects funded, dollars leveraged, and the tourism rationale, to strengthen public trust and defensibility.

Bottom line. Leon County does not need new tax authority to take this step. A disciplined TDT capital program is a practical way to shift a portion of visitor-driven capital costs off ad valorem-supported capacity, align funding with beneficiaries, and improve resilience as state property tax policy evolves.

Next Steps

Strategy Evaluation and Ranking

This report's central finding is practical: there is no single revenue source that can replace ad valorem at scale. The appropriate response is a sequenced portfolio that (1) reduces recurring general revenue subsidies through cost recovery, (2) shifts eligible growth and localized costs into dedicated funding lanes, and (3) uses voter tools selectively and only with a defined spending case and accountability model.

The "Implications by recommendation" table provides the decision lens for sequencing: expected general revenue pressure reduction (where quantifiable), time-to-impact, and key decision gates. Near-term actions should prioritize levers within County control (enterprise funds and fee schedules). Medium-term actions should establish durable capital and benefit-based lanes (impact fees and MSBUs). Referendum tools (CCRT; and, if later pursued, indigent care) should be advanced only after the County adopts a clear use-of-proceeds plan, governance, and communications strategy.

	Revenue Generating Potential *Comparable or peer revenue generation*	Ad Valorem Replacement *Applicability of source to replace ad valorem revenue*	Ease of Implementation *Feasibility, success in peer counties*	Ease of Administration *Efficiency, cost-effectiveness*	Sustainability *Dependability of revenue*	Budget Diversification *Areas of the budget that could reduce reliance on general funds*
Impact Fees	High	Medium	Medium	Medium	High	Transportation, Parks & Public Safety Capital Projects
Enterprise Fund Fees	High	Medium	Low	High	High	Solid Waste & Stormwater
Indigent Care Surtaxes	High	Medium	Low	High	High	Primary Healthcare Program & Health & Human Services
Charter County Reg. Transp. System Surtax	High	Medium	Low	High	High	Transportation Maintenance & Operations
Municipal Services Benefit Unit	Medium	Medium	Low	High	High	Public Works, Stormwater, & Code Enforcement
Tourism Development Tax	Medium	Medium	High	High	High	Capital Projects; Parks & Recreation
Local Business Tax	Low	High	Medium	High	Medium	General Government & Administrative Services
Proprietary Fees	Low	Low	Medium	Medium	Low	Parks & Recreation, EM, Building & Development, & Courts
Outdoor Advertising	Low	High	Low	Medium	Medium	General Government & Administrative Services

Figure 9. Ranked Revenue Generation Strategies for Leon County

Recommended Path Forward

Recommended path forward. The County should move now on the levers within its control, build the technical fact base for structural changes, and keep voter tools as deliberate "gates" rather than default solutions. The roadmap below aligns directly to Recommendations 1–10.

Recommended path forward (sequenced, with decision gates):

0–90 days: lock the fact base and launch implementation. In the first 90 days, the County should focus on confirming direction on within-control levers, launching the technical work needed for structural changes, and preparing staff analyses for future Board decisions. Priority actions include:

- Confirm the Solid Waste rate phase-in decision and scope a Stormwater rate/assessment study (Recommendation 1).
- Commission a Countywide cost-of-service study for priority regulatory and proprietary fees, including a review of transaction-fee pass-through policy options (Recommendation 4).
- Authorize procurement for an impact fee feasibility study, including legal review of SB 180 timing constraints and a plan to model "revenue left on the table" using Leon County permit activity (Recommendation 2).
- Direct staff to develop an MSBU pipeline, beginning with a stormwater-by-basin concept and 2–3 additional candidates such as street lighting, subdivision roadway/drainage, and unpaved-road paving priorities (Recommendation 5).

- Initiate Sheriff MSTU scoping, including defining the portion of the Sheriff's budget to move, confirming geography and coordination needs, and drafting a transparent "funding lane" schedule (Recommendation 6).
- Launch near-term capital diversification work by developing a proposed TDT capital program framework, eligibility criteria, and a findings template for Board/TDC consideration, while also completing an initial parks/facilities asset monetization inventory (Recommendations 10 and 9).
- Develop a Local Business Tax net-yield estimate under low-, medium-, and high-compliance scenarios before considering any ordinance direction (Recommendation 7).

FY 2027 budget cycle (3–9 months): convert studies into decisions. During the FY 2027 budget cycle, the County should translate completed studies into implementation-ready actions and Board decisions. Key actions include:

- Revise County policies for enterprise operations to establish a fixed cadence for assessment rate studies—at least every five years—to support full cost recovery for enterprise service delivery (Recommendation 1).
- Bring forward an initial fee schedule update package along with a convenience-fee pass-through implementation plan (Recommendation 4).
- Present an MSBU pilot recommendation that defines the service area boundary, assessment methodology, outreach approach, and adoption timeline (Recommendation 5).
- Complete the impact fee study and prepare an FY 2028 decision package, including a draft ordinance, fee schedule options, an administration and appeals process, and a restricted use-of-proceeds capital plan (Recommendation 2).
- Launch one or more asset monetization pilots, such as concessions or sponsorship packages at select parks and facilities, supported by appropriate policy guardrails (Recommendation 9).
- Evaluate reinstatement of the Local Business Tax only if warranted, based on a compelling net-yield estimate and a clearly defined, administratively modern collection approach (Recommendation 7).

FY 2028 and beyond (9–24 months): implement structural funding lanes. If supported by the FY 2027 decision packages, adopt and implement (1) impact fees with disciplined restricted-account governance and annual reporting, (2) MSBUs for additional service areas where special benefit is clear, and (3) sustained enterprise and regulatory fee indexing so cost recovery does not erode. Use the Sheriff MSTU structure (if adopted) to provide a stable and transparent law enforcement funding lane as state policy evolves.

Referendum decision gates (CCRT; and, if later pursued, indigent care). Treat voter tools as deliberate gates. Advance a CCRT referendum only after the County adopts a voter-ready program that (1) states the explicit offset target (starting with the $5.5M general revenue transfer and any motor-fuel-constrained backlog), (2) defines eligible roadway and bridge outcomes with a five-year delivery plan, (3) establishes a trust fund and independent reporting, and (4) explicitly addresses the combined sales tax rate impact (e.g., 0.5% would move Leon to 8.0%). For the Indigent Care Surtax, proceed

only if the Board adopts a larger, durable indigent-care investment strategy that is right-sized to the expected yield and includes governance and performance reporting.

How success will be measured. Track a short set of outcome metrics quarterly: (1) reduction in recurring general revenue transfers to enterprise-style services (starting with the $3.85M Solid Waste transfer), (2) fee cost-recovery ratios for priority programs, (3) capital dollars shifted into restricted growth/benefit-based lanes (impact fees and MSBUs), (4) transportation general revenue transfer reduction and pavement/backlog progress (if CCRT is pursued), and (5) transparency improvements (annual "funding lane" schedules for Sheriff MSTU and major enterprise subsidies).

Governance. Report progress on the above metrics and flag upcoming decision gates (fee updates, MSBU adoption steps, impact fee ordinance timing, and any referendum milestones). This keeps the portfolio on track and ensures decisions remain anchored in measurable general revenue exposure reduction.

Conclusion

Leon County's fiscal challenge is not a lack of statutory tools; it is the scale of ad valorem reliance relative to the limited set of flexible alternatives. There is no single revenue source that can replace property taxes at comparable scale. The practical path forward is a portfolio that reduces recurring general revenue subsidies, strengthens user-based cost recovery, and shifts eligible capital costs to growth and visitors. Executed well, this approach preserves ad valorem capacity for core countywide functions while improving resilience to both property tax reform and economic shocks.

The Board's near-term opportunity is to move quickly on what the County controls and to launch the technical work needed for structural changes. In the next 90 days, the recommended actions are to confirm Solid Waste rate phase-in direction; authorize a Stormwater rate/assessment study; commission targeted cost-of-service work for priority fees, including the long-needed DSEM fee study to reassess development and environmental management charges that have not been comprehensively updated in years, along with transaction-fee pass-through options; initiate an impact fee feasibility study with "revenue left on the table" modeling; stand up an MSBU pipeline beginning with stormwater by basin/service area; and develop a TDT capital program framework and findings template. In parallel, scoping a transparent Sheriff MSTU funding lane will strengthen governance and protect public safety capacity as state policy evolves.

Success should be measured by outcomes, not activity. Management should report annually on (1) reductions in recurring general revenue transfers (starting with the $3.85M Solid Waste transfer), (2) fee cost-recovery improvements, (3) capital dollars shifted into dedicated lanes (impact fees, MSBUs, and TDT capital programming), and (4) progress toward any voter-decision gates (CCRT) only when a voter-ready program and accountability model are in place. With this governance discipline, the Board can incrementally reduce structural exposure and protect service delivery, regardless of how state property tax policy ultimately changes.

Appendix: County decision roadmap

This appendix is a County-ready roadmap. It consolidates the report's recommendations into a single view of (1) the specific decisions the Board is being asked to make, (2) the work products staff will bring back, (3) timing, and (4) the gating conditions required before advancing higher-impact tools (especially those requiring referenda).

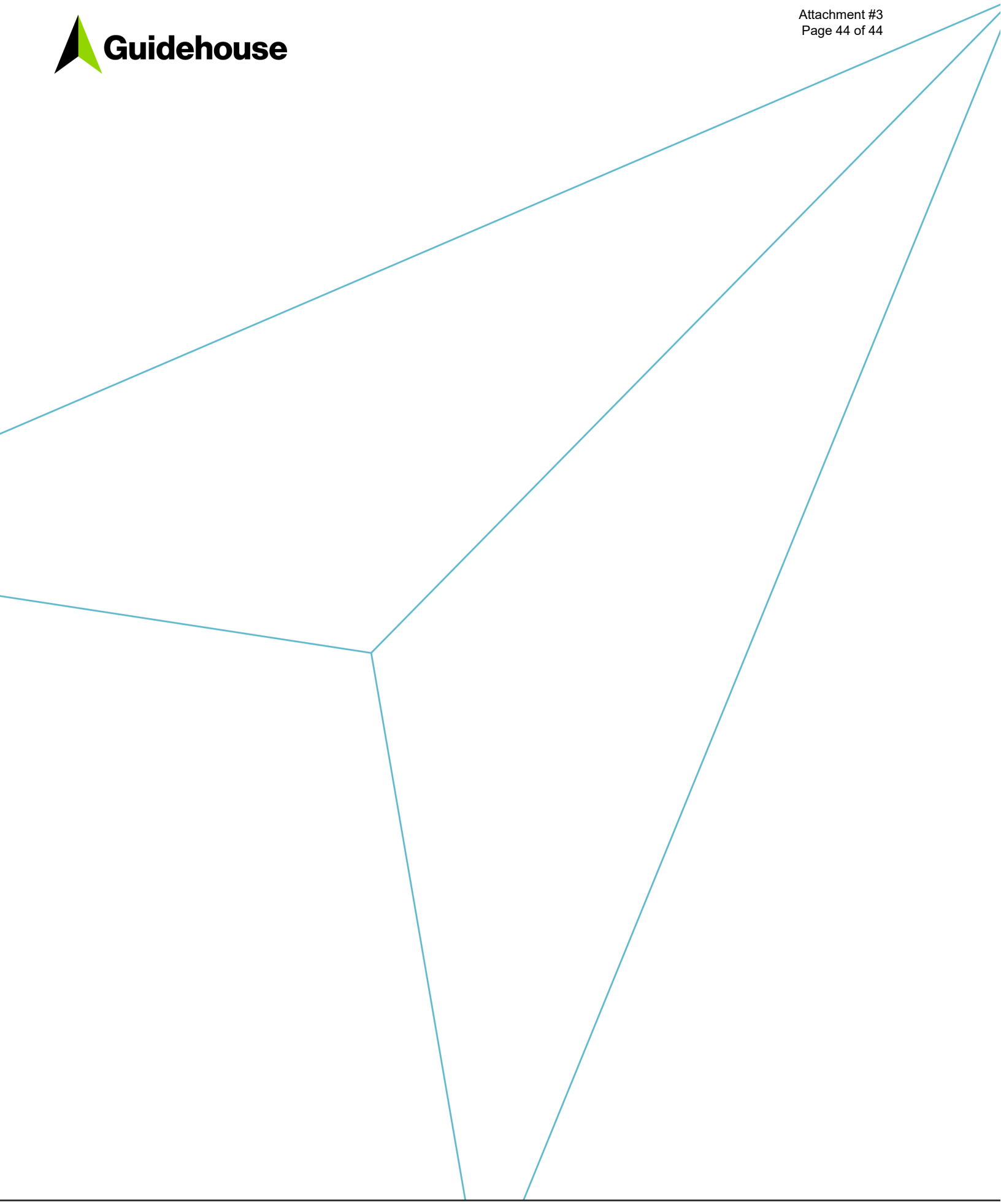
How to read this roadmap: "Now (0–90 days)" = launch studies and confirm direction on within-control levers; "FY 2027 budget cycle" = adopt rates/fees and approve pilot implementations; "FY 2028+" = implement structural capital lanes (impact fees, expanded MSBUs) and evaluate voter tools. "Decision gate" identifies what must be true before staff returns for Board action (e.g., completed study, defined use-of-proceeds plan, governance and reporting model).

Recommendation (action)	Timing	Board decision requested	Staff deliverable (what comes back to the Board)	Decision gate / constraint
1. Enterprise fund cost recovery **Implement Solid Waste phase-in; develop Stormwater funding approach**	**Now** → FY27	• Confirm Solid Waste rate phase-in direction (FY27 start) • Authorize Stormwater rate/assessment study scope	• Updated multi-year rate schedule + affordability guardrails • Stormwater cost-of-service, basin/service-area options, and draft implementation plan • Annual cost recovery and transfers dashboard	Cost-of-service completed; rate design defensible; clear subsidy policy
2. Impact fees **Establish "growth pays for growth" capital lane**	**Now** (study) → FY28+	• Authorize impact fee feasibility study procurement • Set policy guardrails (eligible categories, affordability, administration)	• Impact fee study + draft ordinance • "Revenue left on the table" model (based on Leon permits) • Restricted use-of-proceeds capital plan	Nexus defensible; SB180/storm timing cleared; 90-day notice planned

Recommendation (action)	Timing	Board decision requested	Staff deliverable (what comes back to the Board)	Decision gate / constraint
3. CCRT surtax **Scale lever for transportation (roads/bridges)**	**Later** (gate)	• Decide whether to advance referendum planning • Set explicit offset target (≥ $5.5M) and scope	• Voter-ready 5-year program (pavement, bridges, safety, unpaved roads) • Trust fund and independent reporting plan • Rate scenarios and sales tax impact analysis (0.5% → 8.0%)	Defined use-of-proceeds; accountability model; communications plan; election timeline
4. Modernize proprietary & regulatory fees **Close cost-recovery gap; pass through processing fees**	**Now** → FY27	• Authorize priority cost-of-service study • Set policy targets for recovery and indexing cadence • Direct adoption of transaction-fee pass-through policy	• Fee schedule update package (by program) • Implementation plan (communications + effective dates) • Convenience fee documentation and configuration plan	Cost basis documented; stakeholder engagement completed; compliance confirmed
5. MSBUs **Expand benefit-based funding toolkit (start stormwater by basin)**	**Now** (pipeline) → FY27+	• Direct staff to bring a stormwater MSBU concept • Select 2–3 additional MSBU candidates for development	• Pilot package: service area, methodology, outreach plan • Pipeline fact sheets (lighting, subdivision roadway/drainage, unpaved-road paving, etc.)	Special benefit nexus; proportional methodology; property-owner engagement plan

Recommendation (action)	Timing	Board decision requested	Staff deliverable (what comes back to the Board)	Decision gate / constraint
6. Sheriff funding lane (MSTU) **Improve transparency and protect law enforcement capacity**	**Now** (scoping) → FY27	• Direct staff to identify costs to move into MSTU • Confirm geography/coordination needs	• Draft MSTU design options + millage scenarios • Annual "funding lane" schedule template • Coordination approach with municipalities (as needed)	Eligible cost definition; governance and anti-supplanting rules; legal review completed
7. Local Business Tax **Modest flexible revenue (only if net-yield positive)**	**Later**	• Decide whether to pursue reinstatement	• Net-yield model (low/med/high compliance) • Draft schedule options + admin plan	Net revenue after costs is compelling; compliance plan defined
8. Indigent Care Surtax **Purpose-specific, contingent (scale mismatch)**	**Later** (contingent)	• Revisit only if Board adopts larger indigent-care scope	• Multi-year spending plan + governance • Right-sizing analysis vs expected yield	Program scope matches expected collections; governance defined before ballot
9. Asset monetization **Launch parks/facilities concessions, sponsorships, leases**	**Later** (pilot anytime)	• Adopt policy guardrails and pilot scope	• Asset inventory + packaged opportunities • RFI/RFP and proposed agreements	Community standards set; procurement complete; ring-fence proceeds policy

Recommendation (action)	Timing	Board decision requested	Staff deliverable (what comes back to the Board)	Decision gate / constraint
10. TDT capital program **"Visitors pay" lane for eligible visitor-serving capital**	**Now** → FY27	• Set TDT capital set-aside direction (e.g., 10–20%) • Adopt eligibility criteria and scoring approach	• TDT capital program framework + findings template • Initial 3–5 project pipeline with tourism rationale • Annual reporting template	Eligibility confirmed under s.125.0104; findings defensible; partner agreements ready



RESOLUTION NO.

WHEREAS, the Board of County Commissioners of Leon County, Florida, approved a budget for fiscal year 2025/2026; and,

WHEREAS, the Board of County Commissioners, pursuant to Chapter 129, Florida Statutes, desires to amend the budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Leon County, Florida, hereby amends the budget as reflected on the Departmental Budget Amendment Request Form attached hereto and incorporated herein by reference.

Adopted this 14th day of July, 2026.

LEON COUNTY, FLORIDA

By:_____
Christian Caban, Chairman
Board of County Commissioners

ATTESTED BY:
Gwen Knight, Clerk of Court
& Comptroller, Leon County, Florida

By:_____

APPROVED AS TO FORM:
Chasity H. O'Steen, County Attorney
Leon County Attorney's Office

By:_____

FISCAL YEAR 2025/2026
BUDGET AMENDMENT REQUEST

No: BAB26018
Date: 6/9/2026

Agenda Item No:
Agenda Item Date: 7/14/2026

County Administrator
Vincent S. Long

Assistant County Administrator
Ken Morris

Request Detail

Revenues

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
121	000	399900	000	Appropriated Fund Balance	800,000	25,000	825,000
				Subtotal:		25,000	

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
121	422	53100	537	Development Support & Environmental Management	-	25,000	25,000
				Subtotal:		25,000	

Revenues

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
123	000	399900	000	Appropriated Fund Balance	-	115,000	115,000
				Subtotal:		115,000	

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
123	433	53400	538	Stormwater Maintenance	363,897	115,000	478,897
				Subtotal:		115,000	

Purpose of Request

This budget amendment appropriates a total of $140,000 in available fund balance to support two rate studies: $25,000 from the Development Support & Environmental Management Fund for a fee rate study to confirm whether current fees reflect actual service delivery costs, and support defensible updates, improve transparency, and reduce the increased general revenue subsidy supporting the DSEM fund; $115,000 from the Stormwater Maintenance Fund for a Stormwater Non-Ad Valorem Assessment rate study which will calculate appropriate assessment rates to eliminate the general revenue subsidy supporting the Stormwater Enterprise Fund.

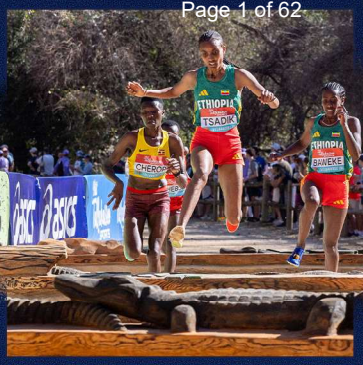
Division/Department
0505/05
1006/10

Georgette Daniels, Budget Manager

Roshaunda Bradley, Budget Director

Approved By: **Resolution** ☐ **Motion** [X] **Administrator** ☐



PEOPLE FOCUSED. PERFORMANCE DRIVEN.

MID-YEAR FINANCIAL REPORT

FY 2025/2026

LEON COUNTY, FLORIDA










LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

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Major Revenues

MAJOR REVENUE SUMMARY

Total FY 2026 budgeted revenues shown below represents approximately 81% of all FY 2026 budgeted County revenues. (1)

Revenue Source	FY26 Budget	FY25 YTD Actuals As of March 2025	FY26 YTD Budget As of March 2026	FY26 YTD Actuals As of March 2026	FY26 Actuals vs. FY25 Actuals	FY26 Budget vs. FY26 Actuals
Ad Valorem Taxes (2)	215,967,846	167,024,254	192,053,173	201,845,645	20.8%	5.1%
Stormwater Fees (3)	3,776,250	3,495,063	3,556,500	3,531,112	1.0%	-0.7%
State Revenue Sharing (4)	7,009,489	3,417,981	3,037,185	3,683,812	7.8%	21.3%
Local 1/2 Cent Sales Tax (4)	15,561,228	7,727,649	7,782,524	7,296,142	-5.6%	-6.2%
Local Option Sales Tax (4)	7,775,289	3,843,827	3,802,848	3,748,756	-2.5%	-1.4%
Communication Ser. Tax (5)	2,440,550	1,223,095	1,216,795	1,290,702	5.5%	6.1%
Public Service Tax (6)	11,452,157	4,988,109	5,563,664	5,554,084	11.3%	-0.2%
State Shared Gas Tax (7)	4,160,050	2,090,544	1,409,064	1,992,773	-4.7%	41.4%
Local Option Gas Tax (7)	7,837,405	3,924,209	3,048,372	3,826,453	-2.5%	25.5%
Local Option Tourist Tax (8)	9,115,250	4,704,855	4,606,110	4,627,537	-1.6%	0.5%
Solid Waste Fees (9)	13,831,187	7,979,511	7,429,846	8,343,707	4.6%	12.3%
Building Permits Fees (10)	1,866,750	941,154	893,863	1,156,293	22.9%	29.4%
Environmental Permit Fees (11)	1,154,725	432,536	698,921	733,739	69.6%	5.0%
Ambulance Fees (12)	17,257,216	8,605,384	8,349,893	8,685,500	0.9%	4.0%
Probation and Pre-Trial Fees (13)	476,235	242,947	218,853	263,371	8.4%	20.3%
Court Facilities Fees (14)	534,850	259,931	292,526	246,447	-5.2%	-15.8%
Fire Services Fee (15)	11,532,364	3,502,379	10,515,718	10,515,718	200.2%	0.0%
Interest Income - GF/FF (16)	2,676,720	852,975	1,338,360	508,740	-40.4%	-62.0%
Interest Income - Other (16)	3,602,578	361,353	1,801,289	769,537	113.0%	-57.3%
TOTAL:	**$ 338,028,139**	**$ 225,617,756**	**$ 257,615,504**	**$ 268,620,068**	**19.1%**	**4.3%**

Notes:

(1) The percentage is based on all County revenues net of transfers and appropriated fund balance.

(2) Ad Valorem revenue is generated from property taxes. The revenue change reflects the increase in property values while leaving the millage rate flat at 8.3144.

(3) Stormwater fees are used to support stormwater facility maintenance and operation as well as the following: plan, design and construct stormwater treatment and flood prevention projects; investigate drainage problems; ensure Leon County's compliance with state, federal and local stormwater permits; and monitor water quality in County lakes and streams. These fees are only growing moderately.

(4) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Additionally, Leon County receives 10% of the Local Option Sales Tax, and as of January 1, 2020, this amount increased to 12% and provides 2% in sales tax revenue to Livable Infrastructure for Everyone (L.I.F.E.) to address small scale infrastructure needs. The decline in 1/2 Cent Sales Tax can be attributed to decreased consumer spending due to uncertainty in the economic climate associated with commencement of new tariffs and the ongoing military conflict in Iran. The Local Option Sales Tax growth is also being affected by the same.

(5) The Communication Service Tax reveneus reflects a gradual incline in FY 2026. The increase displays the level off of revenues after the decline in cable services and the abandoning of telephone landlines.

(6) Consumption of electric, natural gas, and water utilities is variable from year-to-year depending on the rates, weather, and the amount of time that residents spend at home. The increase in FY 2026 can be attributed to an increase in utility rates.

(7) This is a consumption-based tax, and despite more fuel-efficient cars, changes in driving habits, and fluctuations in the market for crude oil growth has accelerated due to higher gas prices.

(8) The Local Option Tourist Development Tax is expected to return to normal levels compared to FY 2026. The revenue is from hotel room rentals and our growing tourist population.

(9) Solid waste fees include the non-ad valorem assessments paid on the property tax bill, the transfer station tipping fees, and other solid waste fees such as hazardous materials. The increase is due to the annual increase to the Transfer Station Tipping Fee and an increase in hazardous waste materials being brought into the Hazardous Waste Station.

(10) Building Permit Fees are derived from developers of residential and commercial property with the intention of offsetting the cost of inspections which ensure building code requirements are met.

(11) Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The substantial increase in FY 2026 is due to a anticipated Buckees Travel Center with large acreage which would result in higher collections. FY 2027 estimated budget is expected be lower due to a continual decline in permitting activity.

(12) Ambulance fees are estimated to be higher than budgeted in FY 2026 due to an increase in patient transports and increase in the collection of outstanding billings due to the lowering of rates. FY 2027 is expected to remain level.

(13) The incline in Probation and Pre-Trial Fees is due to the increased number of pre and post assignments such as alcohol and urinalysis tests administered.

(14) Court Facilities Fees were established to fund "state court facilities" as defined in Chapter 29, Florida Statutes. Court Facilities fees are generated through traffic ticket violations.

(15) The fire services fee was implemented in FY 2010. Revenues shown reflect the non-ad valorem assessments placed on the County tax bill.

(16) The decrease in FY 2026 is due to interest rates trending down throughout the year. This led to decreased yields on interest earning assets resulting in lower interest income. Interest collected on ARPA monies is declining as funding for the program has ended.

Major Revenues

PRELIMINARY FY 2027 REVENUE ESTIMATES

All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (*)

Revenue Source	FY25 Budget	FY26 Budget	FY27 Prelim. Budget	FY27 to FY26 % Change
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (1)	200,374,597	215,967,846	226,924,705	5.07%
State Revenue Sharing Tax (2)	8,338,150	7,009,489	8,121,550	15.9%
Communication Services Tax (2)	2,446,250	2,440,550	2,526,050	3.5%
Public Services Tax (3)	10,488,379	11,452,157	11,319,093	-1.2%
Local Government 1/2 Cent Sales Tax (2)	15,767,150	15,561,228	14,943,500	-4.0%
Development Svs. & Environmental Permit Fees (4)	1,370,280	1,154,725	1,353,940	17.3%
Pre-Trail & Probation Fees (5)	417,905	476,235	479,275	0.6%
Court Facilities Fees (6)	618,450	534,850	614,657	14.9%
Interest Income - General Fund/Fine & Forfeiture (7)	2,729,255	2,676,720	2,654,775	-0.8%
Interest Income - Other (7)	2,926,497	3,602,578	3,061,350	-15.0%
Subtotal:	**$ 245,476,913**	**$ 260,876,378**	**$ 271,998,895**	
Comparison to Previous Year Budget	*N/A*	*15,399,465*	*11,122,517*	
Gas Taxes (8)				
State Shared Gas Tax	4,217,335	4,160,050	4,298,750	3.3%
Local Option Gas Taxes	7,577,580	7,837,405	8,222,535	4.9%
Subtotal:	**$ 11,794,915**	**$ 11,997,455**	**$ 12,521,285**	**4.2%**
Comparison to Previous Year Budget	*N/A*	*202,540*	*523,830*	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,577,130	3,776,250	3,704,172	-1.9%
Ambulance Fees (9)	14,824,750	17,257,216	17,727,950	2.7%
Building Permit Fees (4)	1,999,663	1,866,750	1,668,100	-10.6%
Local Option Sales Tax Extension incl. L.I.F.E. (2)	7,154,018	7,775,289	7,775,289	0.0%
Local Option Tourist Tax (10)	8,351,555	9,115,250	8,921,042	-2.1%
Fire Services Fee (11)	11,399,257	11,532,364	11,354,962	-1.5%
Solid Waste Fees (12)	13,688,981	13,831,187	18,394,415	33.0%
Subtotal*:	**$ 60,995,354**	**$ 65,154,306**	**$ 69,545,930**	**6.3%**
Comparison to Previous Year Budget	*N/A*	*4,158,952*	*4,391,624*	
TOTAL:	**$ 318,267,182**	**$ 338,028,139**	**$ 354,066,110**	**4.5%**

Notes:

(*) According to Florida Statutes, all revenues must be budgeted at 95%. Budget estimates are preliminary and may be adjusted, if necessary, as additional information becomes available.

(1) The FY 2027 estimate is based on preliminary valuations provided by the Property Appraiser on June 1st and show a 5.07% increase in property values. The continuance of a recovering economy for commercial property and new building construction have contributed to the increase in property value growth.

(2) Revenue Sharing is declining while 1/2 Cent Sales Tax is anticipated to increase slightly. Communication Sales Tax are starting to level off after the decline in cable services and the abandoning of telephone landlines. The sales tax collections include the state shared sales tax, the 1/2 cent sales tax, and the local option sales tax. As of January 1, 2020, the Local Option Sales Tax allocates an additional 2% in sales tax revenue to Livable Infrastructure for Everyone (L.I.F.E.) to address small scale infrastructure needs.

(3) The FY 2027 estimate indicates a slight decrease in the usage of electric, water and natural gas consumption, offset by rate increases and more residential and commercial development associated with an improved economy.

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

(5) FY 2026 and FY 2027 projections anticipate a increase due to the accelerated 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.

(6) Court Facilities Fees are forecasted to increase in FY 2027 due to the fluctuation of ticket violations from year to year.

(7) Given the current interest rate environment and anticipated economic conditions the Federal Reserve's strategy is to stimulate economic activity by lowering rates to mitigate potential economic downturns. Therefore, interest and investment earnings are anticipated to grow at a slower rate in 2026.

(8) This consumption-based tax is seeing an increase in collections due to higher gas prices despite fuel-efficient cars, changes in driving habits, and fluctuations in the market for crude oil.

(9) Ambulance fees are expected to increase in FY 2027 due to an increase in patient transports and related billings.

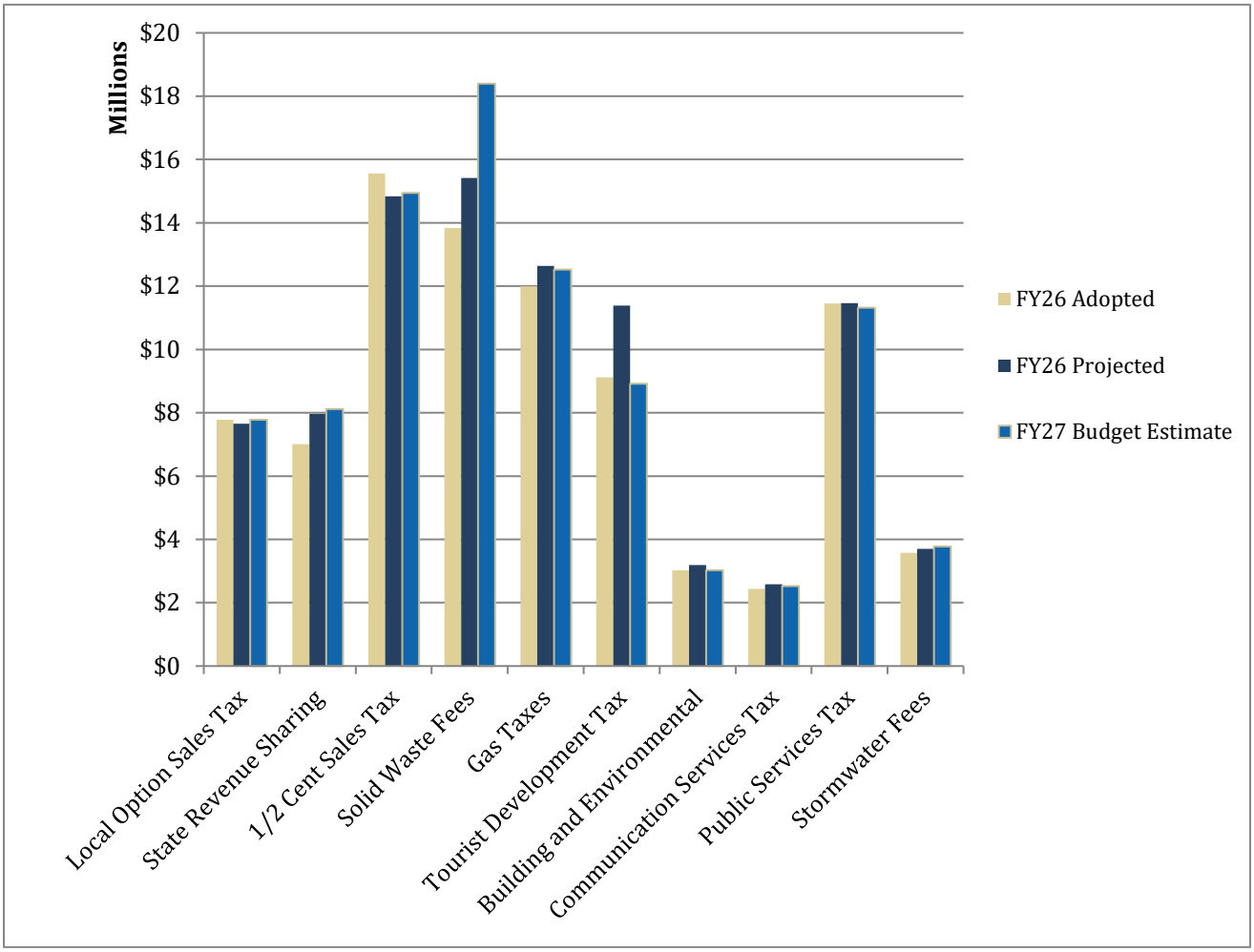
(10) The Local Option Tourist Development Tax is expected to return to normal levels in FY 2027 compared to FY 2026. The revenue is from hotel room rentals and our growing tourist population.

(11) The fire services fee was implemented in FY 2010. Revenues shown reflect the collection by the of non-ad valorem assessments placed on the County tax bill. These revenues are remitted to the City to support fire services in the unincorporated area of the County.

(12) The Solid Waste Fee includes the non ad valorem assessment paid on the property tax bill, the increased tipping fee at the Transfer Station, and other solid waste fees, such as hazardous materials, yard waste and tires. The FY 2027 Budget reflects an increase in the solid waste assessment for the first time in

» Major Revenues

FY 2026 AND FY 2027 REVENUE PROJECTIONS

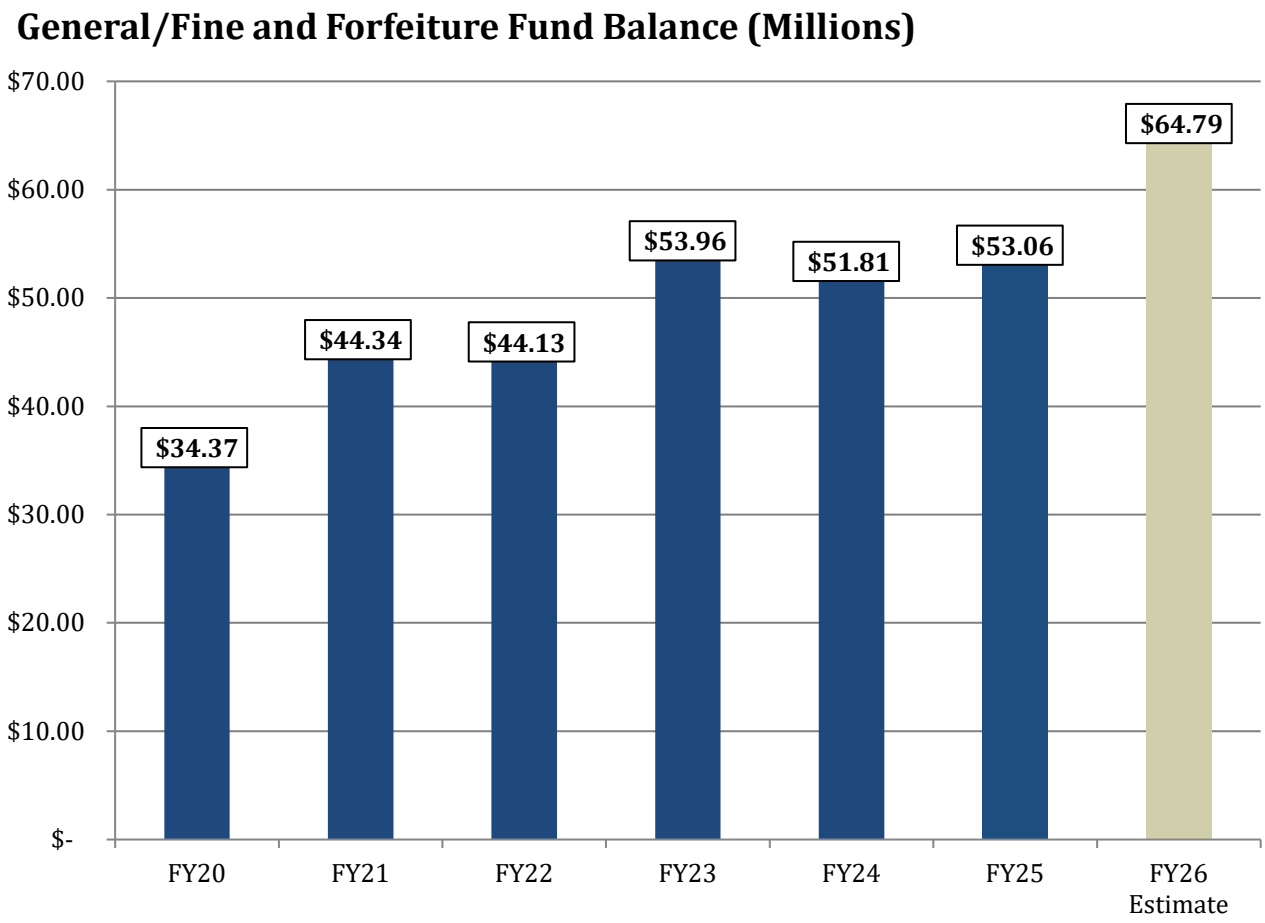


Adopted Budget FY 2026, Projected Actual Collections FY 2026, and Estimated Budget FY 2027:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2026, and the FY 2027 budget estimates. The chart depicts FY 2026 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

» Major Revenues

GENERAL FUND/FINE AND FORFEITURE – FUND BALANCE



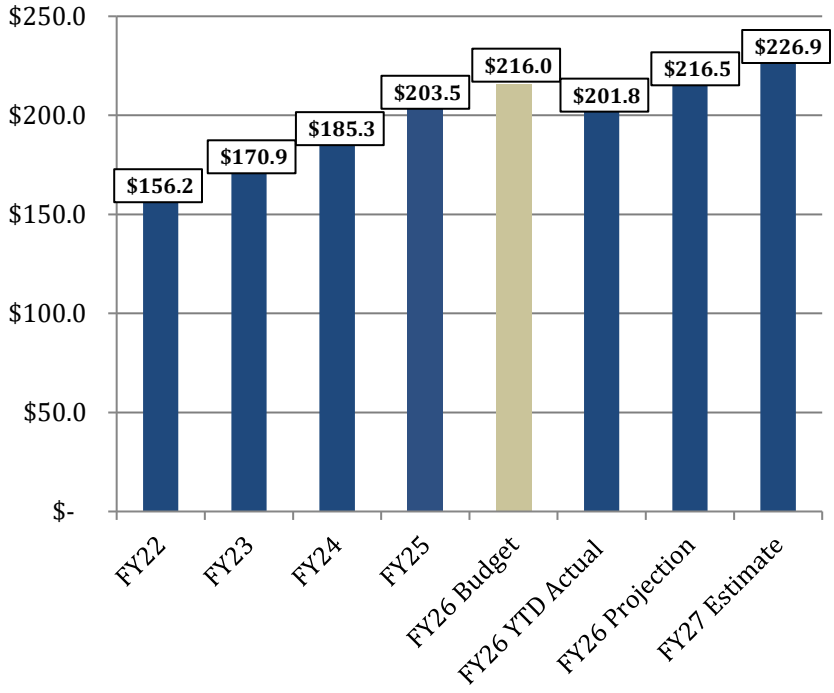
General/Fine and Forfeiture Fund Balance: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was $44.34 million and the year ending fund balance for FY 2022 was $44.13 million. The increase in FY 2021 reflects the remaining $5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The year ending fund balance for FY 2023 was $53.96 million, the year ending fund balance for FY 2024 was $51.81 million and the year ending fund balance for FY 2025 was $53.06 million. The FY 2026 estimated fund balance of $64.79 million, reflects 26% of FY 2027 operating expenditures. The FY 2026 estimated balance reflects $8.7 million in anticipated FEMA reimbursements for County recovery costs for Hurricanes Debby and Helene and the May 2024 tornadoes.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2026 General/Fine and Forfeiture Fund Balance would have to remain between $55.06 million and $84.22 million. As depicted, the fund balance is well within this range.

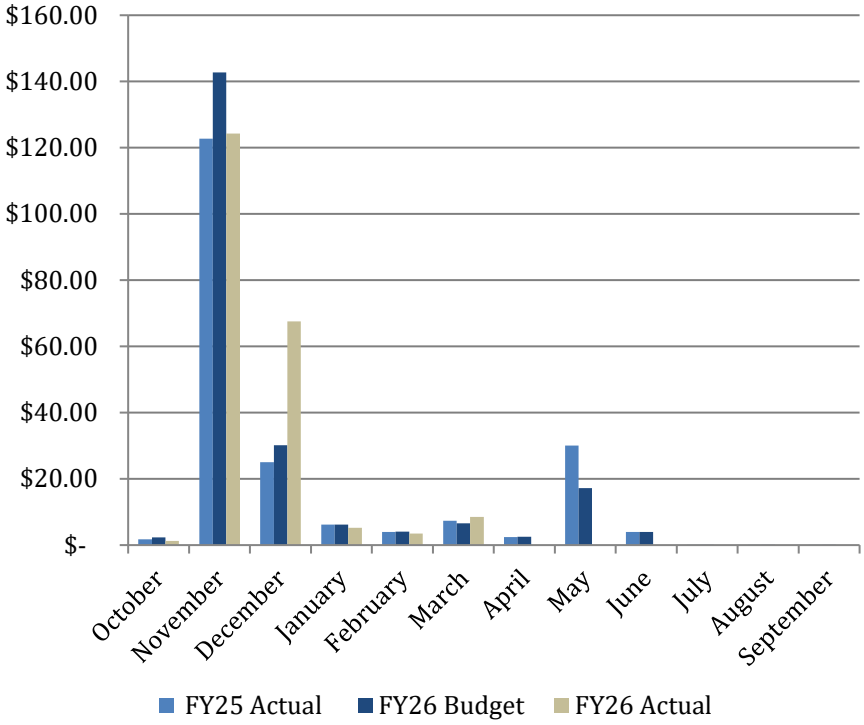
Major Revenues

AD VALOREM TAXES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Millions)



Background:
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.

Trend:
The Fiscal Year 2027 Ad Valorem taxes projection reflects a 5.07% increase in Ad Valorem revenue collections compared to the 7.78% growth experienced in FY 2026. The decline in growth can be attributed to a reduction in the Save-Our-Homes cap; reduction in net new taxable values; and the impacts of a constitutional amendment approved by voters in November 2024 providing an annual inflationary adjustment to the exempt value of homestead properties. Final property valuations will be provided by the Property Appraiser's Office on July 1, 2026.

FY 2025 Budget: $200,374,597
FY 2025 Actual: $203,478,948

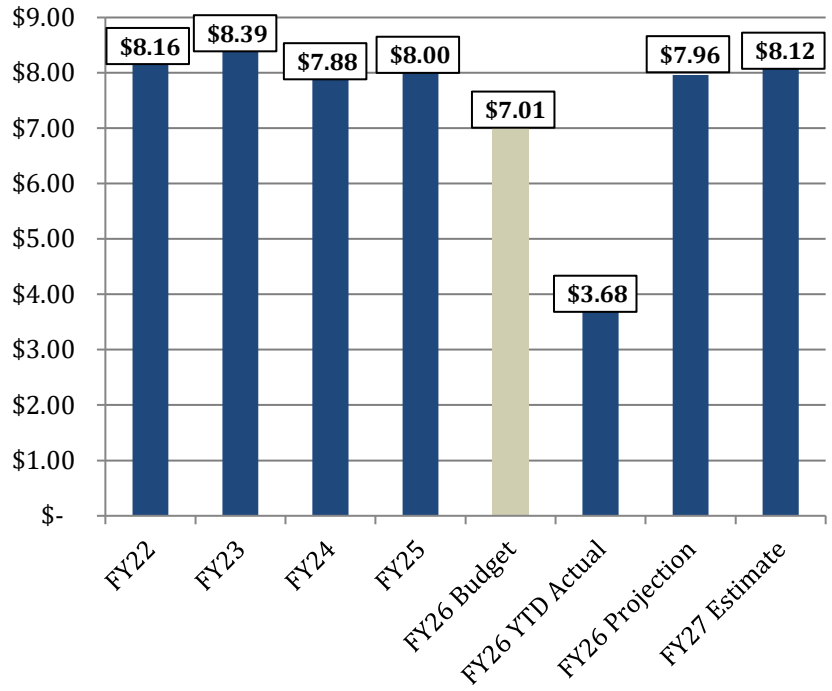
FY 2026 Budget: $215,967,846
FY 2026 YTD Actual: $201,845,645
FY 2026 Projection: $216,485,117

FY 2027 Estimated Budget: $226,924,705

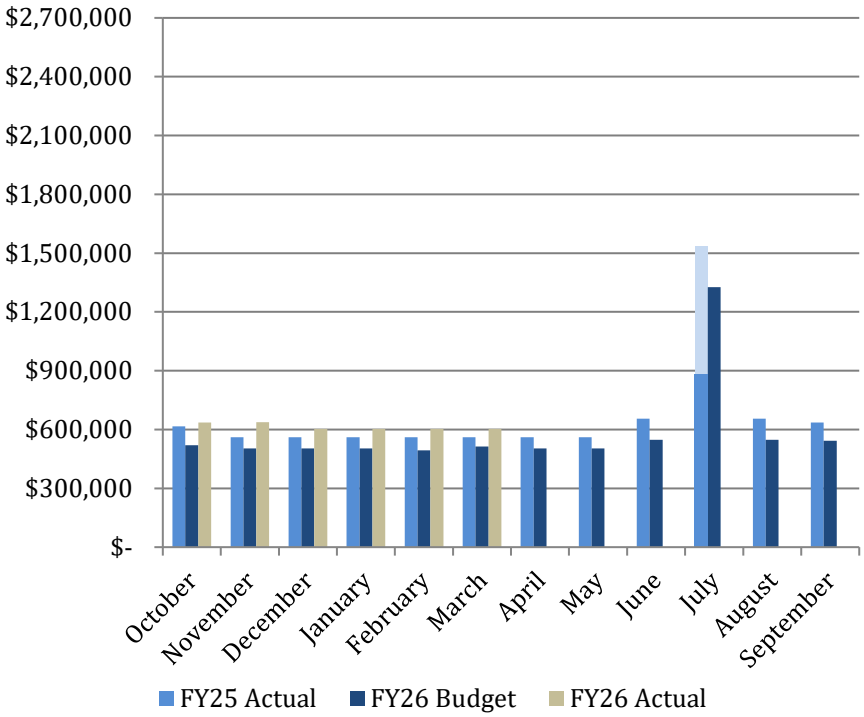
» Major Revenues

STATE REVENUE SHARINGS TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

Trend:
State Revenue Sharing collections began trending down in FY 2024 after Federal COVID dollars had been exhausted. Prior to FY 2024, the economy saw a boost due to the monies received for COVID funding. The FY 2025 increase in July (as shown in light blue) is due to the annual true-up. The State forecasts the annual contribution for each county based on the previous year's collections plus anticipated growth. At the end of the State's fiscal year, the revenues are "trued-up" based on actual collections and allocated to counties using the distribution formula.

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

FY 2025 Budget: $8,338,150
FY 2025 Actual: $7,999,638

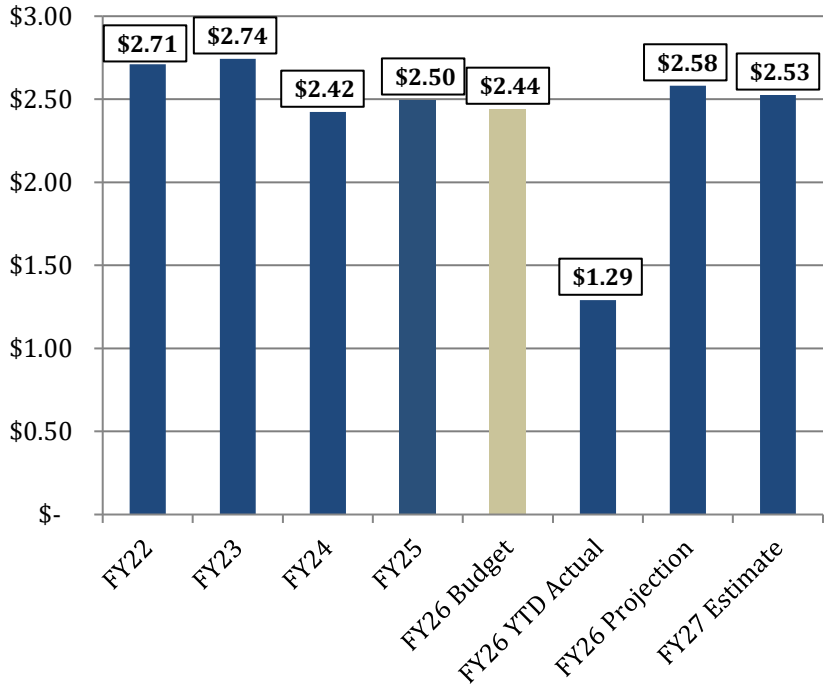
FY 2026 Budget: $7,009,498
FY 2026 YTD Actual: $3,683,812
FY 2026 Projection: $7,962,200

FY 2027 Estimated Budget: $8,121,550

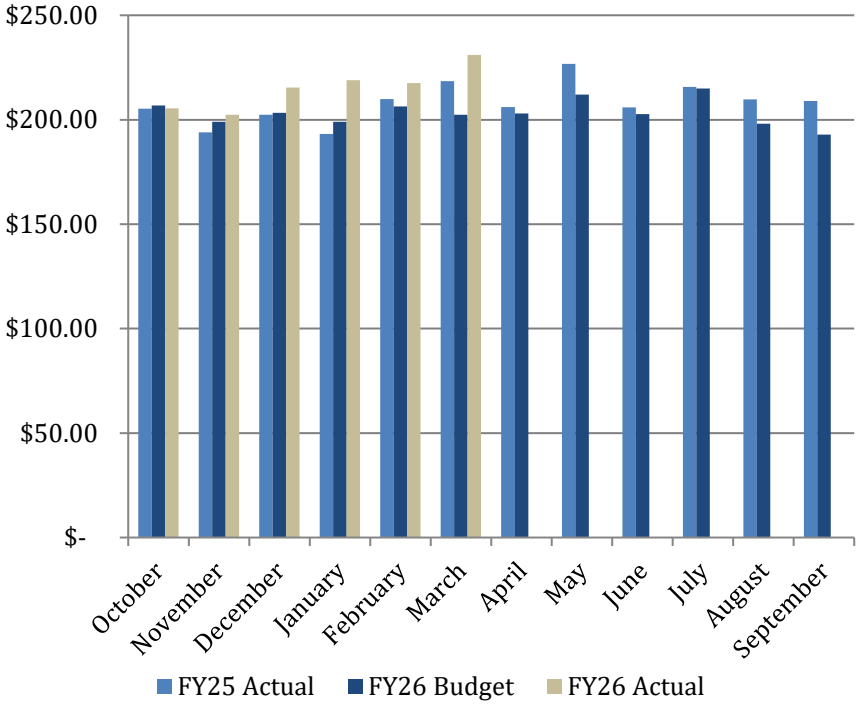
» Major Revenues

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

Trend:
Statewide, the CST has continued to decline in comparison to FY 2023. This decline is largely due to consumers switching from cable TV in favor of streaming. Consumers have realized over the years that there are several advantages to streaming compared to cable TV such as lower costs, more flexible viewing options and a wider selection of content.

FY 2026 revenues are anticipated to come in 2% higher than the FY 2026 budgeted amount, and the estimated FY 2027 budget is in line with the projected collections for Leon County. Revenues are beginning to level off after the decline in cable services and the abandoning of telephone landlines.

FY 2025 Budget: $2,446,250
FY 2025 Actual: $2,496,256

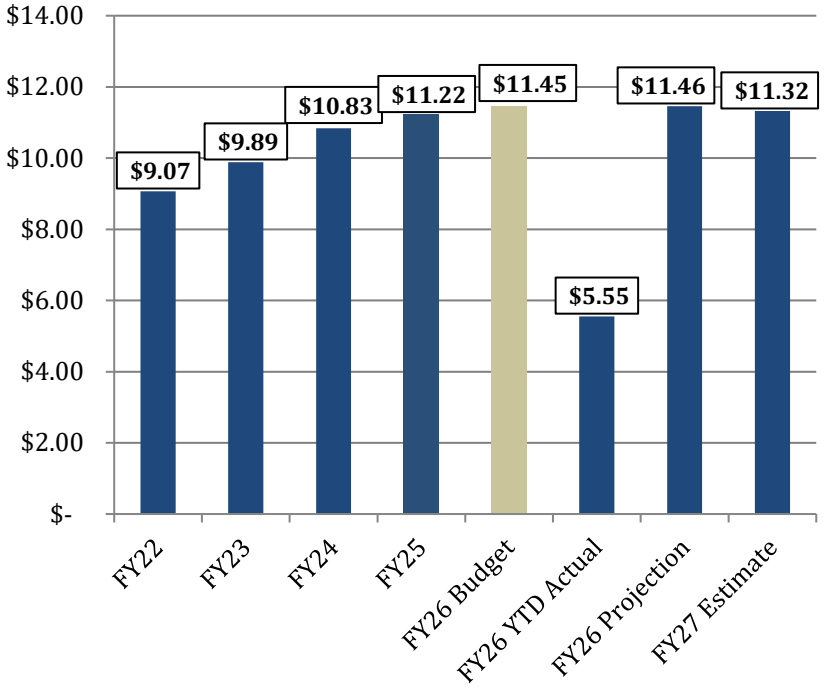
FY 2026 Budget: $2,440,550
FY 2026 YTD Actual: $1,290,702
FY 2026 Projection: $2,581,404

FY 2027 Estimated Budget: $2,526,050

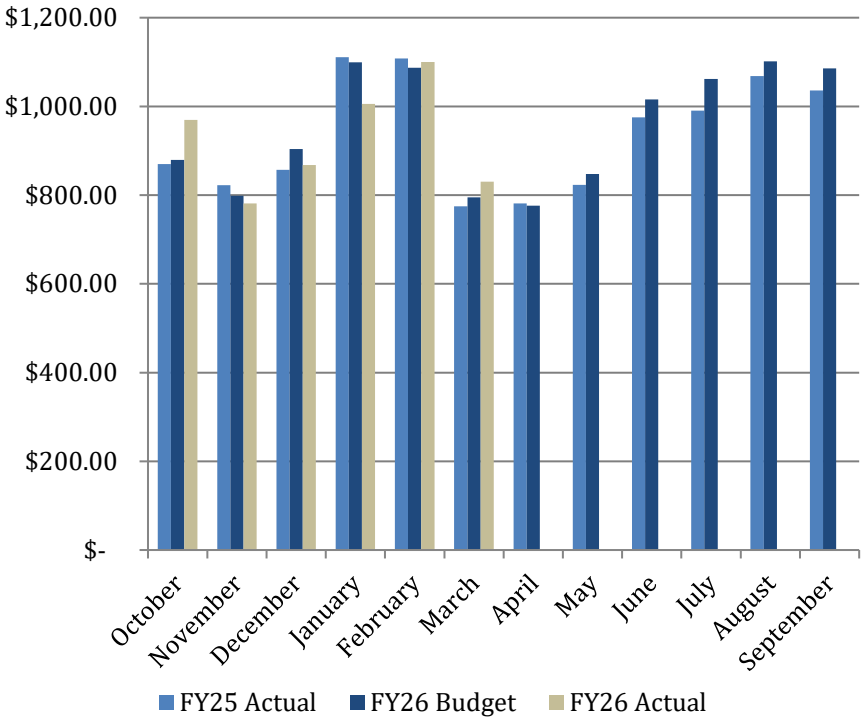
» Major Revenues

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

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

The FY 2026 revenue projection shows an 2% increase over collections in FY 2025. The increase can be attributed to an increase in utility rates. The FY 2027 estimated budget is slightly lower than the FY 2026 projections.

FY 2025 Budget: $10,488,379
FY 2025 Actual: $11,217,240

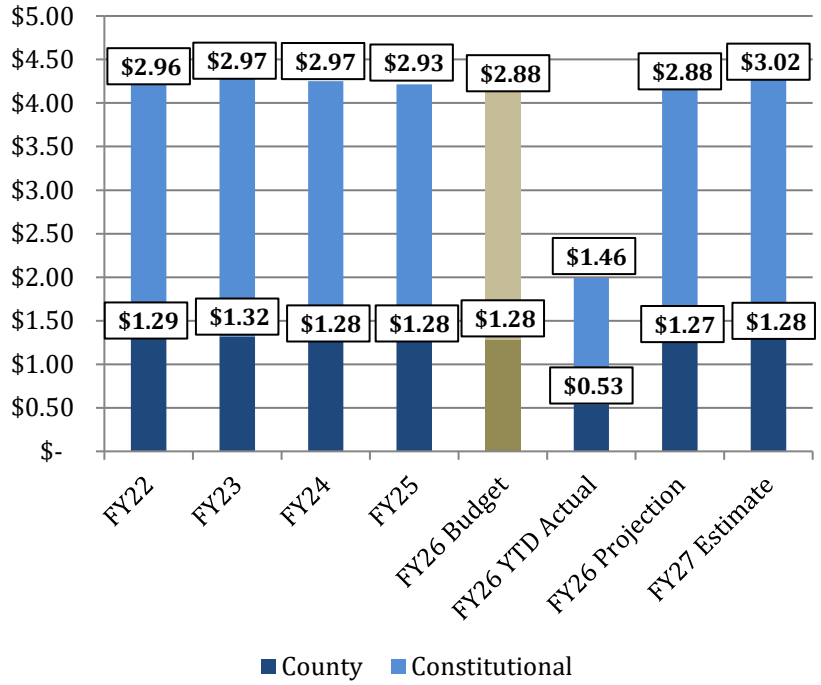
FY 2026 Budget: $11,452,157
FY 2026 YTD Actual: $5,554,084
FY 2026 Projection: $11,459,679

FY 2027 Estimated Budget: $11,319,093

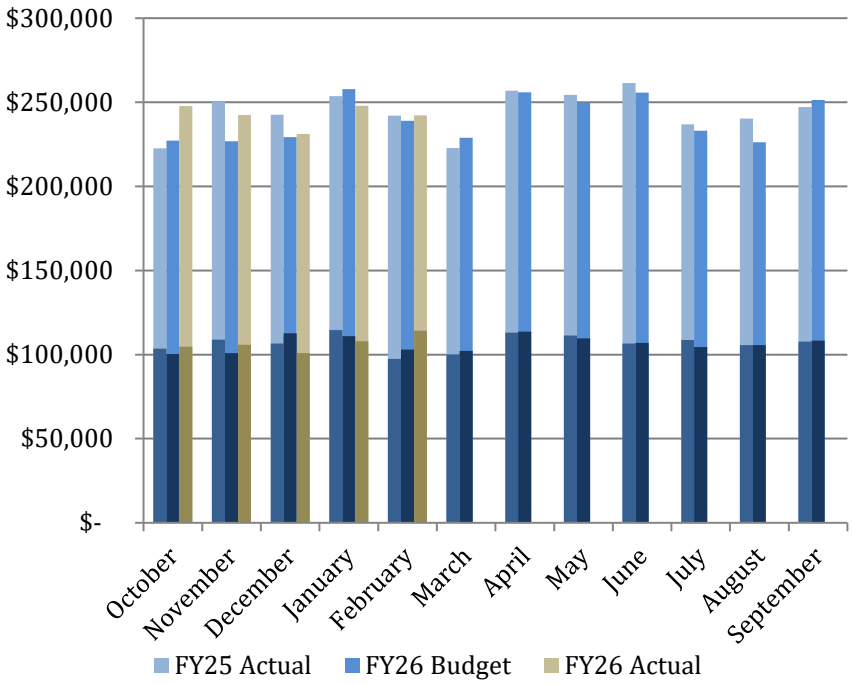
» Major Revenues

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, County Fuel Tax is noted in the darker color, while the Constitutional Gas Tax is shown in the lighter color.

Background:
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.

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

FY 2025 Budget: $4,217,335
FY 2025 Actual: $4,215,800

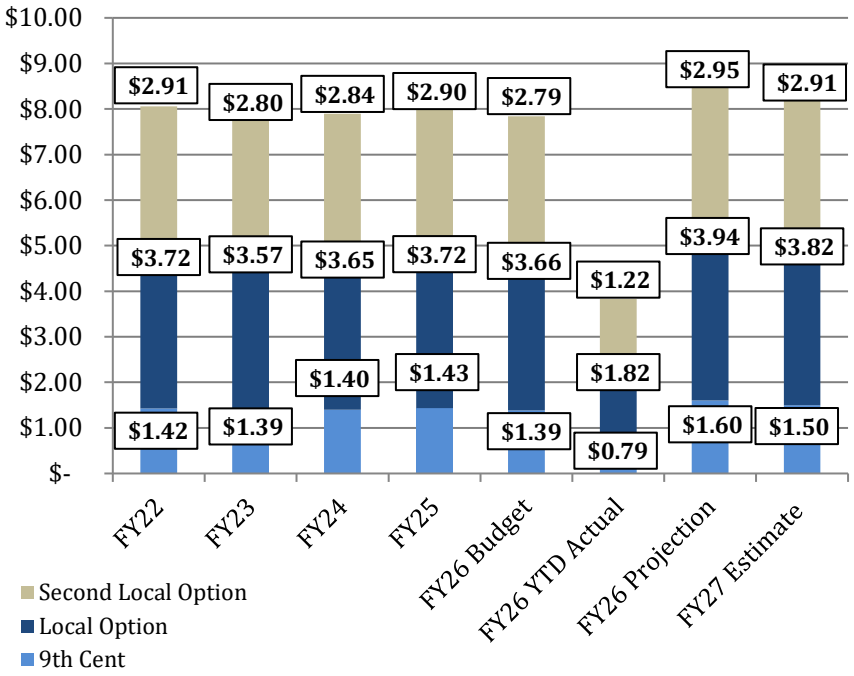
FY 2026 Budget: $4,160,050
FY 2026 YTD Actual: $1,992,773
FY 2026 Projection: $4,151,416

FY 2027 Estimated Budget: $4,298,750

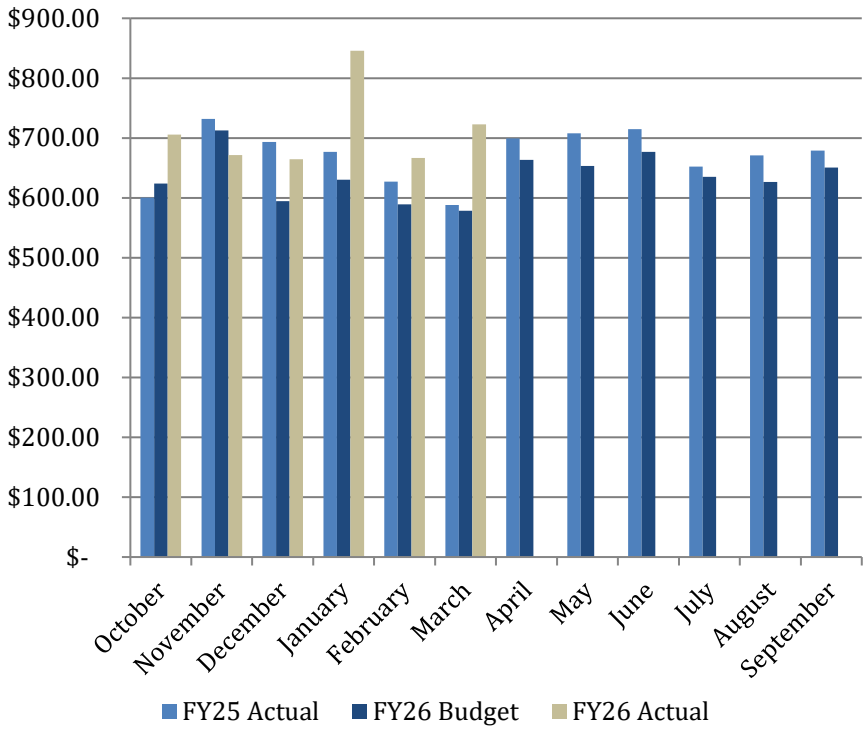
» Major Revenues

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
9th Cent Gas Tax: This tax was a State imposed 1-cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

Local Option Gas Tax: This tax is a locally imposed 6-cents per gallon tax on every net gallon of motor and diesel fuel. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Inter-local Agreement, which authorizes the extension of 6 cents gas tax, with 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 5-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

NOTE: The amounts shown are the County's share only.

Trend:
The FY 2026 projections for this consumption-based tax is 9% higher than the FY 2026 budget. The FY 2027 estimated budget projects a 7% increase from the FY 2026 budget, due primarily to the continued fluctuations in the market for crude oil, combined with current ongoing conflicts in the Middle East.

FY 2025 Budget: $7,577,580
FY 2025 Actual: $8,043,001

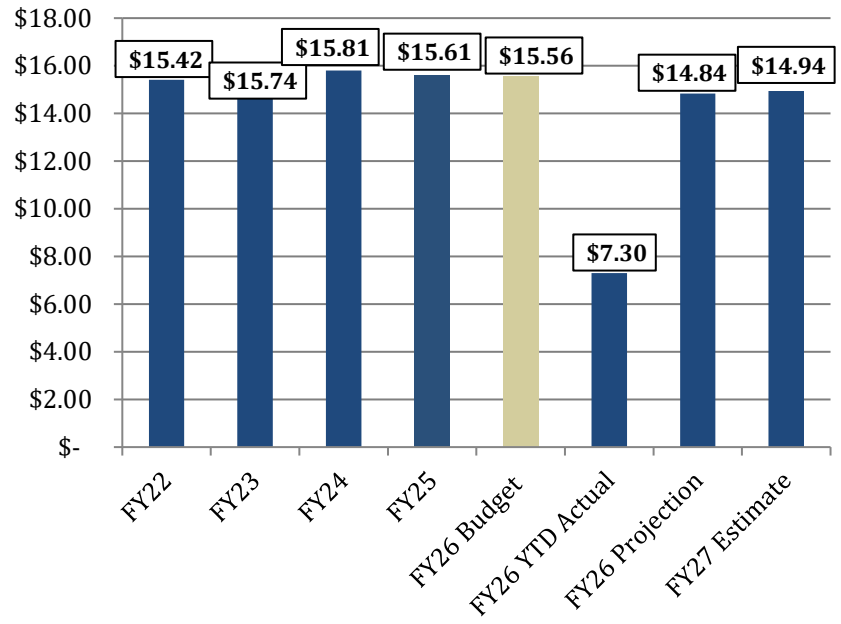
FY 2026 Budget: $7,837,405
FY 2026 YTD Actual: $3,826,453
FY 2026 Projection: $8,490,048

FY 2027 Estimated Budget: $8,222,535

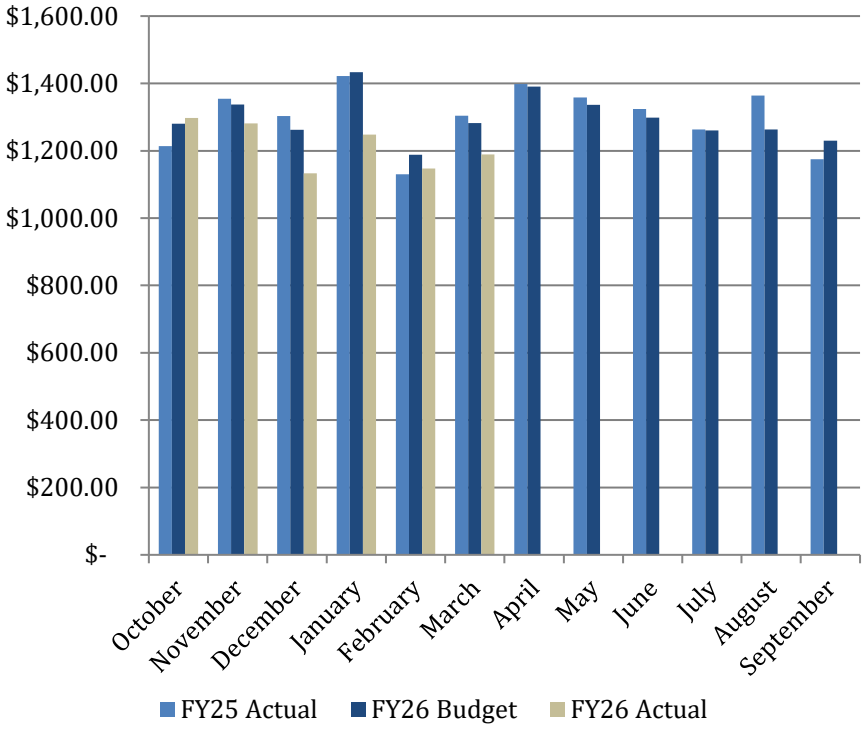
» Major Revenues

LOCAL GOVERNMENT HALF CENT SALES TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

The amounts shown are the County's share only.

Trend:
Leon County is projected to receive 5% less than budgeted for FY 2026 due to continued uncertainty in the economic climate as well as the repeal of the Business Rent Tax which went into effect October 1, 2025. The FY 2027 estimated budget shows a 4% decrease over the FY 2026 budget, reflecting the sustained loss of revenue from the legislative action mentioned above and shifts in consumer spending.

FY 2025 Budget: $15,767,150
FY 2025 Actual: $15,609,898

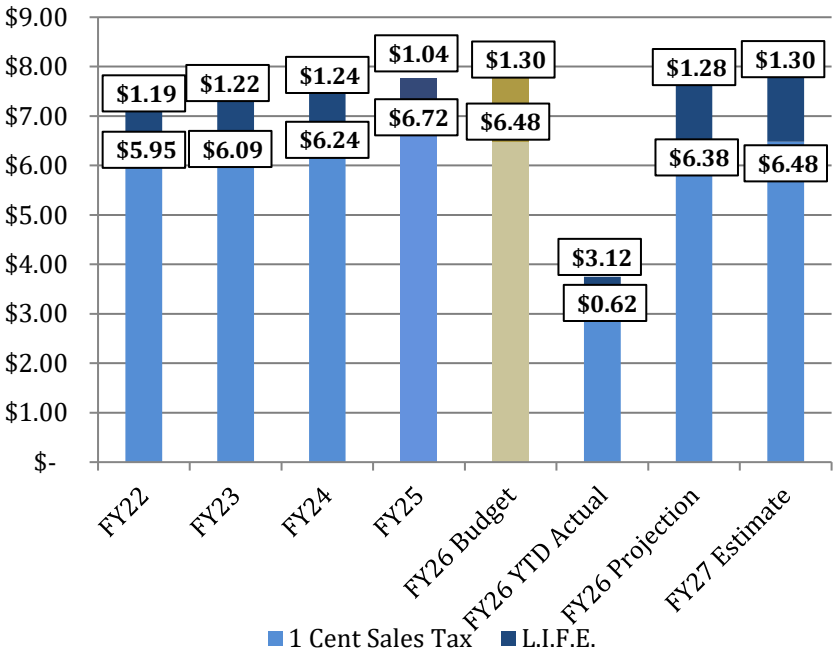
FY 2026 Budget: $15,561,228
FY 2026 YTD Actual: $7,296,142
FY 2026 Projection: $14,839,241

FY 2027 Estimated Budget: $14,943,500

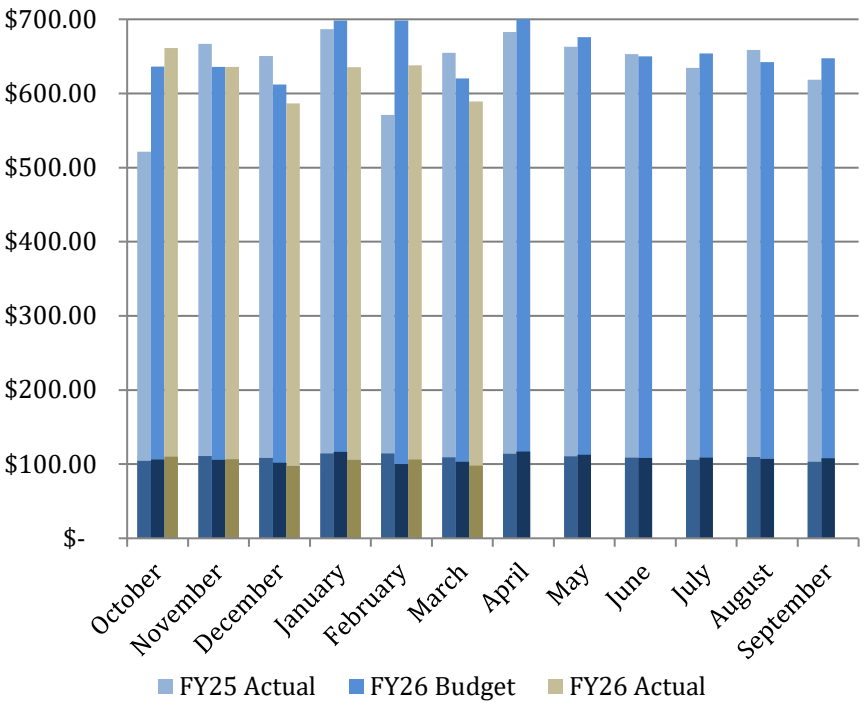
» Major Revenues

LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, the Local Option Sales Tax is noted in the lighter color, while L.I.F.E. is shown in the darker color.

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

L.I.F.E:
On January 1, 2020, 2% of the penny sales tax proceeds began being collected for Livable Infrastructure for Everyone (L.I.F.E.) projects that address small-scale infrastructure needs. L.I.F.E. projects also address unforeseen infrastructure needs that population growth and/or aging infrastructure creates. The amounts shown are the County's share only.

Trend:
The Local Option 1-Cent Sales Tax is projected to remain flat from FY 2026 to FY 2027.

FY 2025 Budget: $7,154,018
FY 2025 Actual: $7,765,435

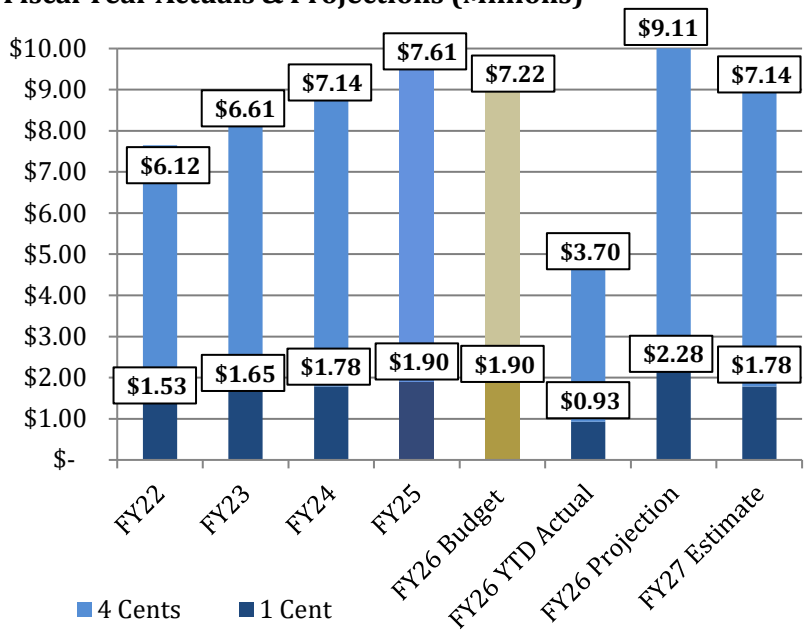
FY 2026 Budget: $7,775,289
FY 2026 YTD Actual: $3,748,756
FY 2026 Projection: $7,659,124

FY 2027 Estimated Budget: $7,775,289

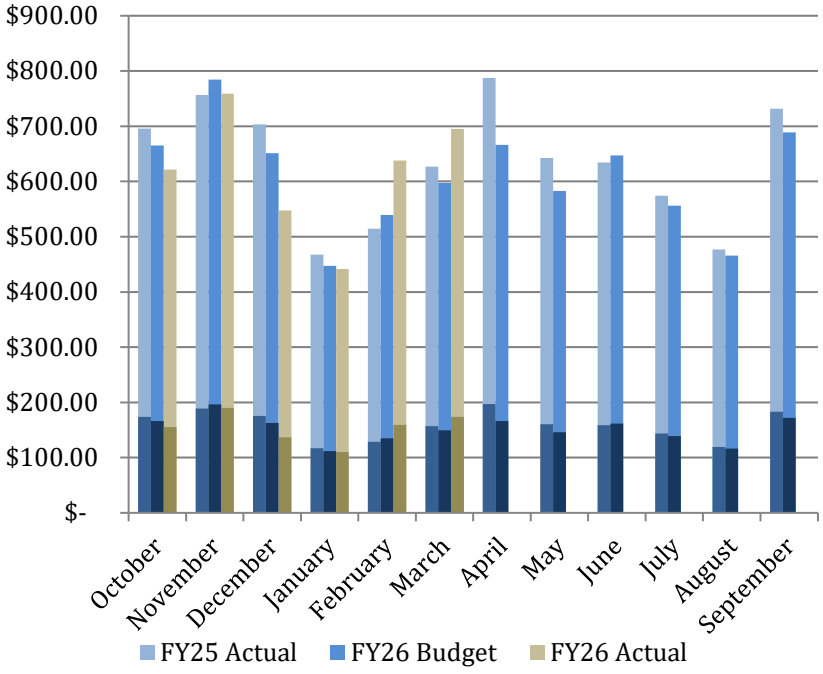
» Major Revenues

LOCAL OPTION TOURIST DEVELOPMENT TAX

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, the 1-Cent Tourist Tax is noted in the darker color, while the 4-Cents are shown in the lighter color.

Background:
The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than six-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). On March 19, 2009, the Board approved to increase total taxes levied on rentals and leases of less than six-month duration by 1%, bringing the total taxes levied to 5%. The additional 1% became effective on May 1, 2009 and is used for marketing as specified in the TDC (Tourist Development Council) Strategic Plan.

Trend:
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 2026 projected collection shows a 25% increase over the budgeted amount due to an increased in visitor and sponsorships for the World Athletics Cross County Championships hosted at Apalachee Regional Park. FY 2027 projections are anticipated to return to normal levels.

FY 2025 Budget: $8,351,555
FY 2025 Actual: $9,513,197

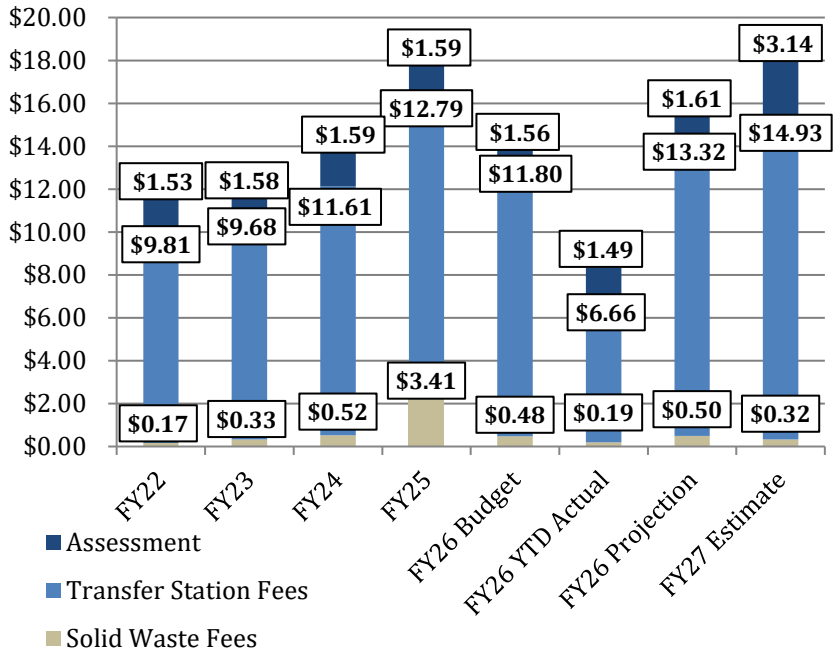
FY 2026 Budget: $9,115,250
FY 2026 YTD Actual: $4,627,537
FY 2026 Projection: $11,389,671

FY 2027 Estimated Budget: $8,921,042

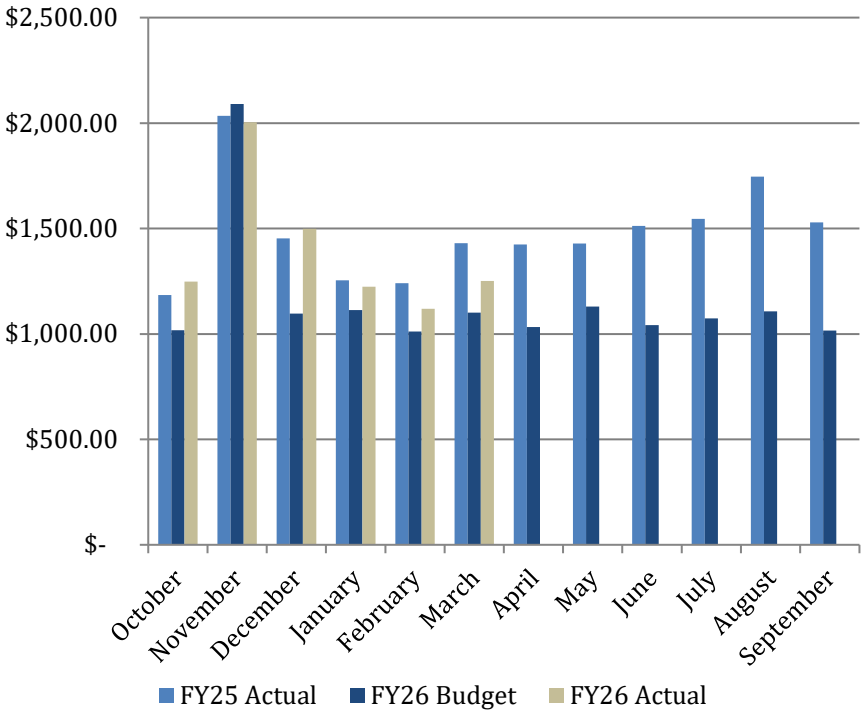
» Major Revenues

SOLID WASTE FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

Trend:
November and December revenue reflect the collection of the non-ad valorem assessment paid on the property tax bill.

The FY 2027 estimated budget reflects an 33% increase over the FY 2026 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station. As approved by the Board at the May 12th meeting, the solid waste special assessment fee increased from $40 to $80, effective October 1, 2026.

FY 2025 Budget: $13,688,981
FY 2025 Actual: $17,781,136

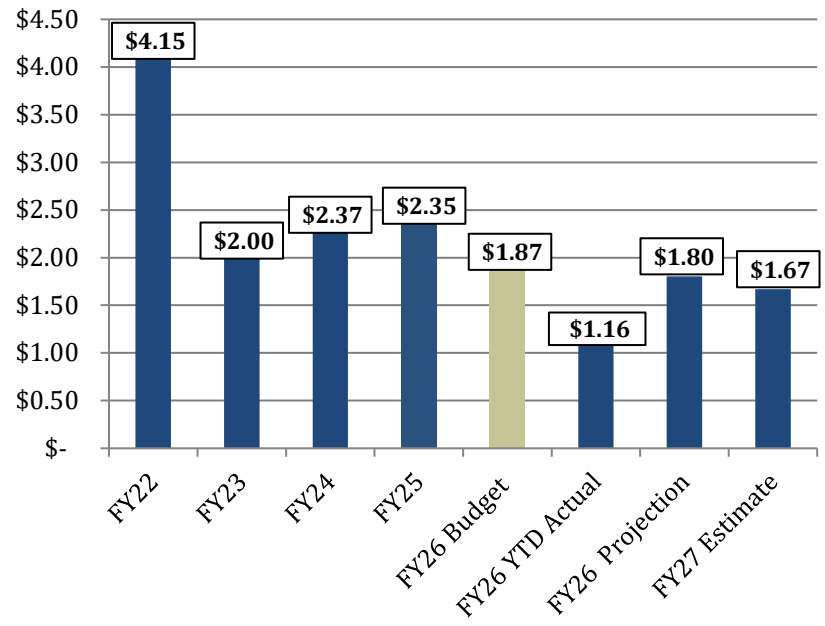
FY 2026 Budget: $13,831,187
FY 2026 YTD Actual: $8,343,707
FY 2026 Projection: $15,420,916

FY 2027 Estimated Budget: $18,394,415

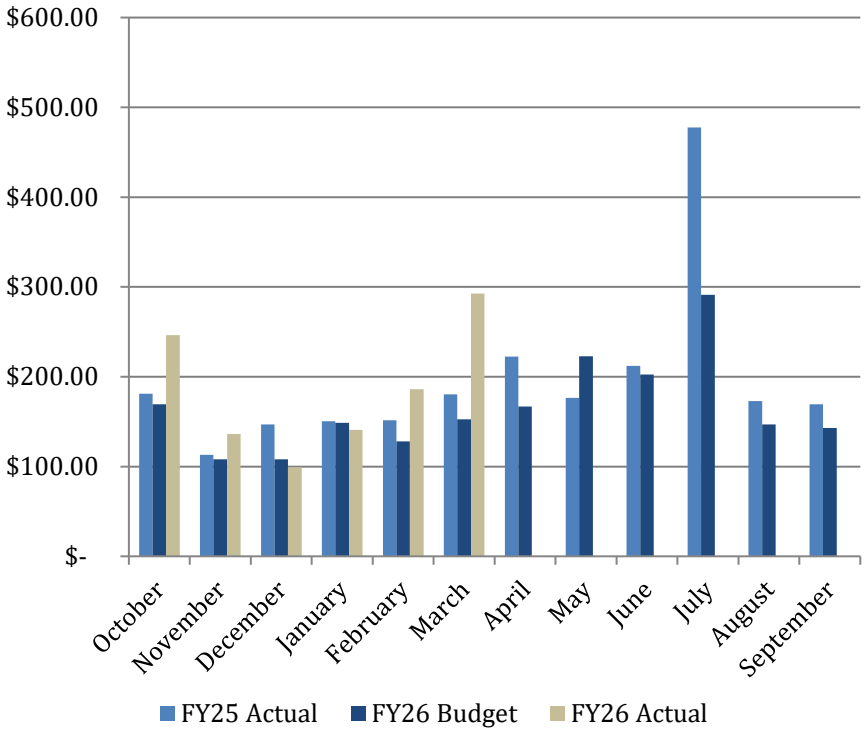
» Major Revenues

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review & inspections fee study. The study found that overall permit costs were commensurate with the services provided and self-supporting for review and inspection purposes but recommended a revenue-neutral transition to a flat fee structure and the implementation of a technology fee to support demands for greater digital services. This fee schedule became effective June 1, 2022.

Trend:
As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2026 indicate a 5% decrease from FY 2025 actuals due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, permitting activity is still being impacted by the reduction in mortgage lending rates because of interest rates increasing to fight high inflation. The FY 2027 estimated budget is expected to decrease slightly based on current trends.

FY 2025 Budget: $1,999,663
FY 2025 Actual: $2,353,513

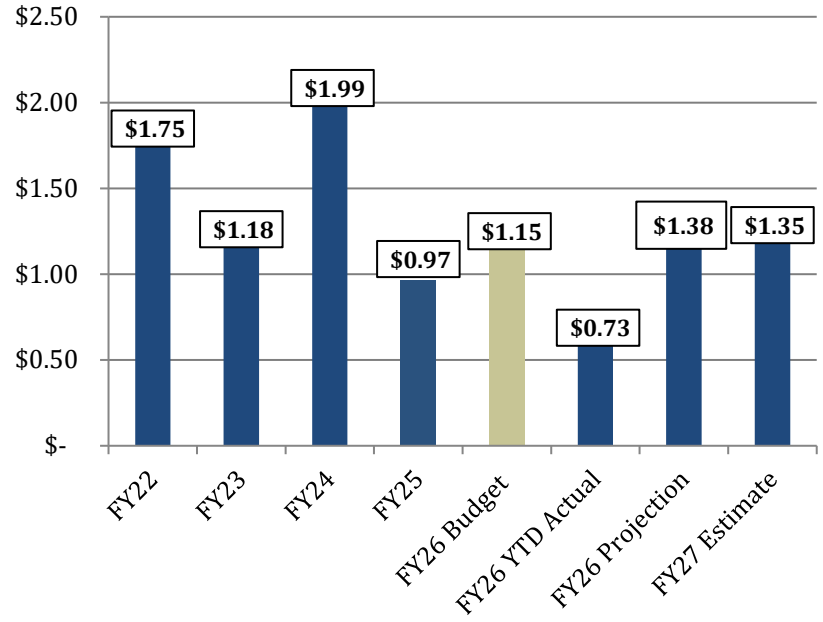
FY 2026 Budget: $1,866,750
FY 2026 YTD Actual: $1,156,293
FY 2026 Projection: $1,803,557

FY 2027 Estimated Budget: $1,668,100

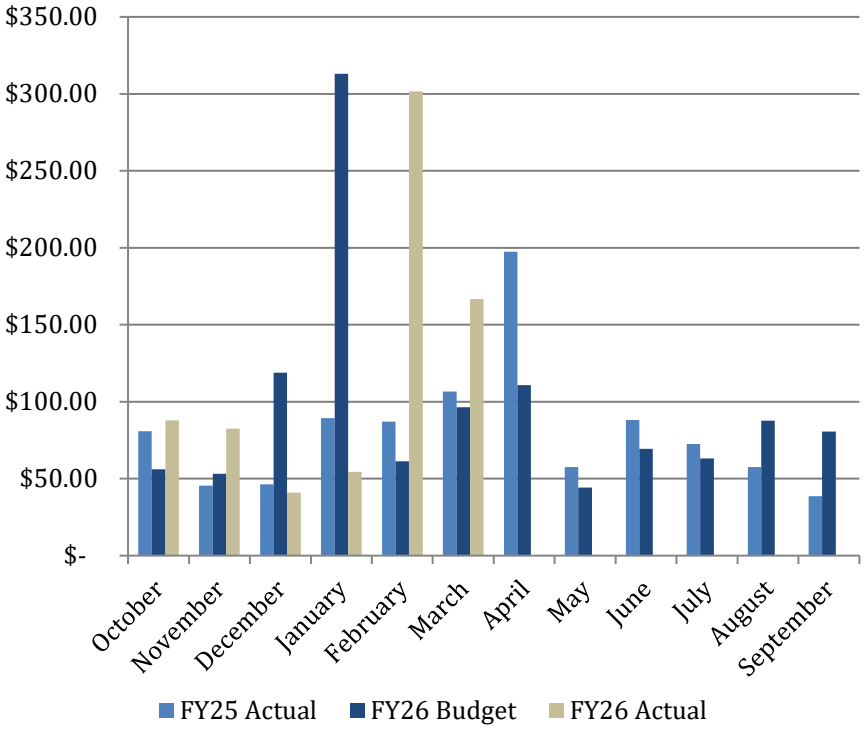
» Major Revenues

DEVELOPMENT & ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fee study, the Board adopted a revised fee resolution effective October 1, 2006. On March 11, 2008, the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately, and the overall fee increase was effective as of October 1, 2008.

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

The spike in February is attributed to permits for the new travel center on the northwest side of Leon County.

FY 2025 Budget: $1,370,280
FY 2025 Actual: $967,321

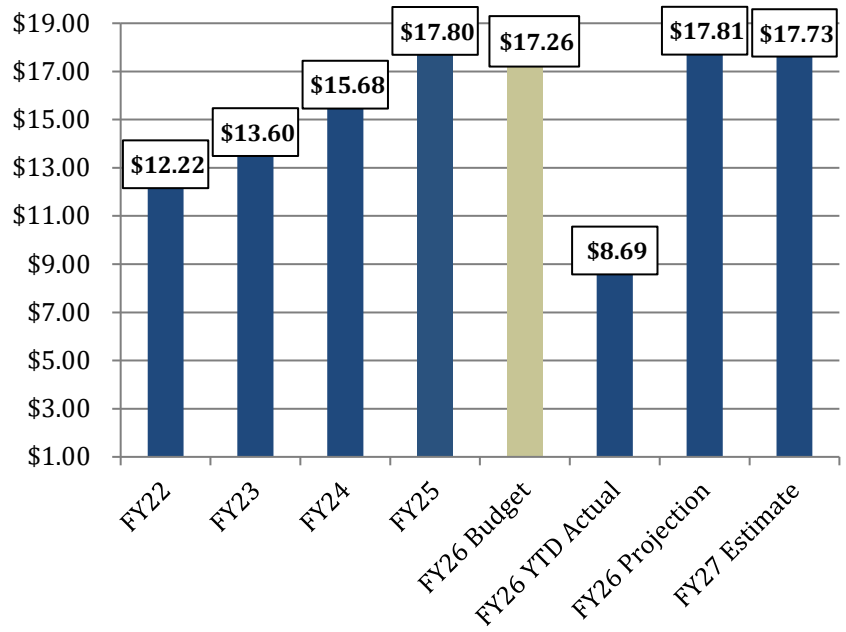
FY 2026 Budget: $1,154,725
FY 2026 YTD Actual: $733,739
FY 2026 Projection: $1,381,781

FY 2027 Estimated Budget: $1,353,940

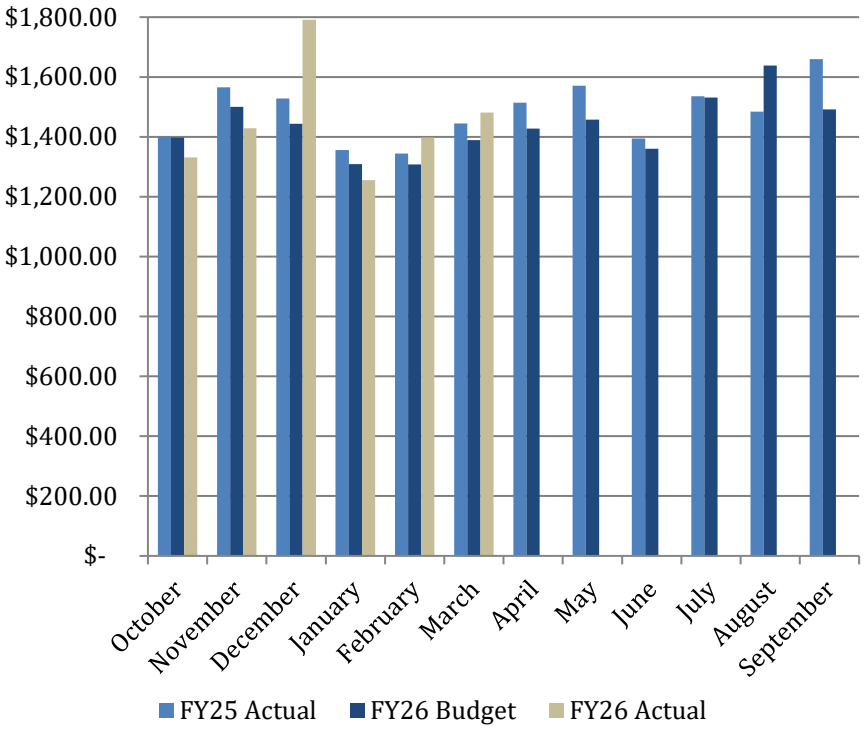
» Major Revenues

AMBULANCE FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



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

The Emergency Medical System (EMS) system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables).

Trend:
To estimate revenues more accurately, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018, the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

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

FY 2025 Budget: $14,824,750
FY 2025 Actual: $17,801,338

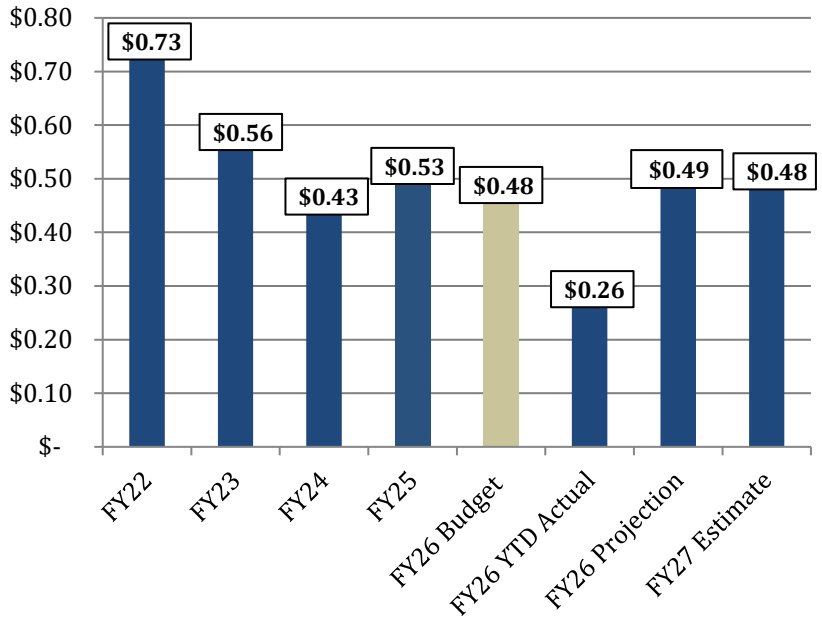
FY 2026 Budget: $17,257,216
FY 2026 YTD Actual: $8,685,500
FY 2026 Projection: $17,809,592

FY 2027 Estimated Budget: $17,727,950

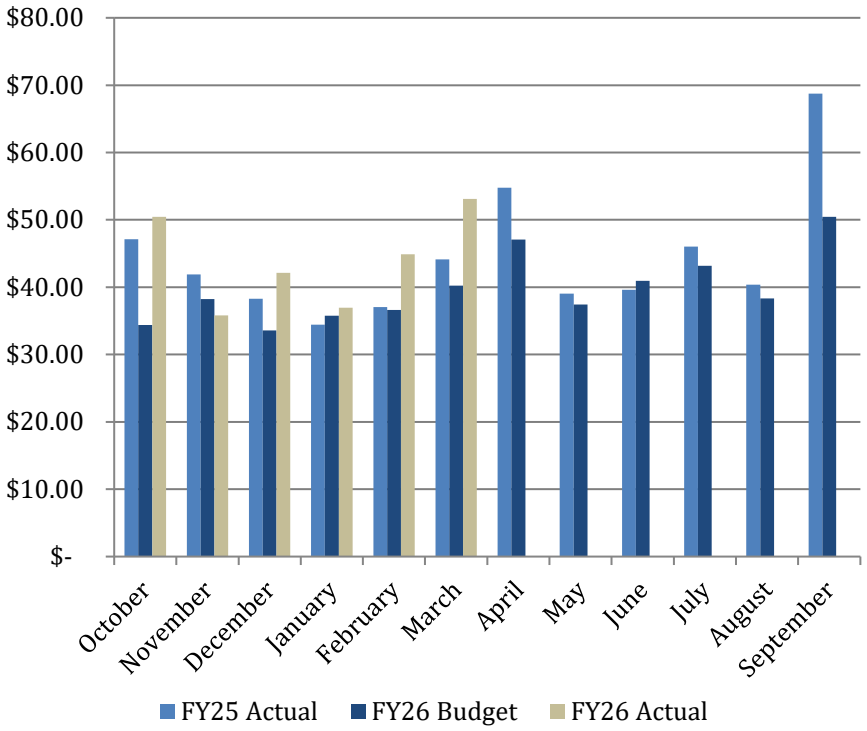
» Major Revenues

PRE-TRIAL & PROBATION FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
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.

Trend:
Pre-Trial and Probation Fees declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2026 projected and FY 2027 estimated revenues are consistent with the FY 2026 budget. However, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which could reduce collections.

FY 2025 Budget: $417,905
FY 2025 Actual: $531,537

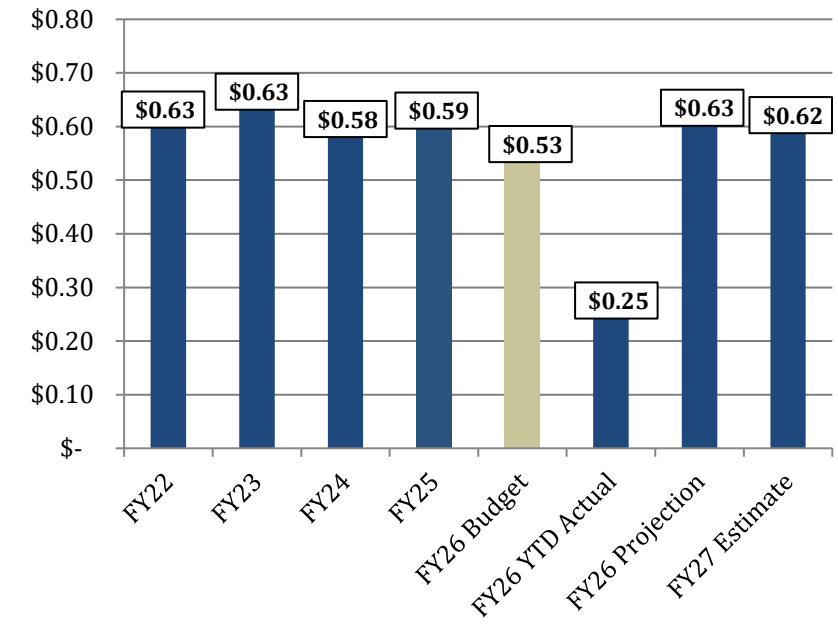
FY 2026 Budget: $476,235
FY 2026 YTD Actual: $263,371
FY 2026 Projection: $486,659

FY 2027 Estimated Budget: $479,275

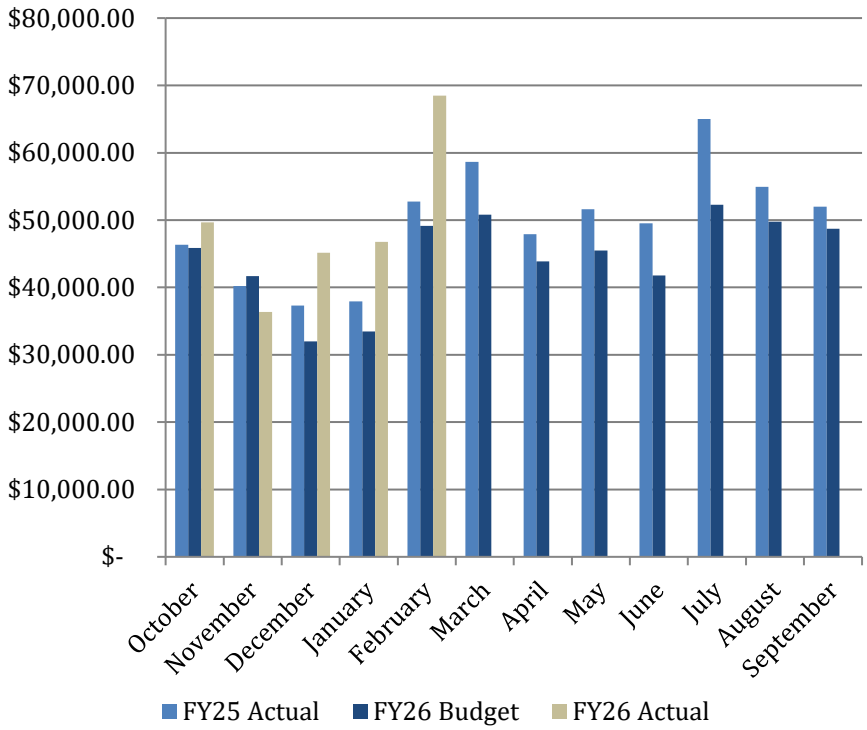
» Major Revenues

COURT FACILITIES FEES

Fiscal Year Actuals & Projections (Millions)



Monthly Totals: Budget vs. Actuals (Thousands)



Background:
Court Facilities Fees were established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation was approved permitting counties to change the surcharge placed on non-criminal traffic infractions from $15 to $30. In FY 2025 the County collected $594,237 in these fees but expended more than $12.41 million on behalf of the State Court system in compliance with Article V requirements.

The Board approved the increase in surcharges on August 25, 2009.

Trend:
Court facility fees are generated through traffic ticket violations, which were impacted by the stay-at-home order and shift to telecommuting during the COVID-19 pandemic. FY 2022, 2023, 2024 reflect a return to pre-covid levels. The FY 2026 projections indicate an 5% increase from the budgeted amount and the FY 2027 estimates consistent with the FY 2026 projection.

FY 2025 Budget: $618,450
FY 2025 Actual: $594,237

FY 2026 Budget: $534,850
FY 2026 YTD Actual: $246,447
FY 2026 Projection: $626,105

FY 2027 Estimated Budget: $614,657

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2026

Fund	Org	Description	FY26 Adj. Budget	FY26 Expenditures	FY26 Budget $ Balance	FY26 Budget % Bal. Remaining
Board of County Commissioners						
	County Commission					
001	100	County Commission	2,112,596	1,005,266	1,107,330	52.42%
001	101	District 1	23,500	2,760	20,740	88.25%
001	102	District 2	23,500	2,097	21,403	91.08%
001	103	District 3	23,500	3,398	20,102	85.54%
001	104	District 4	23,500	-	23,500	100.00%
001	105	District 5	23,500	2,653	20,847	88.71%
001	106	At Large District 6	23,500	716	22,784	96.95%
001	107	At Large District 7	23,500	4,641	18,859	80.25%
001	108	Commissioners Account	24,530	4,055	20,475	83.47%
		Subtotal:	**2,301,626**	**1,025,587**	**1,276,039**	**55.44%**
County Administration						
	County Administration					
001	110	County Administration	1,733,293	805,951	927,342	53.50%
	Strategic Initiatives					
001	115	Strategic Initiatives	854,193	379,104	475,089	55.62%
001	116	Community and Media Relations	1,304,919	519,305	785,614	60.20%
	Emergency Management					
125	864	Emergency Management[1]	130,698	53,073	77,625	59.39%
125	952035	Emergency Management Base Grant - Federal[1]	129,268	61,906	67,362	52.11%
125	952036	Emergency Management Base Grant - State[1]	186,432	89,852	96,580	51.80%
130	180	Enhanced 911	1,659,209	900,861	758,348	45.71%
	Human Resources					
001	160	Human Resources	1,944,455	722,762	1,221,693	62.83%
	Volunteer Services					
001	113	Volunteer Services	132,884	61,159	71,725	53.98%
	Purchasing					
001	140	Procurement	647,515	286,609	360,906	55.74%
001	141	Warehouse	139,154	55,340	83,814	60.23%
	Real Estate Management					
001	156	Real Estate Management	592,058	205,866	386,192	65.23%
		Subtotal:	**9,454,078**	**4,141,788**	**5,312,290**	**56.19%**
Office of Information Technology						
001	171	Management Information Services	11,102,491	6,602,530	4,499,961	40.53%
001	411	Public Safety Complex Technology	260,866	181,234	79,632	30.53%
001	421	Geographic Information Services	2,419,253	1,281,984	1,137,269	47.01%
		Subtotal:	**13,782,610**	**8,065,748**	**5,716,862**	**41.48%**
County Attorney						
001	120	County Attorney	2,689,761	845,866	1,843,896	68.55%
		Subtotal:	**2,689,761**	**845,866**	**1,843,896**	**68.55%**
Department of Public Works						
	Support Services					
106	400	Support Services	766,188	299,056	467,132	60.97%
	Operations					
106	431	Transportation	5,310,013	2,091,784	3,218,229	60.61%
106	432	Right-of-Way	4,396,543	1,448,363	2,948,180	67.06%
123	433	Stormwater Maintenance	5,245,708	1,501,109	3,744,599	71.38%
001	216	Mosquito Control	847,967	257,443	590,524	69.64%
125	214	Mosquito Control Grant[1]	72,080	-	72,080	100.00%
	Engineering Services					
106	414	Engineering Services	5,079,948	2,039,378	3,040,570	59.85%
	Fleet Maintenance					
505	425	Fleet Maintenance	4,860,563	2,121,941	2,738,622	56.34%
		Subtotal:	**26,579,010**	**9,759,073**	**16,819,937**	**63.28%**

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2026

Fund	Org	Description	FY26 Adj. Budget	FY26 Expenditures	FY26 Budget $ Balance	FY26 Budget % Bal. Remaining
Department of Development Support & Environmental Mgt						
		Building Inspection				
120	220	Building Inspection	2,514,349	846,848	1,667,501	66.32%
		Environmental Compliance				
121	420	Environmental Compliance	1,787,992	641,140	1,146,852	64.14%
		Development Services				
121	422	Development Services	1,047,634	447,738	599,896	57.26%
		Code Compliance Services				
121	423	Permit Compliance	538,362	233,106	305,256	56.70%
		Support Services				
121	424	Support Services	605,068	290,886	314,182	51.93%
		DEP Storage Tank[1]				
125	866	DEP Storage Tank	266,733	119,787	146,946	55.09%
		Subtotal:	**6,760,138**	**2,579,505**	**4,180,633**	**61.84%**
Department of PLACE						
		Planning Department				
001	817	Planning Department	1,251,228	-	1,251,228	100.00%
		Subtotal:	**1,251,228**	**-**	**1,251,228**	**100.00%**
Management and Budget						
		Office of Management and Budget				
001	130	Office of Management and Budget	1,111,717	545,042	566,675	50.97%
		Risk Management				
501	132	Risk Management	267,423	127,460	139,963	52.34%
501	821	Workers Compensation Management / Insurance	7,161,724	3,765,209	3,396,515	47.43%
		Subtotal:	**8,540,864**	**4,437,710**	**4,103,154**	**48.04%**
Division of Tourism						
160	301	Administration	1,062,365	428,499	633,866	59.67%
160	302	Advertising	2,140,000	1,057,848	1,082,152	50.57%
160	303	Marketing	5,387,356	3,989,403	1,397,953	25.95%
160	304	Special Projects	800,000	32,759	767,241	95.91%
		Subtotal:	**9,389,721**	**5,508,509**	**3,881,212**	**41.33%**
Office of Public Safety						
		Emergency Medical Services				
135	185	Emergency Medical Services	33,422,580	12,812,221	20,610,359	61.67%
		Animal Services				
140	201	Animal Services	2,565,066	822,612	1,742,454	67.93%
		Subtotal:	**35,987,646**	**13,634,832**	**22,352,814**	**62.11%**
Office of Library Services						
		Library Services				
001	240	Policy, Planning & Operations	708,981	290,053	418,928	59.09%
001	241	Public Library Services	6,684,724	3,195,200	3,489,524	52.20%
		Subtotal:	**7,393,705**	**3,485,253**	**3,908,452**	**52.86%**

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2026

Fund	Org	Description	FY26 Adj. Budget	FY26 Expenditures	FY26 Budget $ Balance	FY26 Budget % Bal. Remaining
Office of Intervention & Detention Alternatives						
		County Probation				
111	542	County Probation	1,567,001	469,410	1,097,591	70.04%
		Supervised Pretrial Release				
111	544	Pretrial Release	1,774,065	817,961	956,104	53.89%
		Drug & Alcohol Testing				
111	599	Drug and Alcohol Testing	207,840	59,334	148,506	71.45%
		FDLE JAG Grant Pretrial[1]				
125	982068	FDLE JAG PRETRIAL FY 23-24	50,000	-	50,000	100.00%
125	982069	FDLE JAG PRETRIAL FY 24-25	50,000	-	50,000	100.00%
		Subtotal:	**3,648,906**	**1,346,706**	**2,302,200**	**63.09%**
Office of Human Services & Community Partnerships						
		Veteran Services				
001	390	Veteran Services	429,615	164,202	265,413	61.78%
		Health & Human Services				
001	370	Social Service Programs	9,162,190	3,607,306	5,554,884	60.63%
		Health Department				
001	190	Health Department	252,260	118,673	133,588	52.96%
		Primary Health Care				
001	971	Primary Health Care	1,858,683	603,158	1,255,525	67.55%
		Housing Services				
001	371	Housing Services	642,856	227,987	414,869	64.54%
125	932019	HFA Emergency Repairs Program	121,886	41,739	80,147	65.76%
		SHIP 2019-2025[1]				
124	932080	SHIP 2023-2026 FUNDING	173,866	170,451	3,416	1.96%
124	932081	SHIP 2024-2027 FUNDING	599,456	239,110	360,346	60.11%
124	932082	SHIP 2025-2028 FUNDING	772,236	51,143	721,093	93.38%
		Subtotal:	**14,013,048**	**5,223,768**	**8,789,280**	**62.72%**
Office of Resource Stewardship						
		Office of Sustainability				
001	127	Office of Sustainability	357,679	173,543	184,136	51.48%
		Facilities Management				
001	150	Facilities Management	10,256,146	4,255,441	6,000,705	58.51%
		Detention Center Maintenance				
001	152	Maintenance	3,460,544	1,349,750	2,110,794	61.00%
		Public Safety Complex				
001	410	Public Safety Complex	2,256,559	834,089	1,422,470	63.04%
		County Government Annex				
165	154	Courthouse Annex	665,852	212,466	453,386	68.09%
		Huntington Oaks Plaza Operating				
166	155	Huntington Oaks Plaza	97,178	13,878	83,300	85.72%
		Cooperative Extension				
001	361	Extension Education	534,652	108,949	425,703	79.62%
		Parks & Recreation				
140	436	Parks & Recreation	4,999,794	1,778,272	3,221,522	64.43%
		Solid Waste				
401	416	Yard Waste	548,434	137,600	410,834	74.91%
401	437	Rural Waste Collection Centers	1,009,888	436,622	573,266	56.77%
401	441	Transfer Station Operations	15,897,351	5,900,955	9,996,396	62.88%
401	442	Landfill (Solid Waste Management Facility)	672,264	323,568	348,696	51.87%
401	443	Hazardous Waste	951,028	264,389	686,639	72.20%
		Subtotal:	**41,707,369**	**15,789,523**	**25,917,845**	**62.14%**

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2026

Fund	Org	Description	FY26 Adj. Budget	FY26 Expenditures	FY26 Budget $ Balance	FY26 Budget % Bal. Remaining
Constitutional Officers [2]						
	Clerk of the Circuit Court					
001	132	Clerk Finance	3,289,395	1,644,698	1,644,697	50.00%
110	537	Circuit Court Fees	504,822	252,411	252,411	50.00%
	Property Appraiser					
001	512	Property Appraiser	6,875,966	5,057,551	1,818,415	26.45%
	Sheriff					
110	510	Law Enforcement	68,812,858	47,561,810	21,251,048	30.88%
110	511	Corrections	52,363,431	34,048,592	18,314,839	34.98%
110	516	Judicial	5,953,822	3,969,215	1,984,607	33.33%
	Tax Collector					
001	513	General Fund Property Tax Commissions	7,334,300	8,079,263	(744,963)	-10.16%
123	513	Stormwater Utility Non Ad-Valorem	74,768	66,475	8,293	11.09%
135	513	Emergency Medical Services MSTU	391,200	312,274	78,926	20.18%
145	513	Fire Service Fee	75,049	196,824	(121,776)	-162.26%
162	513	Special Assessment Paving	1,410	1,341	69	4.91%
164	513	Sewer Services Killearn Lakes I and II	12,599	11,120	1,479	11.74%
401	513	Landfill Non-Ad Valorem	36,713	27,794	8,919	24.29%
	Supervisor of Elections					
060	520	Voter Registration	4,143,654	1,957,100	2,186,554	52.77%
060	521	Elections	2,695,964	1,027,228	1,668,736	61.90%
		Subtotal:	**152,565,951**	**104,213,692**	**46,367,652**	**31.69%**
	Court Administration					
001	540	Court Administration	382,491	165,139	217,352	56.83%
001	547	Guardian Ad Litem	20,657	2,803	17,854	86.43%
110	532	State Attorney	100,026	70,596	29,430	29.42%
110	533	Public Defender	120,192	32,228	87,964	73.19%
110	555	Legal Aid	257,500	128,750	128,750	50.00%
114	586	Teen Court	49,012	23,999	25,013	51.03%
117	509	Alternative Juvenile Program	49,605	32,479	17,126	34.52%
117	546	Law Library	28,595	-	28,595	100.00%
117	548	Judicial/Article V Local Requirements	90,245	41,612	48,633	53.89%
117	555	Legal Aid	44,000	22,000	22,000	50.00%
		Subtotal:	**1,142,323**	**519,606**	**622,717**	**54.51%**

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2026

Fund	Org	Description	FY26 Adj. Budget	FY26 Expenditures	FY26 Budget $ Balance	FY26 Budget % Bal. Remaining
Non-Operating						
	Line Item Funding					
001	888	Line Item Funding	397,759	273,880	123,879	31.14%
160	888	Council on Culture and Arts Regranting	1,897,150	-	1,897,150	100.00%
	City of Tallahassee					
140	838	City Payment, Tallahassee (Parks & Recreation)	1,852,356	-	1,852,356	100.00%
145	838	City Payment, Tallahassee (Fire Fees)	11,454,512	-	11,454,512	100.00%
164	838	City Payment, Tallahassee (Sewer Services)	617,355	-	617,355	100.00%
	Other Non-Operating					
001	278	Summer Youth Employment	80,178	-	80,178	100.00%
001	403	Blueprint[3]	743,148	158,815	584,333	78.63%
001	529	800 MHZ System Maintenance	2,009,992	851,314	1,158,678	57.65%
001	820	Insurance Audit, and Other Expenses	1,391,316	728,059	663,257	47.67%
001	831	Tax Deed Applications	25,000	(450)	25,450	101.80%
001	972	CRA-TIF Payment	4,018,816	4,563,409	(544,593)	-13.55%
110	507	Consolidated Dispatch Agency (CDA)	4,351,564	3,149,863	1,201,701	27.62%
110	508	Diversionary Program	394,192	29,117	365,075	92.61%
110	620	Juvenile Detention Payment - State	1,110,359	711,422	398,937	35.93%
116	800	Drug Abuse	98,135	-	98,135	100.00%
145	843	Volunteer Fire Department	689,129	325,858	363,271	52.71%
502	900	Communications Control	2,307,202	785,570	1,521,632	65.95%
	Interdepartmental Billing					
		Countywide Automation	1,118,809	-	1,118,809	100.00%
		Risk Allocations	2,542,839	-	2,542,839	100.00%
		Subtotal:	**37,099,811**	**11,576,856**	**25,522,955**	**68.80%**
Total Operating			**334,755,329**	**179,750,107**	**155,005,222**	**46.30%**
Total Non-Operating			**37,099,811**	**11,576,856**	**25,522,955**	**68.80%**
Total CIP			**121,454,733**	**20,386,556**	**101,068,177**	**83.21%**
Total CIP - Grants			**26,278,696**	**1,742,657**	**24,536,039**	**93.37%**
Operating Grants			**2,452,655**	**827,060**	**1,625,595**	**66.28%**
Non-Operating Grants [4]			**34,799,308**	**2,369,650**	**32,429,658**	**93.19%**
Total Debt Service			**1,750,263**	**2,159,390**	**(409,127)**	**-23.38%**
Total Reserves			**4,999,908**	**17,224**	**4,982,684**	**99.66%**
TOTAL NET EXPENDITURES:			**563,590,703**	**218,829,500**	**344,761,203**	**61.17%**

Notes:
1. Operating Grants are grants consistently received on an annual basis and support operating activities within a division. Examples include Mosquito Control, DEP Storage Tank, SHIP, Emergency Management and Elections.
2. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statute.
3. The Blueprint budget was established to fund the salary and benefits for an employee who opted to be on County payroll for retirement benefits. Total expenses for the position are reimbursed.
4. Non-operating grants account for funds received that are restricted or committed to specific expenditures of federal, state, private, and local grants awarded to the County. Examples include funding from governmental entities such as the Florida Department of Environmental Protection, the Federal Government (e.g. American Recovery Plan Act, CARES and the Emergency Rental Assistance Programs 1 and 2) and the Department of Transportation. See the grant section of the report for more detail.

Fund Balance

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY24 Actuals (A)	FY25 Actuals (A)	FY26 Revenues	FY26 Expenses	FY26 Estimated Balance (B)	FY27 Preliminary Budget	FY27 Fund Balance as % of Budget (C)
001	General Fund **(D)**	40,745,948	39,798,434	151,189,926	100,332,891	50,857,034	108,641,322	N/A
110	Fine and Forfeiture Fund **(D)**	11,065,635	13,262,122	149,038,135	135,109,023	13,929,112	140,722,144	N/A
	Subtotal:	**51,811,584**	**53,060,556**	**300,228,060**	**235,441,914**	**64,786,146**	**249,363,466**	**26%**
	Special Revenue Funds							
106	County Transportation Trust Fund **(E)**	7,464,285	6,844,657	28,838,821	18,890,813	9,948,008	21,827,448	46%
111	Probation Services Fund **(F)**	1,804,539	2,710,944	6,472,962	3,812,045	2,660,916	4,645,533	57%
114	Teen Court Fund	0	0	70,481	70,481	0	65,630	0%
116	Drug Abuse Trust Fund	236,969	269,432	287,795	98,135	189,660	98,135	193%
117	Judicial Programs Fund	542,976	507,193	632,209	161,871	470,338	230,083	204%
120	Building Inspection Fund **(G)**	2,892,786	2,554,442	4,586,237	2,753,983	1,832,254	3,100,178	59%
121	Development and Environmental Services Fund **(G)**	3,412,460	3,977,583	8,375,007	4,528,432	3,846,574	5,469,698	70%
123	Stormwater Utility Fund **(H)**	2,931,378	2,272,131	9,806,202	6,171,612	3,634,591	7,743,513	47%
124	SHIP Trust Fund	0	0	1,871,548	1,611,259	260,288	760,744	34%
125	Grants **(I)**	0	0	38,566,875	40,490,694	0	1,039,216	0%
126	Non-Countywide General Revenue Fund **(J)**	331,274	0	25,765,307	25,451,954	313,353	26,050,188	1%
127	Grants **(K)**	215,672	235,210	776,049	620,719	155,330	60,000	259%
130	9-1-1 Emergency Communications Fund **(L)**	182,820	692,113	2,457,290	2,041,196	416,095	1,533,112	27%
135	Emergency Medical Services Fund **(M)**	15,524,853	20,318,154	61,508,893	44,796,185	16,712,708	44,693,371	37%
137	American Recovery Plan Act (ARPA) Fund **(K)**	1,955,725	614,861	614,861	614,861	0	0	0%
140	Municipal Services Fund **(N)**	3,498,776	3,169,208	15,284,372	10,324,601	4,959,772	12,081,049	41%
145	Fire Services Fund	1,521,050	1,555,490	13,840,449	11,645,387	2,195,061	11,922,441	18%
160	Tourism (1st-5th Cents) **(O)**	6,072,368	6,126,507	18,074,481	10,833,250	7,241,231	9,628,795	75%
160	Tourism **(O)**	547,560	209,262	266,981	266,981	0	0	0%
162	Special Assessment Paving Fund	0	0	72,013	72,013	0	70,541	0%
164	Killearn Lakes Unit I and II Sewer	43,159	65,176	703,656	629,954	73,702	666,943	11%
165	Leon County Gov't Annex Operating Fund	2,744,332	3,004,855	4,706,570	1,835,634	2,870,936	1,349,133	213%
166	Lake Jackson Town Center Fund	808,928	1,074,477	1,467,682	521,428	946,254	340,742	278%
	Subtotal:	**52,731,909**	**56,201,694**	**245,046,741**	**188,243,490**	**58,727,071**	**153,376,493**	**1672%**
	Capital Projects Funds (P)							
305	Capital Improvements Fund **(Q)**	37,046,178	39,225,601	51,446,754	50,507,006	939,748	15,003,683	
306	Gas Tax Transportation Fund **(R)**	9,912,391	11,165,075	12,722,598	11,762,232	960,366	1,455,210	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2027 budget unless otherwise noted.
308	Local Option Sales Tax Fund	2,492,633	1,763,157	1,906,478	1,906,478	0	0	
309	Local Option Sales Tax Extension Fund	933,382	863,389	874,433	613,039	261,394	0	
324	Supervisor of Elections Building	47,838	49,870	50,514	45,835	4,679	0	
330	9-1-1 Capital Projects Fund	4,487,019	4,069,588	4,300,796	551,041	3,749,755	181,072	
351	Sales Tax Extension 2020 **(S)**	13,295,631	14,380,387	21,005,732	19,400,009	1,605,723	6,572,792	
352	Sales Tax Ext. 2020 JPA Agreement with L.I.F.E. **(S)**	11,252,840	15,568,466	20,888,601	17,345,129	3,543,472	5,232,632	
	Subtotal:	**79,467,913**	**87,085,533**	**113,195,906**	**102,130,769**	**11,065,137**	**28,445,389**	
	Enterprise Funds							
401	Solid Waste Fund **(T)**	-2,011,554	522,937	22,217,471	34,807,667	-12,590,196	23,714,407	
	Subtotal:	**-2,011,554**	**522,937**	**22,217,471**	**34,807,667**	**-12,590,196**	**23,714,407**	
	Internal Service Funds							
501	Insurance Service Fund	4,599,522	5,188,373	12,860,540	7,239,686	5,620,854	7,045,007	
502	Communications Trust Fund	979,799	1,807,571	4,014,229	2,510,463	1,503,766	2,155,277	
505	Motor Pool Fund	542,787	-7,222	4,900,779	4,900,779	0	4,946,320	
	Subtotal:	**6,122,108**	**6,988,721**	**21,775,547**	**14,650,927**	**7,124,620**	**14,146,604**	
	TOTAL:	**188,121,961**	**203,859,441**	**702,463,726**	**575,274,768**	**129,112,779**	**469,046,360**	

Notes:

A. Audited Fund Balance according to the Annual Comprehensive Financial Report.

B. Balances are estimated as year-ending for FY 2026.

C. FY 2026 percentage estimates are only provided for General and Special Revenue funds. 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.

D. The FY 2026 budget reflects the use of no General Fund Balance to balance the budget. Additionally, the General Fund Balance includes an anticipated $8.7 reimbursement from FEMA for prior year storms. The fund balance also includes $4.7 million in catastrophe reserve funding for unforeseen events such as hurricanes.

E. The increase in the County Transportation Trust fund is primarily due to the under under expenditure of budget due to job vacancies in a tight labor market. To stay within policy limits, $600,000 in dedicated fund balance is recommended in FY 2027 to support the Transportation Trust Fund.

F. The Pre-Trial & Probation Fund continues to be impacted by position vacancies due to a tight labor market. To stay within policy limits, $800,000 in dedicated fund balance is recommended in FY 2027 to support the Office of Intervention and Detention Alternatives Services.

G. To ensure Building Inspection continues to provide prompt permitting services, $1.3 million in fund balance was appropriated in FY 2026 to combat declining revenues. The FY 2027 Preliminary Budget recommends using $2.27 million in DSEM fund balance ($1.27 million for Building Inspection and $1 million for Environmental) to mitigate the amount of general revenue support required for this fund. Fund balances for these funds are used to support operations when permitting activity declines to ensure consistent staffing levels are maintained.

H. The increase in the estimated balance of the Stormwater Utility Fund is due to the under expenditure of personnel costs due to staff vacancies. The decline in FY 2025 is related to the review of fund reserves that identified $1.79 million to support the County's capital program as part of a capital fund sweep approved during the FY 2026 budget process.

I. 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.

J. Non countywide general revenue includes State Shared and 1/2 cent sales tax. This fund is used to account for non-countywide general revenue sources. Funds are not expended directly from the fund but are transferred to funds that provide non-countywide services, and to the general fund as required by Florida Statute. The decrease in FY 2025 is due a shift in consumer spending as well as tax exemptions passed by the Florida Legislature. This trend is projected to continue in 2026 and FY 2027.

K. This fund is used to separate grants that are interest bearing grants. The ARPA balance reflects the remaining revenue replacement funds which were allocated to support homelessness services.

L. The fund balance in the 9-1-1 Emergency Communication Fund reserves are available to support operations. This fund, in conjunction with the companion (fund 330) 9-1-1 capital fund, are used to support ongoing capital equipment maintenance and system replacement. Previously, 9-1-1 fees were transferred to the capital reserve fund (330) to support future equipment and replacement needs. Due to a decline in 9-1-1 fees in recent years, funds have been transferred from Fund 330 to Fund 130 to support equipment needs resulting in this fund maintaining minimal fund balance.

M. The Emergency Medical Services Fund balance includes the mid-year appropriation of $375,000 for the purchase of an ambulance to support the addition of a new planned crew in FY 2027.

N. The increase in fund balance for the Municipal Services Fund is due to rising utility rates and more residential and commercial development associated with an improved economy. The decline in FY 2025 is related to the review of fund reserves that identified $1.67 million to support the County's capital program as part of a capital fund sweep approved during the FY 2026 budget process.

O. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency - the FY 2025 balance reflects the Board's allocation of the remaining $2 million in one-cent fund balance for three grant proposals supporting approved programs. The FY 2026 estimated collections reflect increased revenue due to inventory of hotel rooms, increased hotel room rates, and hosting the 46th World Athletics Cross Country Championships at Apalachee Regional Park.

P. 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.

Q. The FY 2026 estimated fund balance reflects the remaining funds subsequent to the completion of budgeted projects, including projects that were advance funded in FY 2026 due to the $3.62 million mid-year appropriation of available fund balance sweep reserves from the Capital Improvement Fund to support building improvements and vehicle and equipment replacements.

R. The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity. The FY 2026 fund balance reflects the $2.44 million mid-year appropriation from the County Transportation Trust fund to support the transportation capital program to ensure infrastructure improvements continued and heavy equipment and vehicle purchases were not delayed due to supply chain issues.

S. The Sales Tax Extension 2020 decrease in fund balance reflects slower economic growth as consumer spending returns to more normal levels. Sales Tax Extension projects in FY 2026 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Street Lighting, Neighborhood Enhancements and Transportation Safety, Boat Landing, Stormwater and Flood Relief, and Recreational Amenities). In addition, the $500,000 transfer to the Municipal Services Fund (Fund 140) is assisting in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

T. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2026 estimated year-end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	12	5.8%	$8,562,313	$408,704	$944,102	15.8%	$7,209,507
General Government	33	16.6%	$24,596,510	$4,884,835	$6,283,360	45.4%	$13,428,315
Health and Safety	9	16.9%	$24,911,076	$3,588,474	$3,862,424	29.9%	$17,460,178
Physical Environment	24	36.4%	$53,712,743	$15,363,762	$7,868,280	43.3%	$30,480,701
Transportation	18	24.3%	$35,950,787	$5,208,556	$3,171,047	23.3%	$27,571,184
***TOTAL**	**96**	**100%**	**$147,733,429**	**$29,454,331**	**$22,129,213**	**34.9%**	**$96,149,885**

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2025 through April 15, 2026.

*Totals include capital projects supported by grant funding. Total countywide grants are reflected in the Grants Program Summary.

Capital Improvement Program

CULTURE AND RECREATION

Project #	Project Description	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
045001	Apalachee Regional Park	775,570	41,700	-	5.4%	733,870
046013	Dog Parks - Unincorporated Area	90,000	-	-	0.0%	90,000
086085	Essential Libraries Initiative	1,000,000	173,605	72,992	24.7%	753,403
043007	Fred George Park *	-	-	-	-	-
046009	Greenways Capital Maintenance	1,239,884	29,070	184,894	17.3%	1,025,920
076011	Library Services Technology	751,157	40,971	106,127	19.6%	604,059
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	262,715	50,300	-	19.1%	212,415
091010	L.I.F.E. Recreational Amenities	1,357,482	-	105,503	7.8%	1,251,979
046007	New Parks/Greenways Vehicle and Equipment	4,030	-	3,811	94.6%	219
046001	Parks Capital Maintenance	1,571,894	73,058	287,228	22.9%	1,211,608
047001	St. Marks Headwaters Greenway *	1,509,581	-	183,547	12.2%	1,326,034
	TOTAL CULTURE AND RECREATION	**$8,562,313**	**$408,704**	**$944,102**	**15.8%**	**$7,209,507**

* Indicates project includes grant funds that are listed in the Grants section of the report.

GENERAL GOVERNMENT

Project #	Project Description	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	130,000	-	9,355	7.2%	120,645
086076	Building Roofing Repairs & Maintenance	349,426	-	59,638	17.1%	289,788
086077	Building Mechanical Repairs & Maintenance	3,212,974	763,962	2,030,193	87.0%	418,819
086078	Building Infrastructure & Improvements	2,420,801	389,181	152,909	22.4%	1,878,711
086079	Building General Maintenance & Renovations	3,391,127	315,089	262,936	17.0%	2,813,102
086027	Courthouse Renovations	484,889	-	45,010	9.3%	439,879
086016	Courthouse Security	158,672	71,571	-	45.1%	87,101
086007	Courtroom Minor Renovations	86,134	27,088	5,749	38.1%	53,297
076023	Courtroom Technology	574,071	118,802	155,655	47.8%	299,614
076042	Mobile Devices	25,000	20,000	-	80.0%	5,000
076008	County Compute Infrastructure	2,160,624	633,858	838,475	68.1%	688,291
076001	Financial Hardware and Software	817,525	38,138	15,057	6.5%	764,330
026010	Fleet Management Shop Equipment	172,980	-	-	0.0%	172,980
086017	General Furnishings	387,230	-	-	0.0%	387,230
026003	General Vehicle and Equipment Replacement	1,304,976	112,080	106,991	16.8%	1,085,905
076065	Justice Information System (JIS) Upgrade	1,228,119	287,110	122,352	33.3%	818,657
083002	Lake Jackson Town Center	521,428	14,259	56,285	13.5%	450,884
076066	Large Application Upgrades	665,912	-	-	0.0%	665,912
086025	Leon County Government Annex	1,702,350	132,160	405,651	31.6%	1,164,539
091004	L.I.F.E. Miccosukee Sense of Place	343,954	39,500	53,647	27.1%	250,807
076051	Public Defender Technology	237,700	860	103,032	43.7%	133,808
076061	Records Management	260,687	125,878	75,841	77.4%	58,968
076067	Remote Server Center (RSC) Improvements	165,750	-	-	0.0%	165,750
086081	Solar Arrays on County Buildings	340,032	298,061	24,901	95.0%	17,070
076047	State Attorney Technology	368,084	49,448	192,459	65.7%	126,177
086084	SOE Building Capital Improvements	45,835	8,451	11,324	43.1%	26,060
076005	Supervisor of Elections Technology	50,000	8,390	5,434	27.6%	36,176
076022	Technology in Chambers	147,666	52,814	38,056	61.5%	56,796
086065	Tourism Building (Amtrak Building)	1,421,320	656,102	819,097	103.8%	(53,879)
076024	User Computer Upgrades	1,029,412	722,033	301,481	99.4%	5,898
096028	Voting Equipment Replacement	391,832	-	391,832	100.0%	-
	TOTAL GENERAL GOVERNMENT	**$24,596,510**	**$4,884,835**	**$6,283,360**	**45.4%**	**$13,428,315**

HEALTH AND SAFETY

Project #	Project Description	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076055	Building Inspection Technology	212,950	-	44,000	20.7%	168,950
076058	Emergency Medical Services Technology	522,554	16,839	182,645	38.2%	323,070
026014	EMS Vehicle and Equipment Replacement	7,420,639	1,135,237	2,061,333	43.1%	4,224,069
086067	Medical Examiner Facility	45,922	-	-	0.0%	45,922
026021	New EMS Vehicle and Equipment	1,027,000	-	-	0.0%	1,027,000
096016	Public Safety Complex	3,460,050	35,504	370,754	11.7%	3,053,792
076069	Public Safety Complex Technology	493,770	13,660	121,063	27.3%	359,047
086031	Sheriff Facilities Capital Maintenance	11,728,191	2,387,234	1,082,629	29.6%	8,258,328
	TOTAL HEALTH AND SAFETY	**$24,911,076**	**$3,588,474**	**$3,862,424**	**29.9%**	**$17,460,178**

Capital Improvement Program

PHYSICAL ENVIRONMENT

Project #	Project Description	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
062007	Belair-Annawood Septic to Sewer *	466,029	-	-	0.0%	466,029
927130	FDEP Springs Restoration Incentive Project*	1,692,722	-	165,000	9.7%	1,527,722
927128	FDEP Springs Restoration Project *	158,590	-	11,745	7.4%	146,845
063005	Fords Arm - Lexington Pond Retrofit	238,707	2,365	6,037	3.5%	230,305
076009	Geographic Information Systems	520,724	-	197,880	38.0%	322,844
076060	GIS Incremental Basemap Update	408,652	298,500	-	73.0%	110,152
036042	Hazardous Waste Vehicle & Equipment Replacement	135,000	-	-	0.0%	135,000
036019	Household Hazardous Waste Improvements	198,266	-	-	0.0%	198,266
064001	Killearn Acres Flood Mitigation	210,670	-	-	0.0%	210,670
061001	Lake Henrietta Renovations	425,000	-	-	0.0%	425,000
062001	Lake Munson Restoration*	1,600,000	-	-	0.0%	1,600,000
036043	Landfill Closure	11,670,669	6,579,823	5,199,690	100.9%	(108,844)
091009	L.I.F.E. Stormwater & Flood Relief	685,377	-	-	0.0%	685,377
062008	NE Lake Munson Septic to Sewer *	702,961	354,836	18,318	53.1%	329,807
076015	Permit and Enforcement Tracking System	378,467	22,002	313,571	88.7%	42,894
036033	Rural Waste Vehicle & Equipment Replacement	156,000	-	-	0.0%	156,000
036003	Solid Waste Heavy Equipment/Vehicle Replacement	242,708	8,500	-	3.5%	234,208
067006	Stormwater Infrastructure Preventive Maintenance	2,693,166	17,111	808,982	30.7%	1,867,073
066026	Stormwater Pond Repairs	1,191,965	-	-	0.0%	1,191,965
026004	Stormwater Vehicle and Equipment Replacement	1,172,494	476,067	247,775	61.7%	448,652
036010	Transfer Station Heavy Equipment Replacement	675,500	-	-	0.0%	675,500
036023	Transfer Station Improvements	1,721,803	94,670	108,663	11.8%	1,518,470
067003	Blueprint 2020 Water Quality & Stormwater	4,237,500	-	-	0.0%	4,237,500
062003	Woodville Sewer Project *	22,129,773	7,509,888	790,619	37.5%	13,829,266
	TOTAL PHYSICAL ENVIRONMENT	**$53,712,743**	**$15,363,762**	**$7,868,280**	**43.3%**	**$30,480,701**

* Indicates project includes grant funds that are listed in the Grants section of the report.

TRANSPORTATION

Project #	Project Description	FY26 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
026015	Arterial/Collector Roads Pavement Markings	181,573	-	-	0.0%	181,573
056001	Arterial/Collector Resurfacing	15,903,538	2,682,020	1,670,444	27.4%	11,551,074
056005	Community Safety and Mobility	366,212	-	3,510	1.0%	362,702
051010	FDOT SRTS Canyon Creek Sidewalk*	194,550	-	-	-	194,550
057001	Intersection and Safety Improvements *	2,702,361	4,985	210,000	8.0%	2,487,376
091006	L.I.F.E. Neighborhood Enhancements & Transportation Safety	175,000	-	-	0.0%	175,000
091008	L.I.F.E. Private to Public Dirt Road Improvement Program	550,000	-	-	0.0%	550,000
091003	L.I.F.E. Rural Rd Safety Stabilization	282,733	-	-	0.0%	282,733
091005	L.I.F.E. Street Lighting	554,524	-	2,282	0.4%	552,242
055010	Magnolia Drive Multi-Use Trail *	2,043,654	1,702,594	591,190	112.2%	(250,130)
065005	Maylor Road Stormwater Improvements	25,000	-	-	0.0%	25,000
057918	Miccosukee Road Bridge Replacement *	238,862	-	-	0.0%	238,862
053011	DOT Old Bainbridge Road @ CC NW *	1,121,039	-	-	0.0%	1,121,039
026006	Open Graded Hot Mix - Maintenance and Resurfacing	215,605	-	-	0.0%	215,605
056011	Public Works Design and Engineering Services	104,639	14,808	4,769	18.7%	85,062
026005	Public Works Vehicle and Equipment Replacement	1,875,498	515,975	78,953	31.7%	1,351,449
056013	Sidewalk Program	9,415,999	288,174	609,899	9.5%	8,517,926
	TOTAL TRANSPORTATION	**$35,950,787**	**$5,208,556**	**$3,171,047**	**23.3%**	**$27,571,184**

* Indicates project includes grant funds that are listed in the Grants section of the report.

Grants Program

GRANTS PROGRAM SUMMARY

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately $37 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

Most grants are accepted by the County and placed within one of three funds, SHIP Grants (Fund 124), Reimbursement Grants (Fund 125) and Interest Bearing Grants (Fund 127). While placed in a Grants Fund, a program budget can be a federal or state authorization, a contractual arrangement between two governing bodies, a contract between the County and a non-governmental entity, a method to keep a specific revenue source separate from operating budgets, or a pure grant award.

Some programs are anticipated as part of the regular budget process: Mosquito Control, the Petroleum Storage Tank Program, the FDLE Justice Assistance Grant (JAG), the Department of Health Emergency Medical Grant, and the Emergency Management Base Grants. These grant funds are administered within various County department operating budgets, and are reported in the expenditure section of the annual report.

FY 2026 Annual Grants Program Summary includes 46 active grants. Of those 46 grants, 33% are federal grants, 45% are state grants and 22% are private grants from foundations, endowments, or other private sources. Due to the substantial amount of funding associated with the Florida Department of Environmental Protection Septic-to-Sewer grants, approximately 45% of the FY 2026 funding is state. HUD CDBG funds, and the Florida Department of Transportation federal pass-through funds from the Federal Highway Administration make up approximately 33%. The remaining grants are private at approximately 22%. (See Chart 2a)

Additionally, there is grant activity associated with substantial reimbursements from FEMA related to Hurricanes Debby and Helene and the May 10th tornadoes. Total reimbursement amount is estimated to exceed $9.4 million, as referenced in Chart 3.

The Grants Program is cooperatively monitored by department program managers, the Office of Management and Budget (OMB), and the Clerk's Finance Division. OMB monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with OMB often pursue grants independently and administer grants throughout the year. OMB and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

To ensure the County maximizes grant leveraging opportunities, the Office of Management and Budget (OMB) coordinates with department liaisons and actively seeks grant funding opportunities throughout the fiscal year. These efforts include contacting and communicating with previous funders for any new or forthcoming grant opportunities. Through timely submittals of reporting and invoices as well as satisfactory compliance with grant closeouts as well as on-site and desk monitoring by the granting agencies, Leon County has proactively positioned itself as a responsive and accountable funding partner. Because of this accountability, agencies often contact Leon County when grant funds become available. In addition, the County's partnership with state and federal lobbyists also garners access to recently announced federal funding opportunities and OMB routinely monitors the federal Grants.gov portal for granting opportunities. The County aggressively seeks state and federal grant funding to support County projects and initiatives and has achieved considerable success in leveraging County dollars. The total County grant leverage ratio, for 2026 fiscal year-to-date is $4.41 to $1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be $21.31 to $1.

Budget by Administering Department

Department	% of Total Grants	FY26 Budget	FY26 Expended	Balance
Administration	6.94%	$2,584,223	$529,010	$2,055,213
Dev. Support & Environmental Management	0.72%	$266,733	$119,787	$146,946
Emergency Medical Services	0.33%	$124,424	$0	$124,424
Library Services	1.22%	$455,147	$56,471	$398,676
Human Services and Community Partnerships	6.68%	$2,488,796	$523,842	$1,964,954
Resource Stewardship	5.00%	$1,863,579	$186,195	$1,677,385
Public Works	78.00%	$29,057,944	$1,700,180	$27,357,764
Intervention & Detention Alternatives	0.62%	$232,697	$81,225	$151,472
Judicial	0.24%	$88,420	$0	$88,420
Miscellaneous	0.24%	$90,000	$0	$90,000
SUBTOTAL:	**100%**	**$37,251,963**	**$3,196,710**	**$34,055,253**
Minus Operating (e.g. Mosquito Control)		**$2,452,655**	**$827,060**	**$1,625,595**
TOTAL		**$34,799,308**	**$2,369,651**	**$32,429,657**

Grants Program

GRANTS PROGRAM SUMMARY - continued

The charts below outline the FY 2026 County Grants and their funding sources. Chart 2, totaling $37,251,963 reflects all external grants from outside entities such as Florida Department of Transportation, Florida Department of Environmental Protection, U. S. Treasury, and the National Endowment for the Arts. In addition, this chart includes 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. Examples include significant benefit fees, community center fees, the Magnolia Drive Multi-Use Trail project. Chart 2a, totaling $32,736,208 focuses solely on the external grants and reflects the percentage share of the 46 outside agency active grants summarized above.

Chart 2.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	15	25.00%	$5,446,836	14.62%
State	21	35.00%	$26,631,733	71.49%
Private	10	16.67%	$657,639	1.77%
County fee programs/Match/Reimbursements	14	23.33%	$4,515,755	12.12%
TOTAL	**60**	**100%**	**$37,251,963**	**100%**

Chart 2a.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	15	32.61%	$5,446,836	16.64%
State	21	45.65%	$26,631,733	81.35%
Private	10	21.74%	$657,639	2.01%
TOTAL	**46**	**100%**	**$32,736,208**	**100%**

Additionally, there is grant activity associated with substantial reimbursements related to Hurricanes Debby, Helene, and the May 10th Tornadoes. Total hurricane debris removal and emergency preparedness costs are FEMA eligible and are estimated to exceed $9.4 million.

Chart 3.

FEMA Reimbursement Funding	Anticipated Reimbursement	Amount Received	Balance Due	% Received
May 10th Tornadoes	$7,328,884	$531,438	$6,797,446	0.0%
Hurricane Debby	$583,575	$33,883	$549,691	0.0%
Hurricane Helene	$1,557,719	$0	$1,557,719	0.0%
TOTAL:	**$9,470,178**	**$565,321**	**$8,904,857**	

Grants Program

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY25 Budget	Spent	% Unspent
Administration					
096021	Next Generation NG 911 System	Funding from the Florida Department of Management Services for the Next Generation 911 project	1,490,564	60,876	95.9%
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as solar improvements for County buildings	31,123	31,123	0.0%
952036	EMPA Base Grant	Funding for Emergency Management Preparedness & Assistance and Emergency Management Performance Grant Program	186,432	89,852	51.8%
952035	EMPG Base Grant		129,268	61,906	52.1%
952034	SHSGP FY24 Cybersecurity Grant	Funding from the Florida Division Emergency Management for a State Homeland Security Grant Program (SHSGP) for cybersecurity costs	1,277	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	130,698	53,073	59.4%
952021	American Recovery Plan Act	Funding from the U.S. Department of Treasury to mitigate impacts incurred by state and local government as a result of the COVID-19 pandemic	614,861	232,182	62.2%
	Subtotal:		**2,584,223**	**529,010**	**79.5%**
Development Support & Environment Management					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	266,733	119,787	55.1%
	Subtotal:		**$266,733**	**119,787**	**55.1%**
Public Services					
Emergency Medical Services					
961071	EMS/DOH - EMS EQUIPMENT	Funding from the Florida Department of Health for EMS equipment	25,503	-	100.0%
961085	EMS/DOH - EMS EQUIPMENT	Funding from the Florida Department of Health for EMS equipment	22,921	-	100.0%
961088	EMS/DOH - EMS EQUIPMENT	Funding from the Florida Department of Health for EMS equipment	60,000	-	100.0%
961089	EMS/DOH MATCHING GRANT M2531	Funding from the Florida Department of Health CPR training to the public	16,000	-	100.0%
	Subtotal:		**124,424**	**-**	**100.0%**

Grants Program

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY25 Budget	Spent	% Unspent
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	25,337	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	59,637	6,208	89.6%
913045	Friends-Literacy	Annual donation in support of basic literacy	179,418	3,739	97.9%
913075	Library of Things	Funding from the Friends of the Library to establish a collection of items other than books that are being loaned for no charge	4,684	572	87.8%
913115	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	171,763	31,645	81.6%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	14,308	14,308	0.0%
Subtotal:			**$455,147**	**$56,471**	**87.6%**
Human Services and Community Partnerships					
Housing					
914025	CityStart Grant	Funding from the Cities for Financial Empowerment (CFE) Fund CityStart initiative to build on the launch of the Bank On Tallahassee initiative and host a summit.	4,642	1,399	69.9%
914026	Cities for Financial Empowerment Fund (CFEF) Grant	Funding from the Cities for Financial Empowerment Fund to support the planning efforts of a Financial Empowerment Center in Leon County	20,000	20,000	0.0%
917023	US Treasury Local Assistance Tribal Consistency Funds (LATCF)	Funding from the US Treasury Local Assistance and Tribal Consistency Funds to support providers of emergency homeless shelter services that reduce unsheltered homelessness and loitering in the community.	2,116	-	100.0%
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	121,886	41,739	65.8%
932080	SHIP 2023-2026 Funding	Affordable housing (operating)	173,866	170,451	2.0%
932081	SHIP 2024-2027 Funding	Affordable housing (operating)	599,456	239,110	60.1%
932082	SHIP 2025-2028 Funding	Affordable housing (operating)	772,236	51,143	93.4%
932079	US Treasury ERA 2 Funding	Funding from the U.S. Department of Treasury to provide rent, utility assistance, and affordable housing in response to Covid-19	44,594	-	100.0%
932159	Small Cities CDBG FFY23	Funding from the Florida Department of Economic Opportunity for housing rehabilitation for low to moderate income citizens of unincorporated Leon County	750,000	-	100.0%
Subtotal:			**2,488,796**	**523,842**	**79.0%**

LEON COUNTY FISCAL YEAR 2026 MID-YEAR FINANCIAL REPORT

Grants Program

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY25 Budget	Spent	% Unspent
Resource Stewardship					
Parks and Recreation					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	1,509,581	183,547	87.8%
914015	TITLE III Federal Forestry	Funds search, rescue and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	2,648	80.2%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, New Cypress Landing; Rhoden Cove is pending	138,030	-	100.0%
921116	Miccosukee Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	15,304	-	100.0%
921126	Chaires Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	36,435	-	100.0%
921136	Woodville Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	54,154	-	100.0%
921146	Fort Braden Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	18,345	-	100.0%
921156	Bradfordville Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	42,526	-	100.0%
921166	Lake Jackson Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	35,830	-	100.0%
Subtotal:			**$1,863,579**	**$186,195**	**90.0%**

Grants Program

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY25 Budget	Spent	% Unspent
Public Works					
214	Mosquito Control	Mosquito control activities (operating)	72,080	-	100.0%
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	1,369,973	-	100.0%
917017	FDEP Resiliency Grant	Funding from the Florida Department of Environmental Protection Resilient Florida Program for a Leon County Vulnerability Assessment.	600,000	189,900	68.4%
918001	Southwood Payment - Woodville Highway	Remaining funds for the payment of proportional transportation costs received from a development agreement with Southwood developers	50,178	-	100.0%
921053	Tree Bank *	Payment for the planting of trees which can not be practically planted on development sites	30,475	4,818	84.2%
922051	Waste Tire Grant- FY26 DEP	Funds from the Florida Department of Environmental Protection for costs related to the transportation and processing/disposal costs for waste tires collected during county Waste Tire Amnesty events.	25,000	-	100.0%
051010	FDOT SRTS Canyon Creek Sidewalk	Pass-through funding from Florida Department of Transportation for design and safety improvements for on Canyon Creek Sidewalk	194,550	-	100.0%
051011	FDOT Old St. Augustine Rd Sidewalk	Pass-through funding from the Florida Department of Transportation for construction of the Old St. Augustine Road Sidewalk Project.	1,416,087	-	100.0%
053011	Old Bainbridge Road Improvement at CC NW	Pass-through funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Capital Circle NW	431,086	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	2,043,654	575,066	71.9%
062001	Lake Munson Restoration	Funding from the Florida Department of Environmental Protection for the design and construction of the Lake Munson Slough Embankment Repair project	800,000	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	18,639,703	790,541	95.8%
062007	Belair-Annawood Septic to Sewer Grant	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	466,029	-	100.0%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	342,781	16,758	95.1%
927128	FDEP Springs Restoration	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	158,590	11,745	92.6%
927130	FDEP FY22 Springs Restoration Grant	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	1,692,722	165,000	90.3%

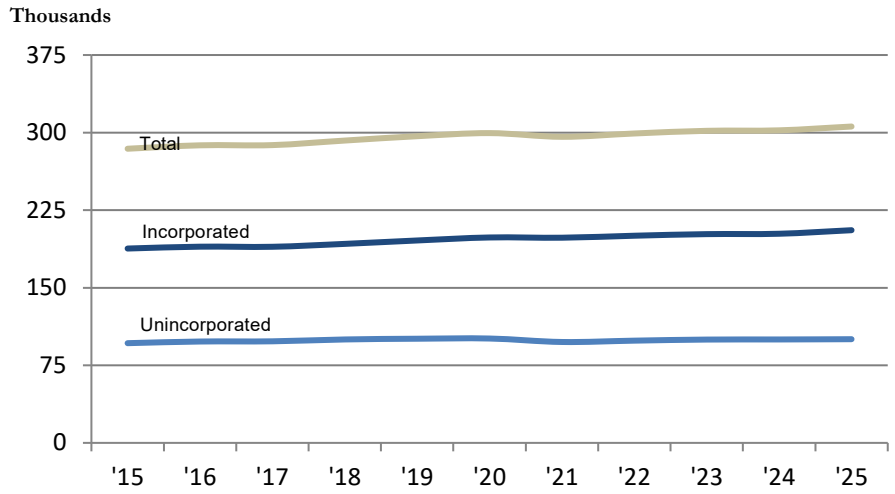
Grants Program

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY25 Budget	Spent	% Unspent
932157	Small Cities CDBG-CV Concord School	Pass-through funding from the Florida Department of Economic Opportunity for renovations to the Old Concord School	354,313	(53,647)	115.1%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	359,764	-	100.0%
009011	Significant Benefit District 3	Fee paid by developers to County for road and safety improvements	10,959	-	100.0%
	Subtotal:		**$29,057,944**	**$1,700,180**	**94.1%**
Intervention and Detention Alternatives					
Supervised Pre-trial Release					
982068	FDLE JAG Grant Pretrial FY22-23	Pass-through funding from FDLE for the Juvenile Assessment Center	50,000	-	100.0%
982069	FDLE JAG Grant Pretrial FY23-24	Pass-through funding from FDLE for the Juvenile Assessment Center	50,000	-	100.0%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	132,697	81,225	38.8%
	Subtotal:		**$232,697**	**$81,225**	65.1%
Judicial					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	88,420	-	100.0%
	Subtotal:		**$88,420**	**$ -**	100.0%
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
	Subtotal:		**$90,000**	**$ -**	**100.0%**
Grants Subtotal			**$37,251,963**	**$ 3,196,710**	**34,055,253**
Less Operating Grants			**2,452,655**	**827,060**	**1,625,595**
TOTAL			**$34,799,308**	**$ 2,369,651**	**93.2%**

»Community Economic Profile

Population

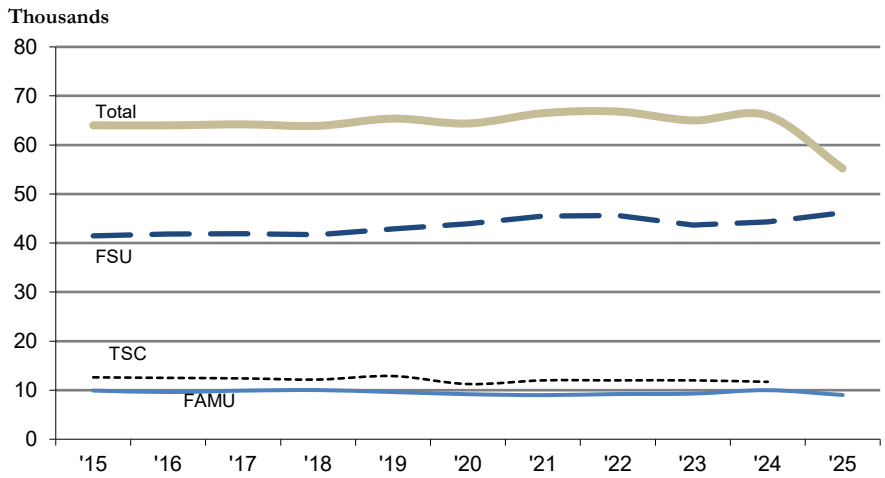


According to the 2025 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 305,866 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.13% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (4.68%) since the 2020 Census. Jefferson (8.62%), Wakulla (13.11%), and Gadsden (2.20%).

Source:
2025 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Higher Education Enrollment



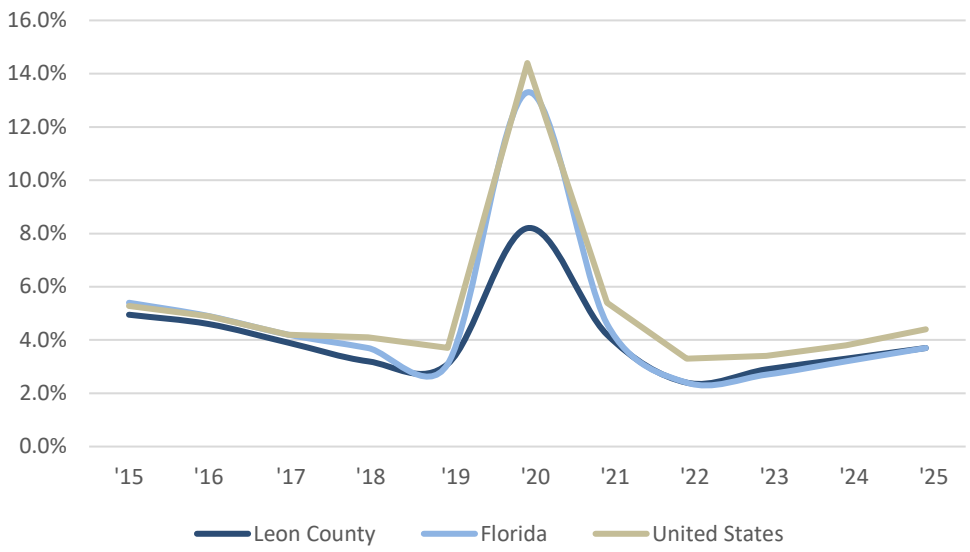
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee State College. Total enrollment for Fall 2025 for FSU and FAMU was 55,203. Tallahassee State College 2025 enrollment data is unavailable.

Fall 2025 shows an increase in enrollment for FSU of 4.23% and a decrease in FAMU enrollment of 10.06%.

Source:
2025 Education Higher Education Intuitions Enrollment from Tallahassee/Leon County Office of Economic Vitality

»Community Economic Profile

Unemployment Statistics



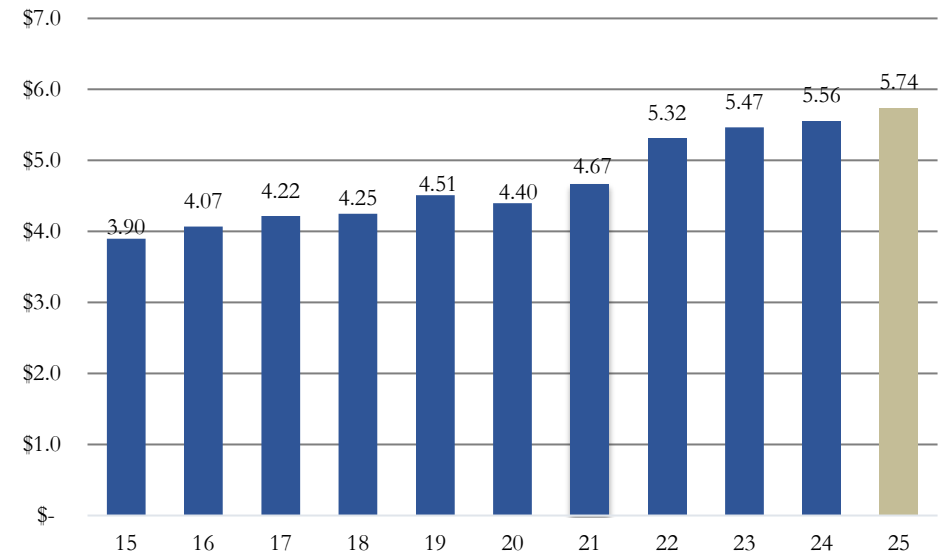
Source:
2025 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has mostly remained below the state and national averages for the past ten years.

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 3.7% in 2025, equal to the State rate of 3.7%, and 0.7 points below the US unemployment rate of 4.4%.

Taxable Sales

Billions

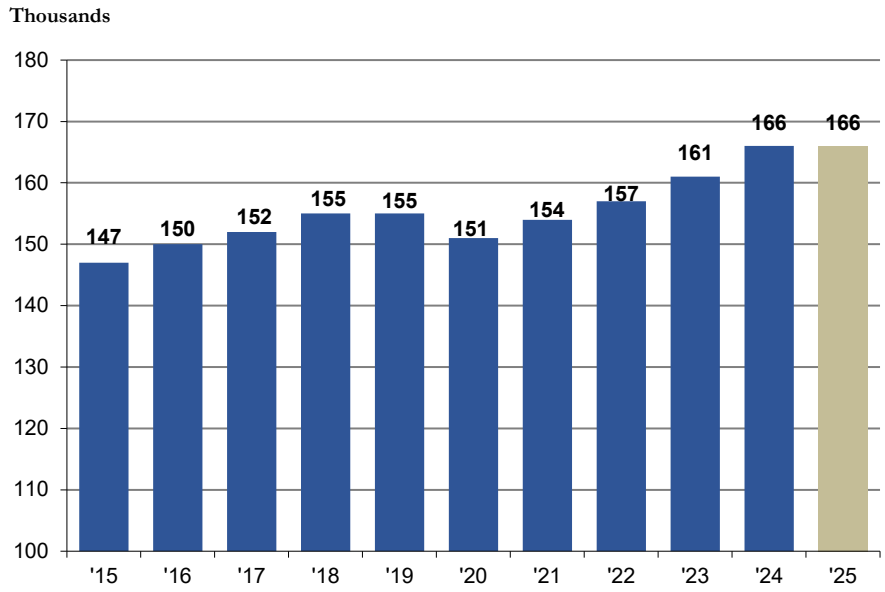


Source:
2025 Office of Economic Vitality, Statistical data, Taxable Sales

Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2025, taxable sales increased by 3.31% to $5.74 billion, due to increased prices and higher consumer spending.

»Community Economic Profile

Total Leon County Labor Force



Source: 2025 Office of Economic Vitality, Workforce and Income, Labor Force

The local labor force consists of the total number of people employed and individuals seeking employment, including those classified as unemployed.

The County labor force remained relatively stable between 2015 and 2016. As the economy strengthened, the labor force expanded from 2017 through 2019. In 2020, however, the total labor force declined to 151,021, representing a 2.88% decrease from 2019, consistent with the economic disruptions caused by the COVID-19 pandemic. Following this decline, the labor force gradually recovered, with a 2.94% increase recorded in 2024, likely driven by continued population growth. The labor force remained relatively flat in 2025.

MSA Employment by Industry – 2015 vs. 2025

Industry	*Employees 2015*	*% Employment*	*Employees 2025*	*% Employment*	*% Change Employees*
Government	61,600	35%	59,382	29%	-4%
Education and Health Services	21,400	12%	31,594	15%	48%
Leisure and Hospitality	19,700	11%	18,193	9%	-8%
Professional and Business Services	19,400	11%	32,156	16%	66%
Trade, Transportation, and Utilities	25,100	14%	27,555	13%	10%
Other Services	8,900	5%	7,341	4%	-18%
Financial Activities	7,000	4%	9,896	5%	41%
Construction	7,000	4%	11,448	6%	64%
Manufacturing	3,000	2%	4,429	2%	48%
Information	3,400	2%	4,896	2%	44%
Total	**176,500**	**100%**	**206,890**	**100%**	**17%**

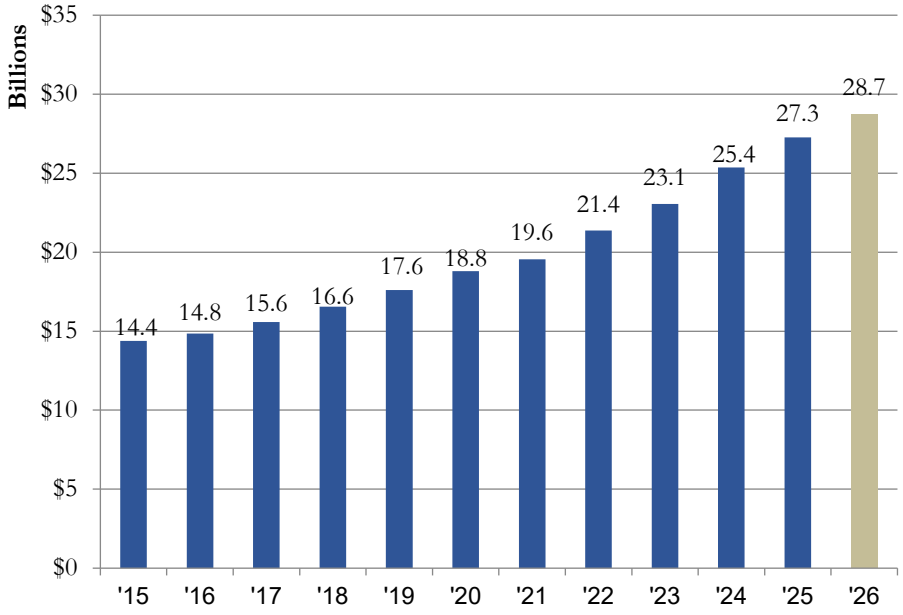
Source: 2025 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan Statistical Area (MSA). The MSA includes data from Gadsden, Jefferson, Leon, and Wakulla counties, hence the greater employment figure compared to the County Labor Force chart above.

The largest increases over the past decade (in terms of percentage) has been in Professional and Business Services and Construction. The Other Services industry has seen the largest decrease. Other Services encompasses a variety of industries not classified elsewhere, including repair services, personal care, religious organizations, and private household services. Education and Health Services and Manufacturing industries increased nearly 50% since 2015 which is attributed to the newly established Amazon Fulfillment Center.

»Community Economic Profile

Taxable Value

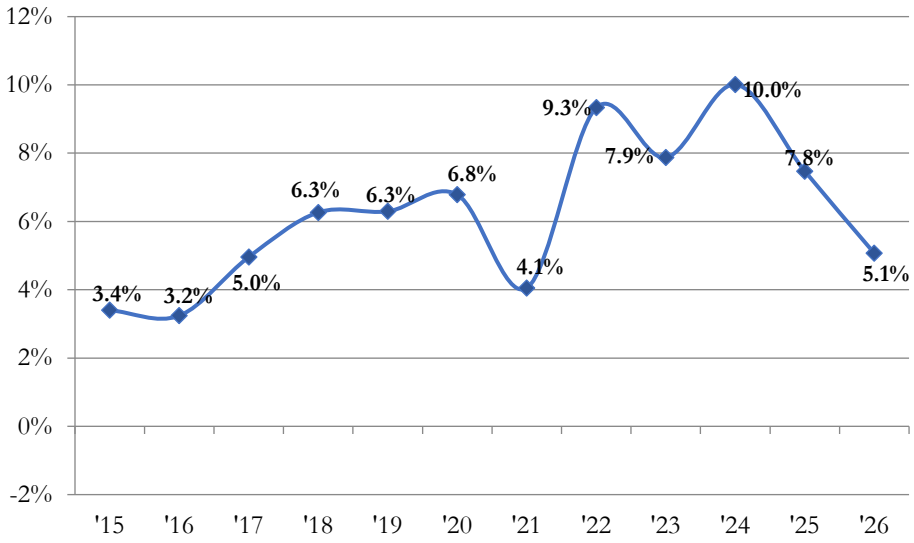


Source: Certification of Final Taxable Value, Forms DR-403v; 2025 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2026)

Valuations remained flat in 2015, largely due to the lingering effects of the recession and a suppressed housing market. As the housing market improved, property values began to increase steadily in the years that followed. In FY 2018, property values rose by 6.3%. During the height of the economic rebound, values increased by 9.3% in FY 2022 and 7.9% in FY 2023. In FY 2024, values rose by 10%, driven primarily by new construction, followed by a 7.78% increase in 2025. Valuations provided on June 1, 2026, indicate a 5.07% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2025 valuations are used to develop the FY 2026/2027 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2025 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2026)

Taxable values increased modestly by 3.4% in 2015 and 3.2% in 2016. From 2017 through 2020, taxable values experienced steady growth. In FY 2021, values rose by 4.1%, reflecting fluctuations influenced by factors such as property tax exemptions and changes in property values. Final figures for 2025 show an increase of 7.8%, a significant decline from the 10% growth experienced in 2024.. Preliminary taxable values for 2026 indicate a 5.07% increase, with final 2026 valuations scheduled for release on July 1, 2026.

»Community Economic Profile

Principal Taxpayers

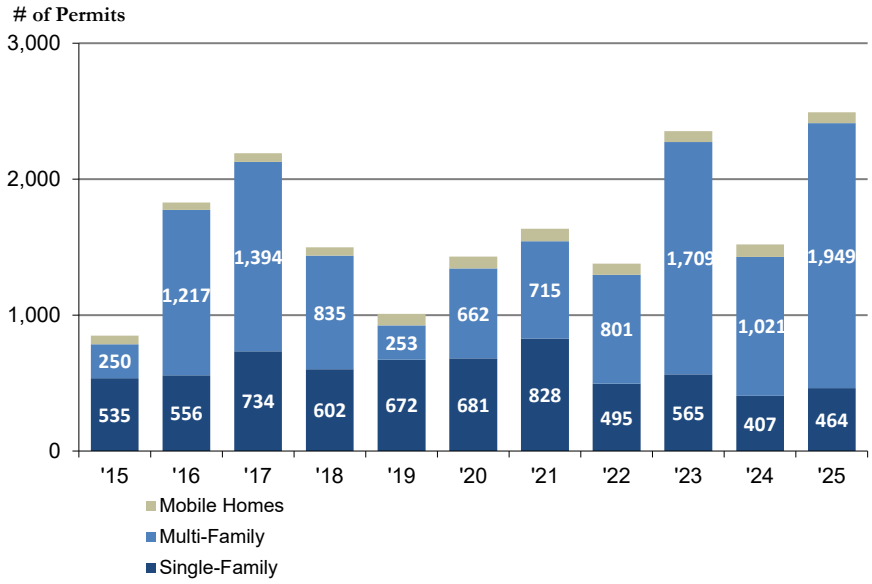
2024		
Name	**Total Taxable Value**	**Total Taxes**
CF Uakaris TLH LLC (Amazon)	$383,890,651	$5,688,453
Smith Interest General Partnership	$166,706,300	$3,207,079
Tallahassee Medical Center, Inc.	$120,037,777	$2,326,270
Talquin Electric Cooperative, Inc.	$89,245,681	$1,322,434
Presbyterian Retirement Communities, Inc.	$85,955,776	$1,273,684
510 West Virginia Street, LLC	$85,414,224	$1,643,190
Lakeside Grand, LLC	$78,767,454	$1,515,320
District Joint Venture, LLC	$77,890,413	$1,498,448
Florida Power & Light Company	$65,467,674	$1,259,836
Campbell Tallahassee, LLC	$64,057,138	$1,232,325
Total	**$1,217,433,088**	**$20,967,039**

2025		
Name	**Total Taxable Value**	**Total Taxes**
CF Uakaris TLH LLC (Amazon)	$386,247,639	$5,716,002
Smith Interest General Partnership	$177,328,447	$3,405,770
Tallahassee Medical Center, Inc.	$136,283,497	$2,586,839
Presbyterian Retirement Communities, Inc.	$89,267,705	$1,321,055
510 West Virginia Street, LLC	$87,903,591	$1,688,276
Talquin Electric Cooperative, Inc	$83,407,637	$1,234,333
District Joint Venture, LLC	$80,380,326	$1,543,785
CSDC 440 N. Monroe Street, LLC (Industry Tallahassee)	$79,731,862	$1,531,330
LMP Tallahassee Property Owner, LLC	$76,806,602	$1,475,148
Chapel Drive East, LLC	$70,167,088	$1,347,629
Total	**$1,267,524,394**	**$21,850,167**

Notes:
Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

»Community Economic Profile

Residential Building Permits



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

Multi-family permitting activity began to rise in FY 2015 and reached its peak in FY 2016 and FY 2017, driven by significant increases associated with major developments such as The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III, and Lullwater.

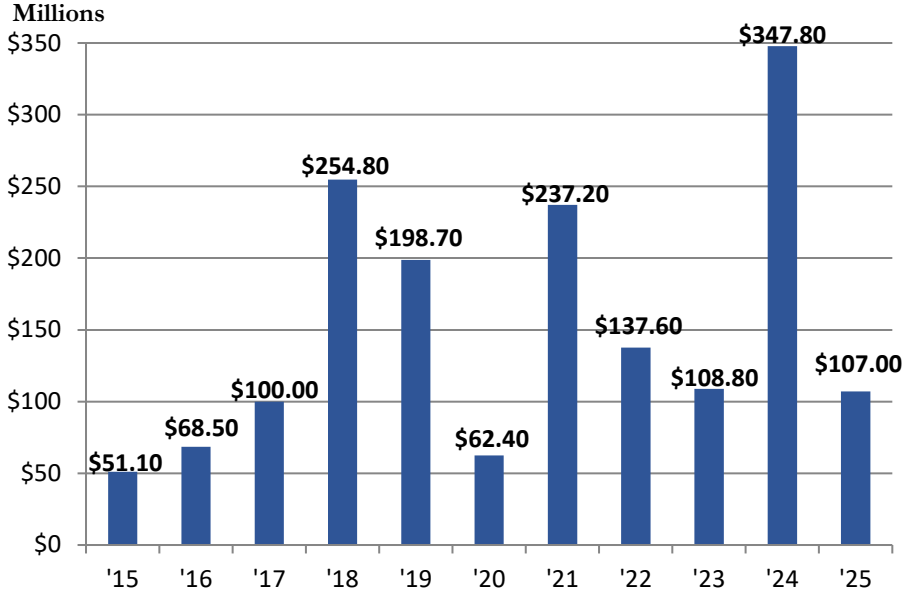
The effects of the COVID-19 pandemic led to historically low mortgage rates, enabling more buyers to enter the housing market. However, the notable decline in single-family permits in 2022 reflects a stabilization in permitting activity following the surge created by the low-interest-rate environment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

In 2023, multi-family development in Leon County increased due to a combination of state legislation, local government initiatives, and rising housing demand. Florida's Live Local Act provided funding and zoning flexibility to support affordable housing development. Continued population growth further intensified the need for higher-density, more affordable housing options.

The downward trend observed in 2024 aligns with national patterns. In 2025, multi-family permitting rebounded significantly, increasing by more than 900 permits, largely driven by sustained demand for affordable housing.

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

Value of Commercial Permits

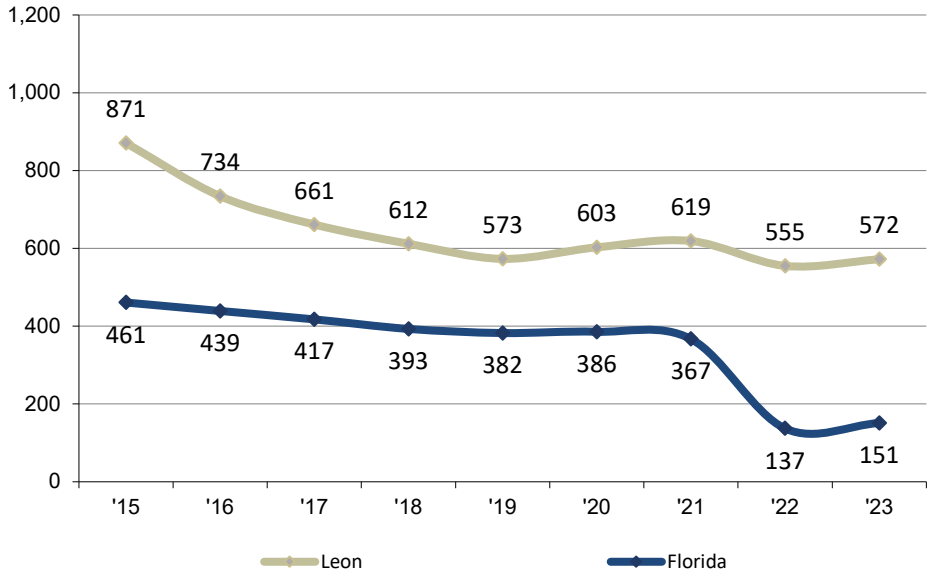


Source: Tallahassee-Leon County Office of Economic Vitality, 2025 Statistical Digest.

Over the past decade, the number and total value of commercial permits have fluctuated significantly. In 2018, the value of permits surged to $254 million—an increase of 155% compared to 2017—marking the first time commercial permitting reached this level. By 2021, the value of permits issued for new construction totaled $237.2 million, driven largely by a rebounding economy, low interest rates, and pent-up demand. This upward trend continued into 2024, when the total value rose to $347.8 million, supported by major projects such as the Leigh Perkins Conservation and Education Center, Cawthon Commercial Development, and the expansion of Second Harvest of the Big Bend. However, in 2025, the value of commercial permits for new construction dropped sharply to $107 million. This decline is attributed to slower job growth and rising unemployment, both of which have reduced demand for new commercial space.

»Community Economic Profile

Violent Crime Rate

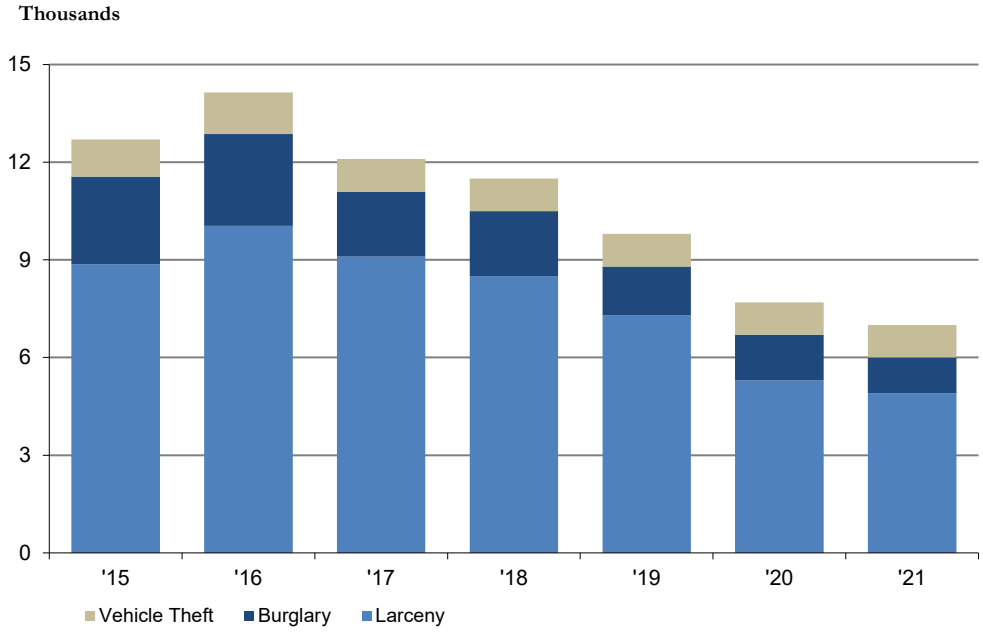


Source: Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved to the 3rd lowest in the state in per capita crime rate. The state Violent Crime Index saw an increase of 10% in 2023.

The 2024 and 2025 data is unavailable.

Crimes Against Property in Leon County



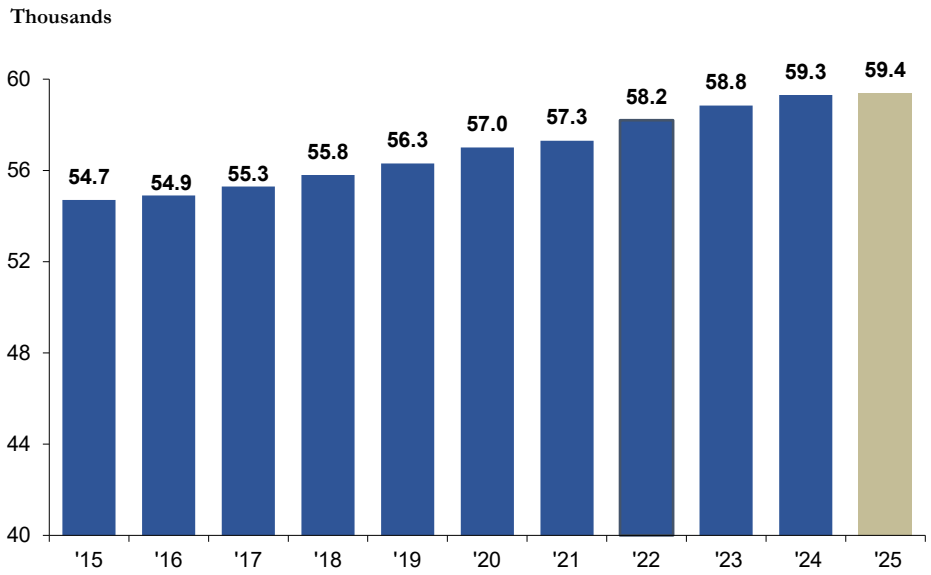
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

From 2015 to 2021, property crimes have averaged 10,743 per year. Since 2016, Leon County has continued to see a decrease in property crimes with a 52% decrease in the Property Crime Index during this period.

*2022, 2023, 2024, and 2025 data is unavailable.

»Community Economic Profile

Homestead Parcels



Source: Property Appraiser, Official Tax Roll Certification

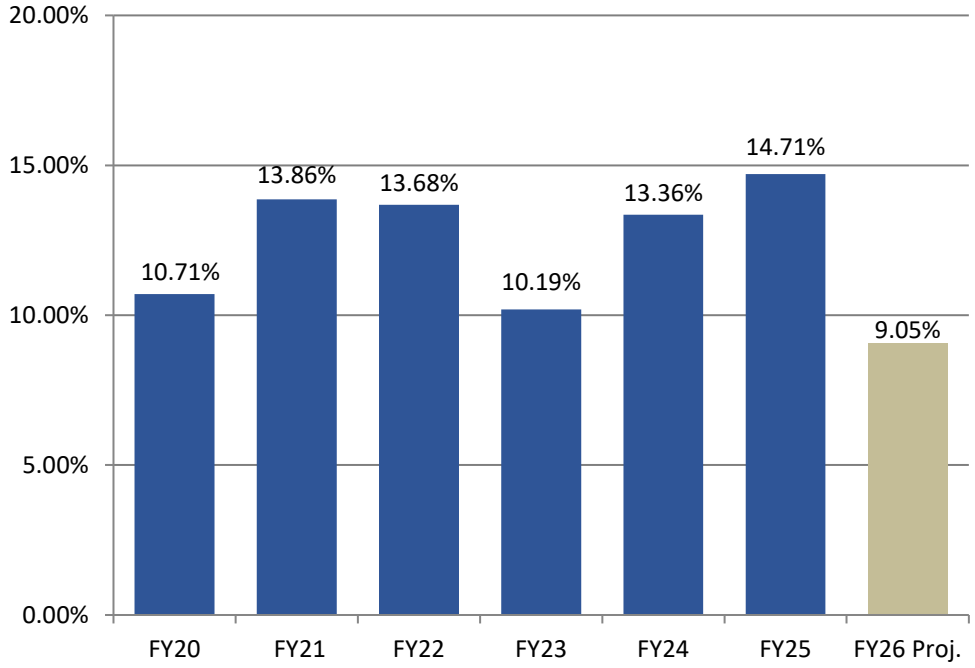
Since 2016 homestead parcels have gradually increased. The economic impact of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market.

Leon County has experienced population growth, leading to increased housing demand. As more individuals and families establish permanent residence in the area, the number of properties eligible for homestead exemption naturally rises.

»Financial Indicators

Intergovernmental Revenue

Percent of Operating Revenue



Analysis: The monitoring of intergovernmental revenue is important due to the volatility of this funding source. Dependence on intergovernmental revenue can be harmful; especially if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County continues to work to reduce dependency on intergovernmental revenues in comparison to total operating revenues.

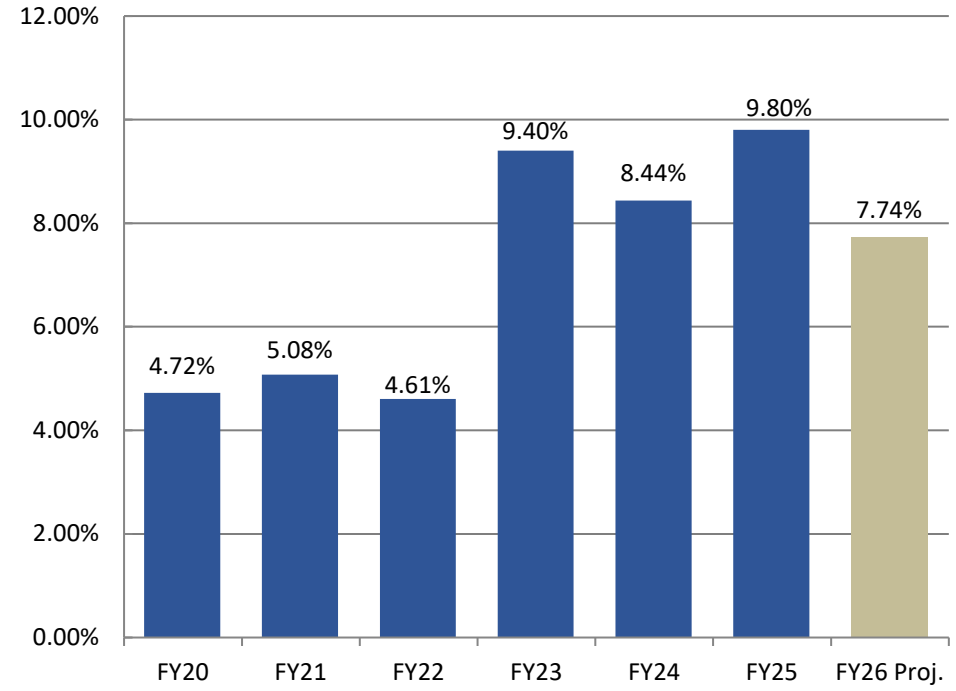
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. The FY 2025 increase is mainly attributed to grant reimbursements for Capital Improvement Projects including, Woodville and Northeast Lake Munson septic to sewer, Miccosukee Road bridge replacement and Miccosukee Community Center renovations. In FY 2026 Intergovernmental revenue is expected to account for 9.05% of operating revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2026 Budget Summary

Property Tax Revenue

Rate of Change



Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY 2026. However, property tax revenue is expected to increase by 7.74% or $15,742,311 in FY 2026.

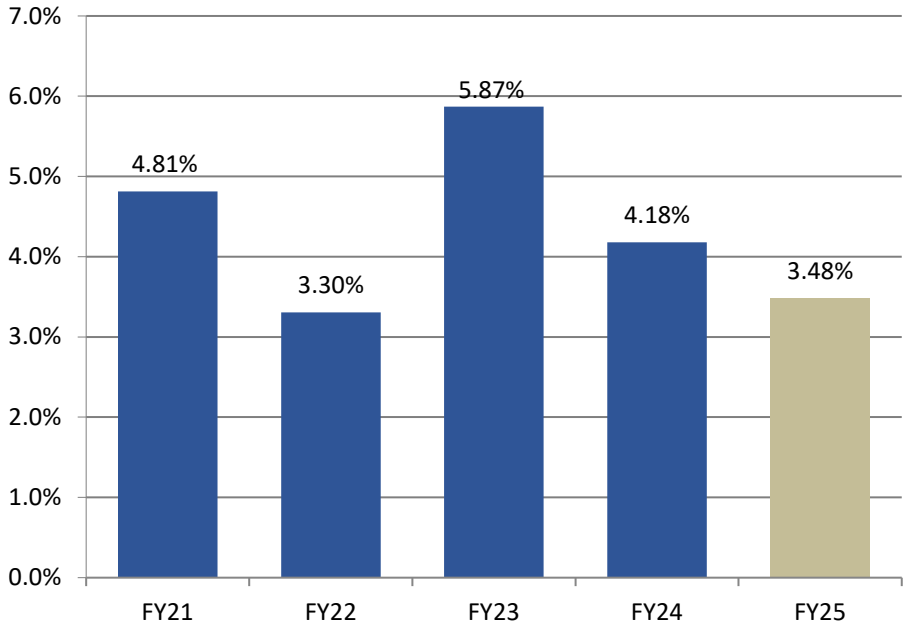
Formula: Current Year minus Prior Year divided by Prior Year.

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

»Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

Revenues rebounded and returned to pre-COVID collection levels sooner than forecasted after the stay-at-home orders were lifted resulting in higher than budgeted revenue collection.

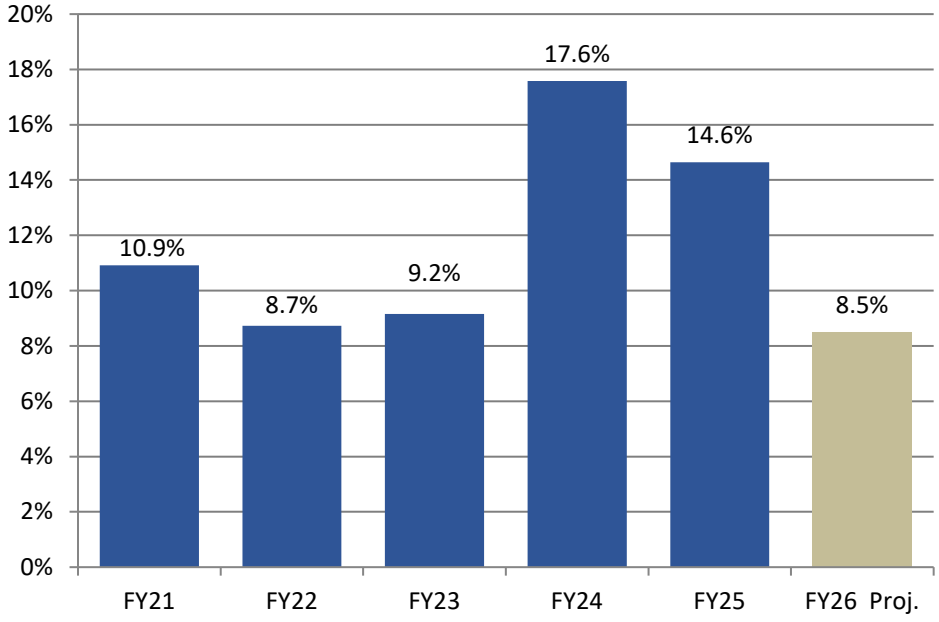
FY 2023 show increases in building permitting for new construction development. FY 2024 and FY 2025 returned to normal levels.

Formula: Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues.

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

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

The FY 2021 through FY 2023 ratio remained flat. The FY 2024 increase is related to expenditures for the Woodville and Northeast Lake Munson sewer projects, in addition to sidewalk constructions, and improvements on Magnolia Drive. FY 2025 projects include the Main library construction (ELI), wind retrofit at the Detention Center, NE Lake Munson, Woodville, and the Miccosukee Road Bridge replacement.

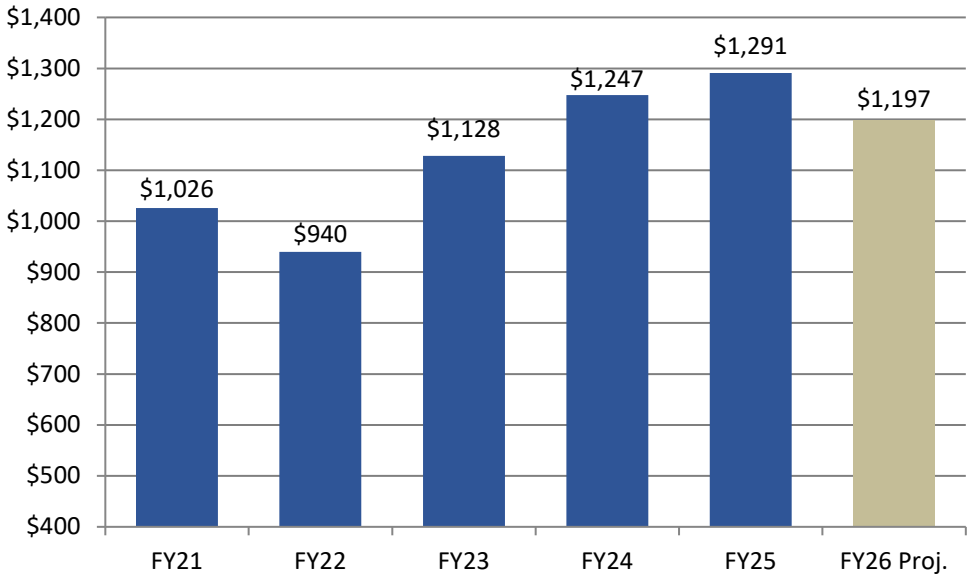
The FY 2026 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

Formula: Capital Outlay Divided by Total Operating Expenditures.

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

»Financial Indicators

Revenue Per Capita



Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses. As Leon County's population grows, so too does the revenue.

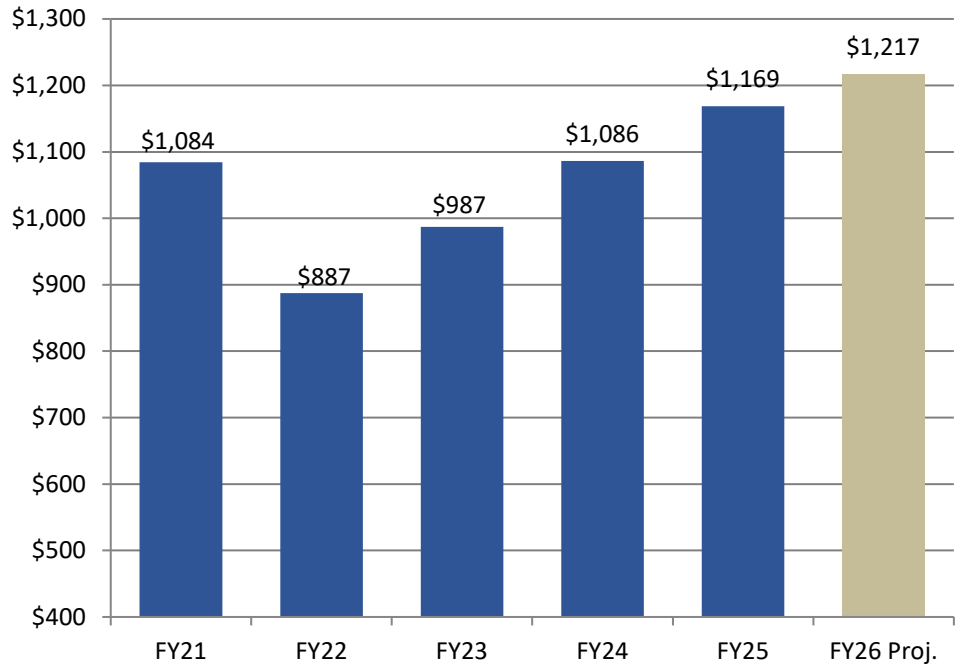
FY 2021 includes an additional $76.7 million in federal funding received from the U.S. Treasury, $57 million from the American Recovery Plan Act (ARPA) funds and $19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 is reflective of additional revenues associated with the EMS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

FY 2025 reflect an increase in Transfer station fees, increase in property values, and ambulance fees.

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

Source: FY 2025 Revenue Summary Report and the FY 2026 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. FY 2021 includes an additional $76.7 million in federal funding received from the U.S. Treasury, $57 million from the American Recovery Plan Act (ARPA) funds and $19.7 million for the Emergency Rental Assistance (ERA) programs. The nominal year over year increases are reflective of inflationary increases on the budget related to contractual services, materials, and supplies.

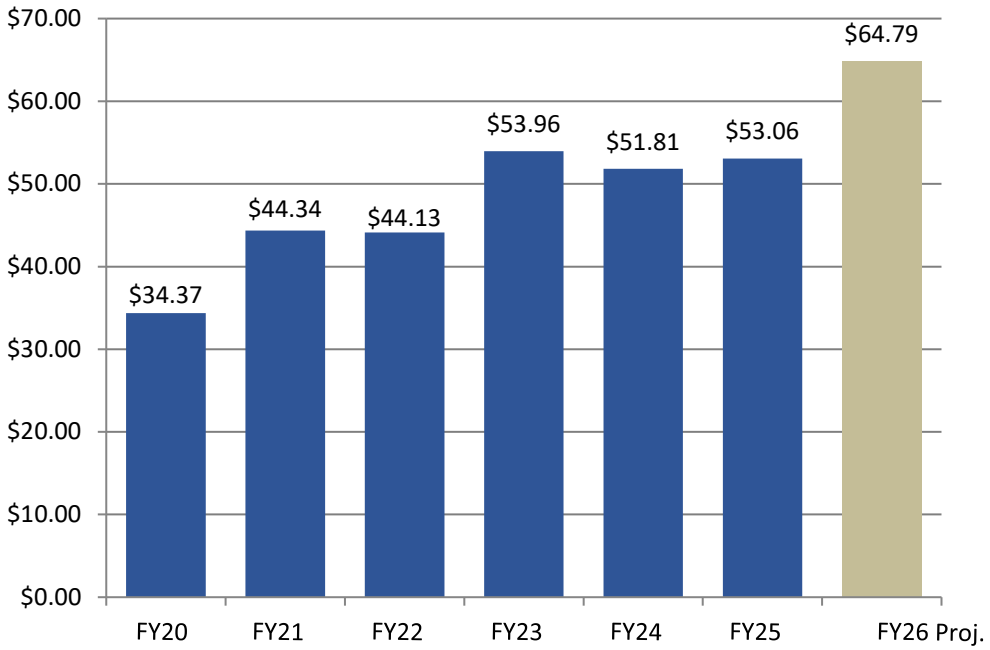
Formula: Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

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

»Financial Indicators

General/Fine & Forfeiture Fund Balance

Millions



Analysis: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was $44.34 million and the year ending fund balance for FY 2022 was $44.13 million. The increase in FY 2021 reflects the remaining $5.2 million of the $7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. $2.1 million of the remaining ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2026 estimated fund balance of $64.79 million reflects 26% of FY 2026 operating expenditures. The increase in fund balance reflects $8.7 million in anticipated FEMA reimbursements for County recovery costs for Hurricane Debby, Hurricane Helene, and the May 2024 Tornadoes.

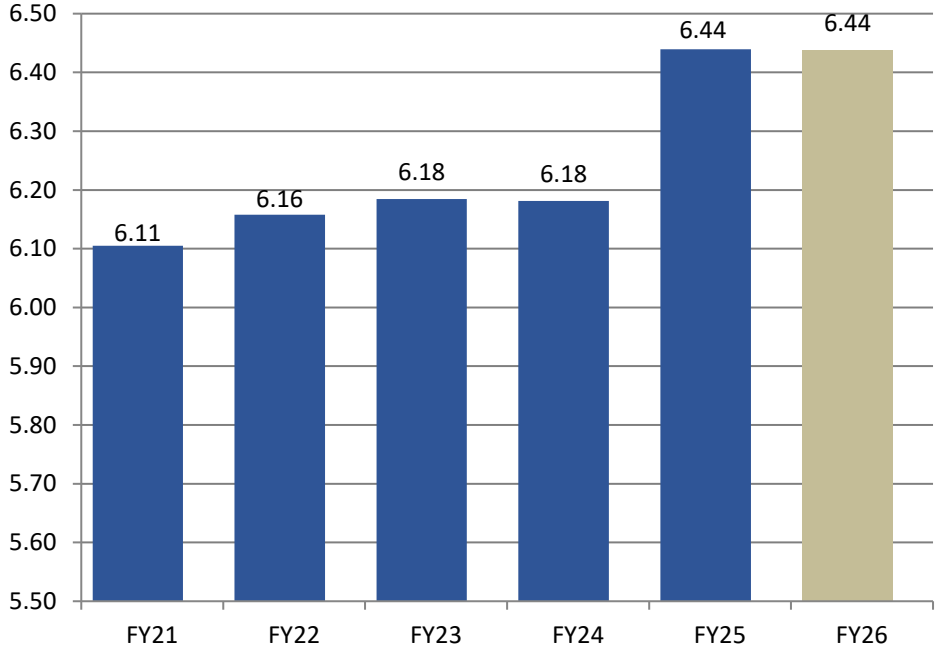
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2026 Mid-Year Financial Report.

Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers. In comparison to other like-sized counties, Leon County ranks second lowest in number of employees per capita.

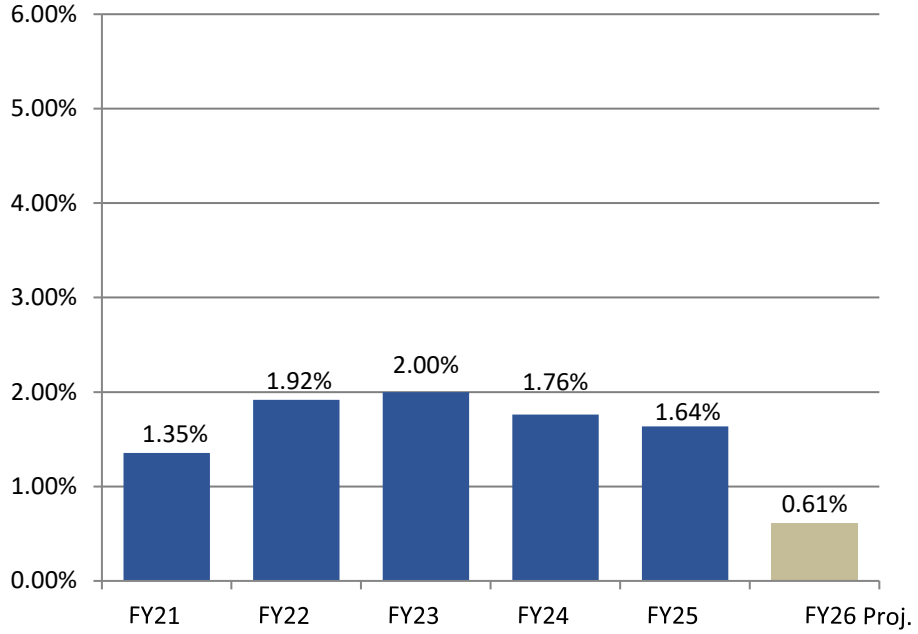
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

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

»Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



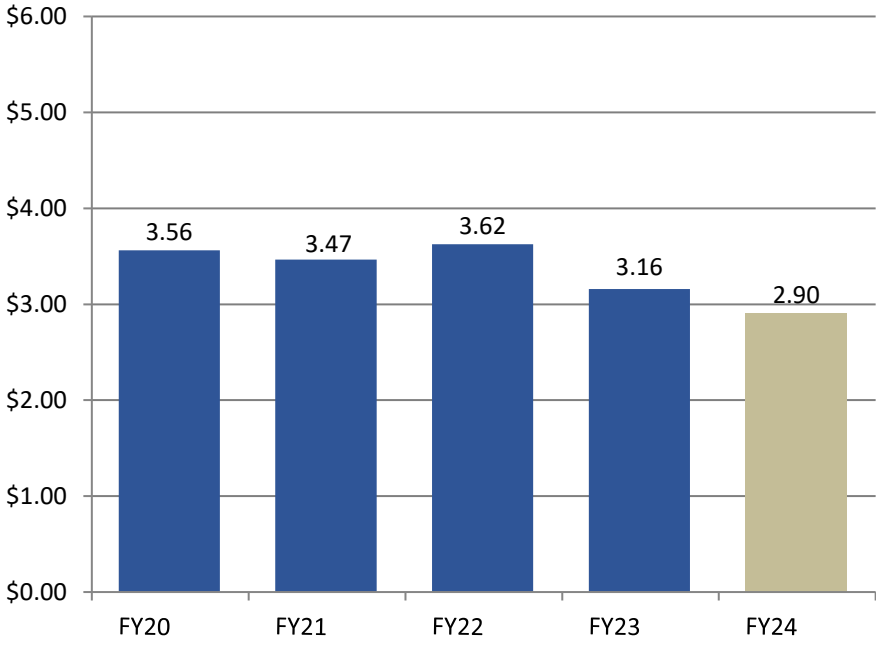
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. FY 2023 was the first payment for the EMS and Volunteer Fire 800MHz replacement radios. Leon County's debt level remains extremely low for a comparable county size. The FY 2026 decrease reflects the County making the final payment in FY 2025 for debt services associated with the refinancing of the 2014 Capital Improvement revenue Refinancing bond.

Formula: Debt Service divided by Total Operating Expenditures.

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

Liquidity

Ratio of Current Assets to Current Liabilities



Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations. The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic. The decline in the level in FY 2023 and FY 2024 can be attributed to increased liabilities associated with inflationary cost increases for the landfill closure project.

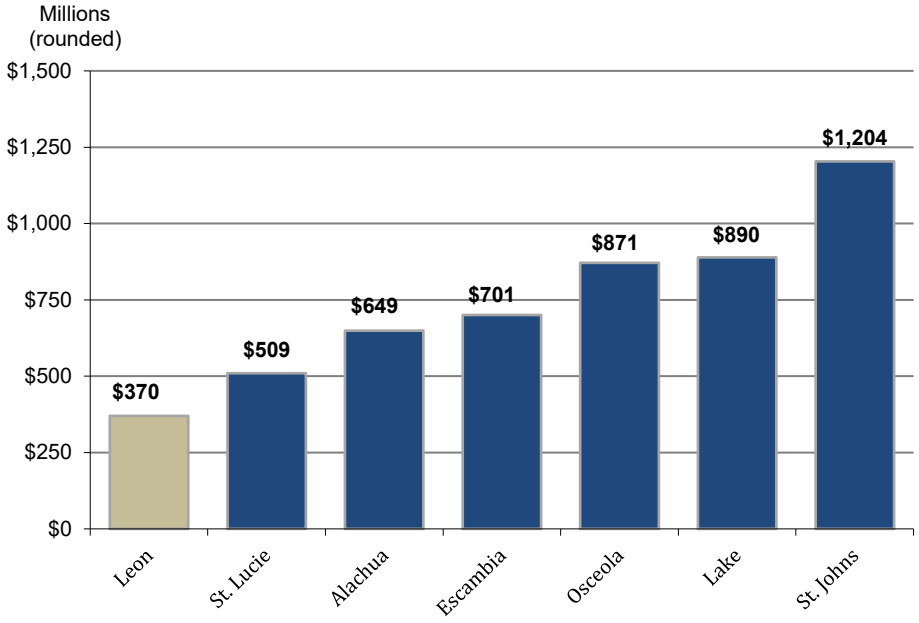
The 2025 data is unavailable.

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

Source: FY 2024 Comprehensive Annual Financial Report

»Comparative Data – Like-Sized Counties

Total Net Budget (FY26)

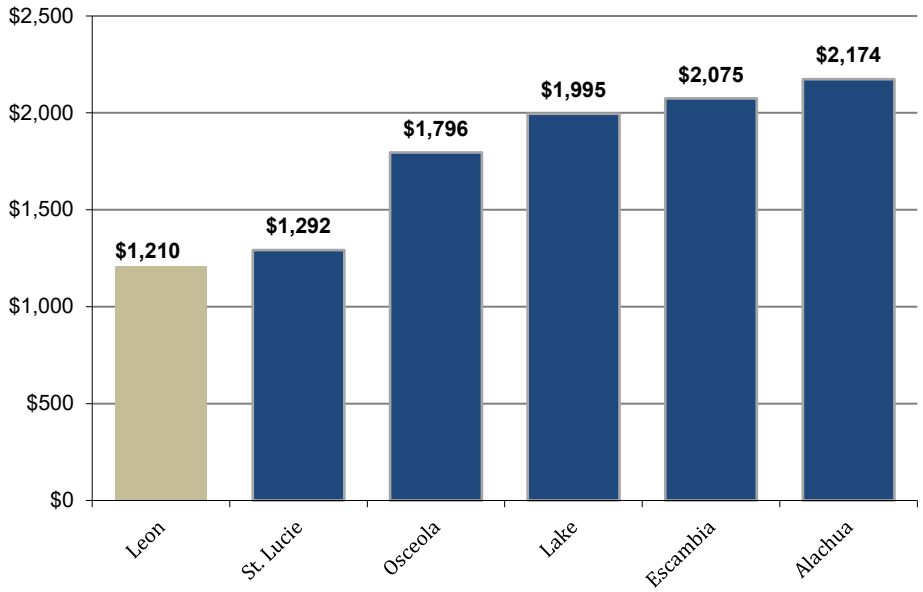


Leon County has the lowest operating budget among like-sized counties, with a net budget of $370 million. St. Lucie County's net budget is 38% higher than Leon County's.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY26)

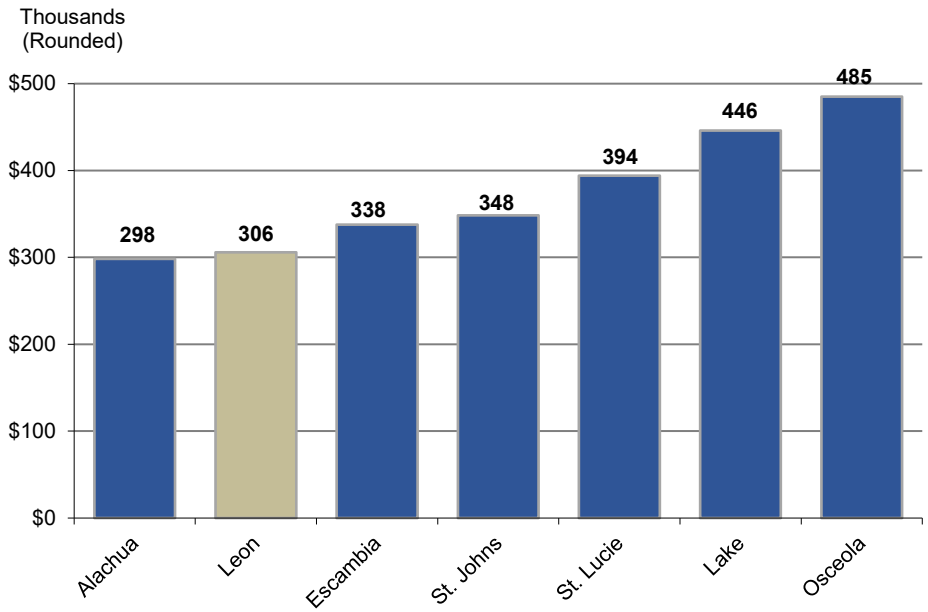


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 7% higher than Leon County's (St. Lucie County). Alachua County spends 80% more per resident than Leon County does.

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

»Comparative Data – Like-Sized Counties

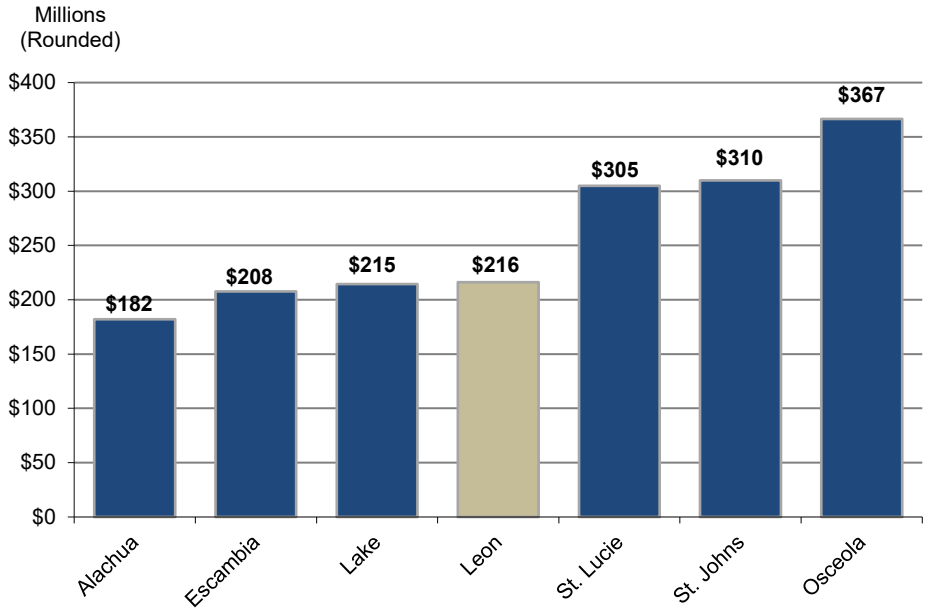
Countywide Population (2025)



Leon County Office of Economic Vitality estimated Leon County 2025 population at 305,866 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 4/28/2026

Anticipated Ad Valorem Tax Collections (FY26)

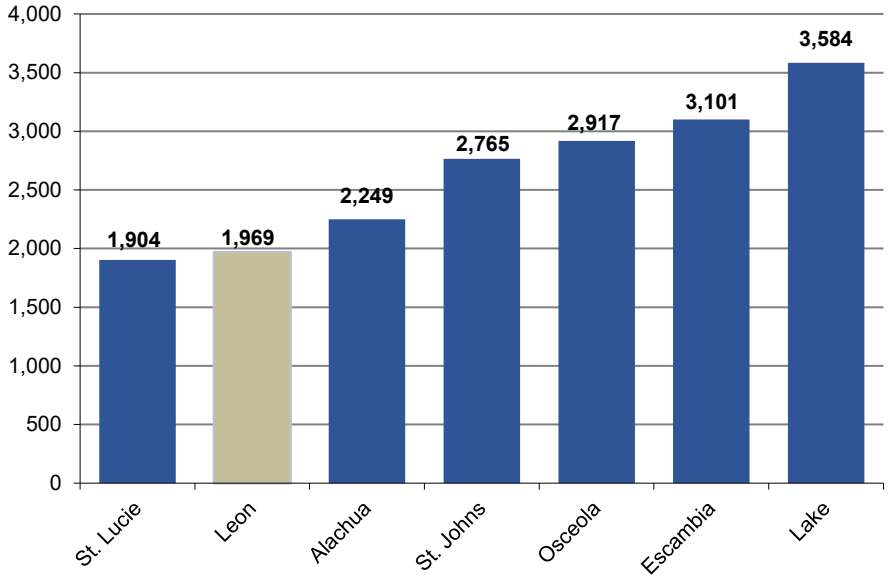


Among the like-sized counties, Leon County collects $216 million in ad valorem taxes. Leon County collects $41 million less than the mean collection ($257 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem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

Source: Florida Department of Revenue 2025 Taxable Value by County

»Comparative Data – Like-Sized Counties

Total Number of County Employees (FY26)

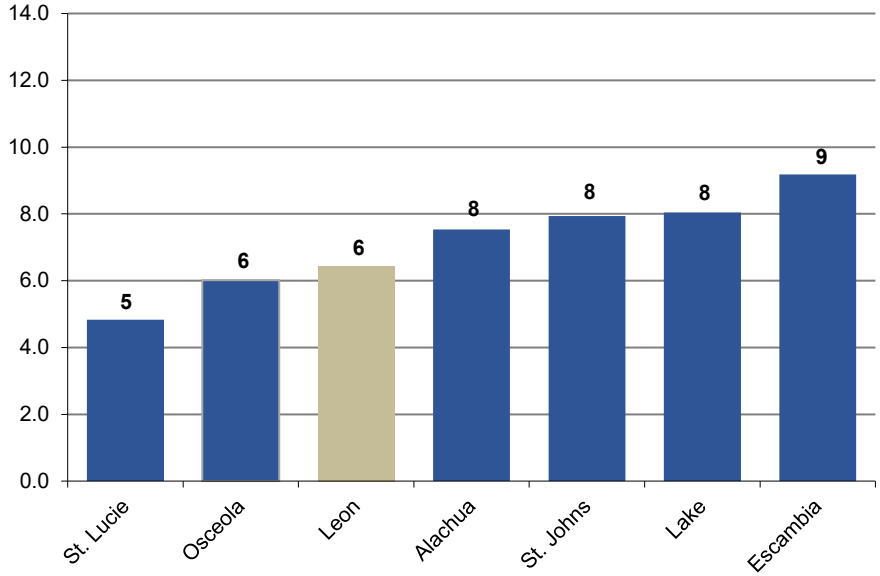


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY26)



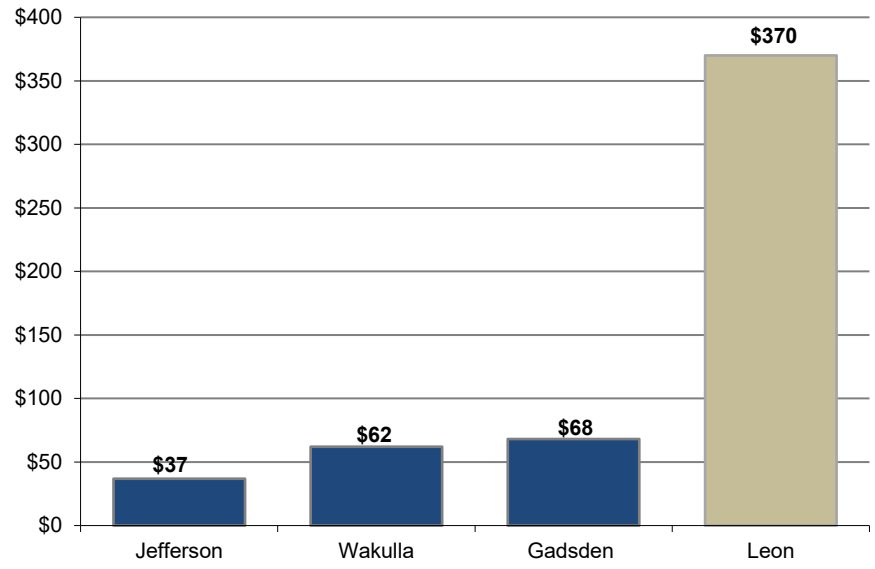
Leon County is second lowest tied with Osceola County and just slightly above St. Lucie County with a ratio of 6 employees for every thousand County residents.

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

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

»Comparative Data – Surrounding Counties

Total Net Budget (FY26)
Millions

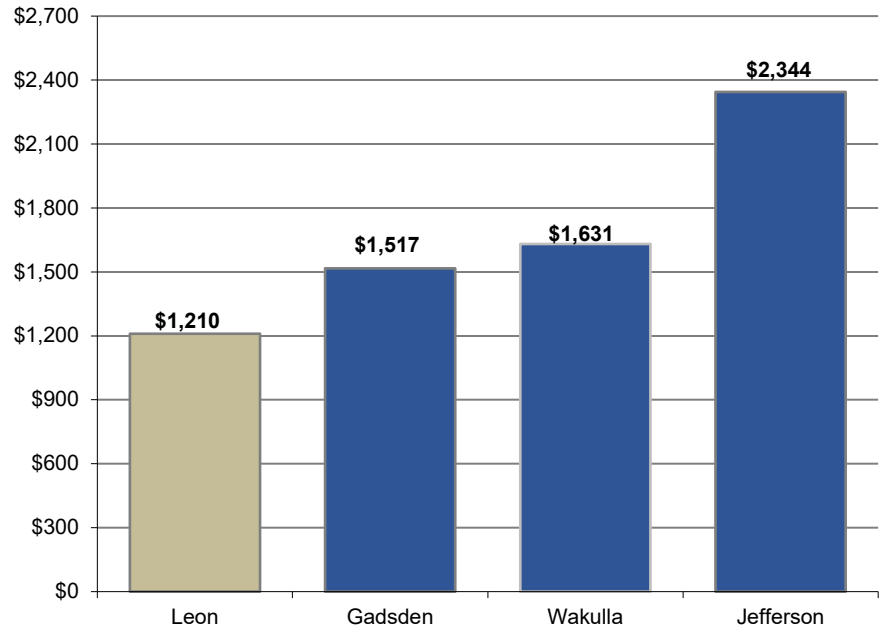


Among surrounding counties, Leon County has the highest operating budget with a net budget of $370 million. Jefferson and Wakulla County have the lowest with a net budget.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY26)

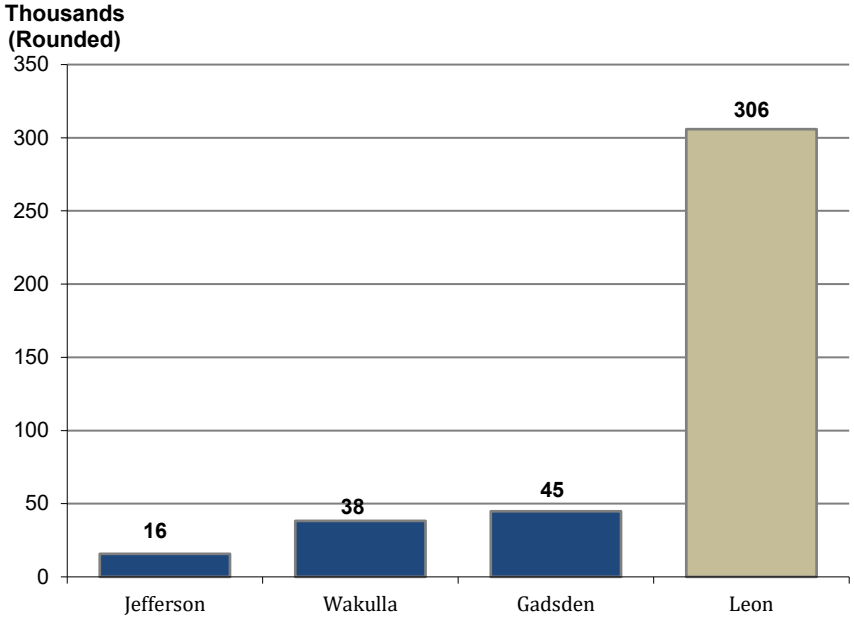


Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 94% more per county resident.

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

»Comparative Data – Surrounding Counties

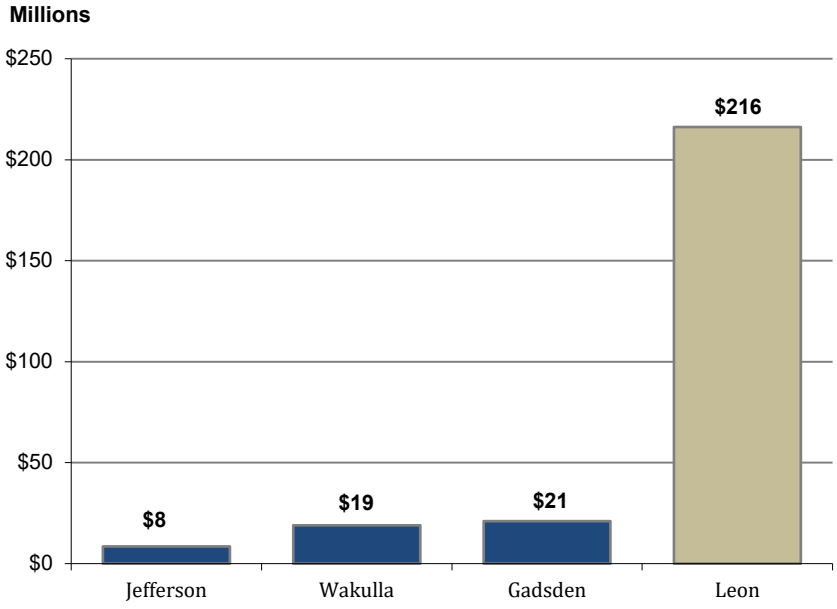
Countywide Population (2025)



The University of Florida Bureau of Economic and Business Research estimated the 2025 Leon County population at 305,866. Leon County has 261,076 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 13.11% compared to Gadsden (2.20%), Leon (4.68%), and Jefferson (8.62%).

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

Anticipated Ad Valorem Tax Collections (FY26)

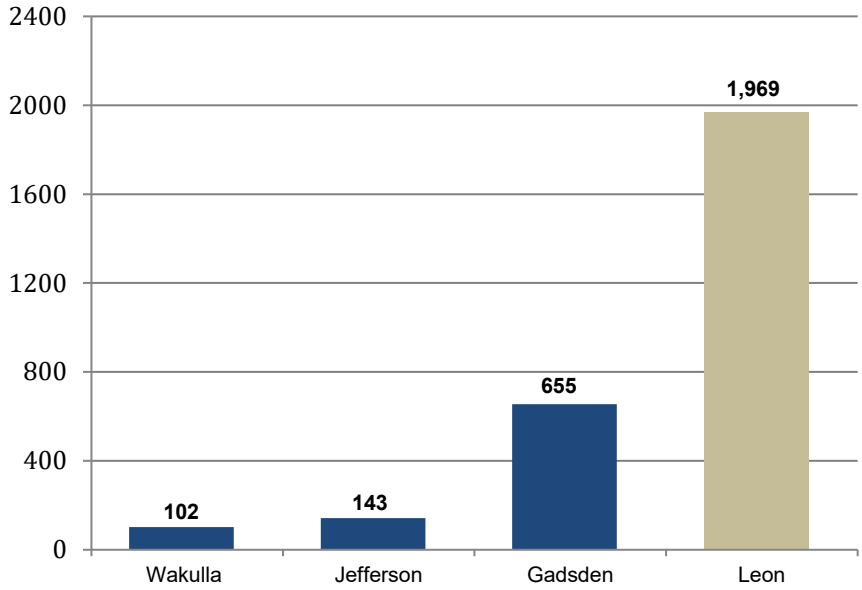


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2025 Taxable Value by County

»Comparative Data – Surrounding Counties

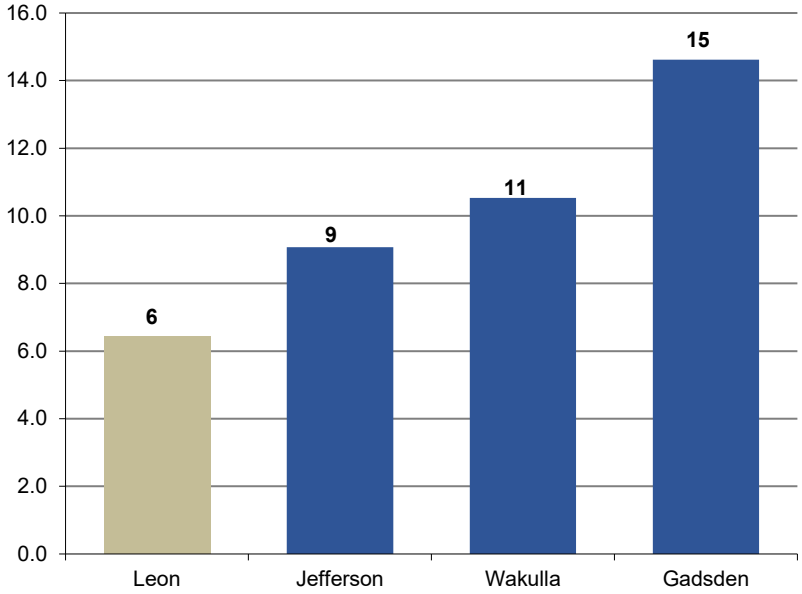
Total Number of County Employees (FY26)



County employees consist of Board, Constitutional, and Judicial Offices. When compared to neighboring counties, Leon County has the highest number of county employees.

Source: FY 2026 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY26)



Leon County has a ratio of 6 employees for every thousand county residents making it the lowest when compared to surrounding counties.

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

»Comparative Data – All Counties

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Okeechobee	$ 394	12.60
Volusia	$ 514	4.02
Flagler	$ 684	6.67
Union	$ 693	7.31
Santa Rosa	$ 1,053	5.67
Okaloosa	$ 1,106	8.10
Putnam	$ 1,161	14.95
Leon	**$ 1,210**	**6.44**
St. Lucie	$ 1,292	4.83
Seminole	$ 1,399	6.57
Citrus	$ 1,433	7.99
Columbia	$ 1,460	9.34
Lee	$ 1,474	6.75
Bradford	$ 1,494	11.57
Highlands	$ 1,507	14.29
Gadsden	$ 1,517	14.62
Holmes	$ 1,536	11.38
Levy	$ 1,573	17.44
Brevard	$ 1,611	11.22
Madison	$ 1,611	11.72
Wakulla	$ 1,631	10.53
Clay	$ 1,663	8.23
Baker	$ 1,695	11.15
Hendry	$ 1,768	10.34
Sumter	$ 1,777	5.38
Osceola	$ 1,796	6.02
Washington	$ 1,827	9.04
Polk	$ 1,850	6.28
Marion	$ 1,858	7.96
Hardee	$ 1,913	14.21
Hillsborough	$ 1,932	7.04
Glades	$ 1,947	13.02
Nassau	$ 1,963	9.66
Lake	$ 1,995	8.04

County	Net Budget Per Capita	Staff Per 1,000
Pinellas	$ 2,008	5.48
Hernando	$ 2,011	3.49
Duval	$ 2,055	7.29
Desoto	$ 2,068	16.69
Escambia	$ 2,075	9.18
Pasco	$ 2,127	16.04
Alachua	$ 2,174	7.54
Broward	$ 2,247	6.51
Jefferson	$ 2,344	9.07
Palm Beach	$ 2,448	8.20
Bay	$ 2,470	7.47
Gilchrist	$ 2,499	12.35
Orange	$ 2,503	13.14
Jackson	$ 2,509	9.35
Indian River	$ 2,668	15.89
Lafayette	$ 2,817	10.58
Calhoun	$ 2,866	95.42
Collier	$ 2,931	10.45
Manatee	$ 2,931	9.25
Miami-Dade	$ 3,046	11.37
Charlotte	$ 3,061	12.26
Martin	$ 3,259	11.78
Hamilton	$ 3,327	12.93
Walton	$ 3,397	16.60
St. Johns	$ 3,456	7.94
Sarasota	$ 3,724	8.52
Suwannee	$ 3,823	10.28
Dixie	$ 4,059	22.01
Monroe	$ 4,372	15.76
Taylor	$ 4,579	9.40
Liberty	$ 4,732	15.36
Gulf	$ 5,276	15.63
Franklin	$ 8,413	19.35

Notes:

1. Population data source: University of Florida, Bureau of Economic and Business Research
2. The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

»Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	7%	$ 3,397	16.60
Collier	8%	$ 2,931	10.45
Martin	11%	$ 3,259	11.78
Palm Beach	12%	$ 2,448	8.20
Miami-Dade	12%	$ 3,046	11.37
Monroe	12%	$ 4,372	15.76
Manatee	12%	$ 2,931	9.25
Sarasota	13%	$ 3,724	8.52
Lee	13%	$ 1,474	6.75
Indian River	13%	$ 2,668	15.89
St. Johns	14%	$ 3,456	7.94
Broward	14%	$ 2,247	6.51
Seminole	15%	$ 1,399	6.57
Sumter	15%	$ 1,777	5.38
Hardee	16%	$ 1,913	14.21
Charlotte	16%	$ 3,061	12.26
Osceola	16%	$ 1,796	6.02
Nassau	17%	$ 1,963	9.66
Bay	17%	$ 2,470	7.47
Pinellas	18%	$ 2,008	5.48
Lake	18%	$ 1,995	8.04
Gulf	18%	$ 5,276	15.63
Pasco	19%	$ 2,127	16.04
Okaloosa	19%	$ 1,106	8.10
Polk	19%	$ 1,850	6.28
Flagler	19%	$ 684	6.67
Orange	19%	$ 2,503	13.14
St. Lucie	19%	$ 1,292	4.83
Hillsborough	20%	$ 1,932	7.04
Suwannee	21%	$ 3,823	10.28
Hamilton	21%	$ 3,327	12.93
Marion	21%	$ 1,858	7.96
Volusia	21%	$ 514	4.02
Citrus	22%	$ 1,433	7.99
Madison	23%	$ 1,611	11.72
Duval	23%	$ 2,055	7.29
Gilchrist	23%	$ 2,499	12.35
Desoto	23%	$ 2,068	16.69
Highlands	24%	$ 1,507	14.29
Franklin	24%	$ 8,413	19.35
Putnam	24%	$ 1,161	14.95
Santa Rosa	24%	$ 1,053	5.67
Taylor	25%	$ 4,579	9.40
Hernando	25%	$ 2,011	3.49
Clay	25%	$ 1,663	8.23
Bradford	25%	$ 1,494	11.57
Jefferson	25%	$ 2,344	9.07
Escambia	26%	$ 2,075	9.18
Levy	26%	$ 1,573	17.44
Brevard	27%	$ 1,611	11.22
Washington	28%	$ 1,827	9.04
Okeechobee	28%	$ 394	12.60
Columbia	29%	$ 1,460	9.34
Leon	**31%**	**$ 1,210**	**6.44**
Dixie	31%	$ 4,059	22.01
Gadsden	31%	$ 1,517	14.62
Baker	32%	$ 1,695	11.15
Wakulla	32%	$ 1,631	10.53
Hendry	32%	$ 1,768	10.34
Jackson	33%	$ 2,509	9.35
Alachua	33%	$ 2,174	7.54
Lafayette	34%	$ 2,817	10.58
Holmes	35%	$ 1,536	11.38
Calhoun	40%	$ 2,866	95.42
Union	41%	$ 693	7.31
Glades	51%	$ 1,947	13.02
Liberty	53%	$ 4,732	15.36

Note: The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

»Comparative Data – All Counties

Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE Positions	Population
Hernando	3.49	743	212,849
Volusia	4.02	2,432	604,533
St. Lucie	4.83	1,904	394,074
Sumter	5.38	874	162,493
Pinellas	5.48	5,301	966,933
Santa Rosa	5.67	1,199	211,445
Osceola	6.02	2,917	484,915
Polk	6.28	5,318	846,896
Leon	**6.44**	**1,969**	**305,866**
Broward	6.51	12,981	1,993,535
Seminole	6.57	3,255	495,106
Flagler	6.67	938	140,714
Lee	6.75	5,668	839,223
Hillsborough	7.04	11,094	1,575,637
Duval	7.29	7,868	1,079,044
Union	7.31	123	16,821
Bay	7.47	1,494	199,950
Alachua	7.54	2,249	298,485
St. Johns	7.94	2,765	348,336
Marion	7.96	3,452	433,765
Citrus	7.99	1,331	166,500
Lake	8.04	3,584	445,881
Okaloosa	8.10	1,833	226,193
Palm Beach	8.20	12,767	1,556,161
Clay	8.23	1,965	238,605
Sarasota	8.52	4,155	487,640
Washington	9.04	243	26,876
Jefferson	9.07	143	15,761
Escambia	9.18	3,101	337,728
Manatee	9.25	4,320	466,845
Columbia	9.34	676	72,388
Jackson	9.35	465	49,728
Taylor	9.40	207	22,011
Nassau	9.66	1,034	107,053

County	Staff Per 1,000	Total FTE Positions	Population
Suwannee	10.28	486	47,274
Hendry	10.34	487	47,085
Collier	10.45	4,317	413,314
Wakulla	10.53	402	38,189
Lafayette	10.58	91	8,601
Baker	11.15	325	29,139
Brevard	11.22	7,493	667,900
Miami-Dade	11.37	31,996	2,814,927
Holmes	11.38	228	20,042
Bradford	11.57	320	27,668
Madison	11.72	221	18,859
Martin	11.78	1,960	166,281
Charlotte	12.26	2,739	223,430
Gilchrist	12.35	243	19,716
Okeechobee	12.60	508	40,314
Hamilton	12.93	183	14,155
Glades	13.02	170	13,055
Orange	13.14	20,182	1,536,045
Hardee	14.21	370	26,042
Highlands	14.29	1,543	107,976
Gadsden	14.62	655	44,790
Putnam	14.95	1,145	76,600
Liberty	15.36	125	8,140
Gulf	15.63	260	16,621
Monroe	15.76	1,335	84,707
Indian River	15.89	2,750	173,013
Pasco	16.04	10,397	648,369
Walton	16.60	1,504	90,547
Desoto	16.69	600	35,947
Levy	17.44	807	46,270
Franklin	19.35	259	13,383
Dixie	22.01	379	17,217
Calhoun	95.42	1,303	13,655

Note:
The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

2026 Status Report on Gender-based Pay Equity

Background

During the June 19, 2018 meeting, the Board directed staff to provide an annual status update on gender-based pay equity in Leon County government. As such, staff conducted an extensive review of the salaries and wages of all 817 Leon County employees to determine whether gender-based pay inequities exist within the organization. The study revealed no indication of pay inequity between male and female employees.

Analysis

To ensure the review evaluated pay equity specifically within the County organization, only employees subject to the County's pay plan and Human Resources policy were included in the gender pay study. It did not include staff of the constitutional offices, Court Administration, or the Department of PLACE (Planning, Blueprint, and the Office of Economic Vitality).

Consistent with standard practice in the Human Resources field, this review utilized a three-tiered approach to evaluate empirical pay data within the County:

1. Compare median salaries of male and female employees organization-wide
2. Compare individual salaries among employees in "like positions" (i.e., employees with the same job title and in the same pay grade)
3. Compare individual salaries among employees in "similarly-situated groupings" (i.e., different job title but same pay grade, type of work, and level of responsibility)

Overall Median Comparison for Leon County Government

To evaluate overall pay equity across the entire organization, the analysis compared the median annualized salary of all male and female Leon County employees. This initial portion of the analysis indicated the following (bold font added for emphasis):

- Organization-wide, **female employees earn slightly more than the median salary of men**.
- Male employees earn a median salary of $49,911 and female employees earn a median salary of $54,739 **a difference of 9.23%**.
- By comparison, at the state level women earned 12.93% less than men, and at the national level women earned 16.2% less than men. These statistics are summarized in the table below:

*State of Florida and United States Median Salary numbers come from U.S. Bureau of Labor Statistics 2023 annual averages

	Median Salary		
	Women	Men	Difference ($)
Leon County	$54,739	$49,911	$4,828
State of Florida	$48,152	$54,808	$6,656
United States	$56,992	$67,964	$10,972

Like Positions Salary Review Results

This analysis compared the salaries of male and female employees in "like positions," which are those with the same job title and in the same pay grade. This portion of the analysis examined 626 employees. The analysis indicated the following:

- 49 groups consisting of 255 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 2 group consisting of 12 employees each had 1 male and 1 female with equal in pay in their group (same pay grade with the same job title) and were also not evaluated further.

Like Positions Salary Review Results (Continued)

- 21 groups consisting of 142 employees were eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.

- The remaining 27 groups consist of 217 employees in “like positions” with a male employee earning the highest salary/wage in 14 of the groups and a female employee earning the highest salary/wage in the 13 of the groups.

Similarly Situated Positions Salary Review Results

This analysis evaluated County employees who each have unique job titles. These employees were evaluated in “similarly-situated” groupings, which are groups of employees with different job titles but are in the same pay grade, perform the same type of work, and share substantially the same level of responsibility. This portion of the analysis evaluated the remaining 191 employees. The analysis indicated the following:

- 9 groups consisting of 19 employees were comprised of only male or only female employees and therefore were not evaluated further.

- 28 groups consisting of 146 employees were determined to be unique within their pay grade in terms of their duties and responsibilities as well as the knowledge, skills, and abilities required to perform their job functions and were also not evaluated further.

- 4 groups consisting of 8 employees was eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.

- Of the remaining 8 groups consisting of 18 “similarly-situated” employees, a female employee earned the highest salary in 4 of the 8 groups.

Gender-Based Pay Equity Summary

Leon County maintains a pay structure that is balanced organization-wide and at all levels of the organization with respect to gender. Staff conducted this review of gender-based pay equity within the County organization utilizing a commonly accepted practice in the Human Resources field. This review found that salaries for male and female Leon County employees’ organization-wide are comparable, with men earning a minimal lower median salary than women (6.01% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 19.1% and 17.1% less than men, respectively.

Among County employees in similarly-situated positions, a female employee earns the highest salary or wage in 50% of the groups reviewed. In the vast majority of all groups, the highest paid employee was also the longest tenured in her/his position.

It should be noted that at the highest level of the organization, Leon County makes a concerted and ongoing effort to maintain gender balance among department directors and executive level staff. Of the County’s 14 administrative departments, 6 department directors are female and 8 are male. Of the County’s three Assistant County Administrators, all of them are male. Although it is difficult to directly compare the functions, responsibilities, and complexity of these positions, salaries are balanced among directors within the same pay grade, with some female directors earning more than their male counterparts and vice-versa.

The County’s efforts to maintain this balance reflects the organization’s continued commitment to gender equity as evidenced by the findings of this study.

Board of County Commissioners
Leon County, Florida

Policy No. 07-2

Title:	Reserves
Date Adopted:	July 9, 2024
Effective Date:	July 9, 2024
Reference:	N/A
Policy Superseded:	Policy No. 94-11, "Contingency Reserves and Mid-Fiscal Year Funding Requests from Outside Agencies" adopted September 1994; Policy No. 99-3, "Use of Contingency Reserves" adopted November 23, 1999; Policy No. 07-2, "Reserves" adopted July 10, 2007, revised September 16, 2008

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 07-2, "Reserves", adopted by the Board of County Commissioners on September 16, 2008, is hereby superseded, and a revised policy is hereby adopted in its place, to wit:

1. Emergency Reserves

a. The general revenue emergency reserves will be maintained at an amount not to be less than 3% and to not exceed 8% of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year.

b. A Catastrophe Reserve will be maintained at 2% of the general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year. The Catastrophe Reserve will provide immediate cash flow for staff overtime, equipment, contractual support and materials/supplies in the event of a natural disaster.

   In the event of a declared local state of emergency, the County Administrator is authorized to utilize the Catastrophe Reserve to pay Leon County solid waste and Leon County building/growth fees for eligible residents for the purpose of debris removal and home restoration/reconstruction. To be eligible, residents must demonstrate that all other means (including, but not limited to: FEMA Individual Assistance, property insurance) have been exhausted prior to seeking County assistance.

   Upon Board approval during a declared local state of emergency, the Catastrophe Reserve may be increased above 2% of the general fund and fine and forfeiture fund operating expenditures for the purpose of establishing an individual and/or business microgrant assistance program. The microgrant assistance program shall be tailored to isolated events, such as tornadoes, which does not directly impact the entire unincorporated area of the County. The microgrant assistance program will be based on funding availability, and funding levels and eligibility criteria will be established on a per event basis.

c. The reserve for contingency is separate from the reserve for cash balances.

d. Annually the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.

b. The unappropriated fund balance shall be no less than 10% and no greater than 20% of projected general fund and fine and forfeiture fund operating expenditures.

c. The reserve for cash balance shall be separate from the emergency reserves.

d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in Sections 1 and 2.

b. Funds in excess of the minimums established can be utilized to support one time capital project funding and /or other one-time expenditures to address unforeseen revenue shortfalls.

4. Budgeted Contingency Reserve

Budgeted Reserve for Contingency reserves, are established to provide the following:

a. Funding for authorized mid-year increases to adopted levels of service.

b. Funding for unexpected increases in the cost of providing existing levels of service.

c. Temporary and nonrecurring funding for unexpected projects.

d. Funding of a local match for public or private grants.

e. Funding to offset losses in revenue caused by actions of other governmental bodies.

f. Funding to accommodate unexpected program mandates from other governmental bodies.

5. Procedures

a. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals or County agencies in submitting their requests for use of contingency reserves.

b. County agencies, including County departments and Constitutional Officers, requesting additional funding from the Board shall first submit their requests in writing to the County Administrator for full review and evaluation.

c. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.

d. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.

e. The County's budget will be amended at such time the County Commission, by majority vote, authorizes reserves for contingency. All requests to the County Commission for the use of any reserves for contingency shall be accompanied by a "contingency statement" prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. Evaluation Criteria

a. The Board will use the procedures and evaluation criteria set forth in this policy. The evaluation of funding requests shall include, but not be limited to the following:

- consistency with other Board policy;
- the urgency of the request;
- the scope of services to be provided;
- the short-term and long-term fiscal impact of the request;
- a review of alternative methods of funding or providing the services,
- a review for duplication of services with other agencies;
- a review of efforts to secure non-County funding;
- a discussion of why funding was not sought during the normal budget cycle; and
- a review of the impact of not funding or delaying funding to the next fiscal year.

7. Exceptions

a. This policy is not intended to limit regular mid-year salary adjustment transfers from the salary adjustment contingency account, which is reviewed separately by the Board of County Commissioners on an annual basis.

Revised 7/9/2024

FY 2027 - FY 2031 L.I.F.E. Five Year Funding Program

In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. As previously approved by the Board, the County's ten percent share of the sales tax will be used for road resurfacing, intersection, and safety improvements.

A component of this sales tax is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, a five-year L.I.F.E. Program schedule is adopted by the Board as part of the five-year Capital Improvement Plan. Currently, the L.I.F.E. funding is projected to be consistent with the economic growth of FY 2026. The L.I.F.E. program five-year project total is $7,071,663. The revised recommended five-year program is shown in Table #1.

Table #1: FY 2027 – FY 2038 L.I.F.E. Five Year Funding Program

Projects	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Rural Road Safety Stabilization	$60,000	$60,000	$60,000	$60,000	$60,000	**$300,000**
Street Lighting	$125,000	$125,000	$125,000	$125,000	$125,000	**$625,000**
Neighborhood Enhancements & Transportation Safety	$150,000	$150,000	$150,000	$150,000	$150,000	**$750,000**
Boat Landing Enhancements & Upgrades	$70,000	$70,000	$70,000	$70,000	$70,000	**$350,000**
Private to Public Dirt Road Improvement Program	$50,000	$50,000	$50,000	$50,000	$50,000	**$250,000**
Stormwater and Flood Relief	$110,657	$209,285	$167,897	$196,826	$226,355	**$911,020**
Recreational Amenities	$541,975	$471,118	$540,850	$540,850	$540,850	**$2,635,643**
Woodville Sense of Place	$250,000	$250,000	$250,000	$250,000	$250,000	**$1,250,000**
Total L.I.F.E. Project Funding	**$1,357,632**	**$1,385,403**	**$1,413,747**	**$1,442,676**	**$1,472,205**	**$7,071,663**

The following provides details of the proposed five-year program:

- Rural Road Safety Stabilization – To date, the County has invested over $348,000 in assisting 15 neighborhoods to stabilize unsafe rural neighborhood roads.
- Street Lighting – 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 in 72 intersections with approximately 19 more programmed for installation for FY 2026. An additional 25 areas have been identified for FY 2027. In FY 2026, 13 bus stops have been equipped with street lights. Life to date, a total of 42 bus stops completed and a total of 22 bus stops in progress.
- Neighborhood Enhancements and Transportation Safety – This new category was added in FY 2024 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 and emergency access projects; and stormwater erosion and soil stabilization projects. In FY 2025, the County was able to repair all County maintained railroad crossings in Leon County. For FY 2026 the County coordinated with the City of Tallahassee for speed feedback signs on Oak Ridge Road and Lovinia Drive. FY 2027, the Neighborhood Enhancements and Transportation Safety funds are anticipated to be used in response to citizen requests such as signage, rectangular rapid flashing beacons (RRFP), and minor drainage improvements.

FY 2027 - FY 2031 L.I.F.E. Five Year Funding Program

- Boat Landing Enhancements and Upgrades – This plan provides $70,000 each year for FY 2027 through FY 2031 for pier replacements and boat landing improvements and upgrades.
- Private to Public Dirt Road Improvement Program – This new category was added in FY 2025, with a budget of $500,000 to establish the program. The unincorporated area of Leon County contains approximately 322 miles of private dirt roads and 228 miles of private paved roads (550 miles total). The estimated costs for improving dirt roads to meet minimum public dirt road standards are inexpensive at $50,000 to $100,000 per mile. The program does require a 100% donation of all privately held Right-of-Way. So far, 24 neighborhoods have expressed interest in the program, with 18 under consideration.
- Stormwater and Flood Relief – Existing funding will address the preliminary design for Benjamin Chaires Road and outyear funding is for construction.
- Recreational Amenities – Funding is allocated for playground upgrades and enhancements.
- Woodville Sense of Place – This new category is proposed for FY 2027. This initiative, which is a priority of the Board as reflected in Strategic Initiatives adopted as part of the current five-year Strategic Plan, is a partnership between the County and Woodville community to address long-standing community needs by making extraordinary improvements in the community and providing an outlet for proactive and positive change to strengthen the connection between citizens and the rural Woodville community. This project seeks to address several Woodville Community infrastructure needs and beautification efforts. The plan provides funding in the amount of $250,000 a year.

RESOLUTION NO.

WHEREAS, the Board of County Commissioners of Leon County, Florida, approved a budget for fiscal year 2025/2026; and,

WHEREAS, the Board of County Commissioners, pursuant to Chapter 129, Florida Statutes, desires to amend the budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Leon County, Florida, hereby amends the budget as reflected on the Departmental Budget Amendment Request Form attached hereto and incorporated herein by reference.

Adopted this 14th day of July, 2026.

LEON COUNTY, FLORIDA

By:_____
Christian Caban, Chairman
Board of County Commissioners

ATTESTED BY:
Gwen Knight, Clerk of Court
& Comptroller, Leon County, Florida

By:_____

APPROVED AS TO FORM:
Chasity H. O'Steen, County Attorney
Leon County Attorney's Office

By:_____

FISCAL YEAR 2025/2026
BUDGET AMENDMENT REQUEST

No: BAB26017
Date: 06/03/26

Agenda Item No:
Agenda Item Date: 07/14/26

County Administrator
Vincent S. Long

Assistant County Administrator
Ken Morris

Request Detail

Revenues

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
135	000	399900	000	Appropriated Fund Balance	5,226,703	375,000	5,601,703
				Subtotal:		375,000	

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
135	026021	56400	526	New EMS Vehicle & Equipment	997,992	375,000	1,372,992
				Subtotal:		375,000	

Revenues

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
305	000	399900	000	Appropriated Fund Balance	34,681,512	3,615,572	38,297,084
				Subtotal:		3,615,572	

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
305	026003	56400	519	General Vehicle Equipment & Replacement	1,297,987	672,000	1,969,987
305	026004	56400	538	Stormwater Vehicle Equipment & Replacement	1,153,440	631,408	1,784,848
305	076047	53400	519	State Attorney Technology	194,195	200,000	394,195
305	086031	56201	523	Sheriff Facilities Capital Maintenance	4,214,167	587,000	4,801,167
305	086031	54600	523	Sheriff Facilities Capital Maintenance	4,094,185	230,000	4,324,185
305	086076	54600	519	Building Roofing Repairs & Maintenance	170,000	20,000	190,000
305	086077	54600	519	Building Mechanical Repairs and Replacements	2,020,413	875,164	2,895,577
305	086077	56201	519	Building Mechanical Repairs and Replacements	1,137,165	400,000	1,537,165
				Subtotal:		3,615,572	

Revenues

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
306	000	399900	000	Appropriated Fund Balance	7,657,138	2,438,200	10,095,338
				Subtotal:		2,438,200	

Expenditures

Account Information					Current Budget	Change	Adjusted Budget
Fund	*Org*	*Acct*	*Prog*	*Title*			
306	026005	56400	541	Public Works Vehicle & Equipment Replacement	1,858,034	978,000	2,836,034
306	026015	55410	541	Arterial & Collector Roads Pavement Markings	181,573	135,200	316,773
306	056005	55410	541	Community Safety and Mobility	100,000	425,000	525,000
306	056011	55410	541	Public Works Design and Engineering Services	47,655	50,000	97,655
306	056011	56900	541	Public Works Design and Engineering Services	33,035	50,000	83,035
306	067006	56900	538	Stormwater Infrastructure Preventative Maintenance	2,693,166	800,000	3,493,166
					Subtotal:	2,438,200	

Purpose of Request

This budget amendment appropriates a total of $6,428,772 in available fund balance to support the capital improvement program: $375,000 from the Emergency Medical Services Fund for a new ambulance to support the new EMS crew that is planned in FY 2027; $3,615,572 from the Capital Improvement Fund for general replacement vehicles and equipment, Stormwater vehicle equipment & replacement, State Attorney Technology, Sheriff capital maintenance for the Detention Facility, funding for building roofing repairs, building mechanical repairs, and Public Safety Complex improvements. There is $2,438,200 from the Transportation Trust Fund for the purchase of replacement equipment and vehicles, arterial and collector roads pavement, design and engineering services, community safety and mobility, and stormwater infrastructure, preventative maintenance.

Division/Department
2508/25

Georgette Daniels, Budget Manager

Roshaunda Bradley, Budget Director

Approved By: **Resolution** [X] **Motion** [ ] **Administrator** [ ]

LEON COUNTY RESOLUTION NO. R2026-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE MASTER FEE SCHEDULE FOR MEDICAL EXAMINER SERVICES; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Agreement for Medical Examiner Services was approved by the Board on April 23, 2024; and

WHEREAS, Article 3 of the Agreement provides that Leon County shall pay Medical Examiner District 2 for the provision of medical examiner services based on a schedule of fees adopted annually by Board resolution (the "Master Fee Schedule"); and

WHEREAS, in accordance with the Agreement, the Master Fee Schedule includes the fees to be charged to Leon County and the other counties in District 2 and District 3 for all Medical Examiner services that may be provided in the upcoming fiscal year; and

WHEREAS, the Agreement also provides that the Master Fee Schedule include the fees to be charged to the other District 2 and 3 counties for the use of the Leon County Medical Examiner facility for autopsies, external examinations, and any other such examinations of deceased persons performed within the scope of the Medical Examiner's services; and

WHEREAS, the Master Fee Schedule for Medical Examiner Services attached hereto and made a part hereof as Exhibit "A" provides for the schedule of said fees to be charged to Leon County and the other District 2 and 3 counties for the upcoming fiscal year.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

Section 1. Adoption of Master Fee Schedule for Medical Examiner Services.

The Master Fee Schedule for Medical Examiner Services, attached hereto as Exhibit "A" and made a part hereof, is hereby adopted.

Section 2. Effective Date.

This resolution shall have effect October 1, 2026.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 16th day of June, 2026.

LEON COUNTY, FLORIDA

By:_____
Christian Caban, Chairman
Board of County Commissioners

ATTESTED BY:
Gwen Knight, Clerk of Court
& Comptroller, Leon County, Florida

By:_____

APPROVED AS TO FORM:
Chasity H. O'Steen, County Attorney
Leon County Attorney's Office

By:_____

Exhibit A

Office of the Medical Examiner, District II
Master Fee Schedule
2026-2027

	Current	Effective 10/1/2026
Autopsy		
Autopsy Fee	$2,450	$2,622
*Use of Morgue Facilities	$804	$804
M.E. Cases (w/o autopsy)		
External Examination	$930	$930
Use of Morgue Facilities	$804	$804
Limited Investigation (Death Certificate Only)	$215	$215
Limited Investigation (e.g. Bone ID)	$100	$110
Cremation Authorizations		
Billed and Collected by M.E.	$50	$50
Billed to County	$30	$30
Potential Additional Charges		
Toxicology Handling Fee – Per Case	$35	$35
Body Transport Invoice Handling Fee	$40	$40
X-Rays (per view)	$55	$55
Laboratory and Outside Services	At Cost	At Cost
Specimen Shipping fee (Genetics, DNA, Special Chemistry via Fedex)	$0	$40
Body Intake Fee (All counties except Leon)	$0	$50
Tissue Recovery Fees		
Use of Morgue Facilities - Cornea	$100	$100
Use of Morgue Facilities - Tissue	$500	$500
Afterhours Access Tissue/Cornea (to M.E.)	$100	$100
Testimony/Expert Witness Fees		
Criminal Per Hour (minimum one hour)	$241	$258
Civil Cases Per Hour (minimum one hour)	$500	$600
Private Autopsy		
Autopsy Fee	$2,450	$2,450
Use of Morgue Facilities	$804	$804
Record Review Fee	$500	$500

Leon County Board of County Commissioners
Status Report: Sidewalk Program

Background:

Pursuant to Board Policy No. 13-1, "Sidewalk Eligibility Criteria and Implementation" (Attachment #1), staff annually provides the Board a status report on the County's sidewalk program activities and seeks Board direction on the addition of new sidewalk segments.

This status report provides an update on the County's Sidewalk Program activities during FY 2026, which advances the following FY 2022 – FY 2026 Strategic Initiative:

- *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)*

This particular Strategic Initiative aligns with the Board's Quality of Life Strategic Priority and 5-Year Target:

- *(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.*
- *Construct 90 miles of Sidewalks, Greenways, Trails and Bike Lanes. (T3)*

In 2015, the Board acknowledged that Safe Routes to Schools (SRTS) sidewalks were of the highest priority and also recognized that other sidewalks throughout the County provided a significant benefit which warranted funding consideration. SRTS is a federal initiative aimed primarily at removing impediments to elementary and middle school children being able to walk or ride their bike to school. The current SRTS project list was adopted by the Board based on a 2014 countywide SRTS study conducted by the Capital Region Transportation Planning Agency (CRTPA). As a result, during the April 28, 2015, Budget Workshop, and ratified at the May 12, 2015 meeting, the Board adopted the revised Policy No. 13-1, "Sidewalk Eligibility and Criteria for Implementation" and approved the SRTS and Community Sidewalk Enhancements (CSE) Tier Prioritization List. Policy No. 13-1 provided for the CSE category for sidewalks projects outside of SRTS; prioritization of projects into four tiers; and allocated funding for SRTS and CSE at 60% and 40%, respectively.

The projected FY 2027 funding for County sidewalk projects is approximately $2.6 million from a combination of gas tax and sales tax revenues. Under the Sidewalk Policy (Policy No. 13-1), the County's Sidewalk Program allocates funding through the two project categories (SRTS and CSE). The Sidewalk Policy provides criteria for each project to be evaluated and prioritized into tiered rankings to ensure that County resources are directed to projects with the greatest public benefit.

Since the most recent revisions to the Sidewalk Policy, which took effect in FY 2016, the County has successfully implemented the SRTS and CSE projects consistent with the criteria set forth by the by the Board. Since FY 2016, the County has invested or programmed $24.4 million to construct 11.8 new linear miles of sidewalk throughout the community with both SRTS and CSE projects. These 36 projects enhance neighborhood connectivity, provided better access to community assets such as

parks, libraries, and shopping centers, and provided safe transportation alternatives for school children at fourteen schools. In addition to the County's investment, the County has leveraged approximately $1.9 million through the Florida Department of Transportation (FDOT) for the Sidewalk Program to provide area sidewalks and will realize an additional $2.1 million from the FDOT Work Plan for the program in FY 2028. Recognizing that the completion of sidewalk projects may make new connections to existing sidewalks or otherwise impact the tier of an existing project, staff continually reevaluates the prioritization of remaining sidewalk projects to ensure that each are in the proper tier and adjusts as necessary. And finally, staff continuously works with Blueprint and the CRTPA to advance the County's sidewalk prioritization list through their respective programs.

Over the past decade, the County has focused on sidewalk prioritization and the necessary funding to support such projects. Some Board initiatives to support sidewalks include:

- With the implementation of the 2nd Local Option Gas Tax starting in January 2014, the Board realigned $1 million in gas tax funding to the sidewalk program
- The Blueprint 2020 sales tax extension includes $50 million for sidewalks to be allocated evenly between the County and City over the 20-year life of the tax.
- In addition, many Blueprint 2020 sales tax projects include sidewalks or multi-use trails as part of roadway improvements (Bannerman Road, Welaunee Blvd, and Airport Gateway)

Staff also works closely with partner agencies, including the City of Tallahassee, Blueprint, CRTPA, and Florida Department of Transportation for coordination and joint funding opportunities for sidewalk projects:

- FY 2024: County staff was notified that $1.4 million in State funding through FDOT's Work Program would be available in 2026 for construction of the sidewalk segments - Old St. Augustine Road - Paul Russell Road to Blair Stone Road and Old St. Augustine Road Blairstone Road to Indianhead Drive. The design and right-of-way acquisition phases have been completed, and the Board approved the Local Agency Program (LAP) Agreement with FDOT in November 2025 to utilize federal funding for construction of this project. A LAP Supplemental Agreement for Construction, Engineering, and Inspection (CEI) services was approved by the Board on June 9, 2026, allowing the County to receive additional grant funding. Staff has been coordinating with FDOT to finalize the construction bid package. The construction bid is anticipated to be advertised in the summer of 2026.

As residential development continues to occur, newly constructed subdivisions within the urban service area are required to have sidewalks. The Leon County Land Development Code (LDC), in support of the objectives and connectivity goals within the Comprehensive Plan, requires the construction of sidewalks on one side of the street within residential subdivisions and both sides of the street for arterial or collector roadways with higher traffic volumes.

Analysis:

The Sidewalk Policy calls for funding to be split between SRTS and CSE projects at 60% and 40%, respectively. Staff is authorized to adjust this allocation during the year as projects and funding needs progress toward and through construction. Understanding that SRTS project implementation is the Board priority, staff started programing the funds for all remaining SRTS projects and holding off the implementation of the CSE projects that have not been initiated in 2024. Since FY 2016, 77%

of the funding ($18.7 million) has been spent or programed towards SRTS and the other 23% ($5.6 million) to the CSEs. The County's Sidewalk Policy provides the following criteria to evaluate and prioritize proposed sidewalk projects based upon funding availability, program design, permitting and construction considerations:

1. Included in the Safe Routes to School list adopted by the Capital Region Transportation Planning Agency (CRTPA) Board.
2. Routes to parks.
3. Connectivity of a neighborhood to an existing bike route or trail; connections need to be within ¼ mile.
4. Completing a gap (less than ¼ mile in length) between existing pedestrian/bike facilities.
5. Addresses a bike or pedestrian safety issue in an area with documented demand.
6. On an arterial or collector roadway.
7. Located inside the Urban Service Area (USA).
8. Donation of right of way.

In accordance with the Sidewalk Policy, SRTS and CSE projects are to be prioritized as a Tier 1, Tier 2, Tier 3 or Tier 4 project as listed in Table #1.

Table #1: Sidewalk Priority Tiers

Tier[1]	**Safe Routes to School – Priority Tier Definitions**	**Community Sidewalk Enhancements – Priority Tier Definitions**
1	Meets no less than 4 of the criteria	Meets no less than 4 of the criteria
2	Meets 3 of the criteria	Meets 3 of the criteria
3	Meets 1 to 2 of the criteria	Meets 1 to 2 of the criteria
4[2]	Meets no less than one of the criteria, however one side of the street has an existing sidewalk	Meets no less than one of the criteria, one side of the street has an existing sidewalk
[1]Priority Tiers, with Tier 1 being the highest priority level and Tier 4 the lowest priority level.		
[2]Unless the Board specifically directs otherwise, once a roadway has a sidewalk on one side of the street, the priority for placing a sidewalk on the opposite side of the street for the same segment shall automatically be reclassified as a Tier 4 project, if it remains on the Approved Sidewalk List.		

Because the new sidewalk/trail, bike lane, and park projects may be built near the Board approved sidewalk projects, staff re-evaluated the project tiers based on the current conditions. The new tiered project list is attached for Board approval (Attachment #2).

Safe Route to Schools Projects

There are 24 Safe Routes to School (SRTS) projects across three priority tiers. Since 2016, the County has leveraged approximately $1.9 million through FDOT for the Sidewalk Program. Based on the current budget projections and project progress, ten Tier 1, five Tier 2 SRTS projects, and two Tier 3 project were completed. One Tier 2 project is currently under construction and is expected to be completed in the summer of 2026. An additional four Tier 2 projects and two Tier 3 projects are in design or construction. All remaining SRTS projects are expected to be completed in FY 2029.

The following list identifies the completed SRTS projects and those that have commenced:

Tier 1 Completed Projects:

- Chadwick Way – Bull Headley Road to Deer Lake West
- Natural Bridge Road – Woodville Highway to Taff Road
- Beech Ridge Trail – Kinhega Drive to Lawton Chiles Drive
- Lonnie Road – Torchmark Lane to Dempsey Mayo Road
- Old Bainbridge Road – Seventh Avenue to Volusia Street
- Killearn Lakes Greenway Trail – Deerlake West at the Middle School Crosswalk to Copperfield Circle
- Perkins Road ADA Improvements – Point View Drive to Roweling Oaks Court
- Timberlane Road – Martin Hurst Road to Market Square
- Tram Road – Gaile Avenue to Crossing Rocks Road
- Blountstown Highway – Williams Landing Road to existing Midblock Crossing in front of the School

Tier 2 Completed Projects:

- Blountstown Highway – Merry Robin Road to Sir Richard Road
- Shumard Drive – Canyon Creek Road to Bur Oak Drive
- Bur Oak Drive – Shumard Drive to Forest Grove Road
- Chaires Cross Road – Green Oak Drive to Boykin Road
- Bull Headley Road from manor House Drive to Chadwick Road

Tier 3 Completed Projects:

- Skyview Drive – Point View Drive to the end of Skyview Drive
- Deerlake West – Chadwick Way to Heatherbrook Drive

Tier 2 In Progress Projects:

- Canyon Creek Road – Old Woodville Highway to Shumard Drive (Construction in summer 2026)
- Lakeshore Drive – Mays Road to Litchfield Road (design)
- Sherborne Road – Old Bainbridge Road to Rockingham Road (design)
- Clarecastle Way – N. Shannon Lakes Dr to City Limits (Under construction and anticipated completion in summer 2026)
- Westway Road – Crawfordville Road to Capital Circle SW (design)

Tier 3 In Progress Projects:

- Sharer Road – approx. 234' south of Sandy Drive to Lakeshore Drive (design)
- Mays Road – Lakeshore Drive to Sharer Road (design)

The Deerlake West Sidewalk from Chadwick Way to Heatherbrook Drive was completed as part of the Chadwick Way Sidewalk construction from Bull Headley Road to Deer Lake West. In FY 2026, all remaining SRTS projects were programmed with funding through construction.

Because the design of the Skyview Drive Sidewalk was completed in December 2025 with no additional right-of-way needs, the project advanced directly into construction and was completed in April 2026.

New FDOT Requirements for SRTS Grants

The current SRTS project list was developed based on a 2014 countywide SRTS study conducted by CRTPA. This was a one-time study. In past years, the data collected in the 2014 study was used to apply for SRTS grants. In 2019, FDOT notified staff of changes to the process for applying for grants and requiring a new labor-intensive study be conducted as part of the SRTS grant application for each school. The new study must include the following for each school:

a. A school-based SRTS Committee to be formed
b. Minimum of one Committee meeting held
c. Public Notification of the SRTS meeting
d. Student in-class travel tally
e. Parent survey
f. Proof of public support
g. Number of students walking or bicycling to the school
h. Number of students living near the school
i. Traffic data and evaluation

The data collected for each school is valid for two years. If the grant is not awarded during that period, a new study must be conducted before resubmitting an application. Generally, the SRTS grant applications can be submitted in September through December each year. Considering the timing of funding availability if awarded, staff followed the new required process in 2020 and recommended Board approval of five Tier 2 projects and one SRTS project (approved by the Board prior to the adoption of the new sidewalk project list) from the Sidewalk Program Prioritization List. The sidewalks submitted for the 2020 SRTS grant application cycle included: Woodville Highway between Natural Bridge Road and Hickory Lane, Canyon Creek Road between Old Woodville Highway and Shumard Drive, Shumard Drive between Canyon Creek Road and Bur Oak Drive, Westway Road between Crawfordville Road and Capital Circle SW, and Sherborne Road between Old Bainbridge Road and Rockingham Road. During the November 17, 2020 meeting, the Board approved a Resolution in support of the projects to be included in the grant application. The grant applications were submitted to FDOT by the end of December 2020.

The Woodville Highway Sidewalk between Natural Bridge Road and Hickory Lane was not awarded the SRTS grant in 2021. In order to avoid further delay in implementation of this project, at the December 14, 2021 meeting, the Board approved the use of $170,000 in County funds to construct this project for FDOT's maintenance upon construction completion and acceptance by FDOT. This project was completed in 2022 and accepted by FDOT for maintenance.

Also at the December 14, 2021 Board meeting, staff requested the Board to adopt a resolution in support of the 2021 SRTS grant application to construct three Tier 2 sidewalk projects selected from the Board approved Sidewalk Program Prioritization List:

- Shumard Drive between Canyon Creek Road and Bur Oak Drive
- Westway Road between Crawfordville Road and Capital Circle SW
- Sherborne Road between Old Bainbridge Road and Rockingham Road.

These projects were not awarded with the SRTS grant.

At the December 13, 2022 meeting, the Board approved of a resolution in support of SRTS grant applications for two sidewalk projects: Shumard Drive between Canyon Creek Road and Bur Oak Drive and Bur Oak Drive between Shumard Drive and Forest Grove Road. Neither of these two projects were awarded the SRTS grant. Consequently, Shumard Drive and Bur Oak Drive were completed with County funds without delay.

In March 2025, the Board approved a LAP agreement with FDOT to receive $194,550 construction grant for Canyon Creek Road sidewalk project.

On June 9, 2026, a LAP Supplemental Agreement with FDOT to adjust the grant funding for construction and CEI services was approved by the Board for the Canyon Creek Road Sidewalk Project.

With respect to sidewalk segments on FDOT roadways, the Sidewalk Policy provides that staff will prepare plans and acquire permits to better position/leverage other funds for the sidewalk construction such as FDOT or Federal Highway Administration (FHWA) grants, as the County's leveraging efforts are more likely to be successful with "shovel ready" construction plans. However, once all the necessary permits have been obtained, the Board may choose to direct staff to proceed with the construction of the sidewalk on FDOT right-of-way.

Two SRTS projects on FDOT roadways were completed in FY 2025:

- Blountstown Highway (Williams Landing Road to the existing midblock crossing in front of the school) – The total length is approximately 1,800 feet with an estimated project cost of $1,280,537.
- Blountstown Highway (Merry Robin Road to Sir Richard Road) – This sidewalk project will provide a safe walking path on the south side of Blountstown Highway to Fort Braden School. The total length is 1,300 feet with an estimated project cost of $ 869,706.

Based on timing and funding availability by FDOT after the necessary right-of-way had been acquired, the Board approved these projects to be constructed with County funds in 2023.

Community Sidewalk Enhancements Projects

There are 84 CSE projects at this time. Of the 13 Tier 1 CSE projects, three have been completed, two will be in construction in fall of 2026 and three are in progress. The following list provides the completed CSE projects along with the commenced projects:

Tier 1 Completed Projects:

- Crowder Road – US 27 to Lake Jackson Landing and Indian Mound Road
- Gadsden Street – Ingleside Avenue to Seventh Avenue (Sixth Avenue to Seventh Avenue)
- Gadsden Street – Seventh Avenue to Eighth Avenue

Tier 1 In Progress Projects:

- Old St. Augustine Road – Indian Head to Blair Stone Road (anticipated construction in fall 2026)
- Old St. Augustine Road – Blair Stone Road to Paul Russell Road (anticipated construction in fall 2026)
- Tram Road – Crossing Rocks Road to Capital Circle (in easement acquisition)
- Maclay Road – Meridian Road to the City limit
- Miccosukee Road – Ginger Drive to Fleischman Road

Tier 2 in Progress:

- Highland Drive – Buck Lake Road to Mahan Drive (in planning)

Based on available funding, CSE Tier 1 projects are planned for construction through FY 2036. The list of sidewalk projects requested by the community continues to grow each year but most of the segments are Tier 3 or 4 priority projects. At this time, Tiers 2-4 include a total of 71 more sidewalk projects across the community. Forty four (62%) of those projects meet two or fewer of the criteria established in the Sidewalk Policy or with existing sidewalks already on one side of the roads. While the completion of the SRTS projects will redirect all sidewalk funding to CSE projects and accelerate the progress, these sidewalks typically have longer distances, more design/permitting issues and require more right-of-way acquisitions resulting in increased costs and construction timelines. There are 84 CSE projects at this time. Of the 13 Tier 1 CSE projects, three have been completed, two will be in construction in fall of 2026 and three are in progress.

The Transportation Alternatives (TA) Set-Aside Program funds smaller-scale transportation projects that expand safe, accessible, non-motorized travel options. Eligible activities include bicycle and pedestrian facilities, recreational trails, Safe Routes to School initiatives, improvements for non-drivers, and ADA-related accessibility upgrades.

In December 2023, the Board approved a resolution supporting FDOT's TA Set-Aside grant application for the Highland Drive Sidewalk Project, a Tier 2 CES project extending from Buck Lake Road to Mahan Drive. The project was awarded TA construction funding, programmed for State FY 2028. To align with FDOT's funding schedule, the design phase has been advanced to late 2026.

On December 9, 2025, the Board approved a resolution supporting FDOT's TA grant application for the Shelfer Road Sidewalk Project, a Tier 1 CSE project from Crossway Road to Capital Circle SW. The application was submitted in January 2026, but the project was not selected for TA funding in that cycle.

Partner Agency Coordination

Staff works closely with partner agencies, including the City of Tallahassee, Blueprint, CRTPA, and FDOT for coordination and joint funding opportunities for sidewalk projects. As previously noted, the County has successfully leveraged approximately $1.9 million through FDOT for the Sidewalk Program since 2016.

Often, linear project segments extend across jurisdictional lines or rights of way, or there are opportunities to leverage funding to accelerate project completion. For example, the Gearhart Road sidewalk from Mission Road to Capital Circle Northwest was jointly funded with the City for the segment inside the City limits from the CSX Railroad to Capital Circle Northwest.

Additionally, because 80 percent of Clarecastle Way from Shannon Lakes Drive to Pimlico Drive is inside the City, the segment in the unincorporated area is included in the City's sidewalk project scope to complete the sidewalk connection from Shannon Lakes North (City street) to Pimlico Drive (County road). The Clarecastle Way sidewalk has been under construction and will be completed in summer 2026.

The Blueprint 2020 program, including Magnolia Drive and Capital Cascades Trail Segments 3 & 4, provides approximately 72 miles of new sidewalks and multi-use trails throughout the community.

The Magnolia Drive Trail Phase 1 project from Meridian Street to Pontiac Drive was jointly funded by Blueprint, FDOT, the City of Tallahassee, and Leon County. Blueprint staff worked with Big Bend Cares Inc. and completed the trail along Magnolia Drive from Adams Street to Monroe Street.

The Magnolia Drive Trail from Monroe Street to Pontiac Drive was completed in 2022 and funded by Blueprint and the City of Tallahassee while managed by Leon County. The segment from Pontiac Drive to Diamond Street was completed in January 2026, and the remaining segment from Diamond Street to Apalachee Parkway is currently under design and right-of-way acquisition.

As part of the Northeast Connector Corridor (Bannerman Road Improvements), two sidewalk projects are managed by Blueprint. One is along Tekesta Drive from Bannerman Road to Deerlake Road, and the other is along Bull Headley Road from Chadwick Way to the Bull Headley Landing Park.

Both Tekesta Drive and Bull Headley Road are County-maintained roads, and Public Works staff has been involved in design review for safety and future maintenance. The construction of the Bull Headley Road sidewalk from Chadwick Way to the Bull Headley Landing Park was completed in the summer of 2023 by Blueprint. As a SRTS Tier 2 project, Leon County completed the Bull Headley Road sidewalk construction from Chadwick Way to Manor House Drive in January 2026.

Blueprint's sidewalk project on Bull Headley Road, in conjunction with the County's sidewalk project, provides safe pedestrian access on Bull Headley Road from the Landing to Manor House Drive. The sidewalk along Tekesta Drive from Bannerman Road to Deerlake Road is currently in the right-of-way acquisition stage.

As part of Blueprint's Intersection Improvement project at Bannerman Road and Bull Headley Road, a sidewalk along the west side of Bull Headley Road from Bannerman Road to Minnow Creek Drive will be constructed.

Blueprint completed a feasibility study of a sidewalk along Maclay Road from east of Bobbin Brook Circle to Maclay Boulevard, as part of the Market District Placemaking-Pedestrian Safety and Connectivity Project. The Blueprint IA Board approved the budget for this project on August 24, 2023. This project is in final design phase. In conjunction, the County has completed a preliminary engineering study for a Tier 1 Community Sidewalk Enhancement project along Maclay Road from Meridian Road to the east of Bobbin Brook Circle. Staff have been coordinating with Blueprint to seek funding opportunities for this project.

The County always seeks grant opportunities to leverage state and federal funds for traffic safety enhancements including sidewalk and trail projects. In 2022, staff coordinated with CRTPA and evaluated the feasibility to apply for the Safe Streets and Roads for All (SS4A) grant. This is a federal grant managed by U.S. Department of Transportation. In order to apply for the grant for design and/or construction, an action plan must be developed to identify the projects for implementation. Considering the transportation safety needs for our region, the CRTPA staff took the lead in development of the action plan.

The goals of the Safety Action Plan include transportation safety, public health, multi-modalism, security, economic development, and access. The CRTPA gathered information on planned sidewalk and trail projects from the County, City, and Blueprint. A scoring system was developed based on crash data, speed, equity, and multimodal needs. All projects submitted by the County, City, and Blueprint were scored and ranked for each agency.

The Final Safety Action Plan was approved by the CRTPA Board in June 2023. Much of the North Monroe Street Corridor from Tharpe Street to Capital Circle NW was identified as part of the region's high-injury network in the CRTPA SS4A Safety Action Plan. As a result, a North Monroe Street Safety Implementation Plan was developed by CRTPA and approved by the CRTPA Board in September 2024.

Additional safety analysis was conducted to focus on the positioning and specific crossing improvements in eight locations along the corridor. On June 10, 2025, the Board approved authorization to submit an SS4A grant application for North Monroe Street Safety Improvements, including construction of sidewalks to bridge the gaps in the existing sidewalk network from Tharpe Street to Capital Circle NW. The SS4A grant award for this project was announced in December 2025.

The draft grant agreement is expected to be finalized in summer 2026 for Board approval. Upon final execution of the grant agreement, a request for proposal for design of this project will be advertised.

Consideration of Additions to the Approved List

Policy No. 13-1 requires that any additions to the approved sidewalk list be formally presented to the Board for review. Proposed sidewalk segments must satisfy at least one of the policy's eligibility criteria. Each year, members of the public may submit sidewalk requests either through their Commissioners or directly to Public Works. For the current year, staff report that no new sidewalk requests have been received.

In consideration of this status report, the Board may also wish to propose segments to be evaluated based on the established evaluation criteria.

Attachment:

1. Policy No. 13-1 “Sidewalk Eligibility Criteria and Implementation Policy”
2. Updated Sidewalk Project Tier List

Board of County Commissioners
Leon County, Florida

Policy No. 13-1

Title:	Sidewalk Eligibility Criteria and Implementation
Date Adopted:	April 28, 2015
Effective Date:	April 28, 2015
Reference:	N/A
Policy Superseded:	Policy No. 13-1 "Sidewalk/Bikeway Provision Selection Criteria" adopted July 9, 2013

It shall be the policy of the Board of County Commissioners of Leon County, that Policy No. 13-1, "Sidewalk/Bikeway Provision Selection Criteria", adopted by the Leon County Board of County Commissioners on July 9, 2013, is hereby amended and retitled "Sidewalk Eligibility Criteria and Implementation" and a revised policy is hereby adopted in its place, to wit:

A. Criteria: The following Criteria shall be utilized to evaluate the proposed sidewalks/bikeways, subject to the availability of funds:

1. Included in the Safe Routes to School list adopted by the Capital Region Transportation Planning Agency (CRTPA) Board (SRTS)
2. Routes to parks
3. Connectivity of a neighborhood to an existing bike route or trail; connections need to be within ¼ mile
4. Completing a gap (less than ¼ mile in length) between existing pedestrian/bike facilities
5. Addresses a bike or pedestrian safety issue in an area with documented demand
6. On an arterial or collector roadway
7. Located inside the Urban Service Area (USA)
8. Donation of right-of-way

B. Project Categories: Sidewalk projects approved by the Board for construction utilizing County funding (Approved Sidewalk List) shall be classified as either SRTS or Community Sidewalk Enhancements. SRTS projects shall be those included in the SRTS list adopted by the CRTPA Board. Community Sidewalk Enhancements shall be all non-SRTS projects.

C. Funding: Through the annual budget process and five-year capital improvement plan, 60% of total County sidewalk funds shall be allocated to SRTS projects and 40% shall be allocated to Community Sidewalk Enhancement projects. Staff is authorized to adjust this allocation during the year as projects and funding needs progress toward and through construction.

However the 60%/40% distribution shall be maintained over the five-year period, unless otherwise approved by the Board.

D. Prioritization Tiers – SRTS and Community Sidewalk Enhancements projects included on the Approved Sidewalk List shall be separately categorized as a Tier 1, Tier 2, Tier 3 or Tier 4 project (Priority Tier), in accordance with the definitions set forth in Table #1 below, for the purposes of prioritizing Leon County funding, program design, permitting and construction.

Table #1: Sidewalk Priority Tiers

Tier[1]	Safe Routes to School – Priority Tier Definitions	Community Sidewalk Enhancements – Priority Tier Definitions
1	Meets no less than 4 of the criteria	Meets no less than 4 of the criteria
2	Meets 3 of the criteria	Meets 3 of the criteria
3	Meets 1 to 2 of the criteria	Meets 1 to 2 of the criteria
4[2]	Meets no less than one of the criteria, however one side of the street has an existing sidewalk	Meets no less than one of the criteria, one side of the street has an existing sidewalk

1 Priority Tiers, with Tier 1 being the highest priority level and Tier 4 the lowest priority level.

2 Unless the Board specifically directs otherwise, once a roadway has a sidewalk on one side of the street, the priority for placing a sidewalk on the opposite side of the street for the same segment shall automatically be reclassified as a Tier 4 project, if it remains on the Approved Sidewalk List.

E. Additions to the Approved Sidewalk List - Staff shall evaluate new sidewalk segments proposed for construction within the unincorporated area of Leon County through the use of County funds. Those proposed new sidewalk segments that meet no less than one of the Criteria, as set forth in Section A above, shall be presented to the Board for its consideration. Only those sidewalk segments approved by the Board shall be included in the Approved Sidewalk List. Proposed new sidewalk segments that are located outside the USA, and not on the SRTS list, are not eligible for inclusion in the Approved Sidewalk List unless the Board makes an exception. The order by which construction occurs on specific projects shall be dictated by physical, design/permitting, and funding constraints.

F. Implementation of Approved Sidewalk List Projects - All projects within a given Priority Tier level shall be given equal priority with respect to funding and development activities. All Tier 1 projects shall be programmed through construction prior to staff beginning work on Tier 2 projects; all Tier 2 projects shall be programmed through construction prior to staff beginning work on Tier 3 projects; and all Tier 3 projects shall be programmed through construction prior to staff beginning work on Tier 4 projects.

With respect to sidewalk segments located on Florida Department of Transportation (FDOT) roadways that are on the Approved Sidewalk List, staff shall prepare plans and acquire permits in order to be able to better position/leverage other funds for the sidewalk construction. Once all the necessary permits have been obtained, the Board may or may not direct staff to proceed with the construction of a sidewalk on FDOT right-of-way.

G. Annual Status Report - Staff shall provide the Board with an annual status report on the sidewalk program. Such annual status reports shall include, but not be limited to, the status of funding allocations, including the distribution of funds between SRTS and Community Sidewalk Enhancements projects.

Revised April 28, 2015

Safe Routes to Schools

Tier 1 Safe Routes to Schools - meets at least 4 of 6 policy criteria				Policy 13-1 Sidewalk/Bikeway Provision Selection Criteria								
Location	**Status**	**Commission District**	**Length (Linear Feet as shown on key maps)**	**Safe Route to School ? 1**	**Route to Parks ? 2**	**Connects to bike rte. or trail ? 3**	**Completes gap ? 4**	**Safety/ demand 5**	**Arterial/ collector 6**	**Inside USA 7**	**Donation of R/W 8**	**Actual Cost**
Tram Rd - Gail Ave. to Crossing Rocks Rd.- Sales tax and SRTS	Completed	1	2,443	yes	yes	no	yes	no	yes	NA	No	$ 2,231,904
Chadwick Way - from east side of Bull Headley Rd to west side of Deer Lake West- SRTS	Completed	4	3,592	yes	yes	yes	no	no	yes	NA	No	$ 418,735
Natural Bridge Rd - from Woodville Hwy to Taff Rd--SRTS	Completed	2	3,059	yes	yes	yes	no	no	yes	NA	No	$ 350,975
Beech Ridge - Kinhega to Lawton Chiles--SRTS	Completed	4	472	yes	yes	yes	yes	no	no	NA	No	$ 77,556
Perkins Rd - from Point View Dr to Roweling Oaks Ct--SRTS	Completed	3	100	yes	yes	no	yes	no	yes	NA	No	$ 7,027
Blountstown Hwy - from Williams Landing Rd to existing Midblock Crossing in front of the School--SRTS	Completed	2	1,813	yes	yes	yes	no	no	yes	NA	No	$ 1,280,537
Timberlane Rd - from Martin Hurst Rd to Market Square--SRTS	Completed	4	285	yes	yes	no	yes	no	yes	NA	No	$ 42,435
Old Bainbridge Rd - west 7th Ave to Volusia st--SRTS	Completed	1	324	yes	yes	no	yes	no	yes	NA	No	$ 59,421
Lonnie Rd - from Torchmark Ln to Dempsey Mayo Rd--SRTS	Completed	4	3,949	yes	yes	yes	no	no	yes	NA	No	$ 886,245
KL Greenway Trail from Deer Lake West at Middle School Crosswalk to Copperfield Cir--SRTS	Completed	4	347	yes	yes	yes	yes	no	no	NA	No	$ 13,706
Tier 1 Safe Routes to Schools Total			16,384	Feet								**$ 5,368,540**

Tier 2 Safe Routes to Schools meet 3 of 6 criteria	Status	Commission District	Length (Linear Feet as shown on key maps)	Safe Route to School ? 1	Route to Parks ? 2	Connects to bike rte. or trail ? 3	Completes gap ? 4	Safety/ demand 5	Arterial/ collector 6	Inside USA 7	Donation of R/W 8	2026 Cost Estimate or Actual Cost
Chaires Cross Rd - from Green Oak Dr to Boykin Rd--SRTS	Completed	5	1,630	yes	yes	no	no	no	yes	NA	No	$ 621,931
Sherborne Rd - from Old Bainbridge Rd to Rockingham Rd--SRTS	In design	3	280	yes	yes	no	yes	no	no	NA	No	$ 430,000
Bull Headley Rd - from Manor House Dr to Chadwick Rd--SRTS	Completed	4	960	yes	yes	no	no	no	yes	NA	No	$ 737,558
Clarecastle Way - from N. Shannon Lakes Dr to City Limits--SRTS - **City Responsibility**	In construction	4	570	yes	yes	no	yes	no	no	NA	No	N/A
Westway Rd - from Crawfordville Rd to Capital Cir SW--SRTS	In design	1	3,751	yes	yes	yes	no	no	no	NA	No	$ 1,729,711
Lakeshore Dr - from Mays Rd to Litchfield Rd--SRTS	In Design	3	3,454	yes	yes	no	no	no	yes	NA	No	$ 2,477,618
Canyon Creek Rd - from Old Woodville Rd to Shumard Dr--SRTS	Construction in summer 2026	2	637	yes	yes	yes	no	no	no	NA	No	$ 273,638
Shumard Dr - from Canyon Creek Rd to Bur Oak Dr--SRTS	Completed	2	316	yes	yes	yes	no	no	no	NA	No	$ 56,072
Bur Oak Dr - from Shumard Dr to Forest Grove Rd--SRTS	Completed	2	845	yes	yes	yes	no	no	no	NA	No	$ 149,940
Blountstown Hwy - from Merry Robin Rd to Sir Richard Rd--SRTS	Completed	2	1,332	yes	yes	no	no	no	yes	NA	No	$ 869,706
Tier 2 Safe Routes to Schools Total	10		13,775	Feet								**$ 7,346,174**

Tier 3 Safe Routes to Schools meets 2 of 6 criteria		Commission District	Length (Linear Feet as shown on key maps)	Safe Route to School ? 1	Route to Parks ? 2	Connects to bike rte. or trail ? 3	Completes gap ? 4	Safety/ demand 5	Arterial/ collector 6	Inside USA 7	Donation of R/W 8	2026 Cost Estimate or Actual Cost
Sharer Rd - from approx. 234' south of Sandy Dr to Lakeshore Dr--SRTS	In design	3	6,243	yes	yes	no	no	no	no	NA	No	$ 4,926,041
Skyview Dr - from Point View Dr to dead end of Skyview Dr--SRTS	Completed	3	888	yes	yes	no	no	no	no	NA	No	$ 212,445
Mays Rd - from Lakeshore Dr to Sharer Rd--SRTS	In design	3	1,400	yes	yes	no	no	no	no	NA	No	$ 1,104,670
Deerlake from Chadwick to Heatherbrook Drive--SRTS	Completed as part of the Chadwick Way Sidewalk Construction	4	341	yes	no	no	yes	no	no	NA	No	$ 211,779
Tier 3 Safe Routes to Schools - Total			8,872	Feet								**$ 6,454,935**
TOTAL SRTS Project Length			**39,031**	Feet								**$ 19,169,650**

Community Sidewalk Enhancements

Tier 1 Community Sidewalk Enhancements meets at least 4 of 6 criteria	Status	Commission District	Length (Linear Feet as shown on key maps)	Safe Route to School ? 1	Route to Parks ? 2	Connects to bike rte. or trail ? 3	Completes gap ? 4	Safety/ demand 5	Arterial/ collector 6	Inside USA 7	Donation of R/W 8	2026 Cost Estimate or Actual Cost
Crowder Rd. - US 27N to Indian Mound Round	Completed	3	5,290	No	Yes	Yes	No	Yes	Yes	Yes	NO	$ 1,491,257
Tram Rd - Crossing Rocks Rd to Capital Circle	In permitting and easement acquisition	1	9,615	no	yes	yes	No	no	yes	yes	No	$ 5,280,000
Old St. Augustine - Paul Russell to Blair Stone - (Segment number is south)	Construction in Fall 2026	1	2,161	no	yes	yes	no	no	yes	yes	No	$ 888,016
Old St. Augustine - Blair Stone to Indian Head (south)	Construction in Fall 2026	5	3,441	no	yes	yes	no	no	yes	yes	No	$ 1,130,202
Old St. Augustine - Midyette to Paul Russell (north)		5	2,899	no	yes	yes	no	no	yes	yes	No	$ 2,079,506
Old St. Augustine - Midyette to Capital Circle (north)		1	1,815	no	yes	yes	no	no	yes	yes	No	$ 1,301,934
Gadsden - Ingleside to Seventh Ave. (Sixth Avenue to Seventh Avenue)	Completed	5	1,045	no	yes	no	yes	no	yes	yes	No	$ 486,448
Gadsden - Seventh to (8th)	Completed	5	195	no	yes	no	yes	no	yes	yes	No	$ 434,000
Maclay Rd - Meridian Rd to City Limits	Preliminary Study Complete	4	4,799	no	yes	yes	no	no	yes	yes	No	$ 4,091,010
Edenfield Road - Mahan Drive to Miccosukee Road		4	4,640	no	yes	yes	no	no	yes	yes	no	$ 2,139,659
Shelfer Road - Crossway Road to Capital Circle SW		1	700	no	yes	yes	yes	no	yes	yes	no	$ 322,794
Old St. Augustine Road - Capital Circle SE to USA		5	8,300	no	no	yes	no	yes	yes	yes	no	$ 5,953,745
Miccosukee Road - Ginger Drive to Fleischman Road	Preliminary Study	3	2,707	no	Yes	Yes	No	No	Yes	Yes	No	$ 1,941,782
Tier 1 Community Sidewalk Enhancements Total			47,607	Feet								**$ 27,540,353**

Tier 2 Community Sidewalk Enhancements - meets 3 of 6 criteria	Status	Commission District	Length (Linear Feet as shown on key maps)	Safe Route to School ? 1	Route to Parks ? 2	Connects to bike rte. or trail ? 3	Completes gap ? 4	Safety/ demand 5	Arterial/ collector 6	Inside USA 7	Donation of R/W 8	2026 Cost Estimate
Old Bainbridge - Brevard to Tharpe		1	6,013	no	yes	no	no	no	yes	yes	No	$ 2,772,795
Old Bainbridge - High to I-10		3	2,838	no	yes	no	no	no	yes	yes	No	$ 2,035,749
Ox Bottom Rd - Meridian Rd to Thomasville Rd		4	17,152	no	yes	no	no	no	yes	yes	No	$ 7,909,359
Centerville - Glenncrest Ln to Fleischmann		3	2,242	no	yes	no	no	no	yes	yes	No	$ 1,608,228
Old Bainbridge - Volusia to Tharpe		1	1,387	no	yes	no	no	no	yes	yes	No	$ 994,920
Old Bainbridge - I-10 to Fred George (west)		3	9,483	no	yes	no	no	no	yes	yes	No	$ 6,802,333
Old Bainbridge/CCNW - Tower Rd to Pryor Rd		3	3,601	no	yes	no	no	no	yes	yes	No	$ 1,660,541
Buck Lake - Walden to Alameda		5	1,946	no	yes	no	no	no	yes	yes	No	$ 897,366
Bradfordville Rd - from Velda Dairy to Bowling green		4	3,100	no	yes	no	no	no	yes	yes	No	$ 1,429,513

Tennessee - Aenon Church to Lukeman		2	3,318	no	yes	no	no	no	yes	yes	No	$ 680,018
Centerville Rd. - Harpers Ferry Dr (Centerville Trace) to Fleischmann Rd		4	4,884	no	yes	no	no	no	yes	yes	No	$ 2,252,175
Old Bainbridge - from Fred George to Amber Trace (Laurel Trace Way)		3	886	no	yes	no	no	no	yes	yes	No	$ 635,545
Louvinia Dr - from Apalachee Pkwy. to Balmoral Dr		5	1,041	no	yes	no	no	no	yes	yes	No	$ 480,040
Louvinia Dr - from Balmoral Dr to Old St. Augustine Rd		5	2,106	no	yes	no	no	no	yes	yes	No	$ 971,147
Highland Dr- Buck Lake Rd to Mahan Dr		5	3,550	no	yes	yes	no	no	no	yes	No	$ 2,766,800
Buck Lake Road - Walden to Alameda		5	2,000	no	yes	no	no	no	yes	yes	No	$ 922,266
Thornton Road - Mahan Drive to Miccosukee Road		4	5,550	no	yes	yes	no	no	no	yes	No	$ 3,981,118
Whirlaway Trail - Pimlico to end (Dark Star)		4	7,500	no	yes	no	no	no	yes	yes	No	$ 5,379,889
Ben Brush Trail - City limits to Pimlico Drive		4	740	no	yes	no	yes	no	no	yes	No	$ 341,240
Bull Headley - Bannerman Road to Manor House Drive		4	8,800	no	no	no	no	yes	yes	yes	No	$ 4,057,974
Whirlaway - Shannon Lakes to Pimlico		4	4,926	no	yes	no	no	no	yes	yes	No	$ 2,271,543
Talpeco Rd. - US 27 to Doris Drive		3	2,830	No	Yes	Yes	No	No	No	Yes	No	$ 2,030,012
Doris Dr. - Talpeco Rd. to Fuller Rd.		3	1,920	No	Yes	Yes	No	No	No	Yes	No	$ 885,376
Livingston Rd. - US 27 N to Fuller Rd.		3	4,180	No	Yes	Yes	No	No	No	Yes	No	$ 1,927,538
Fuller Rd. - Doris Dr. to Okeeheepkee Prairie Park		3	2,300	No	Yes	Yes	No	No	No	Yes	No	$ 1,060,606
Wiggington Rd. - Crowder Rd. to Stokely Dr.		3	1,780	No	Yes	Yes	No	No	No	Yes	No	$ 820,817
Maylor Road/Taylor Road from Dempsey Mayo Road to Mahan Drive		4	3,750	No	yes	yes	No	no	no	yes	no	$ 974,531
Tier 2 Community Sidewalk Enhancements - Total			109,823	Feet								**$ 58,549,439**

Tier 3 Community Sidewalk Enhancements meets 1- 2 policy criteria	**Status**	**Commission District**	**Length (Linear Feet as shown on key maps)**	**Safe Route to School ? 1**	**Route to Parks ? 2**	**Connects to bike rte. or trail ? 3**	**Completes gap ? 4**	**Safety/ demand 5**	**Arterial/ collector 6**	**Inside USA 7**	**Donation of R/W 8**	**2026 Cost Estimate**
Dome Level - Poplar to Aenon Church		2	2,641	no	yes	no	no	no	no	yes	No	$ 1,894,438.00
Lacey - north to Dome Level		2	972	no	yes	no	no	no	no	yes	No	$ 448,222.00
Deerlake from Heatherbrook Drive to Blue Wing Ct.		4	4,094	no	no	no	no	no	no	yes	No	$ 1,887,880.00
Slash Pine Drive - Crawfordville Hwy to Long Pine Drive		1	3,600	no	no	no	no	no	no	yes	No	$ 737,813.00
Slash Pine Ct		1	300	no	no	no	no	no	no	yes	No	$ 61,484.00
Alameda Dr - Buck Lake to Walden		5	4000	no	yes	no	no	no	no	yes	no	$ 1,844,534.00
Lakeshore Drive - City limits to Mays Road		3	1,400	no	no	no	no	no	no	yes	no	$ 645,587.00
Lakeshore Drive - Litchfield Road to Meridian Road		3	14,625	no	no	no	no	no	no	yes	no	$ 6,744,075.00
Faulk Drive - Monroe Street to Sanders Drive		3	6,300	no	yes	no	no	no	no	yes	no	$ 2,905,140.00
Longview Drive - Monroe Street to Faulk Drive		3	6,530	no	yes	no	no	no	no	yes	no	$ 3,011,201.00

Mission Road - 3299 Connector Drive to Elder Lane		3	820	no	yes	no	no	no	no	yes	no	$ 378,130.00
Kingman Trail - Pimlico Drive to Majestic Prince Trail		4	3,035	no	yes	no	no	no	no	yes	no	$ 1,399,540.00
Swatts Road - Old Bainbridge Road to City limits		3	2,165	no	yes	no	no	no	no	yes	no	$ 998,354.00
Avondale Way - Buck Lake Road to the end		5	4,520	no	yes	no	no	no	no	yes	no	$ 3,242,280.00
Cypress Circle - Autumn Woods Way to the end		3	4,715	no	no	no	no	no	no	yes	no	$ 3,382,156.00
Louvinia Drive - Old St. Augustine Road to Augustwood Lane		5	965	no	no	no	no	no	yes	yes	no	$ 444,994.00
Old St. Augustine Road - April Road to Williams Road		5	5,750	no	no	no	no	no	yes	yes	no	$ 4,124,582.00
Deerlake N - from Blue Wing Court to the Southern End of Deerlake N		4	4150	no	no	no	no	no	yes	yes	no	$ 1,186,330.00
Napa Court - from Alameda Drive to the Eastern End of Napa Court		5	865	no	no	no	no	no	no	yes	no	$ 247,271.00
Nina Road - from Jackson Bluff to W Pensecola		2	830	no	no	no	yes	no	no	yes	no	$ 369,080.00
Louise Street/Burgess Drive/ Parklawn Street (some sidewalk to be built on Parklawn - LEM21043)		2	1625	no	no	no	no	no	no	yes	no	$ 464,526.00
March Road - between Alexander Street and Leaning Oak Trail		5	220	no	no	no	yes	no	no	yes	no	$ 97,829.00
Gum Road - Aenon Church Road to Capital Circle SW		2	5,400	no	no	no	No	no	yes	yes	No	$ 2,490,120
Centerville - Pimlico to Roberts Rd		4	2,517	No	yes	no	no	no	yes	no	No	$ 1,805,491
Doonesbury Way - from cul-de-sac to Autumn Woods Way		3	3,515	no	no	no	no	no	no	yes	no	$ 1,623,930
Timberlane Road - from Meridian to John Hancock		3	2,365	no	no	no	no	no	no	yes	no	$ 1,696,309
Benjamin Chaiers Road - from Buck Lake Road to Capitola Rd		5	8,150	no	no	no	no	no	yes	no	no	$ 3,765,300
Tier 3 Community Sidewalk Enhancements Total			84,864	Feet								**$ 47,896,596.00**
Tier 4 Community Sidewalk Enhancements- sidewalk on second side of street	**Status**	**Commission District**	**Length (Linear Feet as shown on key maps)**	**Safe Route to School ? 1**	**Route to Parks ? 2**	**Connects to bike rte. or trail ? 3**	**Completes gap ? 4**	**Safety/ demand 5**	**Arterial/ collector 6**	**Inside USA 7**	**Donation of R/W 8**	**2026 Cost Estimate**
Old St. Augustine - Paul Russell to Blair Stone (north)		5	2,178	no	yes	yes	no	no	yes	yes	No	$ 1,562,320.00
Old St. Augustine - Blair Stone to Indian Head (north)		5	2,920	no	yes	yes	no	no	yes	yes	No	$ 2,094,570.00
Old St. Augustine - Midyette to Paul Russell (south)		1	2,849	no	yes	yes	no	no	yes	yes	No	$ 2,043,641.00
Old St. Augustine - Midyette to Capital Circle (south)		1	1,754	no	yes	yes	no	no	yes	yes	No	$ 1,258,176.00
Magnolia - Meridian to Country Club Dr		5	2,524	no	yes	no	no	no	yes	yes	No	$ 1,810,512.00
Magnolia - Country Club Dr to Seminole Ave		5	1,054	no	yes	no	no	no	yes	yes	No	$ 486,035.00
Magnolia - Alban Ave (across from Jim Lee) to Circle Dr		5	3,451	no	yes	no	no	no	yes	yes	No	$ 2,475,466.00
Magnolia - Circle Dr to Azalea		5	471	no	yes	no	no	no	yes	yes	No	$ 337,857.00
Old Bainbridge - 1-10 to Fred George (east)		3	9,477	no	yes	no	no	no	yes	yes	No	$ 6,798,028.00
Gaines - Gadsden to Calhoun		5	252	no	yes	no	yes	no	yes	yes	No	$ 180,765.00
Gaines - Meridian to Gadsden		5	355	no	yes	no	yes	no	yes	yes	No	$ 280,114.00

Old Bainbridge - Brevard St. to Georgia		1	324	no	yes	no	yes	no	yes	yes	No	$ 232,411.00
Miccosukee Rd - Capital Circle to Ginger		5	680	no	yes	no	no	no	yes	yes	No	$ 313,571.00
Gadsden - Carolina St. to McDaniel		5	1,306	no	yes	no	no	no	yes	yes	No	$ 267,662.00
Gadsden - McDaniel (actually Johnston) to Ingleside		5	1,422	no	yes	no	no	no	yes	yes	No	$ 291,437.00
Old Bainbridge - Tharpe to High		3	4,681	no	yes	no	no	no	yes	yes	No	$ 3,357,768.00
Miccosukee Road - Meridian Street to Georgia Street		5	1,080	no	yes	no	yes	no	yes	yes	no	$ 498,023.00
Tier 4 Community Sidewalk Enhancements Total			36,778	Feet								**$ 24,288,356.00**
TOTAL CSE			**279,072**	Feet								**$ 158,274,744**

Leon County Board of County Commissioners
Status Report: Street Lighting Program

Background:

As required by Policy No. 17-2, "Street Lighting Eligibility Criteria and Implementation Policy" (Attachment #1), this status report provides an update on the County's Street Lighting Program activities during FY 2025, which advances the following FY 2022 - FY 2026 Strategic Initiative:

- *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)*

This particular Strategic Initiative aligns with the Board's Quality of Life Strategic Priorities:

- *(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.*

Prior to the Board's implementation of the Street Lighting Program, Leon County experienced a steady increase in citizen requests for street lights to improve visibility for both drivers and pedestrians in the unincorporated areas of the County. These requests generally fell into two categories: neighborhood lighting and lighting for intersections or roadway segments.

For neighborhood lighting, Talquin Electric and the City of Tallahassee offered programs that allowed individual homeowners or homeowners' associations to install street lights, provided they entered into agreements covering installation and ongoing maintenance costs. For roadway lighting, however, the County historically did not provide this service in unincorporated areas. In many rural parts of the County, the absence of street lighting was viewed as consistent with the rural character and not a deficiency. Over time, though, many densely populated neighborhoods with urban characteristics began requesting lighting services from the County.

In response, at the April 26, 2016 Budget Workshop, the Board directed staff to develop a formal policy with specific criteria for installing street lights on County roads and intersections. The Board also established an initial $125,000 capital improvement project as part of the FY 2017 budget.

On February 7, 2017, the Board adopted Policy No. 17-2, Street Lighting Eligibility Criteria and Implementation Policy. This policy outlines the criteria used to evaluate and prioritize street light installations, placing the greatest emphasis on nighttime crash rates and the presence of pedestrian crosswalks and sidewalks. The County also coordinates with the Florida Department of Transportation (FDOT) to jointly fund lighting at intersections involving both County and State roads. In accordance with the policy, staff provides an annual status report to the Board.

At the April 25, 2023 Budget Workshop—later ratified at the May 9, 2023 meeting—the Board approved revisions to the street lighting policy to establish the Bus Stop Lighting Program. This new program is designed to respond quickly to resident requests and expedite the installation of street lights at school bus stops. The policy revisions include eligibility criteria requiring that lights be placed within existing County or State right-of-way to avoid costly acquisition or easement needs. The program emphasizes student and public safety on County and State roadways and requires ongoing coordination with Leon County Schools (LCS) to ensure responsible and effective use of County resources.

Analysis:

Based on staff evaluations, the County Administrator annually identifies and approves projects to be implemented within the given fiscal year. The order by which installation occurs on specific projects is determined upon physical and design/permitting considerations, and subject to funding availability. Beginning in FY 2017, staff presented an initial set of street lighting projects to be constructed; additional projects were then added as part of the FY 2018, FY 2019, FY 2020, FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 budget processes (Attachment #2). Staff has coordinated with the electric service providers and FDOT to design and install street lights at the approved intersections.

The following projects will be completed in FY 2026 through a combination of local and state programs:

- Fred George Road at Woodbriar Lane
- Apalachee Parkway at Tapley Trail
- Bannerman Road at Duck Cove Road
- Old Bainbridge Road at Westbury Drive
- Apalachee Parkway at Balmoral Drive
- Apalachee Parkway at Williams Road
- Apalachee Parkway at March Road
- Bannerman Road at Quail Common Drive
- Blountstown Highway at St Patrick Drive
- Capital Circle SW at Entrepot Boulevard
- Crawfordville Road at Rivers Road
- Crawfordville Road at Munson Boulevard
- Dempsey Mayo Road at Maylor Road
- Katherine Speed Court at Old Bainbridge Road
- Hastings Drive at Monroe Street
- Lakeshore Drive at Lakeshore Lane
- Lenox Mill Road at Thomasville Road
- Old St Augustine Road at Verdura Way
- Lakeshore Drive at Meridian Road

As indicated in Policy No. 17-2, FDOT's participation in street light installation will be requested where one of the intersecting roads is State maintained. FDOT provided the following update on projects funded by the State:

Projects completed along Blountstown Highway:

- Blountstown Highway at Oscar Harvey Road
- Blountstown Highway at Whippoorwill Drive
- Blountstown Highway at North by Northwest Road
- Blountstown Highway at Collings Landing Road
- Blountstown Highway at Coe Landing Road
- Apalachee Parkway at Blair Stone Road
- Apalachee Parkway at Lafayette Street
- Thomasville Road at Timberlane Road

In FY 2018, the Board requested an evaluation of installing street lights on Crawfordville Road from Wilson Green Road to Capital Circle SW. As Crawfordville Road is a State road and maintained by FDOT, the County requested FDOT to conduct a linear segment safety analysis to determine if the street lighting request was a safety enhancement project warranted to be funded by the State. After review, FDOT recommended including street lighting along Crawfordville Road from Capital Circle SW to McKenzie Drive (slightly south of Wilson Green Road) in the FDOT five-year work program. Funding for preliminary engineering was included in the State's FY 2021 budget with construction funds programmed for FY 2026. This project was completed in summer 2025.

Additions to the Street Lighting Project List

County staff has evaluated unsignalized intersections in the unincorporated areas, inside Urban Service Area, for the need for lighting in accordance with Policy No. 17-2. Based on the Policy criteria, the following unsignalized intersections were added to the Street Lighting Project List (Attachment #2) to be funded through the FY 2027 budget allocation:

- Greenleaf Drive at Woodville Highway
- Sprinil Road at Springhill Road
- Barineau Road and Bethel Church Road
- Fernwood Road at West Tennessee Street
- Cedar Hill Road at North Meridian Road
- Easy Street at Old Bainbridge Road
- Bull Headley Road at Carr Lane
- Miccosukee Road at Thorton Road
- Cathedral Drive at Lake Bradford Road

The following bus stop locations had lights installed in FY 2026:

- Tower Road at Tower Oaks Drive
- South Horseshoe Road at Benjamin Chaires Road
- Oak Ridge Road at Sandhill Road
- Oak Ridge Road at Bradham Road
- Oak Ridge Road at Moore Woods Road
- Oak Ridge Road at Old Shell Point Road
- Oak Ridge Road at Ranchero Road
- Oak Ridge Road at Colbert Road
- Oak Ridge Road at Sothern Park Road
- Oak Ridge Road at Freedom Road
- Oak Ridge Road at Community Road
- Oak Ridge Road at Henry Jones Road
- Oak Ridge Road at Black Forest Lane

Additionally, the following bus stop locations received requests that are currently in progress:

- Crawfordville Hwy at Button Willow Drive
- Apalachee Trail at Apalachee Parkway
- Balkin Road at Alcorn Road
- West Haven Drive at Westview Lane
- Maige Rd at Blountstown Highway

- Collings Landing Road at Talquin Springs Drive
- Whippoorwill Way at Blountstown Highway
- Barineau Road at Jordan's Pass Drive
- Buck Lake Road at Hill N Dale Road South
- Highland Drive at old Retreat Way
- Old Bainbridge Road at Twiss Lane
- Baum Road at Heartwood Hills Boulevard
- Blountstown Highway at Jay Bird Lane
- Wild Cherry Drive at Wakulla Springs Road
- Canyon Creek Road at Old Woodville Road
- Point Pine Street at Blountstown Highway
- Whispering Pines Drive at Blountstown Highway
- Baum Road at Tung Grove Road
- Miller Landing Road at Miller Landing Cv
- Pine Cone Road at Louvinia Drive
- Bannerman Road at Scott Tower Road
- Rainbow Road at Penelope Road

There were eleven additional street lighting applications received since June 2025 that were not eligible: seven were inside subdivisions, three submitted requests for a duplicate location, and one request was inside the City limits and already had a light in place.

Fiscal Year 2022 – 2026 Strategic Plan
Midyear Status Report

The Board receives biannual status reports on the FY 2022 – 2026 Strategic Plan at both the Budget Workshop and Annual Board Retreat.

At its January 2022 Board Retreat, the Board established the baseline for the FY 2022 – 2026 Strategic Plan based on 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 FY 2022 – 2026 Strategic Plan also includes specific five-year Targets and Bold Goals for each priority area. The Board formally adopted the FY 2022 – 2026 Strategic Plan on February 8, 2022. Acknowledging that the County's Strategic Plan is intended to be a flexible, living document that is responsive to changing needs, the Board reviews and makes updates to the Strategic Plan each year.

The following analysis is a midyear status report on the County's Strategic Initiatives, Targets, and Bold Goals as of March 31, 2026.

STRATEGIC INITIATIVES

Strategic Initiatives are program- or area-specific projects that align with the County's Strategic Priorities to serve and strengthen the community. With the formal adoption of the FY 2022 – 2026 Strategic Plan, the Board approved a total of 43 Strategic Initiatives. The Board subsequently adopted an additional 24 Strategic Initiatives at the January 23, 2023 Board Retreat, 18 Strategic Initiatives at the January 22, 2024 Board Retreat, 17 Strategic Initiatives at the January 27, 2025 Board Retreat, and most recently, 17 Strategic Initiatives at the January 26, 2026 Board Retreat for a current total of 119 Strategic Initiatives. The current five-year plan, which includes a complete list of the Strategic Initiatives organized by Strategic Priority area, is included as Exhibit #1 to this item.

As shown in Table #1, as of March 31, 2026, 107 (90%) of the Strategic Initiatives have been completed (subcategorized as Complete-Ongoing" and "Complete-Closed Out") with the remaining Strategic Initiatives currently in progress. Please note that many of the Initiatives recorded as "Complete" do not "stop", rather they are ongoing and will require ongoing resources and support. These items require no further Board direction and will be carried out as part of staff's work plan. Based on feedback previously provided by the Board, the Strategic Initiatives recorded as "Complete" have been subcategorized as "Complete-Ongoing" or "Complete-Closed Out" to differentiate between those Strategic Initiatives that are ongoing and will require resources and support, and those that have been completed in entirety. For example, if the Strategic Initiative was for the Board to adopt a policy or Ordinance and the Board has already done so, the Strategic Initiative is marked "Complete-Closed Out" because no further action is required. Alternatively, a Strategic Initiative where much progress has been made but requires continuous resources or staff time, such as a large infrastructure project, is marked "Complete-Ongoing."

Table #1: Status of the FY 2022 – 2026 Strategic Initiatives

As of completion of Q1 & Q2 of FY 2026	*Complete (Ongoing)*	*Complete (Closed Out)*	**Complete**	**In Progress**	**Total**
	72	*35*	107 (90%)	12 (10%)	119
Status by Main Strategic Priority Alignment					
Economy	18	5	23	4	27
Environment	7	5	12	2	14
Quality of Life	30	13	43	3	46
Governance	17	12	29	3	32

The following is a summary of completed Strategic Initiatives, as of March 31, 2026, organized by the four priority areas: (1) Economy, (2) Environment, (3) Quality of Life, and (4) Governance.

Economy: Complete – Ongoing

- **(2022-1) 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.**
    - *FY 2022:* The Blueprint Intergovernmental Agency Board (IA Board) provided over $90 million in its FY 2022 budget to support 18 public infrastructure projects, six of which are being implemented by leveraging public and private investments with the City of Tallahassee, the Florida Department of Transportation, and Florida State University. In March 2022, the County received five Project of the Year awards from the Big Bend Branch of American Public Works Association (APWA) recognizing outstanding infrastructure projects that achieved project goals within budget all while exceeding public expectation. The awarded projects include the Raymond Tucker Road Drainage Improvement, Apalachee Regional Park – Phase II, Apalachee Regional Park Cross Country Venue, Leon County Courthouse Switchboard Replacement and the Belair/Annawood Septic to Sewer Conversion.
    - *FY 2023:* The Blueprint IA Board provided over $38 million in its FY 2023 budget to support 19 public infrastructure projects. In March 2023, the County received three APWA Project of the Year awards from the Big Bend Branch of the APWA. The awarded projects include the Tram Road Culvert Replacement, Smith Creek Road Bike Lane, and the Magnolia Drive Project. In addition, Blueprint received eight awards from state and local organizations including the Tallahassee-Leon County Trust for Historic Preservation, Capital Chapter of Women's Transportation Symposium, Tallahassee Branch American Society of Civil Engineers, FL and Big Bend Chapters American Public Works Association, Florida Chapter American Institute of Architects, Florida Planning and Zoning Association, and the Florida Chapter of the American Planning Association.

- *FY 2024:* 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. In March 2024, the County received three APWA Project of the Year awards from the Big Bend Branch of the APWA. The awarded projects include the North Gadsden Street Sidewalk Improvement, Ben Boulevard Drainage Improvements Phase 2, and the Visitor Information Center – Amtrak Station projects. In addition, in FY 2024, Blueprint received six awards from state and local organizations including the 2024 Tallahassee/Leon County Historic Preservation Archeology Award; the 2024 Florida Chapter of the American Public Works Association Environmental Project of the Year; and 2024 National American Public Works Association's Public Works Projects of the Year for Structures Less than $5 million.

- *FY 2025:* The Blueprint IA Board provided over $21 million in its FY 2025 budget to support the continued implementation of 15 key community projects across Leon County. In March 2025, the County received six APWA Project of the Year awards from the Big Bend Branch of the APWA. The awarded projects include the Keystone Court Trash Screen Project, Blountstown Highway Safe Route to School Sidewalk Improvements Project, Fred George Park Wetland Restoration Project, Maylor Road Drainage Improvement Project, Miccosukee Community Center – Concord School Renovations Project, St. Marks Headwaters Greenway, and Buck Lake Road Trailhead Project. In addition, in FY 2025, Blueprint received five awards from state and local organizations including the American Public Works Association, Big Bend Chapter and Florida Chapter, the Florida Department of State, and the American Society of Civil Engineers (ASCE), Tallahassee Branch. The awarded projects included the History and Culture Trail, Lake Jackson Greenway Phase 1, and Northeast Gateway: Welaunee Boulevard.

- *FY 2026:* The proposed FY 2026 Blueprint budget provides over $97 million to support the continued implementation of 16 key community projects across Leon County. As detailed in the IA Board's FY 2026 Budget Workshop materials, nearly $149 million will be invested across 28 community projects over the next five years which will provide 26 miles of roadway improvements, 122 miles of bicycle and pedestrian facility improvements, over 540 acres of parks and public spaces, and thousands of new tree plantings.

  In March 2026, the County received four APWA Project of the Year awards from the Big Bend Branch of the APWA. The awarded projects include the Magnolia Drive Multi-Use Trail Project Phase II, Leon County Main Library Second Floor Renovations, Centerville Road Turn Lane Improvement at Harpers Ferry Drive, and Northeast Lake Munson Septic to Sewer Conversion Project. In addition, since the start of FY 2026, Blueprint has received three awards from state and local organizations including the American Public Works Association, Big Bend Chapter and Florida Chapter, and the Institute of Transportation Engineers Panhandle Section. The awarded projects included the Lake Jackson Greenway, Animal Services Center, and Magnolia Drive Trail: Phase 2.

- **(2022-2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency.**

    - In February 2022, the Blueprint Intergovernmental Agency adopted the 2022–2027 Economic Development Strategic Plan, establishing a unified framework to guide economic development efforts across Tallahassee-Leon County. Since adoption, the Office of Economic Vitality (OEV) has implemented the Plan's four core pillars—organizational effectiveness, business expansion and retention, entrepreneurship, and community asset utilization—through coordinated business recruitment, industry engagement, and support for existing employers. These efforts have contributed to over $1 billion in economic impact through support of major projects such as the Danfoss Turbocor expansion, SoMo Walls redevelopment, and continued support of the Amazon Robotics Fulfillment Center. Implementation of the Economic Development Strategic Plan remains ongoing with progress updates included in the Quarterly Economic Dashboard Reports provided to the Board of County Commissioners.

- **(2022-4) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry.**

    - Established by the Office of Economic Vitality (OEV) in 2017, the Magnetic Task Force seeks to cultivate a magnetic technologies cluster around existing local technology assets by identifying gaps in cluster growth, strategies for cluster development, and promotion of existing magnetic technology assets. OEV meets with the Magnetic Task Force every six weeks to identify economic development ventures and partnership opportunities that can generate growth in local magnetic technology assets which align with the magnetics industry and societal needs.

      In 2023, OEV worked with the National High Magnetic Field Laboratory ("MagLab") in developing a promotional video to highlight the magnetics industry and research resources available locally to attract businesses in the magnetic technologies industry. The promotional video, "Inside These Four Walls", has since been featured at the Magnetics and Motors Conference held in Orlando in February 2023, and also continues to be shared with visiting company representatives and community stakeholders on a regular basis. The video was also nominated for a Suncoast Regional Emmy Award through the National Academy of Television Arts & Sciences in the "Public Service" category in 2023.

    - OEV and the MagLab are also directly engaging with industry businesses on potential research opportunities, partnerships, and potential resources and facilities available locally. As a result of these ongoing efforts, the Magnetic Taskforce has successfully secured research project contracts for the MagLab with clients within the magnetics industry. Notably, in 2022, the Magnetic Taskforce executed 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. Since that time, the MagLab has completed a feasibility study as the first phase of the project to determine the scope of research to be

conducted in future years. In 2024, OEV supported Danfoss Turbocor's unveiling of its new $62 million, 145,000 square foot manufacturing facility which has created over 100 new jobs locally.

- The Magnetic Task Force led the facilitation of two Superconductivity Summits in Leon County in 2023. Through these summits, the Magnetic Task Force was able to directly engage with six companies focused on leveraging resources at the MagLab to further their research and development in the areas of MRI Technology, Medical and Industrial Applications, Material Sciences, Electromagnetic Motors and Generators, Fusion Energy Research and Magnetic Energy Storage.
- OEV continues to engage with companies of varied sizes to establish a robust cluster of businesses and researchers in the magnetic industry. Notably, OEV recruited the world's largest magnetics conference to be hosted in Leon County in February 2025. During the Motor, Drive Systems, and Magnetics (MDSM) Conference, OEV and local partners 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. Building on this success, Leon County hosted the MDSM Conference again in March 2026, attracting more than 250 participants and nearly 40 exhibitors. OEV is also in discussions with the event organizers to have the MDSM Conference return to Leon County in 2027. Hosting the conference in consecutive years has strengthened the region's visibility among industry leaders, researchers, and investors, further supporting OEV's efforts to position the County as a hub for magnetic science, advanced manufacturing, research, and commercialization.

- **(2022-5) Implement the Division of Tourism's Strategic Plan.**
  - On March 8, 2022, the Board approved the FY 2022 – 2026 Division of Tourism's Strategic Plan which outlines strategic direction in alignment with the County's priorities, economic goals, community desires and tourism industry needs to grow the region's visitor economy and enhance the quality of life for Leon County residents. The Division of Tourism's five-year Strategic Plan aligns with the County's FY 2022 – 2026 Strategic Plan specifically through the alignment of the Division's goals and tactics with the County's Strategic Bold Goal of generating $5 billion in economic impact through FY 2026. The Division of Tourism's Strategic Plan includes four major Strategic Priorities, six Strategic Goals, and 34 Five-Year Targets. Updates on the Division of Tourism's Strategic Plan, including specific tactics to achieve the initiatives, goals, and targets outlined in the plan, are provided to the Leon County Tourist Development Council (TDC) on an annual basis. Most recently, the TDC received an update on the Division of Tourism's Strategic Plan at its November 2025 meeting.

- **(2022-6) 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.**

    - In July 2022, the County was selected to host the 2026 World Athletics Cross Country Championships at Apalachee Regional Park (ARP). Since that time, the County undertook a multi-year, coordinated planning effort involving the Division of Tourism, Parks and Recreation, and numerous community and state partners to prepare ARP and the surrounding community to meet World Athletics' international hosting standards. These efforts included the formation of a Local Organizing Group, coordination with World Athletics, USA Track & Field, and the U.S. Olympic and Paralympic Committee, extensive volunteer recruitment, fundraising and sponsorship development, security and logistics planning, and targeted capital improvements to the course and supporting facilities. On January 10, 2026, the 2026 World Athletics Cross Country Championships was held in Leon County with thousands of athletes, spectators, and volunteers from over 50 countries in attendance generating over $6 million in direct economic impact for our community.

    - The County also continues to utilize ARP as the site for major state, regional and national cross-country competitions. Since the start of FY 2026, seven competitions have been hosted at ARP, including the Southwestern Athletic Conference (SWAC) Championships, National Junior College Athletic Association (NJCAA) Regional Championships, the Florida High School Athletic Association (FHSAA) Cross Country State Championships, and the National Association of Intercollegiate Athletics (NAIA) National Cross Country Championships.

- **(2022-7) 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.**

    - *FY 2023:* In April 2023, the County received "Florida Trail Town" designation by the Florida Department of Environmental Protection (FDEP) in recognition of the County's commitment to providing recreational opportunities for residents and visitors. The Trail Town designation is part of FDEP's broader effort to promote sustainable tourism and encourage communities to embrace resource-based recreation. Trail Town candidates are considered for approval by the legislatively established Florida Greenways and Trails Council. Designated Trail Towns, including Leon County, are featured on the Office of Greenways and Trails website and are given metal signs that can be placed at trailheads and town gateways to promote their commitment to sustainable tourism and resource-based recreation and to attract visitors who are interested in experiencing the outdoors.

    - *FY 2024:* The County has also been continuing its efforts in pursuit of the International Mountain Biking Association (IMBA) designation, which recognizes destination-worthy mountain bike trail communities which offer extensive trail networks for mountain bikers of every skill level. In 2020, the County's Division

of Tourism hosted IMBA representations to review our trails and provide recommendations related to achieving the IMBA designation which included developing a master plan with strategic guidance on the trail infrastructure improvements needed to be completed to meet IMBA's standards. On December 11, 2023, the County formally released an Invitation to Bid (ITB) to solicit qualified consultants capable of conducting a comprehensive study on the improvements necessary for obtaining the IMBA designation. Following the evaluation of submissions, the County's Division of Tourism finalized a contract with Rock Solid Trail Contracting to develop and conduct the comprehensive study and mountain bike master plan which was completed in FY 2024.

- *FY 2025:* The Division of Tourism has utilized the master plan to identify capital improvements necessary to achieve the International Mountain Biking Association (IMBA) Bronze Mountain Biking Trail Destination designation. The Division of Tourism continues to conduct stakeholder meetings to coordinate other actions items identified in the master plan. In advancement of ongoing trail enhancements throughout the County, at its December 10, 2024 meeting, the Board approved providing a letter of support for the Tallahassee Mountain Biking Association's efforts to secure a grant from the U.S. Forest Service to complete trail enhancements on the Munson Hills Trail.

- *FY 2026:* In FY 2026, the County completed and opened the two-mile single-track mountain bike trail at Debbie Lightsey Nature Park, expanding local trail amenities that support Leon County's biking community and continued pursuit of the IMBA designation. Most recently, on January 27, 2026, the Board approved the 2026–2036 J.R. Alford Greenway Management Plan and authorized its submittal to the State for review and approval. The plan will guide future management of the Greenway, including public access, trail connectivity, user safety, trail maintenance, and visitor amenities, further improving local trails.

- **(2022-8) Maximize the leveraging of the $1.0 trillion federal infrastructure bill to fund County projects.**

  - During the 2022 Legislative Priorities Workshop, the Board approved a federal policy priority expressing support for the passage of the federal Infrastructure Investment and Jobs Act (IIJA). As passed by Congress and signed into law by the President in November 2021, the IJA provides a historic level of investment in the nation's infrastructure, totaling more than $1 trillion through FY 2026. The IIJA reauthorizes several existing surface transportation programs, and in addition, provides $550 billion in new investments for all modes of transportation, water, power and energy, environmental remediation, public lands, broadband, and resilience nationwide. Funding for local projects has been made available through formula-based allocations and subgrants distributed at the state level to support a variety of infrastructure initiatives throughout the country.

  - In advancing this Strategic Initiative, the County has been actively engaged in planning and applying for a variety of federal funding opportunities that have been made available under the IIJA.

- *FY 2023:* In FY 2023, the County successfully applied for and was awarded grant funds through the Federal Emergency Management Agency (FEMA) State and Local Cybersecurity Grant Program. With these funds, the County's Office of Information and Technology implemented new cybersecurity initiatives and expanded existing cybersecurity solutions at no cost the County.
- In addition, in FY 2023, 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 through the program. OEV leveraged these funds to lead innovative outreach activities to raise awareness and increase enrollment among households in Leon County that were eligible for the program. 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.
- *FY 2025:* Most recently, in December 2025, the County was awarded a $16.8 million grant through the U.S. Department of Transportation Safe Streets and Roads for All (SS4A) program which was created under the IIJA. The grant will support design and construction of safety improvements along the North Monroe Street corridor, from Tharpe Street to Capital Circle Northwest. 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.

- **(2022-9) 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.**
  - *FY 2022:* On April 12, 2022, the Board approved a resolution supporting the issuance of a $4 million loan from Florida State University Research Foundation to the Leon County Research and Development Authority for the construction of the North Florida Innovation Labs, a 40,000-square-foot research-centric business incubator. The Office of Economic Vitality (OEV) has been engaged with Amazon Web Services (AWS) regarding initiatives to increase and promote cloud computing platform skills training and certifications opportunities available locally. In February 2022, OEV hosted a roundtable discussion with AWS to engage over 40 attendees from the IT industry and regional workforce and talent partners in learning about the training and certifications for in demand technical and cloud platform skills offered through Amazon. In addition, AWS is pursuing partnerships with local higher education institutions for domain-specific coursework.
  - *FY 2023:* In October 2022, OEV conducted a trip to Tuscaloosa, Alabama with the Greater Tallahassee Chamber of Commerce, CareerSource Capital Region, the Leon County School District, and Lively Vocational Technical College to visit the Shelton County Community College's "World of Work" program. Similar to the Leon Works Initiative, the "World of Work" program seeks to connect local

students with technical careers. The trip also provided an opportunity for OEV and partners to engage with other communities on solutions to growing "talent pipelines" and promoting skilled career and technical education opportunities in the local workforce.

- *FY 2024:* In October 2023, the North Florida World of Work Expo was held at the Tallahassee Community College and Lively Technical College. OEV, in coordination with the Chamber of Commerce's Talent Development Council, assisted in leading the event to promote access to training and employment opportunities by demonstrating various "worlds," or industry sectors, of work that are available to students in the North Florida region. Over 2,500 students from Leon, Wakulla, Franklin, Jefferson, and Gadsden Counties attended the 2023 Worlds of Work Expo.
- *FY 2025:* In October 2024, the 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.
- *FY 2026:* In October 2025, the 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. In addition, OEV continues to engage with regional workforce and talent partners through the Chamber of Commerce's Talent Development Council, CareerSource Capital Region, Lively Technical College, Tallahassee State College, and other partner organizations to support programs and initiatives that strengthen the skilled workforce and connect employers with emerging talent.

- **(2022-10) 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.**
  - *FY 2024:* On February 29, 2024, the Blueprint IA Board accepted the Fairgrounds Master Plan which guides the investment of $30 million for the redevelopment of the Fairgrounds site to become a vibrant community venue that hosts a diverse array of events. Since that time, Blueprint has procured a consultant for the design of improvements as outlined under the plan.
  - *FY 2025:* On February 25, 2025, the Board held the Southside Action Plan Workshop, which included an update on the Fairgrounds Master Plan. At that workshop, the Board directed staff to renegotiate the Fairgrounds lease with the North Florida Fair Association to enable full implementation of the Master Plan's redevelopment vision. Since that time, the County has continued coordination with the Fair Association Board on development of a new lease agreement that would allow redevelopment of the Fairgrounds property. This effort has included preparation of a draft site concept to support and inform lease discussions. Additionally, contingent upon successful lease renegotiation, the Board directed

staff to initiate a Comprehensive Plan amendment to ensure that the redevelopment and improvements contemplated in the Fairgrounds Master Plan can be realized.

- *FY 2026:* On December 9, 2025, the Board adopted the Comprehensive Plan, which became effective on January 23, 2026. As part of the Comprehensive Plan, the Fairgrounds property was redesignated to allow for a wider range of future rezoning options to support redevelopment of the site. On April 14, 2026, the Board received a status report on Fairgrounds lease renegotiations and directed the Chairman and County Administrator to continue negotiations with the North Florida Fair Association and bring back options for the Board to consider in Fall 2026.

- **(2023-46) 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.**

  - *FY 2023:* At its February 21, 2023 meeting, the Board accepted a $75,000 CityStart Grant through the Cities for Financial Empowerment Fund (CFE) to plan, promote, and/or implement programs, services, and/or initiatives focused on long-term and sustainable economic empowerment in households and neighborhoods that have traditionally experienced financial instability. At that time, the Board approved contracting with the Capital City Chamber of Commerce to utilize the CityStart Grant to advance the Bank On Tallahassee initiative which creates access to financial institutions to low-income households. On September 20, 2023, the County hosted the Advantage Conference Financial Summit in partnership with the Capital City Chamber of Commerce to engage local financial stakeholders in identifying opportunities to enhance financial stability in the community to support the development of the County's Financial Empowerment Blueprint.

  - *FY 2025:* On January 28, 2025, the Board approved the Leon County Financial Empowerment Blueprint, a community strategic planning document to promote long-term and sustainable economic empowerment in neighborhoods historically affected by financial instability. The Blueprint, developed in partnership with the Capital City Chamber of Commerce and the City of Tallahassee, outlines the County's ongoing goals and strategies aimed at enhancing financial security and promoting racial wealth equity within the community.

  - The Blueprint will be utilized to seek additional funding through the Cities for Financial Empowerment Fund and Bloomberg Philanthropies to advance initiatives such as Bank on Tallahassee and Neighborhood First Program in coordination with the City and Capital City Chamber of Commerce. These funds will be leveraged specifically to build on the County's efforts to increase homeownership, enhance financial education programs, and improve access to health and human services. The published Financial Empowerment Blueprint is being utilized to raise awareness of the County's efforts to enhance access to financial empowerment and wealth building opportunities.

- In July 2025, the County received a $20,000 planning grant from the Cities for Financial Empowerment Fund to support the Capital City Chamber of Commerce in assessing the feasibility of establishing a Financial Empowerment Center (FEC) in the community. The funds were utilized to conduct research, surveys, and engagement led by the Capital City Chamber, in collaboration with the County, to assess community need and residential support for a local FEC. These efforts will also help guide future financial empowerment strategies, and the County will continue working with the Capital City Chamber, the City of Tallahassee, and local stakeholders to pursue state, federal, and other funding opportunities to expand financial education, counseling, and wealth-building resources in the community.
- *FY 2026:* In FY 2026, the County expanded financial empowerment efforts through financial literacy programming for all ages at Leon County Public Library locations in partnership with the Capital City Chamber of Commerce, Florida State University, Florida A&M University, local banks, and other community stakeholders. Programming included expert-led sessions on financial planning, starting and maintaining a business, reaching financial goals, and preparing tax forms.

- **(2023-47) 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.**
  - Amtrak's Sunset Limited passenger rail service for the Gulf Coast Region, between New Orleans and Jacksonville through Leon County, was suspended following Hurricane Katrina in August 2005. Since that time, Leon County has engaged the local legislative delegation, the Florida Department of Transportation (FDOT), and federal and state partners to advocate for the resumption of passenger rail service along the Gulf Coast route. In July 2017, the Gulf Coast Rail Service Working Group, established by Congress to evaluate the restoration of the Gulf Coast rail service route, presented its final report identifying sustained financial support for capital improvement needs and projected operating losses as a key challenge to service restoration. The final report identified short-term and long-term phase projects and federal funding opportunities to support restoration efforts including the Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program, and the Restoration and Enhancement Grants (REG) Program. More recently, the federal Infrastructure Investment and Jobs Act (IIJA) included $66 billion in funding for passenger and freight rail infrastructure, which is the largest investment in rail transit since the creation of Amtrak 50 years ago. Specifically, the IIJA provided new federal funding through the CRISI and REG programs to eliminate Amtrak's backlog of deferred rail maintenance, creates new and renovates existing corridors nationwide, and increases funding for federal competitive grants that support intercity rail improvements.
  - 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 in order to initiate bringing passenger rail service to North Florida which was distributed to the Governor and Legislature during the 2025 Legislative Session. While legislation did not pass during the 2025 Legislative Session authorizing the State to join the SRC, bills were refiled in both the House and Senate (HB 53, SB 1254) for the 2026 Session.

- During the 2026 Legislative Session, the County continued to support efforts to restore passenger rail service along the Gulf Coast through Leon County and urged the State of Florida to join the Southern Rail Commission as part of the Board's adopted state and federal legislative priorities. Legislation filed during the 2026 Session, HB 53 and SB 1254, would have authorized the State of Florida to join the Southern Rail Commission; however, HB 53 died in committee and SB 1254 was not scheduled for a hearing. The County will continue to monitor future opportunities to support the restoration of passenger rail service through Leon County and advocate for state participation in regional passenger rail coordination efforts.

- **(2023-49) 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.**

  - The Office of Economic Vitality (OEV) has been engaged with the Greater Tallahassee Chamber of Commerce (Chamber) on leading workforce strategies to address talent gap shortages, drive job creation, and promote educational opportunities. As part of these collective efforts, OEV participates in the Talent Pipeline Management (TPM), an initiative facilitated by the Chamber in which local employers collaboratively work together to define the industries with near future critical job needs and the necessary educational and workforce training curriculum to meet those industry needs. In FY 2023, OEV staff completed the comprehensive TPM Academy training and the TPM Implementation Workshop which offers a systematic process for employers to gather and share their workforce data to facilitate new and improve existing career pathway partnerships. In working with Chamber, OEV plans to leverage the TPM strategies to create a Manufacturing Collaborative with local manufacturing industry partners to align and maximize local efforts to meet talent supply chain needs. In 2021, the Chamber convened a similar local collaborative of health care providers to identify and lead strategies to fill the medical talent gap, which included successfully reducing the training time required to certify registered nurses by 50% to address the growing local employment needs in the medical sector more quickly.

Through the County's Leon Works Initiative, the County continuously engages and coordinates with local workforce and academic partners to promote and increase entry-level apprenticeship opportunities in the local community. Most recently, in 2026, the 11th annual Leon Works Expo was held on April 17th at the Donald L. Tucker Civic Center, where over 550 students participated with the opportunity to speak with over 100 exhibitors from the business, creative, health, and trade industries. Each year, the County leads engagement with regional partners from various industries, including building and technical trades, to participate as exhibitors in the annual expo. In addition, the Leon Works Junior Apprenticeship Program aims to address the projected unmet local market for middle-skill jobs by providing opportunities for Leon County Schools' students to gain hands-on experience in the workplace and by supporting local existing academic programs in skilled career fields that require more than a high school diploma but less than a four-year degree, such as fleet management, building maintenance/construction, and computer technology. The program currently operates in collaboration with Leon County Schools to recruit eligible students enrolled in Career & Technical Education (CTE) courses and programs to be connected with entry-level apprenticeship opportunities offered through the County.

- **(2023-50) Continue efforts to promote opportunities for youth training and development with the County.**
    - Leon County continues to collaborate with Leon County high schools, CareerSource Capital Region, and other community partners to promote the Leon Works Junior Apprenticeship program. In 2023, with the Board's approval to open participation in the program to all students who attend a charter, public, private, and virtual school within Leon County, the County expanded program outreach efforts to these additional high schools. As part of this effort, the County distributed promotional material with program information to the schools for display and distribution to students. The County was also requested to provide an informational session on the program for students at Florida A&M University Developmental Research School. The County continues to coordinate with local high schools, local media, and various community partners in promoting the Leon Works Expo through distribution of digital and print promotional materials. Building upon the successes of these efforts in past years, the County partnered with the City of Tallahassee in planning and hosting the 2023 Tallahassee-Leon County Summer Youth Expo. This first-of-its-kind expo seeks to connect local youth with engaging summer programming opportunities, such as camps, jobs, and volunteer opportunities. The County also supports Worlds of Work, a youth job training initiative led by the Greater Tallahassee Chamber of Commerce which engages over 2,700 students on an annual basis.

- **(2024-68) 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.**

    - In 2024, the County's Division of Tourism engaged business owners in the surrounding area of the Historic Amtrak Station to create the new "Stop at the Station" event to capture First Friday attendees. Through this event, the County's Visitor Information Center now hosts musicians, artists, and poets as entertainment on each first Friday of the month. The County's Division of Tourism has leveraged the opportunity to promote the event through social and printed media as well as the County's broader visitor services available throughout the year.

    - The Historic Amtrak Station was significantly damaged during the morning of May 10, 2024, when three tornadoes touched down in Leon County. The Division of Tourism has been temporarily relocated due to roof damage. Immediately after the tornado event, staff began working with the County's design consultants, in conjunction with the County's insurance provider, for plans to restore the building to its pre-tornado condition to be reopened by the end of 2026. The Division of Tourism continues to maintain its presence in Cascades Park to provide visitor information while the facility restoration is underway.

- **(2025-86) 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.**

    - In February 2025, Leon County hosted the 2025 Motor, Drive Systems, and Magnetics (MDSM) Conference which is the largest magnetics conference in the world. During the conference, OEV and local partners 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.

    - The successful hosting of the 2025 MDSM Conference has positioned Leon County as a host location for future industry events and collaborations. Following the 2025 MDSM Conference, the conference organizer expressed strong interest in hosting the MDSM conference in Leon County in 2026 and establishing a recurring presence going forward. In response, 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. As a result of these efforts, Leon County hosted the MDSM Conference again in March 2026, attracting more than 250 participants and nearly 40 exhibitors. Hosting the conference in consecutive years has strengthened the region's visibility among industry leaders, researchers, and investors, further positioning Leon County as a hub for magnetic science, advanced manufacturing, research, and commercialization.

- **(2025-87) 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.**

    - OEV continues to lead coordination with the Tallahassee-Leon County Local Technology Planning Team to advance efforts to expand broadband and cellular access. These efforts include coordination with FloridaCommerce on broadband mapping to identify unserved areas, supporting local internet service providers in leveraging grants to support infrastructure deployment, and preparation to leverage future grants as they become available.

    - In October 2025, the FloridaCommerce Office of Broadband submitted Florida's Broadband Equity, Access, and Deployment (BEAD) Program proposal to the National Telecommunications and Information Administration. The BEAD Program is a federal program that provides funding to states to support local efforts in expanding broadband service to unserved and underserved areas. Through this program, over $9 million is anticipated to be provided to broadband providers in Leon County to expand access to over 1,100 unserved and underserved homes and businesses.

- **(2025-88) Explore opportunities to attract Top 100 Billboard artists for concerts and performances at various local venues throughout the year.**

    - Throughout FY 2026, the Division of Tourism has worked to strengthen Leon County's position as a desirable tour stop for nationally recognized musical artists and performances. Tourism directly recruited and supported a high-profile lineup at the Adderley Amphitheater, including Gladys Knight, TOTO, Earth, Wind & Fire, Alabama Shakes, and Lake Street Dive, all of whom have appeared on Billboard charts and received national recognition, including Grammy Award wins or nominations. In addition, Tourism has supported premier entertainment at other venues through a collaborative promotional model designed to expand regional reach, attract out-of-town visitors, and increase overall attendance. These efforts included promotion of performances at the Donald L. Tucker Civic Center, including T-Pain and Chicago, as well as major concerts at FSU's Doak Campbell Stadium featuring Jon Pardi and Miranda Lambert following recent stadium renovations that improved access for large concert productions. Tourism is also finalizing the fall concert lineup for the Adderley Amphitheater and will continue to work with local venues and partners to attract, promote, and support performances by Billboard-listed and nationally recognized artists throughout the year.

- **(2025-89) 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.**

    - The County's Division of Tourism and the Parks and Recreation Division are actively seeking opportunities to utilize recreational amenities in Southwest Leon County for annual events and competitions. The County's Division of Tourism participates in biannual industry meetings to engage with various event organizers

on opportunities to recruit new sporting events and competitions at Leon County's recreational sites.

- The County's J. Lewis Hall Sr. Park hosted the United States Specialty Sports Association (USSSA) Capital City Baseball Showdown in April 2025 and the USSSA Capital City Cup in September 2025. Since the start of FY 2026, the County has completed various improvements at J. Lewis Hall Sr. Park including the installation of new spectator netting and new scoreboards on baseball fields. Installation of new covered batting cages is also currently underway to enhance future baseball tournaments at the park.
- In March 2026, GoPro's 2026 Team Kayak Series Bass Fishing Tournament will be held on Lake Talquin with 100 fishermen from 15 states across the country. In FY 2026, the County will complete parking enhancements at Williams Landing on Lake Talquin, the County's most popular boat launching facility, which will support ongoing efforts to attract and host future fishing tournaments. These enhancements are anticipated to be completed by the Fall of 2026.

Economy: Complete – Closed Out

- **(2022-3) Implement the recommendations from the joint County/City disparity study to be completed in FY 2022.**
  - On January 30, 2020, the Blueprint Intergovernmental Agency Board (Blueprint IA Board) approved the consolidated Minority, Women, and Small Business Enterprise (MWSBE) Policy to provide one uniform MWSBE program for the County, City and Blueprint Intergovernmental Agency. The 2019 Disparity Study conducted by MGT of America served as the basis of the consolidated MWSBE Policy which supported the development of a single, consolidated MWSBE Program that serves all three entities and incorporates aligned goals to reduce disparity in local government procurement in the region. Subsequently, on February 9, 2023, the Blueprint IA Board accepted the 2022 Disparity Study Update and its recommendations and directed staff to work with the City of Tallahassee Procurement and Leon County Purchasing departments to further evaluate the 2022 Disparity Study Update recommendations for updates and amendments to the consolidated MWSBE Policy. On September 21, 2023, the Blueprint IA Board approved the revised MWSBE Policy which incorporated the update recommendations from the 2022 Disparity Study Update to enhance the program and utilization of MWSBE businesses. The revised MWSBE Policy was subsequently approved by the County Commission at its December 12, 2023 meeting.
  - On June 9, 2026, an agenda item was presented to the Board to initiate compliance with Senate Bill (SB) 1134, which prohibits local governments from funding, promoting, or taking official action related to diversity, equity, and inclusion (DEI). At that time, the Board voted to repeal the County's Purchasing and Minority/Women Business Enterprise (MWBE) Ordinance and to suspend MWBE policies in County solicitations and contracting documents, among other actions to

ensure compliance with SB 1134. As reported to the Board at that time, these actions will not affect the County's continued support for small businesses through the race- and gender-neutral SBE Program and that a broader restructuring of the Consolidated MWSBE Policy, Purchasing Policy, and SBE Program will be brought back in Fall 2026 to expand small business contracting opportunities, technical assistance, resource identification, and capacity-building programs.

- **(2023-44) 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.**
    - On December 13, 2022, the Board approved the Tallahassee-Leon County Bicentennial organizational management plan and adoption of an Enabling Resolution to establish a Bicentennial Steering Committee to recognize the 200th anniversary of our community in 2024. In March 2023, the Bicentennial Steering Committee held its first meeting of 11 meetings throughout the 2023 planning and development year. The Bicentennial Steering Committee also convened six Bicentennial Task Forces which were charged with building community-wide awareness, outreach, engagement, planning, and collaboration throughout 2023, all leading up to the 2024 Bicentennial. The Bicentennial Task Forces were based on six focus areas of marketing: education, community outreach and inclusion; interfaith; legislative/state government; and history. A detailed update on the Bicentennial Steering Committee and its Bicentennial Task Forces was provided to the Board during its January 2024 Retreat.

- **(2023-45) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County.**
    - At the June 19, 2018 Budget Workshop, the Board authorized the County Administrator to sell the Tourism Building at 106 E. Jefferson Street for the purpose of relocating the Division of Tourism to the Amtrak Building at 918 Railroad Avenue. In December 2018, the Board approved sale of the Tourism Building, and utilized the proceeds to support needed renovations to the historic Amtrak Building to serve as the new site of the Division of Tourism and Visitor Information Center. On May 10, 2023, the County celebrated the grand opening of the community's new Visitor Information Center following the completion of comprehensive renovations to the County-owned Amtrak Building to serve as a vibrant hub for local tourism dynamically positioned between the community's most significant tourism assets.
    - The Historic Amtrak Station was significantly damaged during the morning of May 10, 2024, when three tornadoes touched down in Leon County. The Division of Tourism has been temporarily relocated due to roof damage. Immediately after the tornado event, staff began working with the County's design consultants, in conjunction with the County's insurance provider, for plans to restore the building to its pre-tornado condition to be reopened by the end of 2026. The Division of

Tourism continues to maintain its presence in Cascades Park to provide visitor information while the facility restoration is underway.

- **(2023-48) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project**.
    - On March 9, 2023 the Blueprint IA Board received a status update on the Tharpe Street project which presented opportunities for reducing the project scope and, in turn, advance the construction of the roadway improvements. The status report provided an analysis of recent traffic data which indicated widening Tharpe Street to four-lanes may not be necessary and identified the opportunity to implement the project at a lower cost and on an expedited schedule by reducing the number of lanes constructed to two vehicle travel lanes. As part of its FY 2024 budget development process, the Blueprint IA Board considered and approved proposed project improvements to allow for the completion of the project by FY 2030.
    - In February 2026, Blueprint submitted a $2.5 million U.S. Department of Transportation Better Utilizing Investments to Leverage Development (BUILD) grant application for the Northwest Connector: Tharpe Street project, with award announcements expected in Summer 2026. Blueprint also submitted a $23.5 million Safe Streets and Roads for All grant application for the project, with award announcements pending. If awarded, these grants would provide additional funding to help advance the project following completion of the Project Development and Environment Study in May 2026.

- **(2024-69) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park**.
    - On January 10, 2026, Leon County hosted the 2026 World Athletics Cross Country Championships at Apalachee Regional Park, culminating more than three years of coordinated planning, infrastructure preparation, and fundraising. Since being awarded the bid in July 2022, the County's Tourism and Parks and Recreation Divisions formed a Local Organizing Group with World Athletics, USA Track & Field, and various other partners to support the extensive planning of the event. The world-class event welcomed thousands of athletes, spectators, and volunteers from over 50 countries to Leon County, generating over $6 million in direct economic impact for our community.

Economy: In Progress

- **(2026-103) Initiate the FY 2027 – 2031 Division of Tourism's Strategic Plan to establish the County's tourism priorities, economic goals, and efforts to further grow the region's visitor economy and quality of life over the next five years.**
    - The Tourism Strategic Plan serves as a blueprint to guide the activities of the Division of Tourism and the Tourist Development Council (TDC) and outlines strategic direction in alignment with the County's priorities, economic goals, community desires and tourism industry needs to grow the region's visitor

economy and enhance the quality of life for Leon County residents. The Division of Tourism's current five-year (FY2022-2026) Strategic Plan will conclude in 2026. The Division of Tourism will initiate development of the FY 2027–2031 Tourism Strategic Plan in Fall 2026, in alignment with the County's broader strategic planning timeline. As part of this effort, the Division of Tourism will establish the planning timeline, stakeholder engagement opportunities, and key focus areas that will guide development of the new five-year plan.

- To be presented to the Board early next year, the FY 2027–2031 Tourism Strategic Plan will outline strategic direction for the next five years in alignment with the County's priorities, economic goals, community desires and tourism industry needs to grow the region's visitor economy and enhance the quality of life for Leon County residents. In addition, a full summary recapping the impact and progress made on the Division of Tourism's FY2022-2026 Strategic Plan will also be provided at that time.

- **(2026-104) Support Florida's coordinated U.S. Semiquincentennial (250th) campaign by aligning County communications and event planning with national and state messaging, leveraging local history and assets to drive engagement and visitation.**

  - Throughout FY 2026, the County has supported Florida's coordinated America 250 campaign by aligning tourism marketing, communications, and event planning with statewide messaging and visitor engagement efforts. The Division of Tourism partnered with VISIT FLORIDA and Emergent Media to support statewide film production for the America 250 Florida Road Trip. As part of this effort, Tourism connected the production team with local historians and representatives at heritage sites throughout Leon County, including Mission San Luis, the Historic Capitol, and the First Florida Capitol Replica at Cascades Park. The County also developed dedicated print and digital content for the America 250 Florida Road Trip in the 2026 Visitor Guide and on the Visit Tallahassee website, highlighting local historic sites and visitor information. In addition, the County has promoted America 250 Florida Road Trip locations and related events through social media and incorporated semiquincentennial themes into the "Beyond Your Block" summer local advocacy program, which highlights historic sites and concludes on July 4, 2026. Planning is also underway to integrate America 250 themes into the 2026 Countdown at Cascades New Year's Eve celebration as a final community milestone for the semiquincentennial year.

- **(2026-105) Evaluate the feasibility of a Leon County film incentive program by analyzing peer models, projected economic impacts, administrative requirements, funding options, and performance metrics.**

  - The Division of Tourism is finalizing a comprehensive feasibility report evaluating the potential creation of a Leon County Film and Television Production Incentive Pilot Program. The analysis includes a review of peer local government incentive programs, information from the Florida Department of Commerce, projected local economic impacts, administrative staffing requirements, potential funding options, and performance metrics that could be used to evaluate program outcomes. The

final recommendations of the feasibility report will be brought to the Board in Summer 2026.

- **(2026-106) Establish Leon County's Apalachee Regional Park as the permanent home of the World Athletics Cross Country Championships by building on the defining success of the 2026 Championships and strengthening the County's relationship with World Athletics to position the global showcase of Leon County's natural beauty and world-class facilities as a catalyst for continued growth in sports tourism.**

    - Following the successful hosting of the World Athletics Cross Country Championships at Apalachee Regional Park on January 10, 2026, Leon County has continued coordination with World Athletics to position the County for future hosting opportunities. The 2026 Championships welcomed 485 athletes from 52 countries and more than 10,000 spectators, with global broadcast coverage in more than 70 nations and significant media exposure for Leon County and Apalachee Regional Park. As a result, the 2026 Championships generated over $6 million in direct economic impact for our community. World Athletics leadership praised the quality of the venue and Leon County's event execution, further strengthening ARP's reputation as a world-class cross-country destination. Since the event, the County has met with World Athletics representatives to discuss the potential of hosting the Championships again, and World Athletics has expressed strong interest in returning to Tallahassee in the future. Following the determination that cross country will not be included in the 2030 Winter Olympics, World Athletics confirmed that the World Athletics Cross Country Championships will proceed in 2029 and invited Leon County to submit pre-bid paperwork for consideration. The County is finalizing the Pre-Qualification form, which is the first step in the process to be considered as host for the 2029 Championships. The County will continue to build on the success of the 2026 Championships and maintain coordination with World Athletics to support future opportunities to establish Apalachee Regional Park as a permanent or recurring home for the event.

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Environment: Complete – Ongoing

- **(2022-11) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades.**

    - *FY 2022:* On April 12, 2022, the Board adopted revisions to Policy No. 19-4 "Springs Restoration Grants and Septic System Upgrades" for the County to qualify for future grant opportunities for septic tanks upgrades within the Wakulla Springs Priority Focus Area. On September 13, 2022, the Board accepted a $1.1 million Florida Department of Environmental Protection (FDEP) Springs Restoration Grant. This funding supported the launch of the County's Septic Upgrade Incentive Program, a voluntary incentive program to upgrade existing septic tanks with nitrogen-reducing enhancements in the Wakulla Springs Priority Focus Area (PFA).

    - *FY 2023:* On January 24, 2023, the Board accepted $1.1 million in additional FDEP Springs Restoration Grant funds for the Septic Upgrade Incentive Program. In total, the County has been allocated $2.2 million in state grant funds which will support nearly 300 property owners to upgrade existing septic tanks. In March 2023, the program was launched and offers property owners reimbursement of up to $7,500 for voluntarily upgrading septic systems with an advanced nitrogen-reducing system. Implementation of the program is ongoing and is anticipated to upgrade or replace nearly 300 septic tank systems in the Wakulla Springs PFA.

      In FY 2023, the Board approved revisions to the County's Springs Restoration Grant Agreements with FDEP to formally realize $5.3 million in additional funding for the Woodville Sewer System Project and $500,000 in additional funding for the Belair/Annawood Sewer System Project. In FY 2023, the County also began construction on the first phase of the Woodville Sewer project and the Northeast Lake Munson Sewer project.

    - *FY 2024:* At the February 20, 2024 meeting, the Board amended the County's existing FDEP agreements for the Northeast Lake Munson and Woodville Sewer System Projects to realize an additional $7,847,735 in new state grant funding for County septic-to-sewer projects. Specifically, the County realized an additional $2,947,735 for the Northeast Lake Munson Sewer System Project and $4,900,000 for the Woodville Sewer System Project (first phase).

      At the April 9, 2024 meeting, the Board adopted revisions to the County's Springs Restoration Grants and Septic System Upgrades Policy to expand grant funding eligibility for septic tank upgrades through the County's Septic Upgrade Incentive Program. As requested by FDEP, this policy modification expanded grant funding eligibility for septic tank upgrades to include approximately 10 unsewered properties located inside city limits and in the Wakulla Springs PFA on the south side of Leon County. The expanded eligibility enables these properties that are without current or planned sewer service to qualify for funding assistance to upgrade their existing septic systems to advanced nitrogen-reducing systems.

- *FY 2025*: At the December 10, 2024 meeting, the Board amended the County's existing FDEP grant agreement for the Advanced Septic Systems Pilot Project to extend the term through March 2026. This extension allowed the County to upgrade the final two septic systems under the project which resulted in the conversion of 82 septic systems. In addition, at its September 15, 2025 meeting, the Board accepted $4,275,000 in additional FDEP Springs Restoration Grant funding to support Phase 2 of the Woodville Sewer System Project.
- *FY 2026*: At its February 10, 2026 meeting, the Board accepted $6 million in new FDEP Springs Restoration Grant funding, including $5 million to support Phase 2 construction of the Woodville Sewer System Project and $1 million to continue the County's Septic Upgrade Incentive Program. The additional Septic Upgrade Incentive Program funding will support 133 more septic system upgrades in the Wakulla Springs Priority Focus Area, building on 255 completed upgrades and 41 additional upgrades already programmed with previously awarded state funds. In addition, the Legislature's adopted State FY 2027 budget includes a $1.5 million appropriation for Phase 2 of the Woodville Sewer System Project, which remains subject to the Governor's veto authority and, if approved, would further support sewer expansion and water quality improvements in the Primary Springs Protection Zone.

- **(2022-15) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint.**
  - At the April 23, 2019 Budget Workshop, the Board approved the adoption of the County's Integrated Sustainability Action Plan (ISAP). The ISAP serves as a strategic plan to institutionalize sustainability action into operations, protocol, and policy, as well as promote sustainability in the community more broadly. The ISAP contains 18 goals and 91 action items for a variety of action areas to be completed by 2030.

    On January 27, 2026, the Board received the Annual Sustainability Program Status Report which provided an update on the ISAP implementation. As reported, the County has made significant progress on the ISAP with 88% of action items and 85% of goals in the ISAP completed/ongoing or in progress.

    On April 22, 2026, the Governor signed HB 1217 which prohibits governmental entities from adopting, advancing, or funding net-zero policies and carbon-reduction initiatives. Specifically, HB 1217 prohibits governmental entities from adopting net-zero policies, including any target, threshold, action, initiative, framework, or requirement related to reducing the use of carbon-intensive products or activities. Furthermore, governmental entities are prohibited from expending funds to implement, support, or advance net-zero policies, including through procurement preferences, vehicle purchasing decisions based solely on the fuel source, or payment of dues to organizations that adopt or support net-zero policies. The restrictions set forth in the bill apply to any action by governmental entities beginning July 1, 2026. Recognizing this, an item was presented to the Board on

June 9, 2026 to facilitate the necessary operational changes to ensure compliance with the legislation in advance of the July 1, 2026 effective date.

- **(2022-16) 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.**

    - The County's Water Quality Monitoring Program, which is the only systematic effort to monitor the health of waterbodies in the unincorporated areas of the County, continues to demonstrate the County's efforts as a responsible environmental steward of our natural resources. Under the program, the County provides an annual water quality report reflecting local water quality sampling data collected over the prior year to document waterbody conditions through time, identify the most effective means of stormwater management, and guide appropriate land use decisions to address water quality concerns.

      In partnership with the Florida Department of Environmental Protection (FDEP), the County's Springs Improvement Plan was established to enhance the region's water quality through a series of septic-to-sewer conversion projects. The County has leveraged the commitment of over $60 million in state and local funds with plans to upgrade or eliminate over 1,600 septic tanks in the Primary Springs Protection Zone. The County has leveraged state funding awarded through FDEP's Springs Restoration Grant Program to begin the implementation of the Northeast Lake Munson Sewer System, Belair/Annawood Sewer System, and Woodville Sewer Projects. In FY 2023, the Board approved revisions to the County's Springs Restoration Grant Agreements with FDEP to formally realize $5.3 million in additional funding for the Woodville Sewer System Project and $500,000 in additional funding for the Belair/Annawood Sewer System Project.

      In 2019, the Board adopted Policy No. 19-4, "Springs Restorations Grants and Septic System Upgrade Policy", which provides eligibility and implementation criteria to upgrade the existing septic systems funded through existing state grants in the Wakulla Springs Priority Focus Area (PFA). On April 12, 2022, the Board adopted revisions to the Policy ensure the County's eligibility for FDEP's Septic Upgrade Incentive Program grant. Specifically, the revised Policy establishes the eligibility and implementation criteria necessary for the County to administer a voluntary incentive program for additional septic system replacements in the Wakulla Springs PFA.

      Subsequently, on September 13, 2022, the Board accepted a $1.11 million grant from FDEP Springs Restoration Program for implementation of the County's Septic Upgrade Incentive Program. While the program was planned to launch by the end of 2022, the County was notified it would be awarded an additional $1.11 million in early 2023 so the program launch was postponed until an amended grant agreement was executed for the County to realize the full $2.22 million for program implementation. In March 2023, the program was launched and offers property owners reimbursement of up to $7,500 for voluntarily upgrading septic systems with an advanced nitrogen-reducing system. As of Spring 2026, nearly 225 homes

have completed the upgrade to enhanced nitrogen-reducing septic systems. Implementation of the program is ongoing and is anticipated to upgrade or replace nearly 300 septic tank systems in total within the Wakulla Springs PFA.

- **(2022-17) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards.**
    - On October 14, 2025, the Board received a comprehensive status report on the County's Basin Management Plan updates, outlining the County's phased, basin-by-basin approach to modernizing flood mitigation and water quality planning. In October 2023, the County accepted $600,000 in Resilient Florida grant funding to complete a Leon County Vulnerability Assessment. The assessment identifies flood-prone areas, evaluates risks to critical infrastructure under current and future rainfall conditions, and establishes priority focus areas that will directly inform the scope, sequencing, and project recommendations of future Basin Management Plan updates. The County will bring a status report on the Vulnerability Assessment to the Board in Fall 2026, and begin the basin-by-basin updates in FY 2027.
- **(2022-19) 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.**
    - *FY 2023:* The County's FY 2023 budget provided $314,528 for the establishment of the Public Works Litter Crew, a four-person full-time crew to enhance roadside litter debris removal across all 519 miles of County maintained right-of-way. In FY 2023, the County's Public Works Department completed the development of a centralized inventory list of all roads available for adoption through the County's adopt-a-road program.
    - *FY 2024:* The County's Public Works Department in coordination with the Community & Media Relations Office has led outreach strategies to engage the community, including program promotion via the County's various social media outlets as well as deployment of signage. Most recently, 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.
    - *FY 2025:* 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.

- In May 2025, Leon County staff supported a Leon County Sheriff's Office-led community cleanup along the Pensacola Street Corridor, resulting in the removal of approximately 920 pounds of trash. The County promoted the event, assisted with on-site coordination, and provided equipment to support volunteer cleanup efforts, while also sharing information on how residents can report illegal dumping and access free disposal options.
- *FY 2026:* In FY 2026, the County has continued enhancing roadside litter removal and community participation in the County's adopt-a-road program, resulting in an estimated 1,700 pounds of litter collected during 25 community cleanups.

- **(2023-51) Implement the comprehensive Action Plan for Lake Munson to support the long-term water quality of the lake and surrounding water bodies.**
  - *FY 2023:* On October 11, 2022, the Board adopted the Lake Munson Action Plan which outlines lake management best practices to address challenges associated with the waterbody. Efforts to improve the water quality and reduce the nutrient loading in Lake Munson, as outlined in the Action Plan, include a planned drawdown with more frequent water quality testing, an aerial topographic survey of Lake Munson to measure elevations of compacted sediment, a new vegetation management program for treating invasive plants, and implementation of periodic drawdowns in consultation with the Florida Fish and Wildlife Conservation Commission (FWC) to eliminate the need to mechanically remove organic-rich sediment. Since adoption of the Action Plan, the drawdown and enhanced monitoring have begun as well as preparations for the long-term lake management actions. On March 21, 2023, the Board received a six-month status update on the implementation and ongoing efforts related to the Action Plan. As part of these efforts, in November 2022, County Public Works staff began the drawdown which was to be completed no later than March 31, 2023. However, based on guidance from FWC and input from the Leon County Science Advisory Committee, the Board approved the recommended extension of the drawdown through Spring of 2024 to further dry out the exposed areas of the Lake and promote sediment capping to enhance water quality. At its September 12, 2023 meeting, the Board received its second six-month update on the Lake Munson Action Plan and lake drawdown status. As noted in the update, the drawdown was temporarily suspended in advance of Hurricane Idalia to protect downstream properties from potential flooding and to protect downstream water quality by allowing any sediments in Lake Munson time to drop out and settle to the bottom.
  - *FY 2024*: On April 9, 2024, the Board received its third six-month update on the Lake Munson Action Plan and lake drawdown status. Since the previous update to the Board in September 2023, the drawdown resumed following Hurricane Idalia and continued until a second temporary suspension in December 2023 due to heavy rain. Since September 2023, enhanced monitoring and water quality sampling continued which indicates the lake bottom sediments continue to consolidate and the system is further stabilizing. In April 2024 a six-month status update was presented to the Board outlining the progress so far, including implementation of

the invasive exotic vegetation management program, and a look ahead. In May 2024 the drawdown concluded, and the refill of the lake began.

- *FY 2025:* In June 2025, the Board received a status update summarizing conditions one year after completion of the drawdown and implementation of the Action Plan. The update confirmed measurable improvements in water quality and ecosystem health, including nitrogen concentrations remaining below State targets and declining phosphorus levels across more than 230 acres of open water. The update also highlighted continued evaluation of innovative management technologies and outlined next steps to support ongoing lake management. In addition, on August 26, 2025, the County hosted a Lake Munson Town Hall at the Woodville Community Center, engaging over 30 residents in the area. This event allowed the County to share project results, explain ongoing and future lake management strategies, and respond to resident questions regarding water quality, vegetation management, and long-term maintenance of Lake Munson.
- *FY 2026:* On May 12, 2026, the Board received a status update marking the conclusion of the two-year post-drawdown enhanced monitoring period. The report confirmed continued system stabilization, with water quality remaining near or below State targets across more than 230 acres of open water, and improving habitat conditions. The update also outlined continued implementation of long-term lake management strategies, including coordinated invasive vegetation treatment with FWC, ongoing evaluation of innovative technologies, and advancement of planned upstream water quality projects such as the Munson Slough Embankment Repair Project and the Lake Henrietta Sediment Removal Project, with design anticipated to begin in Summer 2026. Future updates on Lake Munson water quality conditions will be provided to the Board through the County's annual water quality report.

- **(2025-90) Engage an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify solutions to flooding along Miccosukee Road.**
  - *FY 2025:* In FY 2025, the County contracted with Atkins as an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify flooding solutions along Miccosukee Road.
  - *FY 2026:* In December 2025, the study was completed, identifying four potential sources of flooding and providing recommendations for further evaluation. Following study completion, the County, in partnership with the City of Tallahassee, the Florida Department of Environmental Protection, the Northwest Florida Water Management District, and Dove Pond, LLC, completed follow-up field investigation and ruled out three of the four potential causes. As reported in the status report presented to the Board at its June 9, 2026 meeting, the dam and associated flow-control structures have been confirmed by the permittee's consultants and the Northwest Florida Water Management District to be functioning as designed and permitted. Leon County will continue to monitor responses from the City of Tallahassee and FDEP and pursue appropriate follow-up as warranted.

Environment: Complete – Closed Out

- **(2022-12) Evaluate requiring advanced wastewater treatment (AWT) for new construction.**
    - At the January 24, 2023 Board meeting, the Comprehensive Wastewater Treatment Facilities Plan (CWTFP) Report was presented which evaluated wastewater management alternatives to traditional septic systems in order to reduce nitrogen entering the groundwater in unincorporated Leon County. The CWTFP Report 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.

- **(2022-13) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan.**
    - Leon County, in coordination with the City of Tallahassee, completed a comprehensive, multi-year review and update of the Land Use and Mobility Element of the Tallahassee-Leon County Comprehensive Plan. On May 13, 2025, the Board voted to transmit to the State proposed amendments to the Land Use and Mobility Element. On September 17, 2025, the City also voted to transmit the proposed amendments. In December 2025, the County and City adopted further proposed Land Use and Mobility Element revisions, submitting revisions to the State on December 23, 2025. The State confirmed adoption of the Land Use and Mobility Element amendments and the update became effective on January 23, 2026.

- **(2022-14) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees.**
    - At its December 9, 2025 meeting, the Board accepted a status report on the Alternative Mobility Funding System Study (AMFSS), which evaluated potential alternatives to the County's existing transportation concurrency fee system. The multi-phase study, initiated jointly by the City of Tallahassee and Leon County, developed a tiered multimodal transportation impact fee structure based on location and development characteristics. However, as detailed in the status report, recent changes in state law preempt local governments from adopting new or more restrictive land development regulations, including new mobility or impact fee systems. In addition, statutory changes to the Florida Impact Fee Act impose updated data and timing requirements that render continuation of the AMFSS infeasible without restarting the study. As a result, the Board accepted the recommendation to conclude the AMFSS and maintain the existing transportation concurrency management system, with staff continuing to monitor legislative developments related to the County's consideration of transportation fee alternatives.

- **(2022-18) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant.**

    - On November 9, 2021, the Board authorized the County to partner with the Apalachee Regional Planning Council (ARPC) in applying for a Resilient Florida Grant through the Florida Department of Environmental Protection (FDEP) to support a Apalachee Regional Vulnerability Assessment. On January 25, 2022, the Board approved a grant agreement with the FDEP to accept the Resilient Florida Grant (a state reimbursement grant). Subsequently, the ARPC completed the Apalachee Regional Vulnerability Assessment, and the County received full reimbursement from FDEP in September 2022.

      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.

- **(2025-92) 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.**

    - On September 15, 2025, the Board voted to amend the County's Environmental Management Act (EMA) Ordinance to exempt land conservancy groups from environmental permitting requirements for certain land stewardship activities. Specifically, the amended Ordinance will not require environmental permits for land conservancy groups to conduct routine land stewardship activities, such as tree removal and vegetation management, when those activities are carried out pursuant to an accredited land trust management plan. As presented to the Board, this exemption will reduce regulatory barriers while preserving environmental protections and supporting long-term conservation and stewardship efforts.

Environment: In Progress

- **(2025-91) Initiate a feasibility study as a component of Phase II implementation of the Apalachee Regional Park Masterplan.**

    - The County is preparing for Phase II implementation of the Apalachee Regional Park Master Plan, with the active landfill cell scheduled for closure in August 2026.

Phase II includes two feasibility studies, funded across FY 2026 and FY 2027, to evaluate options for relocating Solid Waste operations and identify the final park amenities needed to support ARP's full buildout. The study will determine whether Solid Waste operations should remain onsite or be relocated elsewhere, while also evaluating future recreation fields, potential recreational use of closed landfill cell areas, operating and capital costs, and long-term park expansion needs. The County will bring an agenda item to the Board in Fall 2026 to provide an update on landfill closure progress and outline next steps for Phase II implementation.

- **(2024-70) 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.**
    - At its January 23, 2024 meeting, the Board authorized an agreement with ReCap, LLC to expand the County's biochar pilot program into a full-scale yard waste processing operation at the Leon County Solid Waste Management Facility. Through this partnership, ReCap uses the County's yard debris and processing site to produce biochar, a carbon-storing material created through a carbon-negative process that helps reduce greenhouse gas emissions and provides a sustainable alternative for managing yard waste. The agreement requires ReCap to scale operations through a phased process, beginning with expanded equipment capacity and ultimately becoming fully responsible for processing all inbound yard waste received at the facility. In 2025, ReCap processed nearly 1,250 tons of yard debris into biochar, more than 10 times the amount processed in 2024, achieving the first major scaling milestone. ReCap is now working toward the next phase of operations, with the goal of fully scaling the system by the end of 2026. The County anticipates continuing education and outreach efforts as ReCap scales production and business operations.

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Quality of Life: Complete – Ongoing

- **(2022-20) Implement the Tallahassee-Leon County Greenways Master Plan.**
    - The Tallahassee-Leon County Greenways Master Plan is made up of 32 greenway trail projects totaling approximately 158 miles. The Blueprint 2020 program includes a $15,800,000 project to continue the implementation of the Greenways Master Plan, with an annual allocation provided to the program in installments of $790,000 per year. Of the 32 projects, five projects totaling approximately 19.5 miles have been prioritized by the IA Board for implementation which include: the Capital Circle SW Greenways & Debbie Lightsey Nature Park; the Lake Jackson Greenway; the Thomasville Road Trail Greenway; University Greenway; and Southwood Trail. For FY 2023, FY 2024 and FY 2025, the Blueprint IA Board approved its annual allocation of $790,000 in support of the implementation of the Greenways Master Plan Work Program. Consistent with IA Board direction, this funding has supported the advancement of the prioritized Greenways projects including the Capital Circle SW Greenway and Debbie Lightsey Nature Park, Lake Jackson Greenway, Thomasville Road Trail Greenway, University Greenway, and Southwood Trail. In January 2025, the Final 2025-2035 Miccosukee Canopy Road Greenway Management Plan was approved by the Board and submitted to the State of Florida Acquisition and Restoration Council. The State approved the plan in April 2025. Additionally, in January 2026, the 2026–2036 J.R. Alford Greenway Management Plan was approved by the Board and submitted to the State. State approval is anticipated in Summer 2026. These plans provide the site-specific management framework for two of the County's signature greenway corridors and supports continued implementation of the Tallahassee–Leon County Greenways Master Plan through long-term stewardship, public access, and capital improvement planning.

- **(2022-21) Implement the Leon County Essential Libraries Initiative.**
    - *FY 2022:* Throughout FY 2022, the County completed several initiatives across each of the four focus areas outlined in the Essential Libraries Initiative (ELI) implementation plan. Among the completed initiatives include the launch of the Library of Things program, as approved by the Board on January 25, 2022, to allow library cardholders to "check out" nontraditional items from the library. The Library has also partnered with human service agencies and other local entities to provide a more robust and diverse programming schedule. In addition, the Library is currently finalizing the design of capital improvements at the Main Library including the creation of coworking spaces, new conference and meeting rooms, security enhancements, among others. As part of the plan, the Library has also hired its first Community Resources Specialist to provide citizens with one-on-one assistance and referrals to community services and resources and coordinate partnership and program opportunities with local human services agencies.
    - *FY 2023:* In January 2023, the Board accepted a $100,000 donation from the Friends of the Library for enhancements to library programs and services in support of the Essential Libraries Initiative. Among other efforts, the Library utilized a

portion of these funds to offset the cost of patrons' increased use of the on-demand video streaming service, Kanopy, which is designed exclusively for public libraries to provide access to films, documentaries, and children's programs to patrons at no charge. As part of the County's Essential Libraries Initiative, the County also continues leading various efforts to realign the Library's programs and services with the community's greatest needs and goals. These efforts include the execution of a Memorandum of Understanding (MOU) with Second Harvest of the Big Bend to provide nutritious meals and/or snacks to children at County Libraries. 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. In FY 2023, the County also executed an MOU with Leon County Schools for the provision of resources and services, such as classroom space and internet connectivity, to offer the Leon County Library's GED Program for high school and adult learners at the B.L. Perry Branch.

- *FY 2024:* In November 2023, the Board accepted an additional $100,000 donation from the Friends of the Library to further support the Essential Libraries Initiative. Among other efforts, these funds will be used to support the various programing events planned for FY 2024, as well as enhancements to the Dr. B.L. Perry, Jr. Branch Library Early Learning space and the Northeast Branch Library outdoor space.

  At the January 23, 2024 meeting, the Board accepted a $400,000 Public Library Construction Grant from the Florida Department of State for renovations at the County's Main Library. In addition to the main focus areas, the County's Essential Libraries Initiative includes a capital improvements element to the Main Library to support the initiatives of the ELI.

- *FY 2025*: The County utilized the state grant to support Phase I construction, including designated areas for training, career and workforce development, co-working space, a recording studio, and additional conference and meeting space. The primary objective of the renovations is to provide a fresh and inviting environment essential for fostering new ways of interacting, learning, and accessing information. At the May 14, 2024 meeting, the Board approved the bid award for the Phase I improvements which are anticipated to be completed by the end of Summer 2025. At its December 10, 2024 meeting, the Board accepted a $150,000 donation from the Friends of the Library to support new technology purchases, including Sound Booth recording equipment, remote-access door controls, and upgraded computers and monitors. On September 26, 2025, the County celebrated the grand opening of the Main Library's renovated second floor which added several features, including 15 new meeting spaces, expanded seating and accessibility, and introduced workforce development amenities such as a CAT Excavator simulator for hands-on career training.

- *FY 2026*: At its November 18, 2025 meeting, the Board accepted a $120,000 donation from the Friends of the Library to support ELI efforts such as the purchase of high-demand bestselling books, branch library furniture, early learning

materials, summer reading programming, book club kits, virtual Author Talks, and expansion of the Library of Things collection. In FY 2026, the County also continued advancing ELI focus areas through programs such as Tax Toolkit: Prepare with Confidence and SafeSense: Online Safety & Digital Skills Workshop, which support financial literacy, digital literacy, lifelong learning, and community access to practical skills and resources.

- **(2022-22) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates.**
    - Leon County Emergency Medical Services (EMS) has begun and is continuing to conduct a comprehensive review and update of its medical protocols and procedures in an effort to improve medical outcomes and survival rates in the community. In addition to its internal efforts, Leon County EMS continues to participate in the Big Bend Healthcare Coalition, the Tallahassee Coalition for Coordinated Care, and engage with other community stakeholders to identify and pursue opportunities to better coordinate services and improve medical outcomes locally. Leon County EMS also continues to provide community engagement and community risk reduction programs, such as Cardiopulmonary Resuscitation (CPR) and automated external defibrillator (AED) trainings, "Stop the Bleed" training exercises, and bicycle, pedestrian, and vehicle safety trainings throughout the year. Leon County EMS has continued to successfully pursue various grant opportunities to support its ongoing efforts to improve medical outcomes and survival rates as outlined below.
    - *FY 2022:* In June 2022, the County was awarded $56,910 in grant funds through the Florida Department of Health to support and enhance the County's EMS citizen CPR training program and for implementation of ultrasound equipment and training to enhance diagnostics to aid in providing appropriate prehospital treatment.
    - *FY 2023:* In October 2022, the County was awarded $50,784 from the Florida Department of Health (FDOH) County Grant to improve and expand prehospital patient care through the acquisition of ambulance medical equipment. In February 2023, the County received a $33,000 Big Bend Healthcare Coalition Grant to enhance the County's EMS response capabilities through the purchase of mass casualty shelter mobile tent equipment, a high flow transport ventilator, and patient monitoring equipment for surge events.
    - *FY 2024:* In October 2023, the County received a $64,313 grant from the FDOH to support and enhance the County's EMS citizen CPR training program and for the purchase of 40 AEDs made available on a first-come, first-served basis to local commercial organizations. In June 2024, the County received an additional $24,427 in grant funding from the FDOH for the acquisition of ambulance medical equipment necessary to improve and expand patient care.
    - *FY 2025:* In March 2025, the County received a $81,125 grant from FDOH to support the County's annual "Press the Chest" Cardiopulmonary Resuscitation training event and for the purchase of additional 40 AEDs to be made available in

public spaces. In September 2025, the Board received a $12,000 grant from FDOH to continue supporting the "Press the Chest" event.

- **(2022-23) 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.**

    - *FY 2022:* Leon County's Office of Intervention and Detention Alternatives (OIDA) 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. OIDA has also partnered with the City in expanding the Landlord Risk Mitigation Program to increase accessibility to affordable housing for individuals returning to the community from incarceration.

      On December 14, 2021, the Board allocated funds to support the hiring of two Homelessness Outreach Street Team (HOST) deputies by LCSO to connect individuals at risk of becoming homeless with available housing and social services. As part of this effort, OIDA is working with the HOST deputies to support returning citizens in complying with court-ordered conditions.

      OIDA continues to leverage webinars and other resources provided by the National Association of Counties on innovative alternatives to incarceration. OIDA has implemented several internal strategies to improve supervision outcomes and reduce recidivism of past offenders, including expansion of training opportunities for County Probation/Pretrial Officers on communication and supervision techniques as well as redevelopment of OIDA's assessment and referral processes to best support reentry of past offenders.

    - *FY 2023:* In FY 2023, OIDA engaged with students at the Florida State University Askew School of Public Administration that were interested in studying alternatives to incarceration as their final Capstone Project. The students that pursued this Capstone Project reviewed programs and best practices adopted by counties nationwide and identified additional recommended strategies to further support jail population management at the Leon County Detention Facility (LCDF). Utilizing their research, these students produced a final report with findings and recommendations to help effectively manage the flow of people through the County's Detention Facility and mitigate the future need for additional infrastructure at the site. The Capstone Project and final report was presented to the Public Safety Coordinating Council on April 18, 2023. In the Fall of 2023, OIDA reclassified its Community Service Coordinator position to be the Community Service and Support Coordinator. As part of this reclassification, the new functions now include providing enhanced services through collaboration with community partners and referrals to critical services which will assist pre- and post-sentenced defendants with successful reentry into the community and thereby reduce the likelihood of recidivism.

    - *FY 2024:* In the Fall of 2024, OIDA partnered with LCSO and the 2nd Judicial Court Administration to apply to participate in the Zero Returns to Homeless Cohort through the Council of State Governments Justice Center. The Zero Returns

to Homeless Cohort provides technical support to address long-term housing solutions for individuals returning from incarceration through community partnerships and collaboration across state and local systems. While Leon County was not selected, the County will continue to explore opportunities to participate in future cohorts.

- *FY 2025:* At its September 17, 2024 meeting, the Board approved the Public Safety Coordinating Council's recommendation to use FY 2024 Diversion Program funds, in the amount of $100,000, to implement a Reentry Housing Assistance Program for homeless individuals released from the Leon County Detention Facility. Since that time, the County has partnered with the LCSO RISE Center for the administration of the program and delivery of ancillary support services to assist participants with achieving long-term housing sustainability. In addition, in FY 2025, OIDA began the administration of the Diversion Fee Assistance (DFA) Program which was previously administered by the State Attorney's Office. Through the program, OIDA coordinates with the State Attorney's and Public Defender's Office to identify indigent defendants that are eligible to receive 50% of application diversion fees covered through the program.

  At the October 8, 2024 Board meeting, Justice Planners presented the Leon County Detention Facility Needs Assessment Final Report which evaluated current and projected space needs of the LCDF through 2048. Notably, the Report recognizes the County's considerable effort through OIDA to "deter, deflect, and divert" individuals from LCDF through evidence-based programs such as electronic monitoring and case management. The Report credits the County for putting in place multiple evidence-based programs, strategies, and initiatives that collectively and effectively divert low-risk individuals from incarceration and manage population in the detention facility.

- *FY 2026:* On March 10, 2026, the Board approved the Public Safety Coordinating Council's recommendation to designate We Are All We Need, Inc. as Leon County's applicant for the FY 2026 Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant. The application seeks $1.2 million in State grant funding to expand reentry services for at-risk young adults. If awarded, the program will serve 144 young adults ages 18 to 28 through case management, skill development, employment-related opportunities, and connections to mental health and substance use services.

- **(2022-24) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need.**

  - *FY 2022:* The adopted FY 2022 budget included $1.7 million to support the primary healthcare program. On November 9, 2021, the Board approved agreements with Bond Community Health Center, Inc. (Bond), Neighborhood Medical Center, Inc. (NMC), Apalachee Center, Inc., Capital Medical Society Foundation Inc., We Care Network, and the Florida A&M University College of Pharmacy to provide health care services for uninsured and underinsured Leon County residents. The Department of Human Services and Community

Partnerships continues to meet weekly with these providers to ensure access to affordable health care services through the community healthcare partnerships.

The County allocated $800,000 under the County's American Rescue Plan Act (ARPA) expenditure plan 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. Specifically, the County allocated $500,000 to Neighborhood Medical Center, Inc., and $300,000 to Bond Community Health Center, Inc. to support capital improvements of the medical facilities utilized to provide healthcare services for low-income residents.

- *FY 2023:* The adopted FY 2023 budget included $1.7 million to support the primary healthcare program, with $1.3 million dedicated for the Primary Health Care Competitive Provider Reimbursement Pool (Competitive Pool) and $413,000 for specialty health care and pharmaceutical services. On July 12, 2022 the Board approved the request from Bond and NMC to designated $301,942 of the Competitive Pool as the required local match funds needed for these entities to receive an additional $494,892 in federal Low-Income Pool funds, to provide primary care services to more Leon County residents.
- *FY 2024:* The adopted FY 2024 budget included $1.7 million to support the primary healthcare program, with $1.3 million dedicated for the Competitive Pool and $428,000 for specialty health care and pharmaceutical services.

  At the April 25, 2023 Budget Workshop, the Board approved and subsequently ratified at its May 9, 2023 meeting, an increase for primary care visits from $125 per visit to $175 per visit for FY 2024 and $225 per visit starting FY 2025. The purpose of the increase is to more accurately reflect the cost of diagnostic and ancillary services, such as laboratory and X-ray services. During the April 23, 2024 Budget Workshop, the Board approved and subsequently ratified at its May 14, 2024 meeting, to expand the reimbursement increase to include an increase in the dental reimbursement rate from $125 to $175 per visit beginning in FY 2025 to also include diagnostic and ancillary costs such as laboratory and Xray services. In addition, the Board approved an increase in the mental health reimbursement rate from $80 to $210 per visit for mental health professionals (e.g., psychiatrists, psychologists, psychotherapists, etc.) beginning in FY 2025 to align with Medicaid rates for reimbursement. In addition to these increases in the dental and mental health reimbursement rates, the FY 2025 budget also supported an increase for primary care visits to $225 per visit as previously approved by the Board in 2023.
- *FY 2025:* The adopted FY 2025 budget included $1.7 million to support the primary healthcare program, with $1.3 million dedicated for the Competitive Pool and $428,000 for specialty health care and pharmaceutical services.
- *FY 2026:* The adopted FY 2026 budget included $1.7 million to support the primary healthcare program, with $1.3 million dedicated for the Competitive Pool and $428,000 for specialty care and pharmaceutical services. In accordance with the County's annual agreements, Bond, NMC, and Apalachee are reimbursed through the Competitive Pool for costs incurred to provide healthcare services to

uninsured and underinsured Leon County residents for primary, dental, and/or mental health visits.

- **(2022-26) 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.**

    - In recent years, the County has executed Local Agency Program Agreements with the Florida Department of Transportation (FDOT) to support the completion of various safety improvements on State and County roadways. Since FY 2022, the County has leveraged FDOT grant funds to support the completion of safety improvements on Old Bainbridge Road (from I-10 to Capital Circle NW), CR 260 Silver Lake Road, the Miccosukee Road Bridge Replacement, and the Smith Creek Road Bike Lane project to enhance the safe use of nonmotorized transportation alternatives to access the Apalachicola National Forest. The County has executed Local Agency Program Agreements with FDOT to support other transportation enhancements that are currently underway including the Springhill Road Bridge Replacement, Veterans Memorial Drive Bridge Replacement, realignment of Old Bainbridge Road at Capital Circle NW, and intersection improvements at Woodville Highway and Natural Bridge Road. Notably, $210,000 was allocated in the County's FY 2026 Budget to leverage $1.1 million in FDOT funding for the of Woodville Highway and Natural Bridge Road intersection improvements. Additionally, in October 2025, the Board approved an FDOT grant agreement providing $431,086 toward construction of the Old Bainbridge Road at Capital Circle NW Intersection Improvement Project. In May 2026, the Board approved the construction bid award for the project, which will realign the intersection to improve safety, traffic flow, drainage, while maintaining the character of the canopy road corridor.

    - In FY 2022 and FY 2023, the Board approved Resolutions in support of FDOT's Safe Route to School Grant Applications to support construction of sidewalks on County roads including Westway Road, Shumard Drive, Sherborne Road, and Bur Oak Drive. Additionally, on January 24, 2023, the Board authorized the County Administrator to issue a letter of support to the City of Tallahassee for its FDOT Safe Routes to School Grant Application for sidewalks along Fred George Road, a County road within the City limits, to provide greater pedestrian access to Springwood Elementary School. On December 12, 2023, the Board approved a Resolution in Support of the FDOT's Transportation Alternatives Set-Aside Grant Application to support the construction of the Highland Drive Sidewalk Project from US 90 (Mahan Drive) to Buck Lake Road. In March 2025, the County executed Local Agency Program Agreements with FDOT to support the construction of the Canyon Creek Road Sidewalk Construction project.

    - At the County's request, FDOT performed a safety study on Highway 20 in FY 2023 and identified funding to implement safety enhancements which were identified in a previous FDOT study. In FY 2023, FDOT committed nearly $400,000 to fully fund safety enhancements along Highway 20. Several

recommended improvements as identified by the study, such as signing/pavement marking improvements, vegetation trimming, and the installation of retro-reflective backplates on signal heads are currently being implemented as part of several ongoing FDOT projects. The County also works with FDOT to leverage opportunities for joint funding of County/State roadway intersections within the Urban Services Area (USA) of unincorporated Leon County. Each year, Public Works coordinates with FDOT and electric service providers to design and install streetlights at the approved intersections and roadways. In FY 2023, the County began and completed various street lighting projects in coordination with FDOT. To date, deployment of streetlights had been completed or were underway at nearly 45 sites along state roadways, including eight bus stops and along North Monroe Street, Tennessee Street, Apalachee Parkway, Highway 20, and Capital Circle.

- **(2022-29) 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.**

    - *FY 2023:* On March 21, 2023, the Board approved a Memorandum of Understanding (MOU) between Leon County, the City of Tallahassee, and the Children Services Council of Leon County (CSC) to partner on opportunities to collaborate and coordinate on funding, program delivery, program evaluation, and outcome measures for human services that primarily focus on children and families. As reflected in the MOU, the County, City, and CSC will continue to coordinate resources such as staffing, technology, program evaluation, performance measures, and funding to maximize the effectiveness of services to local children, youth, and families. Staff from the County, City, and CSC meet regularly to discuss strategies to maximize County and City investment through the Community Human Services Partnership (CHSP) and better address service gaps in the community.

    - *FY 2024:* On November 28, 2023, the Board held a Workshop on Human Services and the Community Human Services Partnership (CHSP). During the Workshop, a presentation was provided on the CHSP process, including the impact of the establishment of the Children's Services Council of Leon County (CSC), which specifically funds children, youth, and family services and programs, to the local human services system. Following the presentation, recommendations were presented to the Board to better position the County and CHSP in addressing the human service needs of the community, including a recommendation to realign CHSP categories to reflect the establishment of the CSC, which specifically funds children, youth, and family services and programs. At that time, the Board directed staff to bring back an agenda item to include an analysis on the impact of the proposed realignment of the current human services categories in CHSP to the funded partner agencies and a transition plan on available funding opportunities through the CSC.

      At the January 23, 2024 Board meeting, additional information and a recommendation on the proposed realignment of the CHSP categories was presented for the Board's consideration. As requested by the Board, the agenda item provided further analysis of the CSC funding process and feedback from

agencies about the proposed realignment of human services categories. At that time, the Board directed staff to continue to work with the CSC and the City to develop a proposal to replicate and fund the CHSP process for children's services through the CSC for FY 2027, and to keep all CHSP categories the same for the FY2025-FY2026 two-year cycle.

At the March 19, 2024 meeting, the Board approved the allocation of $834,000 in one-time funding from the American Rescue Plan Act (ARPA) to support the CHSP homeless services category and establish one-time funding for emergency shelters.

- *FY 2025:* During its FY 2025 Budget Workshop, the Board allocated $537,500 in line-item funding for the emergency homeless shelters for FY 2025 and FY 2026 to continue support for the Homeless Service category and the newly established line-item funding for emergency shelters beyond the dedication of ARPA funds.

  In November 2024, the County and the City participated in a CHSP workshop with the CSC to discuss the development of a proposal to replicate and fund the CHSP process for children's services. The County, in coordination with the CSC and the City, hosted a series of meetings with local nonprofit agencies to discuss the new proposed process.

- *FY 2026:* On December 9, 2025, the Board approved a realignment of Leon County CHSP funding by shifting County support previously allocated to CHSP children, youth, and family service categories to establish dedicated line-item funding for emergency homeless shelters serving children and families experiencing homelessness. The Board also requested a status report be brought back in March 2026 to include which organizations have been funded by CSC Leon.

  At its March 10, 2026 meeting, the Board accepted a status report on CSC Leon funding and established the FY 2027 CHSP maximum funding level at $1.445 million. CSC Leon will provide $3.7 million in FY 2027 for early learning, after school, and summer programs, more than double the amount previously provided to similar programs through CHSP. To support the transition of children and youth programs from CHSP to CSC Leon funding opportunities, the County, in partnership with the City, CSC Leon, and United Partners for Human Services, provided eligible agencies with application workshops, one-on-one support, and deadline reminders.

- **(2022-32) 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.**

  - Through the use of public information and social media channels, the County's Community and Media Relations Office (CMR) continues to coordinate with the Leon County Sheriff's Office (LCSO) to share timely and important messages on child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. Relatedly, the County continues to support the Survive and Thrive Advocacy Center's (STAC) business training efforts related to human trafficking, a curriculum endorsed by LCSO. 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.

- As endorsed by the Survive & Thrive Advocacy Center, the County's adopted 2024 Legislative Priorities included support for the establishment of a requirement under Florida Statutes for state and local government contracts executed with contractors and subcontractors to include an affidavit to be signed asserting that they do not engage in labor trafficking; and support for legislation to allow the Florida Department of Business and Professional Regulation to revoke business' licenses that are found to be complicit in human trafficking and/or refuse to work with law enforcement investigating human trafficking. During the 2024 State Legislative Session, the Legislature passed HB 7063 which creates a number of new requirements to support efforts in combating human trafficking in Florida. Among other provisions, HB 7063 requires any nongovernmental entity that enters, renews, or extends a contract with a governmental entity, to provide an affidavit attesting that it does not use coercion for labor or services. The legislation was signed by the Governor on May 13, 2024, and took effect on July 1, 2024. In addition, for Florida's Missing Children's Day, CMR worked with LCSO to conduct a media campaign to honor child protection efforts being led within the community and to raise awareness of the availability of Missing Child and AMBER Alerts. The Florida Missing Children's Day campaign will be conducted again in Fall 2026. CMR will also expand the "Love Leon County" campaign to encourage residents to report graffiti and littering and promote civic pride. Both campaigns will be promoted through social media, Leon County LINK, and other communication channels.
- On January 27, 2026, the Board accepted a $174,996 U.S. Department of Justice Community Policing Microgrant on behalf of LCSO to address violent crime and human trafficking through proactive investigations into illicit massage businesses. At that time, the Board also accepted a $210,000 Protecting Children's Innocence Task Force grant on behalf of LCSO to address child exploitation and trafficking.

- **(2022-33) 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.**
  - *FY 2022:* On November 9, 2021, the Board allocated $10,000 for mental health outreach and training events within Neighborhood First Program neighborhoods. In May 2022, the County hosted the "Be Kind To Your Mind Mental Health and Wellness Event" in partnership with the City of Tallahassee and Mental Health Council of the Big Bend in the targeted areas. The application for the County's FY 2023 and FY 2024 Community Human Services Partnership (CHSP) funding cycle was revised to reflect the prioritization.

In January 2022, the County's Library of Things was launched which provides a collection of items such as tools, gardening equipment, games, mobile hotspots, electronics, etc., that are loaned to Library card holders at no charge. The Library of Things addresses many of the concerns associated with poverty as these resources address some critical needs and promote equity by providing low-income residents access to things that might not otherwise be available to them. Specifically, this program provides low-income residents equitable access to resources that enhance digital literacy, home improvement and maintenance, healthy and sustainable food sources, and resources that develop and build skills to improve employment opportunities and economic mobility.

- *FY 2023:* On February 21, 2023, the Board accepted a $75,000 grant from the Cities for Financial Empowerment Fund (CFE) CityStart initiative to support the implementation of the Neighborhood First Program in coordination with the City. The County has worked with the City and the Capital City Chamber of Commerce (Capital Chamber) in identifying opportunities to leverage grant funds to improve access to financial empowerment resources for low-income households that have historically experienced poverty and racial inequities. In coordination with the City and Capital Chamber, grant funds will be utilized to create access to financial institutions for low-income households through the Bank On Tallahassee initiative and to host a Financial Empowerment Summit with organizations and stakeholders that provide financial empowerment resources to develop a "resource blueprint" for addressing the financial needs of residents. The Financial Empowerment Summit took place on September 19 and 20, 2023.

  The County's Homeownership Development (HOD) Program provides funding to local developers to build owner-occupied housing for first-time homebuyers primarily in areas that have historically experienced poverty and racial inequity. In 2023, the County's Housing Services Division hosted an informational workshop with local developers to receive feedback on increasing the effectiveness of the program. The HOD Program was subsequently revised to incorporate various recommendations shared by local developers, including an increase to maximum funding award amount available to developers to offset increased cost of materials and labor associated with construction.

- *FY 2024/2025:* In the Fall of 2023, the County held the Heir Property Events Series in partnership with the City, Children Services Council, United Way, and Legal Services of North Florida. Building on ongoing efforts to raise awareness of available resources in the neighborhoods that have historically experienced poverty, the series of workshops were held in the Frenchtown and Griffin Heights Neighborhoods, Providence Neighborhood, Woodville Community, and Bond Community to provide residents information on the appropriate and legal steps required to leave their properties to family members. As part of this effort, Legal Services of North Florida also offered free legal representation to income-eligible residents that need assistance with addressing active probate issues or estate planning. At its July 9, 2024 meeting, the Board approved utilizing $50,000 in SHIP funds to provide title clearing services to income-eligible heirs in partnership with Legal Services of North Florida. In addition, the County's Spring Home Expo

in April 2025 featured an heir property workshop which was followed by a series of additional heir property events throughout the year.

- *FY 2026:* In March 2026, the County held the 32304 Summit with 78 attendees to highlight ongoing efforts with community partners to reduce poverty in neighborhoods including Frenchtown and Griffin Heights. The County also continues to attend neighborhood meetings and share information on County programs and services, including heir property support and community food distributions.

- **(2022-34) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community.**
  - The County's Department of Human Services and Community Partnerships (HSCP) and Office of Intervention and Detention Alternatives (OIDA) work collaboratively in supporting local efforts to address the causes and impacts of drug related crimes. OIDA has developed a self-assessment that pre- and post- sentenced individuals can voluntarily complete, which is utilized by HSCP to connect these individuals with human services partners to address underlying causes of criminal behavior. HSCP and OIDA also meet monthly with the Council on the Status of Men and Boys to discuss strategies to support ongoing efforts to reduce criminal activity locally.
  - 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. In addition, the Board authorized the execution of an agreement with DISC Village, Inc. to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders.
  - 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 addition, on October 14, 2025, the Board accepted $926,843 in additional opioid litigation settlement funds to continue the County's agreement with DISC Village, Inc. in FY 2026 to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders.
  - In January 2026, LCSO utilized a share of the opioid litigation settlement funds to implement a 12-week outpatient-level substance use disorder treatment program for incarcerated individuals at the Leon County Detention Facility. In Spring 2026, LCSO began a training program in partnership with the Council on the Status of Men and Boys, aiming to foster a community-wide approach to addressing the

opioid crisis by utilizing school resource officers to conduct targeted outreach with young men and boys on opioid prevention and misuse.

- **(2023-52) Continue to explore policies such as inclusionary housing and mixed housing developments to increase the stock of affordable housing throughout Leon County.**

    - The County is advancing policy tools and development strategies to increase the stock of affordable housing throughout Leon County, including continued analysis of a potential inclusionary housing policy. An update on the status of a potential inclusionary housing policy is anticipated to be provided to the Board in Winter 2026. In addition, the Division of Real Estate and the Division of Housing Services continue to identify County-owned and escheated properties that may be suitable for affordable housing. On April 8, 2025, the Board adopted the annual Affordable Housing Inventory List, which added six parcels deemed appropriate for affordable housing, including two County-owned parcels and four parcels owned by dependent special districts. Once approved by the Board, Certified Affordable Housing Parcels may be made available for sale, lease, or donation for the production and preservation of permanent affordable housing, including through nonprofit affordable housing partners and the Leon County-Tallahassee Community Land Trust.

- **(2023-54) 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.**

    - *FY 2023:* Through its initiatives, policies, partnerships, and investments, Leon County continues to actively work with local partners to reduce homelessness and its overall impact in the community. On May 23, 2023, the Workshop Addressing Homelessness was held in partnership with seven neighboring counties and the Big Bend Continuum of Care (CoC), which is recognized by the U.S. Department of Housing and Urban Development (HUD) and the State of Florida as the regional planning and oversight organization for homelessness in Leon County. County staff provided a summary of the County's recent actions and investments to reduce homelessness in the community, including the allocation of more than $32.5 million in the past three years. To build on the County's ongoing efforts, recommendations were presented to the Board that included opportunities for enhanced policy and engagement, strengthened partnerships, and additional investments that will better position the community to address homelessness. Among these recommendations were the proposed development and establishment of the CoC Community Engagement Liaison position at the CoC; the continued funding of the Street Outreach Program and the Sheriff's HOST Deputy Unit to engage unsheltered homeless individuals and families; and to fund capacity building for nonprofits and faith-based organizations to expand homeless services through the Neighborhood Capacity Building Program, among others.

- *FY 2025:* In FY 2025, the County provided $537,500 line-item funding for five emergency homeless shelters in coordination with the City of Tallahassee and the Children's Services Council of Leon County. The County has participated in several community meetings with the City and Big Bend Continuum of Care (CoC) to gather community input on the development of corridor plans identifying measures to reduce unsheltered homelessness.
- *FY 2026:* In the Summer and Fall of 2026, CoC will continue to host meetings for the Pensacola Street, Downtown, and North Monroe Corridors to present the corridor plans and gather additional community feedback. The corridor plans will then be presented to the Board in Fall 2026.

- **(2023-56) 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.**
  - Based on feedback from Capital Area Health Start Coalition, the Board approved outside agency line-item funding to 2-1-1 Big Bend for the Lyft Transportation Program to provide transportation to essential services, including medical appointments. In addition, the County in partnership with the Children's Services Council (CSC) works with Bond Community Health Center and Neighborhood Medical Center to address the medical needs of underinsured pregnant individuals through the County's CareNet Program and the CSC's Perinatal Navigator Program. The County also participates in regular calls with the Capital Area Health Start Coalition to coordinate services with community partners. The County is currently supporting Capital Area Healthy Start Coalition to finalize its 2026–2031 Service Delivery Plan by the end of 2026, with priority areas focused on access to care, fatherhood involvement, and awareness and collaboration to improve women's and children's health and healthcare access.

- **(2023-58) 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.**
  - *FY 2023:* On March 21, 2023, the Board approved a Memorandum of Understanding (MOU) between Leon County, the City of Tallahassee, and the Children Services Council of Leon County (CSC) to partner on opportunities to collaborate and coordinate on funding, program delivery, program evaluation, and outcome measures for human services that primarily focus on children and families. As reflected in the MOU, the County, City, and CSC will continue to coordinate resources such as staffing, technology, program evaluation, performance measures, and funding to maximize the effectiveness of services to local children, youth, and families. Staff from the County, City, and CSC meet regularly to discuss strategies to maximize County and City investment through the Community Human Services Partnership (CHSP) and better address service gaps in the community.

- *FY 2024:* On March 19, 2024, the Board approved the establishment of outside agency line item funding in partnership with the CSC 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.
- *FY 2026:* In FY 2026, the County and City provided $22,000 through CHSP to support Capital Area Healthy Start Coalition's Sister Friends Tallahassee Birthing Project, which provides maternal and child health outreach, support, and intervention services for expecting mothers and families through the baby's first year. Most recently, in March 2026, the Board maintained FY 2027 outside agency funding for 2-1-1 Big Bend, including $37,500 for the Lyft Transportation Program, which provided nearly 4,000 rides in FY 2025.

- **(2023-59) Design and construct the new Northeast Park**
  - The Blueprint Northeast Park project will provide for the creation of a park in Northeast Leon County that will incorporate a mix of active and passive recreation opportunities. The design and permitting for the Northeast Park is complete and it is currently in the construction phase. A groundbreaking ceremony was held at the park in October of 2024 with construction anticipated to be completed by Summer 2027.

- **(2023-61) 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.**
  - *FY 2022:* On March 8, 2022 the Board authorized the Housing Finance Authority of Leon County to issue a $55 million bond for the Ridge Road Development project for the development of 250 affordable housing units, over 200 of which are designated for very low- and low-income households. The project, which was completed in May 2025, was completed utilizing bond financing, state loan financing, and developer equity.
  - *FY 2023:* On June 13, 2023, the Board allocated $1 million in Federal Emergency Rental Assistance funding for the third phase of the Orange Avenue Apartment Redevelopment Project which will set aside 13 units for extremely low-income households including individuals or families exiting homelessness. The County has invested a total of $5.8 million in the Orange Avenue Apartment Redevelopment Project which construct 400-410 of affordable rental units for very low-income households (a 100% increase in affordable rental units). The funds allocated by the Board will be leveraged to secure federal tax credits funding.
  - *FY 2024:* On October 10, 2023, the Board authorized the submittal of an application for the FY 2023 HUD Pathways to Removing Obstacles to Housing Grant (HUD PRO grant) in the amount of $10 million. The County's grant application included a proposal to establish the Multifamily Development Gap Financing Program (Program) which would construct multifamily developments with rental units for low-income households. The Program would utilize the HUD

PRO grant to provide funding to proposed multifamily affordable housing projects that set aside at least 40% of units for extremely and very low-income households which include individuals and families experiencing homelessness. While Leon County was not selected, the County continued to explore opportunities to secure federal grant funding through HUD. In addition, on October 10, 2023, the Board authorized the Housing Finance Authority of Leon County (HFA) to issue a $35 million bond for the Lake Bradford Apartments projects which will set aside 39 units for extremely low-income households including individuals and families experiencing homelessness. The bonds will be leveraged to secure federal tax credits funding and state loan financing.

- In FY 2024, the County's Rental Development Program was launched utilizing the County's increased SHIP allocation to implement Board action from the May 23, 2023, Workshop Addressing Homelessness and address the need for affordable rental units. Through the program, developers are required to seek and secure funding from other federal and/or state programs that mandate that rental units remain affordable long-term (i.e., 30 years or longer). The County's Division of Housing Services is currently working in coordination with the Housing Finance Authority of Leon County to solicit funding applications from developers seeking to construct multi-family housing projects with long-term affordability.

- On March 29, 2023, the Governor signed SB 102, a comprehensive affordable housing bill known as the "2023 Live Local Act". In effect, SB 102 provides a significant funding increase for the state's primary affordable housing funding programs as well as new tax exemptions and incentives to encourage private investment in affordable housing initiatives. Based on the provisions of the Live Local Act adopted by the Florida Legislature, the County actively works with the City, Housing Finance Authority, and the Property Appraiser to promote property tax exemptions, and flexibility in land use, density, and other local development regulations for newly constructed multifamily development projects that dedicate units for low to moderate income households.

- *FY 2025:* During the 2024 Legislative Session, the Legislature amended the Live Local Act to provide local governments that have a sufficient level of units for workforce housing the ability to opt-out of the property tax exemptions for workforce housing (up to 75%). Leon County was determined to have a sufficient level of units for workforce housing and was determined to be eligible to opt-out of the property tax exemption beginning in 2025. However, the County did not opt-out of the property tax exemption available to developers in an effort to encourage and incentivize private sector development of affordable rental units. The County actively works with the City, HFA, and Property Appraiser's Office to promote the property tax exemptions as well as the highest allowable uses for development to encourage the construction of more affordable housing.

- During its FY 2026 budget development process, the Board approved a locally funded gap financing program to support affordable rental developments, including $250,000 in General Revenue, $125,000 in SHIP funds, and $125,000 in Blueprint

funding, further strengthening the County's ability to leverage state and federal resources to deliver affordable rental units.

- *FY 2026:* On January 27, 2026, the Board ratified a $93,750 County funding commitment to Volunteers of America of Florida for the proposed ViaNova Apartments affordable rental housing development on South Monroe Street. The proposed development would create 86 affordable rental units for low-, very low-, and extremely low-income households, with the County's contribution provided only if the project is awarded Florida Housing Finance Corporation funding. Together with an equal commitment from the City of Tallahassee, the local government contribution supports Volunteers of America's application for $7.2 million in state affordable housing funding by meeting the amount required to receive maximum local contribution points. In addition, on March 10, 2026, pursuant to the local option authorized under the Live Local Act, the Board approved a local ad valorem property tax exemption for rental developments with at least 50 units that set aside a portion of units for low-income households and do not qualify for existing State affordable housing tax exemptions. This helps make affordable rental projects more financially feasible by reducing County property taxes on units reserved for low-income households.

- **(2023-62) 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.**

  - *FY 2023*: At its May 23, 2023 Workshop Addressing Homelessness, the Board directed that affordable rental developments seeking County funding or bond authorization, including federal tax credits, set aside a portion of units for individuals or families exiting homelessness. On June 13, 2023, the Board allocated $1 million in Federal Emergency Rental Assistance funding for the third phase of the Orange Avenue Apartment Redevelopment Project which will set aside 13 units for extremely low-income households including individuals or families exiting homelessness. The County has invested a total of $5.8 million in the Orange Avenue Apartment Redevelopment Project which will construct 400-410 affordable rental units for very low-income households (a 100% increase in affordable rental units). The funds allocated by the Board will be leveraged to secure federal tax credits funding.

    To incorporate the Board's action taken at the May 23, 2023 Workshop Addressing Homelessness, the County's State housing Initiatives Partnership (SHIP) Local Housing Assistance Plan (LHAP) was revised on July 11, 2023, to require that developers seeking County SHIP funds for the construction of multifamily rental developments through Rental Development Program set aside a minimum of five percent (5%) of units for individuals or families exiting homelessness.

    FY 2024: On October 10, 2023, the Board authorized the Housing Finance Authority (HFA) of Leon County to issue a $35 million bond for the Lake Bradford Apartments projects which will set aside 39 units for extremely low-income

households including individuals and families experiencing homelessness. The bonds were leveraged to secure federal tax credits funding and state loan financing. To further implement the Board's direction and address the highest affordable housing need in our community, the County's interlocal agreement with the Housing Finance Authority of Leon County (HFA) was amended on April 9, 2024, to require the HFA to promote the development of affordable rental units specifically for individuals or families exiting homelessness.

- *FY 2025:* On May 13, 2025, the Board authorized the HFA to seek up to $50 million in State-issued bonds that may be converted and used to finance multiple future affordable rental housing developments serving very-low and extremely-low-income households. On December 9, 2025, the Board authorized the HFA to issue $15 million in multifamily housing revenue bonds for the Leon Arms Affordable Housing Rental Development, which will preserve 100 affordable rental units dedicated to very-low and extremely-low-income households. Consistent with the Board's previous direction, proposed projects for bond financing will be required to set aside units for very-low-income households as well as individuals and families exiting homelessness.
- *FY 2026:* At its 2026 State and Federal Legislative Priorities Workshop, the Board adopted a legislative priority supporting increased flexibility in the State Housing Initiatives Partnership (SHIP) program to better address the highest affordable housing needs. Specifically, the priority supports expanding allowable uses of SHIP funds to strengthen the development and preservation of affordable rental housing, with a focus on multifamily projects serving very-low-income households and individuals and families exiting homelessness.

- **(2023-63) 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.**
  - The County, in partnership with Apalachee Center, Northwest Florida Health Network, Tallahassee Memorial HealthCare, and other community providers, assesses utilization and identifies opportunities to expand access to mental health services in the community. Apalachee Center serves as the region's designated public receiving facility for individuals experiencing mental health and substance use crises and maintains 28 treatment beds exclusively for Leon County residents requiring Baker Act services and 14 treatment beds for residents requiring Marchman Act services. At the April 25, 2023 Budget Workshop, the Board approved a funding increase of $191,442 to be phased in over three years to address rising operational costs and statutory requirements for Baker Act and Marchman Act services. As a result, the County's FY 2026 allocation to Apalachee Center is $829,598, reflecting the final year of the phased increase. This funding supports 42 Baker Act and Marchman Act beds and provided 7,207 bed days for Leon County residents in FY 2025, a 42% increase from the 5,060 bed days provided in FY 2023. In addition, Apalachee Center partnered with Tallahassee Memorial HealthCare in FY 2024 to open the Live Oak Behavioral Health Center, which houses the Florida State University College of Medicine's Psychiatry Residency

Program, while TMH maintains 60 psychiatric beds. The County will continue to work with Apalachee Center, TMH, Northwest Florida Health Network, and other partners to evaluate current utilization, identify service gaps, and assess future opportunities to expand mental health treatment capacity. Over the last three years, the Board increased funding to Apalachee Center by 30% to help maintain current services and support the capacity of mental health beds available to County residents, with FY 2026 representing the final year of the phased funding increase. In FY 2025, Apalachee Center conducted 3,355 mental health inpatient screenings, including 2,375 Leon County residents, and County support for Baker Act and Marchman Act services contributed to 5,703 crisis stabilization patient days and 1,504 detoxification patient days. The County will continue to work with Apalachee Center and other community partners to evaluate current utilization, identify service gaps, and assess future opportunities to expand mental health treatment capacity.

- **(2024-71) 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.**
    - As of FY 2025, the Board has established outside agency line-item funding 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. Specifically, line-item funding in the amount of $112,500 has supported 2-1-1 Big Bend's 24-hour Helpline and on-demand transportation service provided in partnership with Lyft. In March 2026, the Board approved maintaining line-item funding for the 2-1-1 Big Bend's 24-hour Helpline and Lyft Transportation programs in FY 2027.

- **(2024-72) 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.**
    - At the March 19, 2024 meeting, the Board approved the allocation of $834,000 in one-time funding from the American Rescue Plan Act (ARPA) to support the CHSP homeless services category and establish one-time funding for emergency shelters. Subsequently, during its FY 2025 Budget Workshop, the Board allocated $537,500 in line-item funding for the emergency homeless shelters for FY 2025 and FY 2026 to continue support for the Homeless Service category and the newly established line-item funding for emergency shelters beyond the dedication of ARPA funds. In March 2026, the Board established the FY 2027 maximum CHSP funding level, which maintains $537,500 in dedicated line-item funding to support operations and case management for five emergency homeless shelters: The Kearney Center, HOPE Community, Brehon Social Services, Refuge House, and Capital City Youth Services.

- **(2024-76) 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.**

    - At its July 9, 2024 meeting, the Board approved the FY 2025 SHIP Funding Allocation which included utilizing $50,000 in SHIP funds to provide title clearing services to income-eligible heirs in a partnership with Legal Services of North Florida. This funding is utilized to cover costs associated with locating heirs, and process serving and filing fees that would ultimately establish clear ownership. Since the start of FY 2026, Legal Services of North Florida assisted 28 households to obtain clear titles on their homes. At its July 8, 2025 meeting, the Board approved utilizing $50,000 of the FY 2026 SHIP Funding Allocation to continue the County's contract with Legal Services of North Florida to provide title clearing services. On April 14, 2026, the Board approved the FY 2027–2029 SHIP Local Housing Assistance Plan, which maintains the County's use of SHIP funds for title clearing services for income-eligible heirs. The Board will continue to receive annual updates on the program as part of the County's SHIP reporting process.

- **(2025-93) 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.**

    - 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. In addition, the Board authorized the execution of an agreement with DISC Village, Inc., to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders.

    - 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 addition, on October 14, 2025, the Board accepted $926,843 in additional opioid litigation settlement funds to continue the County's agreement with DISC Village, Inc., in FY 2026 to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders.

    - In January 2026, LCSO utilized a share of the opioid litigation settlement funds to implement a 12-week outpatient-level substance use disorder treatment program for incarcerated individuals at the Leon County Detention Facility. In Spring 2026, LCSO began a training program in partnership with the Council on the Status of

Men and Boys, aiming to foster a community-wide approach to addressing the opioid crisis by utilizing school resource officers to conduct targeted outreach with young men and boys on opioid prevention and misuse.

- **(2025-94) 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.**
    - The County promotes the Big Bend Continuum of Care's Point-In-Time Count each year through the Leon Link to help recruit volunteers to assist with counting the number of sheltered and unsheltered people experiencing homelessness across the Big Bend region. In addition to promoting volunteer recruitment through Leon Link and social media, the County continues to participate in regular Continuum of Care meetings, including Point-In-Time Count planning sessions, to identify opportunities to support coordination and implementation efforts. To further strengthen coordination, a Memorandum of Understanding with the Big Bend Continuum of Care will be brought to the Board by Fall 2026 to support data sharing for the annual Point-In-Time Count and improve coordination on state and federal grant opportunities to address homelessness.

- **(2025-95) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities.**
    - In April 2025, the County, in collaboration with the Children's Services Council of Leon County, opened a new Family Resource Center at the Leon County Fort Braden Community Center. The Family Resource Center is designed to offer essential family support services and resources directly to the Fort Braden community, such as access to parenting resources, mental health support, a computer lab, and connections to additional community services.

- **(2025-96) Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones.**
    - As part of the County's ongoing efforts to enhance pedestrian safety, the Board initiated consideration of School Zone Speed Detection Systems in April 2025. On October 14, 2025, the Board adopted an ordinance establishing a School Zone Speed Detection Program, which authorizes the placement, installation, and operation of automated speed detection systems on County and State roadways signed as school zones within the unincorporated areas of Leon County. Leon County Public Works coordinated with the Leon County Sheriff's Office to develop an interlocal agreement that defines law enforcement roles and responsibilities for administering violations, issuing citations, and supporting program oversight. On April 14, 2026, the Board approved the interlocal agreement and a request for proposals (RFP) to procure a third-party vendor to install, operate, and manage the automated speed detection systems. The RFP process is anticipated to be completed in Summer 2026.

- **(2025-97) 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.**

    - At its January 27, 2025 Board Retreat, the Board directed staff to 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. Staff began development of a Woodville Rural Community Sense of Place Plan using a three-phase approach—planning, executing, and reporting—designed to gather data, engage residents and stakeholders, translate community input into recommendations, and coordinate a five-year plan. In May 2025, Woodville Sense of Place project website was launched to promote event details, opportunities to get involved, and additional information on the project. Community survey conducted in Summer 2025 to gather feedback on topics ranging from infrastructure improvement to beautification efforts. Additional door-to-door outreach and stakeholder interviews were also conducted to support development of the five-year plan. In October 2025, two community workshops were held in Woodville to engage residents of the survey results and receive additional input. On March 26, 2026, the County hosted an open house community meeting for residents to review the draft Woodville Sense of Place Plan, with more than 60 community members in attendance. Across the County's public engagement efforts, over 600 residents were directly engaged through door-to-door outreach, visits to local businesses and churches, community workshops, and an online survey to ensure the plan reflected local priorities. The Woodville Sense of Place Plan was presented at the June 9, 2026 Board meeting, and includes 13 recommendations organized around continued community engagement, park improvements, community beautification, economic development, and infrastructure projects.

- **(2026-107) Evaluate the adoption of a local property tax exemption to incentivize greater development of multifamily affordable rental units for low-income households.**

    - On March 10, 2026, pursuant to the local option authorized under the Live Local Act, the Board adopted an ordinance establishing a County ad valorem property tax exemption for rental developments with at least 50 total units that dedicate eligible units to low-income households. The exemption will help incentivize the development and preservation of affordable rental housing, particularly for smaller multifamily developments that may not qualify for existing State affordable housing exemptions. Under the ordinance, eligible developments may receive a 100% County property tax exemption when all units are dedicated to households at 60% or below Area Median Income, or a 75% County property tax exemption on eligible units when at least 20% of units are dedicated to households at 60% or below Area Median Income. The exemption will begin with the 2027 property tax roll. The County's Housing Services Division will develop and review applications, coordinate with the Housing Finance Authority of Leon County to

verify eligibility, provide certification letters for qualifying properties, and notify the Property Appraiser's Office for final determination. The County will also coordinate with the Property Appraiser, local property management companies, rental developer associations, and Community and Media Relations to promote the exemption and application deadlines.

- **(2026-108) Implement the Affordable Housing Gap Finance Program to increase the stock of affordable housing for very low and extremely low-income households.**
    - In June 2025, the Board approved $250,000 in General Revenue funding to support the Affordable Housing Gap Finance Program, building on the Blueprint IA Board's May 2025 creation of the program and annual $250,000 allocation, which was carried forward in the adopted FY 2026 Blueprint budget. The program is intended to provide local funding commitments that help affordable housing developers leverage state and federal funding for projects serving very low and extremely low-income households. As part of the program's implementation, on January 27, 2026, the Board ratified the County's $93,750 local government funding commitment to Volunteers of America of Florida for the proposed ViaNova Apartments affordable rental housing development on South Monroe Street. The project would create 86 affordable rental units for low, very low, and extremely low-income households and provide supportive services for individuals and families transitioning out of homelessness. The County's commitment, matched by the City of Tallahassee for a total local contribution of $187,500, will help the developer leverage $7.2 million in state affordable housing funds through the Florida Housing Finance Corporation. The County will continue to work with the Housing Finance Authority of Leon County and local partners to promote the Affordable Housing Gap Finance Program and evaluate future opportunities to support affordable rental development projects.

- **(2026-109) Explore opportunities for additional collaboration with the Children Services Council of Leon County to further support women and children experiencing homelessness.**
    - Since FY 2024, the County has partnered with the City of Tallahassee and the Children Services Council of Leon County (CSC Leon) to provide dedicated line-item funding for emergency homeless shelters and case management services, including shelters that serve women and children experiencing homelessness. In FY 2026, the County continued this collaboration through the FY 2027–2028 Community Human Services Partnership funding cycle, including the realignment of County CHSP funding to sustain dedicated emergency shelter funding while CSC Leon made additional funding opportunities available for children and youth programs previously supported through CHSP. CSC Leon also funded a Transition Coordinator position at Family Promise of the Big Bend to provide mental health services and stability support for families with children after they transition out of emergency shelter. In addition, the County funded an additional female deputy position within the Leon County Sheriff's Office Homeless Outreach Street Team to expand street outreach services for individuals experiencing homelessness, including women and children. The County and CSC Leon have participated in

site visits and conversations with Capital City Youth Services as it prepares to open a resource center to provide additional supportive services to homeless families.

- **(2026-111) Identify opportunities to support the findings of the Community Health Needs Assessment Report to improve overall health outcomes by addressing the community's most significant health-related needs.**
    - In FY 2026, the County aligned existing programs, partnerships, and investments with the Tallahassee Memorial HealthCare 2025 Community Health Needs Assessment (CHNA) Report, which identified chronic diseases and conditions; mental well-being and substance abuse prevention; and social and economic conditions affecting health as the three priority health areas for Leon County. On March 10, 2026, the Board accepted a status report on County efforts that address these priority areas. The Board also directed that a workshop be scheduled with healthcare and service providers to further discuss the CHNA findings, provider coordination, service delivery, and opportunities to better align existing community resources. The County will continue to support TMH's CHNA Implementation Strategy through stakeholder coordination, partner engagement, and the use of available health, socioeconomic, and geographic data to identify opportunities to improve access to care, care coordination, and education. The County anticipates partnering with the TMH CHNA team to host a community meeting in Summer 2026 and bringing any identified opportunities back to the Board as part of the healthcare workshop in Fall 2026.

Quality of Life: Complete – Closed Out

- **(2022-25) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program.**
    - On December 13, 2022, the Board approved an agreement with Big Bend Cares, Inc. to serve as the operator of the syringe exchange program in Leon County. In the Fall of 2023, Big Bend Cares launched the syringe exchange program through its Mobile Health Unit reaching at-risk communities in Leon County.

- **(2022-27) 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.**
    - The County supported the coordination of local COVID-19 response and recovery through the quick and effective distribution of federal funding in accordance with the County's ARPA expenditure plan. The County leveraged 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.

- **(2022-28) 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.**

    - On February 8, 2022, staff presented an agenda item seeking Board direction on the structure of the Council on the Status of Men and Boys (CSMB). On March 8, 2022, the Board approved the allocation of $70,000 to support the CSMB and authorized the Leon County Sheriff to utilize $70,000 from the Law Enforcement Trust Fund to support the CSMB. On April 12, 2022, the Board accepted the final draft charter for the CSMB. As reflected in the charter, the CSMB's Executive Steering Committee will produce an annual report. The CSMB's FY 2023 annual report was provided to the Board at its April 9, 2024 meeting. At that time, the Board accepted a total of $370,000 from the City of Tallahassee and the Leon County School Board to support the Council on the Status of Men and Boys.

- **(2022-30) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor.**

    - On April 13, 2021, the Board formally established the Citizens' North Monroe Street Corridor Task Force (Task Force) to convene with community stakeholders, residents, and business owners along the North Monroe Street corridor to provide findings of fact and identify opportunities to enhance the quality of life along the segment between Fred George Road and Tharpe Street. The Task Force was charged with examining issues along the corridor including infrastructure and aesthetic improvements, crime reduction and safety, and responding to the impacts of homelessness. On December 14, 2021, the Task Force's Final Report was presented to the Board which details findings, opportunities, and recommended strategies for three topic areas which include (1) Making Corridor Improvements; (2) Response to Crime and Human Trafficking; and (3) Response to Homelessness.

      Following the presentation of the Task Force's Final Report, Planning staff developed a tracking mechanism to monitor the implementation of the various recommendations identified by the Task Force. To date, all of the 16 Task Force's recommendations have been completed.

      In addition, in December 2023, the Capital Region Transportation Planning Agency (CRTPA) initiated its North Monroe Street Safety Implementation Plan to identify safety improvements along the North Monroe corridor specifically from Tharpe Street to Capital Circle NW. The North Monroe Street Safety Implementation Plan was completed and approved by the CRTPA Board on September 16, 2024. Most recently, in December 2025, the County was awarded a U.S. Department of Transportation Safe Streets and Roads for All (SS4A) grant. The SS4A grant provided $16.8 million in federal funding for the design and construction of safety improvements along the North Monroe Street corridor, from Tharpe Street to Capital Circle Northwest.

- **(2022-31) 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.**

    - In 2022, the County hosted nine neighborhood dinners, in partnership with Second Harvest of the Big Bend (Second Harvest) and the Children's Services Council of Leon County, with approximately 300 citizens to discuss food insecurity and how to address the issue in our community. During the Board's June 21, 2022 Budget Workshop, the Board received a comprehensive report with recommended solutions to reducing food insecurity in coordination with local partners. The adopted FY 2023 budget includes $156,159 for the implementation of recommended solutions including targeted outreach among neighborhood leaders and stakeholders to raise awareness of the resources available in the community to address food insecurity; purchase of a truck by Second Harvest to support the expansion of the Mobile Pop-up Pantry Program; and establishment of the Neighborhood Engagement and Community Partnership Manager position within the Office of Human Services and Community Partnerships. In addition, on September 13, 2022, the Board approved a Resolution to establish the Trusted People Neighborhood Engagement Steering Committee as a focus group comprised of leaders and stakeholders of the neighborhoods with the highest food insecurity rates, to connect human services providers and resources with residents of the neighborhoods for greater awareness and access.

- **(2023-53) 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.**

    - In October 2023, the Department of PLACE conducted an intensive, multi-day design charrette to collaborate with the community, discussing and evaluating a variety of land use and planning strategies to further enhance the North Monroe Corridor area. The multi-day event featured various pop-up events, open houses, virtual sessions, and other community gatherings across a number of County sites. A final report based on the multi-day event was presented to the Board at its February 20, 2024 meeting.

- **(2023-55) 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.**

    - Prior to FY 2024, the County's, healthcare partners were not reimbursed by the County for diagnostic and ancillary costs such as laboratory and X-ray services. In 2023, the providers informed the County that historically all patient visits eligible for primary care reimbursement are for acute illnesses that require diagnostic and ancillary services. While Medicaid covers services such as laboratory and X-ray services, which the County does not cover, patients participating in the County's Health Care Program who are not Medicaid eligible are not charged for diagnostic

testing. These costs were absorbed by the providers. To address the unfunded testing costs, the providers requested that the County consider including reimbursement for these diagnostic and ancillary service costs as an eligible reimbursement expense.

At the April 25, 2023 Budget Workshop, the Board approved and subsequently ratified at its May 9, 2023 meeting, an increase for primary care visits from $125 per visit to $175 per visit for FY 2024 and $225 per visit starting FY 2025. The purpose of the increase is to more accurately reflect the cost of diagnostic and ancillary services, such as laboratory and X-ray services. Subsequently, during the April 23, 2024 Budget Workshop, the Board approved and subsequently ratified at its May 14, 2024 meeting, to expand the reimbursement increase from $125 to $175 per visit beginning in FY 2025 to also include diagnostic and ancillary costs such as laboratory and X-ray services. In addition, the Board approved an increase in the mental health reimbursement rate from $80 to $210 per visit for mental health professionals (g., psychiatrists, psychologists, psychotherapists, etc.) beginning in FY 2025 to align with Medicaid rates for reimbursement.

- **(2023-57) Develop an interactive community web-based tool that documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area.**
    - In FY 2023, the County's Department of PLACE launched an interactive community web-based tool which documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. The web-based tool is available on the County's webpage at: https://www.leoncountyfl.gov/cnmctf/

- **(2023-60) 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.**
    - The County has participated in several community meetings with the City and Big Bend Continuum of Care (CoC) to gather community input on the development of corridor plans for North Monroe, Downtown, and Pensacola Street. These plans will identify actionable measures to reduce unsheltered homelessness, promote safety, and address community aesthetics in these areas. In 2026, the CoC will host meeting in corridor area to present corridor plan and gather additional community feedback. The corridor plans will then be presented to the Board in Fall 2026.

- **(2023-64) 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.**
    - In a continuous effort to enhance the Community Human Services Partnership (CHSP), the Board adopted uniform performance measures developed by the

Florida State University's Askew School (FSU Askew School) to assess the effectiveness of specific CHSP-funded programs to improve the social conditions or outlook of clients. In addition, these performance measures enhance the information and data available to the Citizen Review Teams (CRTs), which make funding recommendations that are considered by the Board and City Commission respectively, as part of the funding deliberations. The FSU Askew School reviewed 270 distinct outcome measures that agencies had been previously reporting in narrative form as part of their respective quarterly reports to develop quantifiable uniform outcome measures to evaluate the programs.

The uniform outcome measures were developed with considerable input and feedback from human service providers to ensure applicability and implementation. The uniform outcome measures established 16 common performance metrics that overlap the human service categories to evaluate the programs. Agencies report quarterly on one or more of the 16 common performance metrics. The performance metrics measure the effectiveness of programs to assist clients in securing services, meeting development or life-skill milestones, or improving social and/or emotional conditions. During the Summer of 2023, the County contracted with the FSU Askew School to provide workshops to human services agencies on enhancing performance metric evaluation and data tracking with the use of the uniform outcome measures.

In FY 2023, which marked the first year of the implementation of the uniform outcome measures, 65% of the programs met their performance metrics. As a result, most of the programs funded by CHSP were effective in delivering human services that improve the quality of life of their clients. Staff, in partnership with FSU Askew School, provided direct support to the agencies and programs that did not meet the performance metrics. The results of the performance metrics are provided to the CRTs as part of the funding deliberation during CHSP funding cycles. Updates on the CHSP performance metrics will continue to be provided to the Board in items related to CHSP funding allocations.

- **(2024-73) 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.**
    - The tenth flight of Honor Flight Tallahassee took place on April 27, 2024, which is an annual one-day trip to Washington, D.C. to honor and celebrate local veterans for their service and sacrifice. Throughout the day, CMR promoted the event on Facebook, Instagram, and Twitter to share the experiences of veterans and guardians during the 2024 Honor Flight. In addition, CMR supported the promotion of the evening welcome-home gathering where nearly 300 people jointed at the Tallahassee Airport to welcome home the 76 veterans who attended the 2024 Honor Flight Tallahassee.

- **(2024-74) 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.**

    - Since 2023, the County has worked with local partners on the following solutions to combat crimes and nuisance activities, such as solicitation and panhandling, on West Pensacola Street. In 2023, the Board adopted a community campaign in partnership with the City and the Big Bend Continuum of Care (CoC) to reduce panhandling through the installation of signs on roadways. Signs were installed on 10 County and City maintained roadways frequented by panhandlers.

    - At its September 17, 2024 meeting, the Board received an analysis of all crimes reported in Leon County with a focus on the 32304 zip code area as well as solutions to combat crimes and nuisance activities on West Pensacola Street. As outlined in the update, the County has taken policy action to address nuisance activities in the community including West Pensacola Street including increased LCSO patrol in the area, utilization of the Real Time Crime Center to increase surveillance, and corridor clean up.

    - In February 2024, the Board adopted an Ordinance prohibiting unauthorized solicitation on private properties to address concerns of local businesses and provide law enforcement greater authority to reduce such activities. The County also developed a template of signs for businesses to install on their property which aligned with the Ordinance. The County coordinated with the Greater Tallahassee Chamber of Commerce to raise awareness of the Ordinance and distribute the sign template along areas that have a high concentration of panhandling and loitering including North Monroe Street, Downtown Tallahassee, and West Pensacola Street.

      Additionally, in 2024, the Board, in partnership with the City, established and funded line-item funding for the emergency homeless shelters beginning in FY 2025 in coordination with the Children Services Council of Leon County. Line-item funding will provide the County, in partnership with the City and CoC, greater oversight of the emergency homeless shelters and tie funding to activities such as mitigating the impact of homeless clients on the West Pensacola Street corridor including trash, litter, and nuisance activities.

      In February 2026, the Board accepted a status report detailing the County's continued efforts to address nuisance activity through coordinated policy, outreach, shelter, and law enforcement strategies. The County, in partnership with the City and CoC, is developing corridor plans for North Monroe, Downtown, and Pensacola Street/Highway 20, which are anticipated to be brought back to the Board for consideration in Fall 2026.

- **(2024-75) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs.**

    - On July 9, 2024, the Board approved the creation of two additional road maintenance and repair programs to enhance the safety and maintenance of private roads in the unincorporated area of the County. At that time, the Board adopted the

proposed revision to Policy No. 11-1, "Private Road Preventative Maintenance and Repair Program Policy" to expand the County's existing Private Road Preventative Maintenance and Repair Program to expand eligible repaving projects. Specifically, the program eligibility was expanded to include instances where property owners are unable to secure private contractors to complete the work due to the small scope of the project and allow repaving projects to be paid in full up-front for neighborhoods that do not wish to pay by special assessment.

- In addition, the Board adopted Policy No. 24-2, "Private to Public Dirt Road Improvement and Maintenance Program" to create a new program which provides 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. Both programs were launched and began accepting applications on October 1, 2024.

Quality of Life: In Progress

- **(2026-110) Support the Children Services Council of Leon County in establishing a Family Resource Center in Griffin Heights and Frenchtown.**
  - Since the start of FY 2026, the County has participated in community discussions related to the Children's Services Council of Leon County's evaluation of a potential Family Resource Center serving the Griffin Heights and Frenchtown areas. CSC Leon is evaluating whether to establish an additional Family Resource Center in Griffin Heights, Frenchtown, or another area of the community based on community readiness and local service needs. As part of this process, community engagement has included listening sessions with neighborhood leaders, community partners, and residents to better understand local priorities. CSC Leon is expected to receive a report from Children's Home Society in Summer 2026 to help inform its decision on any additional Family Resource Centers.

- **(2026-112) Evaluate the Comprehensive Plan and Land Development Code to identify and implement regulatory incentives that support the reuse of vacant big-box commercial sites, near jobs and transit along major corridors, for affordable housing and mixed-use development.**
  - In early 2026, the Planning Department began reviewing vacant retail properties that may be suitable for affordable housing or mixed-use redevelopment. Using various commercial real estate databases, the Planning Department identified vacant retail spaces with at least 5,000 square feet available and reviewed what each property could currently support under existing zoning rules, including potential commercial space and residential units. Because Leon County's retail market remains strong, with a countywide vacancy rate of 3.6% as of the fourth quarter of 2025, there are relatively few large vacant retail sites, and even fewer located in the unincorporated area. However, the initial review found that some sites may already have the zoning capacity to support residential development, depending on site-specific factors such as stormwater, infrastructure, and other development requirements. The Planning Department and DSEM are coordinating on updates

to the Land Development Code following the adoption of the updated Land Use and Mobility Element of the Comprehensive Plan. The Planning Department anticipates providing a status update to the Board in Fall 2026, including initial code updates required by State law, a list of more substantive code updates, proposed timelines, and a community engagement plan. Any regulatory updates needed to support this Strategic Initiative will be considered as part of that broader Land Development Code update process.

- **(2026-113) Support the efforts of Florida A&M University, Second Harvest of the Big Bend, Feeding Florida and other stakeholders to establish a food council to coordinate the local food system and food resources.**
    - In FY 2026, the County has supported the establishment of a local Food Council led by Florida A&M University to improve coordination across the local food system and strengthen food access for Leon County residents. The Food Council is comprised of local stakeholders, including the County, City of Tallahassee, Leon County Schools, Second Harvest of the Big Bend, 2-1-1 Big Bend, agricultural extension offices, local farmers, community advocates, and other partners. The County has participated in monthly Food Council meetings since Fall 2025. Recent meetings have focused on developing a plan to capture data, identify food access needs, detail available and needed resources for neighborhoods and communities with high food insecurity rates, and define key partner roles and responsibilities. An update on the Food Council's progress and any recommendations developed by the Council will be brought to the Board in early 2027.

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Governance: Complete – Ongoing

- **(2022-35) 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.**
    - *FY 2022:* The County worked with community partners to offer a number of events and programs in FY 2022 including the Village Square Annual Town Hall, "Created Equal: A Conversation on Race in Our Elections", the Disaster Resilience Citizen Engagement Series, and four Library Lecture Series events. As approved by the Board on March 8, 2022, the County has partnered with KCCI to implement the Fully Booked, Tallahassee placemaking project to create literary inspired exhibits along the trail at Leon County's Pedrick Pond Park, the Leon County Fort Braden Branch Library, and the Leon County J. Lewis Hall Sr. Woodville Park and Recreation Complex.
    - *FY 2023:* The County worked with community partners to offer a number of events and programs in FY 2023 including the "Created Equal – Black Women and the Fight for Equality", "The Big Event: Engaging FAMU, TSC, and FSU Students in Service", the Disaster Resilience Citizen Engagement Series, the Let's Balance Budget Game Citizen Engagement Series, Build Your Bucket, four Library Lecture Series events, and the Village Square Annual Town Hall and Speed Date Your Local Leaders events. In addition, in 2023, the County partnered with KCCI to implement the Crosswalks to Classrooms initiative on Dempsey Mayo Road which involved elevating and decorating three crosswalks near W.T. Moore Elementary School and the Westminster Oaks Retirement Community to enhance pedestrian safety.
    - *FY 2024:* The County worked with community partners to offer a number of events and programs in FY 2024 including the "Created Equal – A Bicentennial Tribute to Black and Brown History", "The Big Event: Engaging FAMU, TSC, and FSU Students in Service", the Disaster Resilience Citizen Engagement Series, the Let's Balance Budget Game Citizen Engagement Series, Build Your Bucket, four Library Lecture Series events, the Village Square Annual Town Hall, The Longest Table, and Speed Date Your Local Leaders.
    - *FY 2025:* The County worked with community partners to offer a number of events and programs in FY 2025 including the "Created Equal – The Rhythm and Resilience of Black Music", "The Big Event: Engaging FAMU, TSC, and FSU Students in Service", the Disaster Resilience Citizen Engagement Series, the Let's Balance Budget Game Citizen Engagement Series, Build Your Bucket, Library Lecture Series events, the Village Square Annual Town Hall, The Longest Table, and Speed Date Your Local Leaders.
    - *FY 2026:* Events occurring in 2026 include "Created Equal – The Soul of Food", "The Big Event: Engaging FAMU, TSC, and FSU Students in Service", the Disaster Resilience Citizen Engagement Series, the Let's Balance Budget Game Citizen Engagement Series, Build Your Bucket, four Library Lecture Series events,

the Village Square Annual Town Hall, The Longest Table, and Speed Date Your Local Leaders events.

- **(2022-36) 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.**
    - In January 2022, the County hosted a day-long "Innovation Day" for the Florida Association of Counties featuring several site visits and presentations by County representatives and external partners on innovative projects, programs, and best practices in Leon County. Since 2013, the County has received a total of 118 National Achievement Awards for exceptional County programs and services from the National Association of Counties (NACo). In 2025, the County earned 7 NACo Awards, recognizing various County programs and initiatives including the County's TEAM Leon Initiative, Lake Munson Action Plan, and Website Relaunch, among others. The County is awaiting announcement of the 2026 NACo Achievement Award Awards which will be reported to the Board at its January 2027 Retreat.

- **(2022-38) 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.**
    - Leon County employees are invited to participate in the Certified Public Manager (CPM) program biannually. Since the start of the FY 2022 – 2026 Strategic Plan, the County has supported the enrollment of six employees in the Certified Public Manager training.

- **(2022-39) Continue to pursue cost savings through the County's Innovator & Inspirator (I²) Program.**
    - Leon County Human Resources promotes the County's Innovator & Inspirator (I²) Program to employees throughout the year. During the first two quarters of FY 2026, the County has realized over $23,000 in new cost savings and avoidances through the I² Program. Since launching in FY 2015, the County's I² Program has saved the County about $28.6 million to date.

- **(2022-40) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods.**
    - Development Support and Environmental Management, in coordination with the Community and Media Relations Office, now provides notifications of upcoming development project meetings through the NextDoor application. Throughout the year, Community and Media Relations engages over 440 neighborhoods on important, geographically targeted topics such as upcoming development projects, nearby road closures and detours, County branch library programming, and so much more.

- **(2022-41) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area.**

    - On June 13, 2023, the Board adopted amendments to the Comprehensive Plan to reflect the Southside Action Plan and the associated goals, objectives, and policies, within the Land Use Element of the Plan. The Southside Action Plan (SAP) originated with a Tallahassee-Leon County Comprehensive Plan policy in 1998 which was adopted in response to the growing concerns about the unbalanced development happening throughout Tallahassee and Leon County. In 2021, the County and City Commissions revisited the policies after more than 20 years since they were adopted into the Comprehensive Plan. At the Joint Workshop on April 13, 2021, the County and City Commissions approved the Southside Action Plan approach.

      After initiation of the SAP, renewed efforts were made to listen to the Southside community about what residents wanted to see in the area and what it might take to make it happen. Over a period of several months, staff conducted extensive outreach to engage with southside residents, business owners, and other community stakeholders through community conversations, public meetings, neighborhood events, and the Southside Action Plan survey. Through this process, community priorities were established and included in the amendment to the Comprehensive Plan adopted in June 2023, which updated the Land Use Element to reflect the goals, objectives, and policies identified by the SAP. The SAP prioritizes community-driven projects that are small-scale in nature and have immediate, tangible benefits to residents and other parties invested in the Southside. These are projects that are quick to implement and visible to community members. In addition, it is a priority of the SAP to continue public and private investments in long-term capital improvements.

      With the adoption of the text amendments to the Comprehensive Plan to reflect the SAP, community-driven projects, as well as public and private investment activities, are being supported and tracked which reflect the community priorities of beautification, investment, and engaged and activated citizens. This includes public investments through the Blueprint Intergovernmental Agency, tracking of annexations of southside property in the unincorporated areas of the SAP boundary, and the expansion of water and sewer services. As part of this effort, the Planning Department continues to monitor and report progress made on the implementation of Southside Action Plan projects to the Board on an annual basis.

- **(2022-42) Pursue Federal funding to provide broadband to underserved rural communities.**

    - *FY 2022*: In FY 2022, the Office of Economic Vitality (OEV) led the establishment of the Tallahassee-Leon County's Local Technology Planning Team to convene community stakeholders and representatives from various industry sectors related to the promotion of broadband adoption. Through their organized coordination, the Local Technology Planning Team lead the development of a Local Broadband Plan to offer strategic direction for short-, medium- and long-term objectives to boost

broadband availability and adoption to residents, businesses and institutions county-wide. The development of a Local Broadband Plan was an important step in positioning both the State of Florida and Leon County in leveraging federal funds when they become available. As part of these efforts, OEV also continues to coordinate with local internet service providers and other partners in the business community to expand broadband access throughout the County. In 2022, OEV staff met with representatives from Comcast to review proprietary information on the company's existing broadband infrastructure and expansion plans for Leon County. As a result of this meeting, staff has continued to coordinate with Comcast in sharing information to identify potential service gaps and to best align anticipated future community expansions with broadband service expansions.

- *FY 2023:* On February 3, 2023, the Governor announced initial 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. This grant program awards funding based on several factors including current broadband availability in a project area, the project's readiness and scalability, and other factors, and the Chaires community was identified by Comcast for an application during this round of funding based on that project's alignment with the evaluation criteria.

  In addition, in FY 2023, 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 received 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 leveraged these funds to lead innovative outreach activities to raise awareness of the ACP and increase enrollment among eligible households in Leon County.

- *FY 2024:* On February 20, 2024, the Board received a status report on the Tallahassee-Leon County Local Broadband Technology Planning Efforts. As reported at that time to the Board, OEV and 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 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 through 2026 to expand broadband service to 3,000 new households across Leon County. To date, Internet Service Providers have completed broadband expansion in the Chaires community covering more than 11 miles and providing connectivity to 105 premises. Future broadband expansion areas will include the Miccosukee community, Fort Braden community, and communities in northwest and southeast Leon County.

- *FY 2026:* In October 2025, at the start of FY 2026, the FloridaCommerce Office of Broadband submitted Florida's Broadband Equity, Access, and Deployment (BEAD) Program proposal to the National Telecommunications and Information Administration. The BEAD Program is a federal program that provides funding to

help states expand broadband service to unserved and underserved areas. Through this program, over $9 million is anticipated to be provided to broadband providers in Leon County to expand access to over 1,100 unserved and underserved homes and businesses. OEV will continue to monitor the State's BEAD process and facilitate local coordination as projects advance. The County plans to continue to take advantage of any additional funding opportunities as they become available, and the Board will be notified upon notification of grant funding awards.

- **(2024-78) 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.**
    - At its February 11, 2025 meeting, the 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 to enhance emergency communication capabilities and ensure stable, effective, and efficient responses to the community's needs. The new cloud-based NG-911 system 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. At its May 13, 2025 meeting, the Board accepted a $2.24 million Next Generation 911 (NG-911) grant from the Florida Department of Management Services to fund the County's initial upgrades to the new cloud-based NG-911 system. At this time, the County plans to complete the transition to the new, internet-based 911 network by Fall 2026.

- **(2024-84) 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. As detailed in the Workshop materials, the process for disposal of real property by the federal government is provided by the Federal Management Regulation (Title 41, Section 102, Code of Federal Regulations, referred to as "FMR" under this section). The FMR prescribes policies concerning property management and related administrative activities of the General Services Administration (GSA). Section 102-75 of the FMR provides standards and guidelines for all executive branch agencies related to the disposal of excess property. Under the FMA, each agency must survey real property that it owns at least annually and identify any property that is not utilized, underutilized, or not being put to optimum use. Further, each agency must maintain its real property at the absolute minimum consistent with economical and efficient conduct of the affairs of the agency. Upon identifying property that an agency determines to be in excess of its needs, the agency must notify the GSA. Once a federal agency determines a property is no longer needed to carry out its program responsibilities, the GSA first offers the property to other federal agencies that may have a program need for it. If there is no further federal need for the property, state and local governments are then notified that the surplus property is available as a "public

benefit conveyance". However, agencies that own reserved lands, such as those within a National Forest, must generally receive Congressional authorization prior to listing the property as surplus. Accordingly, the Board's adopted legislative priority directed the County's legislative team to coordinate and engage with the County's federal delegation and lobbying team to identify and pursue such opportunities when available.

- **(2024-85) Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers.**
    - Starting in FY 2023, the Board included funding in its budget to support the Sheriff's new compensation plan to enhance recruitment and retention efforts. The new compensation plan was implemented over three fiscal years (FY23, FY24, and FY25) and increased the starting salary for law enforcement and detention deputies to $60,000. Most recently, the Board included funding in its FY 2026 Budget to increase the base pay for sworn officers to $62,000 based on a renegotiated Police Benevolent Association collective bargaining agreement.

- **(2025-98) 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.**
    - On October 8, 2024, the Leon County Detention Facility Needs Assessment Report was provided to the Board. In alignment with the recommendations of the report, the Office of Intervention and Detention Alternatives (OIDA), in partnership with the Office of Information and Technology, enhanced the monthly Public Safety Coordinating Council (PSCC) Status Reports to support data-informed decision-making related to jail population management. The enhancements to this report provide key detention population metrics, including Average Length of Stay (ALOS), which consultants identified as the most effective indicator for evaluating system efficiency. The PSCC continues to review and monitor progress toward the recommended 30-day ALOS benchmark. Since the start of FY 2026, the Leon County Detention Facility has had an ALOS of 41 days, reflecting a decrease of the 44.5 days ALOS in FY 2025. In addition, OIDA is evaluating validated risk assessment tools for use in pretrial release and booking to support consistent, data-informed release decisions that can help reduce unnecessary detention while maintaining public safety.

- **(2025-100) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts.**
    - The goal of the County's Code Compliance Program is to seek voluntary compliance from property owners that have been found to be in violation of County Ordinances. With that in mind, the County has continued to expand public education and awareness efforts to engage the community on the County's Code Compliance Program. Recent efforts have included updating the County's Code

Compliance Program Brochure and Frequently Asked Questions resources, revising the Code Complaint Form to clarify State law requirements related to anonymous complaints and public records exemptions, and increased social media outreach to provide information on the complaint process and staff availability to answer code compliance-related questions. In FY 2025, the County increased code compliance social media posts regarding staff availability from quarterly to bi-monthly and developed targeted messaging on how to apply for a building permit and report code compliance issues. In addition, the County works closely with Homeowner Association (HOA) representatives in the community to share information on the County's Code Compliance Program and distribute program materials such as the County's Neighborhood Public Awareness flyer. The County also maintains online neighborhood resources where residents can request a County representative to attend association meetings, access program information, and learn about services that support strong and informed neighborhoods. The County has also expanded outreach to property management and mortgage companies regarding Abandoned Property Registration requirements. The County's Code Compliance Services Division has also participated in various events throughout recent years, including the County's Annual Home Expo, Woodville Community Meeting, and HOA and Neighborhood Association meetings, to educate residents about the codes and ordinances of Leon County.

- **(2025-101) 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.**
    - On July 8, 2025, the Board established the 2025-2026 Citizen Charter Review Committee (CCRC) to review the County's Home Rule Charter and propose any amendments or revisions for placement on the November 2026 General Election ballot. The CCRC conducted nine regular meetings between October 23, 2025, and February 19, 2026, to consider proposed Charter amendments.
    - On March 10, 2026, the Board received a status report on the charter review process, including the CCRC's two policy recommendations and three proposed Charter amendments. Following consideration of the CCRC's recommendations, the Board advanced the following as Board-initiated Charter amendments: uniform countywide street naming, renaming, and property numbering standards; and revisions to the Charter Preamble to reflect the esteemed humanity of all residents of Leon County.
    - In May 2026, the Board directed the CCRC to consider a proposed charter amendment addressing historic harmful public policy decisions based on geographic areas in the community rather than race, gender, ethnicity, or any other protected class; compliant with state and federal law; and not jeopardizing state or federal funding. As a result, the CCRC reconvened and advanced a proposed charter amendment for further consideration through public hearings in Summer 2026. As of this midyear update, the County continues to advance the remaining public hearing and ballot preparation steps ahead of the November 2026 General Election.

- **(2025-102) 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.**

    - In FY 2026, the County coordinated with community safety partners to evaluate opportunities to use camera technology and public reporting to reduce graffiti and roadside littering. As part of this effort, staff met with the Leon County Sheriff's Office, the City of Tallahassee's Graffiti Abatement Program, and other stakeholders to review local approaches, evaluate similar programs in other jurisdictions, and identify potential implementation and grant funding opportunities. On May 12, 2026, the Board accepted a status report on the utilization of cameras in public spaces by local government agencies, including Leon County, the City of Tallahassee, Leon County Schools, the Leon County Sheriff's Office, and the Capital Region Real Time Crime Center. As outlined in the status report, video evidence can support graffiti and littering investigations, including cases that may result in charges, convictions, and prosecution by the State Attorney's Office. The item also provided an update on the County's coordination with LCSO to promote Connect Tallahassee, a voluntary public safety initiative launched in March 2026 by LCSO, the Tallahassee Police Department, Florida State University Police Department, and the Florida Department of Law Enforcement that allows residents and businesses to register or integrate privately-owned cameras to assist law enforcement investigations. To date, Connect Tallahassee includes 172 registered cameras and 215 integrated cameras linked to the Crime Center. The County is partnering with LCSO to promote Connect Tallahassee in association with a public awareness campaign to increase reporting of graffiti and littering activities. As part of the County's ongoing "Love Leon County… don't trash it" campaign, messaging is being integrated across radio advertising, the Leon County Link, and social media to encourage residents and businesses to report graffiti and littering and increase registration of privately owned cameras.

- **(2026-115) Evaluate the County's revenue structure and identify opportunities to diversify revenue streams in anticipation of the Florida Legislature's property tax reform initiatives.**

    - During the FY 2026 budget development process, the Board approved engaging 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 bases consistent with Florida Statutes. This evaluation was initiated in response to ongoing state property tax reform proposals, which could significantly reduce County property tax revenues beginning in FY 2028 and place additional pressure on programs and services that do not have dedicated funding sources. Preliminary findings from the Revenue Diversification Study indicate that other counties in Florida intentionally structure enterprise funds to recover the full cost of operations

through user fees, non-ad valorem assessments, and service charges, with little or no recurring general revenue support. The study also found that Leon County collects significantly less in charges for services than the statewide county average, due in part to the County's longstanding efforts to suppress fees where possible. Consistent with these preliminary findings, the County has begun evaluating opportunities to reduce reliance on general revenue subsidies, including consideration of phased solid waste assessment adjustments, future stormwater assessment rate study options, and policy updates to establish fixed intervals for enterprise fund rate studies. In addition, the County has evaluated alternative administrative structures for cultural programming that would preserve general revenue, strengthen Board oversight, and improve accountability for Tourist Development Tax-funded programs. The findings and recommendations of the Revenue Diversification Study are being presented to the Board as part of the FY 2027 budget development process.

- **(2026-117) Launch a digital literacy education initiative in partnership with local stakeholders for residents to strengthen online safety, scam awareness, and practical artificial intelligence skills through accessible workshops, clear branding, and coordinated outreach.**
    - In FY 2026, the County launched the SafeSense: Online Safety & Digital Skills Workshop, a digital literacy education initiative designed to help residents navigate the internet safely and confidently. The initiative was developed in coordination with Tallahassee State College, the Florida Technology Council, Florida State University's Cybersecurity Community Outreach Organization, the Florida State University College of Communication and Information, the Big Bend Minority Chamber of Commerce, i2x Solutions, Ruvos, the Capital City Chamber of Commerce, and the Community Foundation of North Florida to provide accessible education on online safety, scam awareness, and practical artificial intelligence (AI) skills. As part of this effort, the County coordinated with stakeholders to identify tentative workshop dates, reserve meeting space at the Leon County Main Library, and develop promotional materials and messaging under the SafeSense branding. On March 26, 2026, the County hosted the in-person workshop at the Leon County Main Library. The workshop included information on foundational AI literacy, scams and misinformation, reporting and recourse, personal safety, privacy, data and device protection, and practical AI how-to guidance. A recording of the workshop is now available on the Library's YouTube page and will continue to be shared through social media channels and with event registrants to expand access to residents who were unable to attend in person.

- **(2026-119) Partner with FSU's Applied Politics and Policy Learning Experience Program to enhance the County's Disaster Survival Guide with practical home-preparedness guidance, highlighting Library of Things resources and other tools to strengthen community disaster readiness.**
    - The County has partnered with FSU's Applied Politics and Policy Learning Experience (APPLE) Program to strengthen home-preparedness content in the County's Disaster Survival Guide, with a focus on highlighting Library of Things

resources and other accessible tools residents can use to build personal and household readiness. As part of this effort, the County expanded the Library of Things disaster preparedness collection with one telescoping ladder, four NOAA emergency weather radios, one portable power station, a home tool kit, and a battery-powered gutter cleaner. These resources support emergency communication, basic home preparedness, and household readiness before and after severe weather events, and became available for checkout online through the Library of Things on March 26, 2026. The 2026-2027 Disaster Survival was distributed at the start of the 2026 Atlantic hurricane season and includes an expanded Library of Things: Disaster Preparedness callout reflecting the early phase of the FSU APPLE partnership. The County will incorporate deeper APPLE-informed preparedness content in the 2027-2028 Disaster Survival Guide cycle and continue to expand disaster preparedness resources through cross-promotion across Community and Media Relations channels, library programming, and Emergency Management public outreach.

Governance: Complete – Closed Out

- **(2022-37) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability.**
    - 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.

- **(2022-43) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center.**
    - On September 13, 2022, the Board approved the Conveyance Agreement with the Leon County School Board for the County's Acquisition of the Fort Braden Community Center property.

- **(2023-65) 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.**

    - *FY 2023:* In May 2023, the County hired a consultant, Justice Planners, to develop a needs assessment of the Leon County Detention Facility (LCDF). Since that time, Justice Planners completed data collection and stakeholder interviews related to identifying jail population management strategies, as well as an analysis of future space needs and assessment of alternatives to incarceration intermediate sanctions, court dispositional options, and other best practices.

    - *FY 2024:* In 2024, Justice Planners finalized the Leon County Detention Facility Needs Assessment Final Report. The Report provides recommendations primarily focused on the improvements to the criminal court case process that will ensure that the LCDF has adequate space and will not require an expansion over the next 25 years. Specifically, the Report provides 11 recommendations and 21 associated actions that, if implemented over the next five years, would result in a surplus of bed space and not require any additional infrastructure with an emphasis on improving the criminal court case process. To achieve this outcome, the County, primarily through the Public Safety Coordinating Council, is continuing to coordinate and collaborate with the key stakeholders to implement the recommendations identified by the study.

      Annual updates will be provided to the Board on efforts to implement the recommendations detailed in the Report that would reduce the length of stay and ultimately ensure continued adequate bed space at the LCDF. The updates will include data on the average daily population, bookings, and average length of stay of inmates as well as opportunities and challenges of implementing the recommendations in the Report. The updates will also include information on the County's ongoing investment to extend the life, safety, and functionality of the facility.

- **(2023-66) 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.**

    - In 2023, 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. As directed by the Board, the kiosk was located at the County Courthouse and featured current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. A debut of the kiosk was provided to the Board during the January 2024 Board Retreat.

- **(2023-67) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts.**
    - Starting in FY 2023, the Board included funding in its budgets to support the Sheriff's new compensation plan to enhance recruitment and retention efforts. The new compensation plan was implemented over three fiscal years (FY23, FY24, and FY25). In FY 2025, the Board included funding in its Adopted Budget to increase the base pay for sworn officers to $60,000 and completed the implementation of the officer step pay plan. The FY 2026 Budget included funding to increase pay to $62,000 based on a renegotiated Police benevolent Association collective bargaining agreement.

- **(2024-77) Upgrade the Citizens Connect mobile application to ensure the best user experience and technical reliability for the next 10 years of readiness.**
    - On May 30, 2025, Community and Media Relations modernized the County's Citizens Connect mobile app. The updated app was rebuilt to align with the County's new web platform and was fully integrated with the County website and Emergency Information Portal. This integration improves consistency across platforms and allows residents to access service requests and emergency updates through a unified system. The upgraded app also introduced new mapping functionality that uses National Weather Service (NWS) geographical data to clearly display the specific areas affected by weather events.

- **(2024-79) 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.**
    - During the 2022 legislative session, Section 50.0311, Florida Statutes, was amended to allow a governmental agency the option to publish certain types of advertisements and legal notices on a publicly accessible County website or other private website designated by the County instead of in a print newspaper if certain conditions are met. Subsequently, on July 11, 2023, the Board authorized the County Administrator to execute a cost sharing agreement with the City of Tallahassee, and any other future governmental agencies opting to publish certain advertisements and legal notices on the County's publicly accessible website. On May 1, 2024, 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. The digital public noticing system streamlines the County's public noticing process to improve accessibility and ease of use while reducing government costs.

- **(2024-80) Launch a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County services and information.**
    - On March 19, 2024, the Board received a presentation on the County's newly improved and redesigned website to provide citizens with intuitive access to

information on the County's wide array of services and programs. Subsequently, the County's new website was formally launched on March 21, 2024, which welcomes visitors with captivating visuals, showcasing the beauty of Leon County's scenic landscapes and attractions. Notable improvements to the redesigned website include enhanced navigation tools that empower users to effortlessly access crucial resources such as County Commission meeting agendas, department information, County news and alerts, strategic priorities, and more. Additionally, the County's website relaunch includes the revamp of the Leon County Public Library website at LeonCountyFL.gov/Library, to provide seamless access to an extensive array of library services and resources.

- **(2024-81) Increase awareness and education on Human Trafficking by posting signage at County campgrounds.**
    - Signage to increase awareness and education on Human Trafficking has been posted at several sites throughout the County campgrounds at Coe Landing, Hall Landing, and Williams Landing.

- **(2024-82) Expand the County's existing Build Your Bucket training to include year-round neighborhood-level emergency preparedness workshops to increase awareness and resilience.**
    - To date, Leon County Emergency Management has hosted year-round Leon Ready Neighborhood Readiness Trainings in more than 50 neighborhoods across the County.

- **(2024-83) 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.**
    - *FY 2024:* Since the start of FY 2024, Planning staff has led various community events and outreach efforts to share information and solicit input from citizens, advocacy groups, and neighborhood representatives related to the Vision 2025 Comprehensive Plan Land Use and Mobility Elements Update. To date, these efforts have included the "Educational Roadshow" hosted from September 18 to 20, 2023, to engage citizens with informational boards and review Tallahassee and Leon County conditions with exercises asking about preferred land use and mobility trends. Four meetings were also hosted on January 29 and 30, 2024, to engage citizens on the Land Use and Mobility Elements at various sites including the County's Main Library, the Smith Williams Services Center, the Jack McLean Community Center, and the Frenchtown Renaissance Center. In addition, Planning launched a Vision Survey from October through November 2023, and a Community Building Blocks Survey from December 2023 to February 2024, to help identify what types of elements are needed to best support the community.
    - *FY 2025:* On February 25, 2025, the Joint County/City Workshop on the Comprehensive Plan Land Use and Mobility Elements Update was held to establish the goals and objectives to the Land Use and Mobility Elements of the Comprehensive Plan to guide the development of land use and mobility policies

and upcoming public engagement. Following the Joint Workshop, the Local Planning Agency held two community engagement meetings and launched a public survey to gather feedback on the draft Land Use and Mobility Goals, Objectives, and Policies. Community feedback was reviewed and utilized when it aligned with community values, data, other parts of the Comprehensive Plan, state law, and the Plan's overall purpose. Additionally, community feedback and suggestions better suited for land development code updates will be considered when land development code updates are developed in the future. Beginning in FY 2025, Planning staff held additional community engagement events to engage residents within the unincorporated area. Following extensive community engagement, on December 9, 2025, the Board adopted the Land Use and Mobility Element and Glossary revisions to the Tallahassee-Leon County Comprehensive Plan.

- **(2025-99) 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.**
    - On May 13, 2025, the Board received a status report on the implementation of after-action recommendations from the Bicentennial Storm, the May 2024 Tornado Outbreak, and Hurricane Helene. At that time, 39 of the 41 after-action recommendations had been completed. More recently, in November 2025, the remaining recommendations have been completed following the Board's adoption of revised personnel policies related to disaster pay.

Governance: In Progress

- **(2026-114) Develop a comprehensive, organization-wide County Artificial Intelligence policy and procedures to guide ethical, legal, secure, and effective AI use, including standards for procurement, data protection, transparency, human oversight, workforce training, and risk management.**
    - Following the update provided to the Board at the January 26, 2026 Annual Board Retreat, the County's Artificial Intelligence Workgroup has continued developing a comprehensive organization-wide Artificial Intelligence (AI) Policy for Board consideration later this year. Convened by the County Administrator, the Workgroup includes representatives from a cross section of County departments and is reviewing best practices from peer local governments, national and state associations, and other public-sector resources. The policy development process is focused on establishing guidance for ethical, legal, secure, and effective AI use, including human oversight and accountability, data protection, procurement considerations, transparency, workforce training, and risk management. In addition to the draft policy, the Workgroup is developing supporting implementation resources, including an employee handbook, training materials, and other tools to support the policy's rollout across the organization.

- **(2026-116) Assess the replacement of the County's Banner System software for finances, human resources, and other core operations to support the Board and Constitutional Offices.**

    - Banner is the County's enterprise resource planning system and supports critical day-to-day operations, including finance, human resource management, payroll, budgeting, and purchasing. The system supports Leon County Government and several Constitutional Offices, including the Clerk of Courts, Sheriff, and Supervisor of Elections. In September 2025, the Board approved a three-year renewal of the County's existing Banner support and maintenance agreement with Avenu Government Systems, LLC, to ensure continued support for the County's current financial system while long-term replacement options are evaluated. The agreement provides continued security patches, software updates, database administration services, and application support for Banner Self-Service, Payroll, Finance, and HR modules. During the FY 2026 budget development process, the Board approved funding to hire a professional consultant to conduct a comprehensive study exploring replacement of the County's Banner financial software. OIT has identified a vendor to assess Banner's replacement needs and technical connections with related County systems, including HR, payroll, inventory, and banking. A project workgroup with representatives from County departments, the Clerk's Office, and LCSO has been established, and the assessment will begin in Summer 2026. Full implementation of a new financial software system is anticipated to take several years, and the financial impact of the study recommendations will be considered in future budget cycles.

- **(2026-118) Evaluate the implementation of a new centralized County Digital Performance Dashboard to showcase real-time performance metrics on County government functions to support data-driven decision-making and continuous improvement throughout the organization.**

    - The County is reviewing platform options for a centralized digital performance dashboard that would make key operational and strategic measures easier to monitor, analyze, and share. The evaluation is being shaped around the County's existing Strategic Plan process, annual reporting cycle, and established outcome measures so that any future tool complements current performance management practices rather than creating a separate reporting process. Scoping to date has focused on providing meaningful public transparency, creating internal management value, maintaining reliable data update processes across contributing departments, and confirming compatibility with the County's existing GIS, data, and reporting infrastructure. The County will continue vendor engagement, identifying the most effective visualization options for Strategic Plan targets and Bold Goals to help communicate progress and keep County resources aligned with the Board's highest priorities.

TARGETS AND BOLD GOALS

As part of the Strategic Plan, the Board approved the adoption of specific Targets that Leon County expects to realize as an organization over the 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 we expect 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 staffs' 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 narrative summaries provide a midyear status update on Leon County's five-year Targets and Bold Goals as of March 31, 2026. The progress reported for each Target or Bold Gold includes data from the first half of FY 2026. It should be noted that data for some of the Targets and Bold Goals is available on an annual basis, rather than quarterly, and therefore will be presented in the final status report on the progress made during FY 2026 at the Board's Annual Retreat in January 2027.

Economy – Bold Goal and Targets

Bold Goal: *Grow the Five-Year Tourism Economy to $5 Billion*

Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. Since the start of the County's five-year plan, Downs & St. Germain estimated the total economic impact of tourism in Leon County at $1.15 billion for FY 2022, $1.25 billion for FY 2023, $1.29 billion for FY 2024, and $1.47 billion for FY 2025. For the first two quarters of FY 2026, Downs & St. Germain has estimated the economic impact of tourism in Leon County at $740 million/billion, which brings the total tourism economy over the last four and a half years to $5.9 billion, **118% of the County's five-year Bold Goal.**

Target #1: *Attract 100 State, Regional, or National Championships Across All Sports*

The Division of Tourism's continued success with sporting event bidding, leveraging community assets related to sports tourism, and strengthening partnerships with local universities, clubs and community organizations, drives the County's progress in securing and hosting youth and adult sport competitions. Since the start of the County's five-year plan, 21 championship sporting events were held in Leon County in FY 2022, 23 additional championship sporting events were held in FY 2023, 19 additional championship sporting events were held in FY 2024, and 10 additional championship sporting events were held in FY 2025. Since the start of FY 2026, 10 additional championship sporting events have been held bringing the total to 83 championships since the start of the County's five-year plan, **83% of the County's five-year Target**. Events hosted in FY 2026 include

National Association of Intercollegiate Athletics Cross Country National Championships, the Florida High School Athletic Association Regional Wrestling Championships, and the Southwestern Athletic Conference Cross Country Championships.

Target #2: Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures

As of the completion of FY 2025, local employment grew by over 9,000 jobs with the addition of 445 new entrepreneurial ventures being co-created locally, **90% and 89%, respectively, of the County's five-year Target**. An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis. Similar to the last five-year plan, OEV will report progress toward this Target annually and will provide an update for FY 2026 at the Annual Board Retreat in January.

Target #3: Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives

Since the start of FY 2022, over 8,000 students have been connected to skilled job opportunities, **114% of the County's five-year Target**. This progress was achieved largely in part to the County's addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the Spring, was a one-time event which accounted for 73% of the student connections achieved in FY 2022. The Leon Works Expo has since been hosted annually in-person each Spring at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty counties. Additional initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division.

Target #4: Increase the Number of Certified MWSBEs by 30%

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 implementation 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 167 new MWSBE certifications, **96% of the County's five-year Target.**

Environment – Bold Goal and Targets

Bold Goal: *Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone*

Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. By the conclusion of the FY 2017 – 2021 Strategic Plan, a total of 610 septic tanks were completed or in progress through the completion of the Woodside Heights, Belair/Annawood, and Lake Munson Septic to Sewer projects. During the FY 2022 – 2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated. Since the start of FY 2022, the County has 601 septic upgrades and/or conversions completed or in progress, **120% of the County's five-year Bold Goal**. This includes the septic to sewer conversions supported through the Woodville Phase 1A Septic to Sewer Project, as well as system upgrades supported through the Advanced Septic System Pilot Program and Septic Upgrade Incentive Program.

Target #1: *Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%*

In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. Since the start of the County's five-year plan in FY 2022, the County has achieved a 23% GHG reduction, or **92% of the five-year Target.** Given that progress on this Target is measured on an annual basis, an update reflecting progress made in FY 2026 will be provided at the Annual Board Retreat in January.

Target #2: *Double Solar Power Generation at County Facilities*

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 solar power generation capacity by 50 kWs, **37% of the five-year Target** through the installation of solar panels at the County's Public Works Fleet Division.

While the County anticipated achieving an additional 25 kWs increase in solar power generation in prior years, County staff has found that availability of vendors within the region to install and maintain commercial solar is limited. Recognizing this, staff has explored opportunities for solar installation beyond traditional roof or ground mounted installation options, such as floating solar arrays, which may offer the potential to expand the County's investments in solar and solicit a broader set of contractors. To advance the County's Strategic Target, the Board authorized a continuing services contract with a Florida-based solar vendor in 2025, positioning the County to complete significant solar expansion in FY 2026. Future solar expansion sites include the B.L. Perry Branch Library, Chaires Community Center, Public Works Department building, and the Courthouse Annex on Thomasville Road, among others.

Target #3: *Divert 3 Million Pounds of Household Hazardous Waste from the Landfill*

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 over 3.2 million pounds of waste, **107% of the five-year Target**.

Target #4: *Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%*

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 500%, for a total of 24 vehicles by FY 2026. It should be noted that due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the arrival of electric vehicles ordered by the County have been significantly delayed. In addition, increasing electric vehicles also involves a continuous evaluation of the County's existing fleet recognizing the need to utilize the full life of existing County vehicles as well as the increase in automobile costs in recent years. Notwithstanding this, since the start of FY 2022, the County has achieved **65% of the County's five-year Target** by increasing the County's electric vehicle fleet by 325% for a total of 17 electric vehicles purchased and received to date. The County will continue evaluating

available electric vehicle options and future models while prioritizing fuel-efficient, cost-effective vehicles that meet operational needs.

Quality of Life – Bold Goal and Targets

Bold Goal: *Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing*

To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, made a historic $6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). In FY 2022, FY 2023, FY 2024, and FY 2025, a total of 190 permanent supportive housing placements were made. Since the start of FY 2026, an additional 10 permanent supportive housing placements have been made for a total 200 placements made to date, or **89% of the County's five-year Bold Goal.**

Target #1: *Secure More Than $150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families*

The Department of Veterans Affairs (VA) for Leon County annually calculates and publishes the amount of Veterans Compensation & Pension and Medical Care Expenditures which indicates the number of unique clients served by the County's Division of Veterans Services each year. For FY 2022, $32.4 million in benefits were secured for Leon County veterans and their families. For FY 2023, $37.2 million in benefits were secured. For FY 2024, $38.8 million in benefits were secured for Leon County veterans and their families. For FY 2025, $41 million in benefits were secured. For FY 2026, the County's Division of Veteran Services estimates $42.2 million in benefits will be secured, for a total of $191.6 million in secured benefits or **128% of the County's five-year Target.**

Target #2: *Support 900 of Community Events, Sporting Competitions, Festivals, Performances, and Cultural Programing That Will Attract Visitors and Residents*

In FY 2022, the County hosted 135 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. The County hosted an additional 111 events in FY 2023, 404 events in FY 2024, and 170 events in FY 2025. Within the first half of FY 2026, the County hosted an additional 137 events bringing the total to 957 events hosted, **106% of the County's five-year Target.**

The Division of Tourism administers competitive grant programs to support local or community, civic, and sporting events that draw visitors to the destination. There was a substantial increase in the number of community events supported in FY 2024 associated with the coordination of over 200 community events with the public and private sector to celebrate the 200th anniversary of our Leon County and the City of Tallahassee. In addition, the County dedicates a share of its TDT funds to the Council on Culture and Arts (COCA) to administer grant programs to support

local cultural arts programs and activities. Through these efforts, the County will continue its support of additional events and programming to achieve this Target through the remainder of the five-year plan

Target #3: *Construct 90 Miles of Sidewalks, Greenways, Trails, and Bike Lanes*

As of the end of FY 2025, the County enhanced the community's local recreational offerings with the construction of nearly 50 miles of sidewalks, greenways, trails, and bike lanes – with an additional 30 miles anticipated to be constructed in FY 2026, **89% of the County's five-year Target**. This progress has been achieved through the continued implementation of the dedicated County Sidewalk Program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include the Magnolia Drive, the Ft. Braden History Trail, Debbie Lightsey Nature Park, Pedrick Pond Playground Sidewalk, Lake Jackson Greenway, the Capital Cascades Trail, and Apalachee Regional Park Hiking/Biking Trails. Over 30 additional miles are anticipated to be under construction and/or completed in the next year through the advancement of various projects such as the Northeast Park, Monroe-Adams Street sidewalks, and Market District Placemaking.

Target #4: *Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater*

In FY 2022, nearly 23,500 residents and visitors attended County-Supported Performances at the Amphitheater in Cascades Park across 11 County-supported performances. In FY 2023, an additional 11 County-supported performances were hosted with over 25,000 residents and visitors in attendance. In FY 2024, an additional 12 County-supported performances hosted over 25,000 residents and visitors. In FY 2025, an additional 11 County-supported performances hosted over 31,000 residents and visitors. Since the start of FY 2026, over 10,000 residents and visitors have been hosted County-supported performances including Gladys Knight, the Tallahassee Symphony Orchestra John Williams Concert, TOTO, Lake Street Dive, Earth Wind & Fire, and Alabama Shakes. To date, the County has achieved **114% of the County's five-year Target.**

Governance – Bold Goal and Targets

Bold Goal: *Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation*

Since the start of FY 2022, staff has implemented 526 citizen ideas, improvements, solutions and opportunities for co-creation, **88% of the County's Bold Goal.** Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions and 92 actionable recommendations provided during the 2025 LEADS Listening Sessions. The County will continue its progress through all methods of citizen engagement (i.e., Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach

the goal of 600 citizen ideas implemented through FY 2026. A complete list of implemented citizen ideas is included as Exhibit #2.

Target #1: Connect 50,000 Volunteers with Service Opportunities Communitywide

Since the start of FY 2022, the County has made over 41,830 volunteer connections, **84% of the five-year Target.** The County is continuing its progress by connecting citizens with internal volunteer opportunities with the County libraries, internships, special events, and other opportunities with community service partners to reach the five-year Target of 50,000 volunteer connections.

Target #2: Reach 100,000 More Citizens Across All County Platforms and Programming

Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by nearly 128,000 citizens, **128% of the County's five-year Target.** Within the first two quarters of FY 2026, the County reached 8,700 citizens through subscription platforms and programming attendance. This includes over 5,300 citizens reached in programs at the libraries, with the Citizen Engagement Series, Created Equal programs, as well as over 3,400 social media, bulletin and email subscribers.

Target #3: Offer 100% Online Permitting for Licensed Contractors, Engineers, and Architects

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 for **100% online permitting** for licensed contractors, engineers, and architects.

Target #4: Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits

Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 4.14 million times, **207% of the County's five-year Target**. This number reflects the County's increased level of communication associated with the COVID-19 pandemic, such as promotion of the Leon CARES and COVID-19 Vaccine campaigns, as well the County's preparation and response efforts related to Hurricane Ian (September 2022) and Hurricane Idalia (August 2023). At the January 2024 Retreat, the Board approved increasing the five-year Target to communicate more than 2 million disaster preparedness messages (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. The County led an increased level of communication in response to the squall line of storms in January 2024, the Bicentennial Storm in April 2024, the severe tornadoes that hit the community on

May 10, 2024, as well as Hurricane Debby and Helene preparedness messaging. As a result, the County has continued to exceed its Strategic Target in communicating disaster preparedness messaging due to another unprecedented year of emergency activations and response to threats in our community in recent years.

Exhibits:

1. FY 2022 – 2026 Strategic Plan
2. List of Implemented Citizen Ideas

LEON COUNTY FY2022-2026

STRATEGIC PLAN



UPDATED JANUARY 2026

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

VISION

A community that is safe, healthy and vibrant.

MISSION

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

OUR VALUE PROPOSITION

WHAT YOU GET AS A TAXPAYER AND A STAKEHOLDER IN OUR COMMUNITY

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.

MESSAGE FROM THE COUNTY ADMINISTRATOR



VINCENT S. LONG,
County Administrator

On behalf of the Board of County Commissioners and the dedicated men and women of Leon County Government, I'm proud to present the Fiscal Year (FY) 2022-2026 Leon County Strategic Plan. The County's current Strategic Plan builds upon the County's long-term term strategic framework that has produced results and ensured we remain agile and innovative in the face of unprecedented challenges.

Each year, we update our Strategic Plan as we continue to evolve, engage, and execute our strategy. And every fifth year, we reflect on the County's impact and progress over the past strategic plan while affirming and updating the County's vision, priorities, and initiatives that continue to guide our daily efforts. In addition, we set our sights on new or even more aspirational bold goals and five-year targets, which keep County employees striving to make Leon County a special place to live, work, and play.

Our culture of performance has made Leon County known nationwide, and here at home, as a county government of innovative problem solvers working on behalf of and alongside our citizens in addressing the needs of the community and shaping our future.

In the pages ahead, you will see how we at Leon County plan and measure our success in the priority areas of Economy, Environment, Quality of Life, and Governance. Our Strategic Plan guides our efforts at every level of the organization and provides a foundation for setting the standard in public service. The plan also features five-year targets that keep us focused on tangible results and our bold goals that ensure we stretch ourselves to expand possibilities and exceed expectations.

And we cannot do all this alone. In the years ahead, we will continue to engage citizens as co-creators of this special community we share.

LEON COUNTY CORE PRACTICES

- Delivering the "Wow" factor in Customer Service.
- Connecting with Citizens.
- Demonstrating Highest Standards of Public Service.
- Accepting Accountability.
- Exhibiting Respect.
- Employing Team Approach.
- Exercising Responsible Stewardship of the Community's Resources.
- Living our "People Focused, Performance Driven" Culture.

FY2022-2026 STRATEGIC PLAN

VISION

A community that is safe, healthy and vibrant.

MISSION

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

CORE VALUES

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

STRATEGIC PRIORITIES

Economy

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)

Environment

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)

Quality of Life

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community. (Q)

Governance

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)

STRATEGIC INITIATIVES

BOLD GOALS AND TARGETS

Vision

A community that is safe, healthy and vibrant.

Leon County's vision statement is an aspirational description of what the organization would like to achieve and accomplish in the future. The vision statement also describes how Leon County, in an ideal state, should look in the future.

Mission

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

Leon County's mission statement supports the vision and serves to communicate purpose and direction to employees, citizens, vendors and other stakeholders. The mission statement reflects the organization's vision, but is more concrete and action-oriented.

Core Values

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

Leon County's core values are the foundational, guiding principles on how the County team serves the public, exceeds expectations, and accomplishes big, game-changing projects and initiatives. These core values serve as the foundation for our core practices, which are the ways we live our values every day through public service.

Strategic Priorities

Leon County's Strategic Priorities are high-level categories of focus in the County's major areas of responsibilities: Economy, Environment, Quality of Life, and Governance. The priorities consider the County's future in each area and are critical to the success of the community. As part of the strategic plan, these priorities inform every decision and every initiative made by Leon County.

Strategic Initiatives

Leon County's strategic initiatives are program- or area-specific projects that align with the County's strategic priorities to serve and strengthen the community. In the FY2022-2026 Strategic Plan, the 102 strategic initiatives ensure that the optimized resources of the County are aligned to address the community's most pressing issues and to achieve the County's top priorities.

Bold Goals and Targets

Bold goals are truly stretch goals that will be big and difficult to achieve, but are worthy of Leon County's best efforts. Bold goals require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

Leon County's five-year targets are aligned with each strategic priority and will communicate to the public and staff throughout the County the specific results the County expects to achieve through the collective execution of the strategic initiatives. Achieving these five-year targets will demonstrate results, accountability, and the strength of long-term planning.

ECONOMY

PRIORITY

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)

- Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits. (EC1)
- Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility. (EC2)
- Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities. (EC3)
- Grow our tourism economy, its diversity, competitiveness, and economic impact. (EC4)

BOLD GOAL

Grow the five-year tourism economy to $5 billion. (BG1)

103%

$5.16 billion





5-YEAR TARGETS

	PROGRESS TO DATE
▷ Attract 100 State, Regional or National Championships Across All Sports	**73%** (73 Championships)
▷ Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: **90%** (9,000+) Entrepreneurial Ventures: **89%** (445)
▷ Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	**107%** (Connected 7,500 students)
▷ Increase the Number of Certified MWSBEs by 30%	**94%** (Certified 163 new MWSBEs)







ENVIRONMENT

PRIORITY

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)

- Protect the quality and supply of our water. (EN1)
- Conserve and protect environmentally sensitive lands and our natural ecosystems. (EN2)
- Promote orderly growth and sustainable practices. (EN3)
- Reduce our carbon footprint. (EN4)

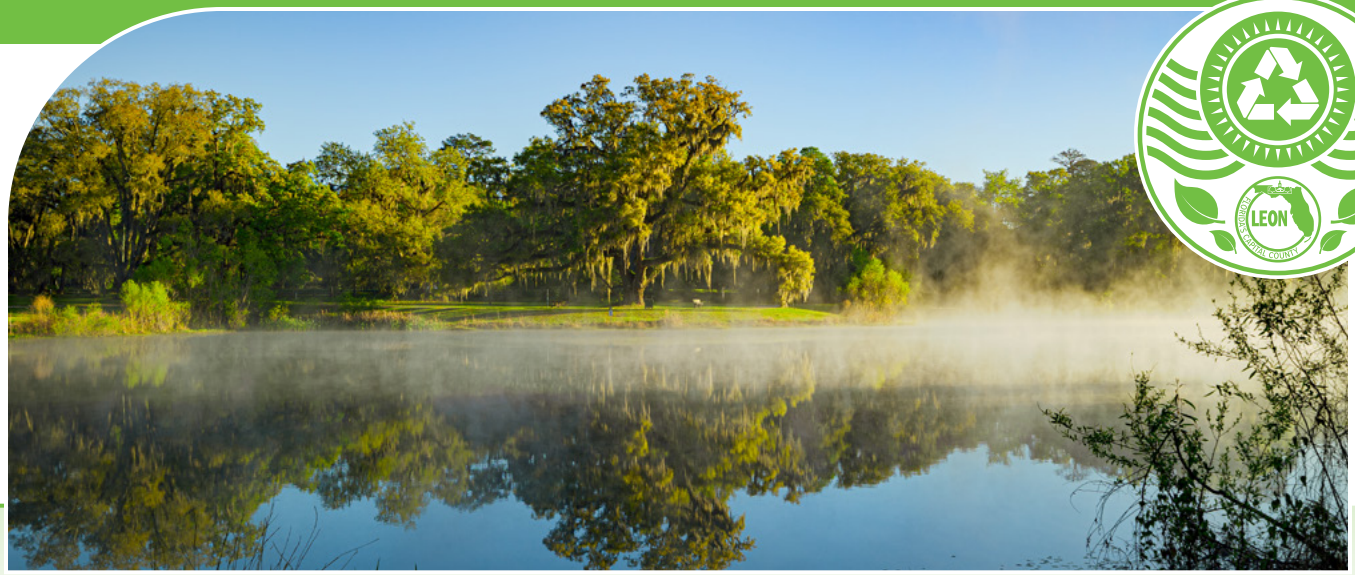
BOLD GOAL

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

116%

580 septic upgrades and/or conversions completed or in progress to date





5-YEAR TARGETS

	PROGRESS TO DATE
▷ Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	**92%** (Reduced GHG emissions by 23%)
▷ Double Solar Power Generation at County Facilities	**37%** (Increased generation by 50 kWs)
▷ Divert 3 Million Pounds of Household Hazardous Waste from Landfill	**96%** (Diverted 2.88 million+ pounds of waste)
▷ Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	**60%** (16 electric vehicles)





QUALITY OF LIFE

PRIORITY

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe and connected to their community. (Q)

Maintain and enhance our parks and recreational offerings and green spaces. (Q1)

Provide relevant and essential offerings through our libraries and community centers which promote literacy, life-long learning, and social equity. (Q2)

Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies. (Q3)

Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need. (Q4)

Promote livability, health and sense of community by supporting strong neighborhoods, enhancing mobility, encouraging human scale development, and creating public spaces for people of all ages. (Q5)

Assist local veterans and their dependents with securing entitled benefits and advocating their interests. (Q6)

Build, sustain and improve resilience to mitigate against, prepare for, respond to and recover from man-made and natural disasters. (Q7)

BOLD GOAL

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

(BG3)

84%

190 placements



5-YEAR TARGETS

	PROGRESS TO DATE
▷ Secure More Than $150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families	**99%** (Secured $149.4 million)
▷ Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	**91%** (Supported 820 community events)
▷ Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	**56%** (Constructed nearly 50 miles)
▷ Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	**105%** (104,500 residents and visitors)





GOVERNANCE

PRIORITY

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)

- Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service. (G1)
- Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value. (G2)
- Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues. (G3)
- Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices. (G4)
- Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner. (G5)

BOLD GOAL

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

77%

464 citizen ideas





5-YEAR TARGETS

	PROGRESS TO DATE
Connect 50,000 Volunteers with Service Opportunities Communitywide	**77%** (Connected 38,650 volunteers)
Reach 100,000 More Citizens Across All County Platforms and Programming	**119%** (Reached 119,300 more citizens)
Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	**100%**
Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	**201%** (Communicated 4.02 million messages)





STRATEGIC INITIATIVES – **ECONOMY**



- (EC1) Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- (EC2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency. (2022-2)
- (EC2) Implement the recommendations from the joint County/City disparity study to be completed in FY 2022. (2022-3)
- (EC3) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry. (2022-4)
- (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
- (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)
- (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
- (EC1) Maximize the leveraging of the $1.0 trillion federal infrastructure bill to fund County projects. (2022-8)
- (EC2, EC3) Collaborate with regional workforce and talent partners to connect companies and education institutions with training programs to inform, support, and recruit entry-level technology talent. (2022-9)
- (EC1, EC4) Support the completion of the Fairgrounds Master Plan by Blueprint and, upon completion, effectuate the next steps for the redevelopment of the North Florida Fairgrounds. (2022-10)
- (EC4) To celebrate Leon County/Tallahassee bicentennial in 2024, the County will implement the Leon County Bicentennial organizational management plan and facilitate the Bicentennial Steering Committee to lead the community planning efforts with government agencies, businesses, organizations, and citizens. (2023-44)
- (EC1, EC4) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)
- (EC2) Partner with the City of Tallahassee, Capital City Chamber of Commerce, and local stakeholders to spur economic growth and financial security in the neighborhoods that have historically experienced poverty and racial inequity through initiatives including Bank On Tallahassee. (2023-46)





- (EC1) Engage local, regional, state, and federal partners to encourage the restoration of passenger rail service along the Gulf Coast by leveraging federal dollars under the Infrastructure Investment and Jobs Act. (2023-47)
- (EC1) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project. (2023-48)
- (EC2, EC3) Collaborate with regional partners in the building and technical trades to increase entry-level apprenticeship opportunities. Target specifically training on-the-job upon hiring positions. (2023-49)
- (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)
- (EC4) As part of the Bicentennial year and beyond, expand outreach and promotion of the County's new Visitor Information Center at the Historic Amtrak Station. (2024-68)
- (EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)
- (EC2, EC3) Expand our economic competitiveness by hosting the 2025 Motor, Drive Systems, and Magnetics Conference and explore opportunities to attract future magnetic conferences as part of our broader efforts to establish Tallahassee-Leon County as the magnetic capital of the world. (2025-86)
- (EC2) Coordinate with the Local Technology Planning Teams to evaluate areas lacking reliable broadband and cellular services and additional opportunities to work with industry stakeholders to direct investments in these areas. (2025-87)
- (EC4) Explore opportunities to attract Top 100 Billboard artists for concerts and performances at various local venues throughout the year. (2025-88)
- (EC4) Evaluate recreational amenities in Southwest Leon County, including Lake Talquin, J. Lewis Hall Sr. Park, and the St. Marks Trail, for opportunities to host annual events and competitions. (2025-89)
- (EC4) Initiate the FY 2027 – 2031 Division of Tourism's Strategic Plan to establish the County's tourism priorities, economic goals, and efforts to further grow the region's visitor economy and quality of life over the next five years. (2026-103)
- (EC4) Support Florida's coordinated U.S. Semiquincentennial (250th) campaign by aligning County communications and event planning with national and state messaging, leveraging local history and assets to drive engagement and visitation. (2026-104)
- (EC4) Evaluate the feasibility of a Leon County film incentive program by analyzing peer models, projected economic impacts, administrative requirements, funding options, and performance metrics. (2026-105)
- (EC4) Establish Leon County's Apalachee Regional Park as the permanent home of the World Athletics Cross Country Championships by building on the defining success of the 2026 Championships and strengthening the County's relationship with World Athletics to position the global showcase of Leon County's natural beauty and world-class facilities as a catalyst for continued growth in sports tourism. (2026-106)

STRATEGIC INITIATIVES – ENVIRONMENT



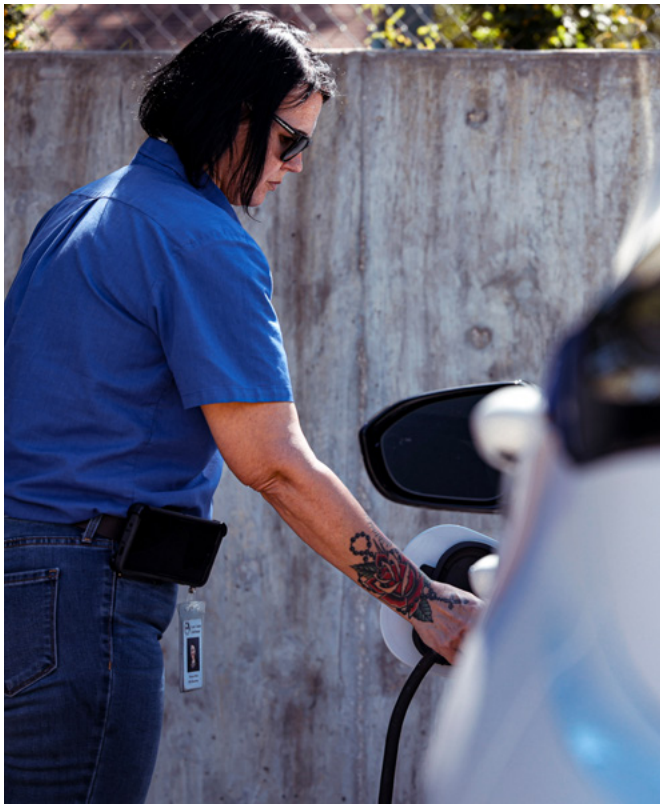
- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades. (2022-11, rev. 2023)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
- (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)
- (EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
- (EN1) Ensure County's water quality and stormwater regulations, programs and projects are evaluated and implemented holistically to advance the County's adopted strategic priority: to protect the quality and supply of our water. (2022-16)
- (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)
- (EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)
- (EN1) Implement the comprehensive Action Plan for Lake Munson to support the long-term water quality of the lake and surrounding water bodies. (2023-51)
- (EN4) Expand the Biochar Pilot Program at the Leon County Solid Waste Management Facility into a full-scale, sustainable, and carbon reducing processing facility for the community's yard waste. (2024-70)
- (EN2) Engage an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify solutions to flooding along Miccosukee Road. (2025-90)
- (EC3) Initiate a feasibility study as a component of Phase II implementation of the Apalachee Regional Park Masterplan. (2025-91)
- (EN2) Exempt land conservancy groups, such as Tall Timbers, from environmental permitting requirements for activities that support and further their mission of fostering exemplary land stewardship such as tree removal and other vegetation management. (2025-92)












KOMATSU

STRATEGIC INITIATIVES – QUALITY OF LIFE

- (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- (Q5) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2022-26)
- (Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the Sheriff's Anatomy of a Homicide Project report. (2022-28)
- (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security. (2022-31)
- (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
- (Q4) Continue to explore policies such as inclusionary housing and mixed housing developments to increase the stock of affordable housing throughout Leon County. (2023-52)
- (Q5) Building on the Citizens North Monroe Task Force Final Report, host an intensive, multi-day design charrette to work with the community to identify and evaluate a variety of land use/planning strategies and other proposals for the continued improvement of the North Monroe Corridor area.(2023-53)
- (Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-54)
- (Q4) Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for diagnostic and ancillary costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and families. (2023-55)
- (Q4) Enhance the partnership with Capital Area Healthy Start Coalition, Inc. to implement its Service Delivery Plan to improve women and children's health and health care access in Leon County. (2023-56)
- (Q5) Develop an interactive community web-based tool that documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. (2023-57)
- (Q4) Partner with the Children's Services Council to address Black maternal and children's health through the coordination of data sharing, collaboration with partners on available community resources, and opportunities to maximize investment in outreach and awareness to improve health outcomes. (2023-58)
- (Q1) Design and construct the new Northeast Park. (2023-59)
- (Q4, Q5) Work with the City of Tallahassee, Big Bend

Continuum of Care, and street outreach teams to develop corridor plans for North Monroe, Downtown, and Pensacola Street/Highway 20 for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2023-60, rev. 2024)

- (Q4) Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-61)
- (Q4) Leverage federal funding and new proposed State Housing Initiative Partnership (SHIP) legislation, in partnership with local service providers and stakeholders, to increase the number of rental units for individuals and families exiting homelessness. (2023-62, rev. 2024)
- (Q4) Continue to identify opportunities to increase the number of mental health beds in the community by working with mental health treatment providers and academic institutions in the community. (2023-63)
- (Q4) Work with the City of Tallahassee, FSU Askew School, and human service agencies to utilize and refine the Community Human Services Partnership (CHSP) Outcome Measures to ensure that the CHSP continues to address the highest human service needs in the community. (2023-64)
- (Q4) Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- (Q4) Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- (Q6) In commemoration of the tenth flight of Honor Flight Tallahassee, expand opportunities to promote the event and engage even more volunteers and veterans both on the flight and at the Welcome Home celebration. (2024-73)
- (Q3) In collaboration with law enforcement agencies, identify and implement solutions to immediately combat crime and nuisance activity in the Pensacola Street and Highway 20 corridor. (2024-74)
- (Q5) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
- (Q4) Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with heir property issues and estate planning needs that will preserve affordable housing for low-income families. (2024-76)
- (Q4) Continue to coordinate with DISC Village, Inc. and the Leon County Sheriff's Office in leveraging opioid settlement funding to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders in the community. (2025-93)
- (Q4) Continue to support the Big Bend Continuum of Care in the coordination and implementation of the annual Point-In-Time Count to collect homeless data critical to securing state and federal funding. (2025-94)
- (Q3, Q4) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities. (2025-95)
- (Q3) Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones. (2025-96)
- (Q3) Develop a Woodville Rural Community Sense of Place Plan to evaluate land uses and guide future improvements in the Woodville area and coordinate with County Public Works in developing a 5-year improvement plan to include vehicular and pedestrian safety. (2025-97)
- (Q4) Evaluate the adoption of a local property tax exemption to incentivize greater development of multifamily affordable rental units for low-income households. (2026-107)
- (Q4) Implement the Affordable Housing Gap Finance Program to increase the stock of affordable housing for very low and extremely low-income households. (2026-108)
- (Q4) Explore opportunities for additional collaboration with the Children Services Council of Leon County to further support women and children experiencing homelessness. (2026-109)
- (Q2, Q3) Support the Children Services Council of Leon County in establishing a Family Resource Center in Griffin Heights and Frenchtown. (2026-110)
- (Q3, Q4) Identify opportunities to support the findings of the Community Health Needs Assessment Report to improve overall health outcomes by addressing the community's most significant health-related needs. (2026-111)
- (Q4) Evaluate the Comprehensive Plan and Land Development Code to identify and implement regulatory incentives that support the reuse of vacant big-box commercial sites, near jobs and transit along major corridors, for affordable housing and mixed-use development. (2026-112)
- (Q4) Support the efforts of Florida A&M University, Second Harvest of the Big Bend, Feeding Florida and other stakeholders to establish a food council to coordinate the local food system and food resources. (2026-113)

STRATEGIC INITIATIVES – GOVERNANCE



- (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- (G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I^2) Program. (2022-39)
- (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
- (G5) Engage an industry expert to identify jail population management strategies to proactively mitigate the need for additional infrastructure at the Leon County Detention Center and evaluate long term space needs of the facility. (2023-65)
- (G3) Develop a touch-screen kiosk at the County Courthouse showcasing "200 Years of Representation and Progress" highlighting current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. (2023-66)
- (G4) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts. (2023-67)
- (G3) Upgrade the Citizens Connect mobile application to ensure the best user experience and technical reliability for the next 10 years of readiness. (2024-77)
- (G5) Begin implementing next generation 9-1-1 technology and infrastructure so as to ensure regional connectivity, call taker functionality, and the most resilient infrastructure during future disasters. (2024-78)



- (G3) Launch a digital public noticing portal for use by Leon County Government, the City of Tallahassee, and other local governments that aims to enhance transparency, accessibility, and engagement in civic matters by providing a centralized platform for public announcements. (2024-79)
- (G3) Launch a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County services and information. (2024-80)
- (G3, Q3) Increase awareness and education on Human Trafficking by posting signage at County campgrounds. (2024-81)
- (G1) Expand the County's existing Build Your Bucket training to include year-round neighborhood-level emergency preparedness workshops to increase awareness and resilience. (2024-82)
- (G3) Host community outreach events on the Vision 2025 Comprehensive Plan Land Use and Mobility Elements Update to share information and solicit input from citizens, advocacy groups, and neighborhood representatives. (2024-83)
- (G5) Evaluate future opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. (2024-84)
- (G4) Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- (G5) Coordinate with the Public Safety Coordinating Council, the Judiciary, Court Administration, and other partners in implementing the jail population management strategies identified by the Leon County Detention Facility Needs Assessment Report. (2025-98)
- (G2) Execute all 41 after-action recommendations from 2024, addressing key findings and lessons learned from the Bicentennial Storm, the May 2024 Tornado Outbreak, and Hurricane Helene to strengthen County preparedness, response, and recovery efforts. (2025-99)
- (G3) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts. (2025-100)
- (G1) Establish a Citizen Charter Review Committee to review the County's Home Rule Charter and propose any amendments or revisions ahead of the 2026 General Election. (2025-101)
- (G2) Expand effort to reduce graffiti and roadside littering by coordinating with the Leon County Sheriff's Office and the State Attorney's Office to explore the development of a new anti-graffiti/anti-littering program that would install Capital Region Real-Time Crime Center (CRRTCC) cameras in selected areas, on a rotating basis, where graffiti and roadside littering are severe. (2025-102)
- (G1) Develop a comprehensive, organization-wide County Artificial Intelligence policy and procedures to guide ethical, legal, secure, and effective AI use, including standards for procurement, data protection, transparency, human oversight, workforce training, and risk management. (2026-114)
- (G5) Evaluate the County's revenue structure and identify opportunities to diversify revenue streams in anticipation of the Florida Legislature's property tax reform initiatives. (2026-115)
- (G5) Assess the replacement of the County's Banner System software for finances, human resources, and other core operations to support the Board and Constitutional Offices. (2026-116)
- (G3) Launch a digital literacy education initiative in partnership with local stakeholders for residents to strengthen online safety, scam awareness, and practical artificial intelligence skills through accessible workshops, clear branding, and coordinated outreach. (2026-117)
- (G1, G2) Evaluate the implementation of a new centralized County Digital Performance Dashboard to showcase real-time performance metrics on County government functions to support data-driven decision-making and continuous improvement throughout the organization. (2026-118)
- (G3, Q7) Partner with FSU's Applied Politics and Policy Learning Experience Program to enhance the County's Disaster Survival Guide with practical home-preparedness guidance, highlighting Library of Things resources and other tools to strengthen community disaster readiness. (2026-119)

BOLD GOALS & TARGETS

PRIORITY AREAS	BOLD GOAL	PROGRESS TO DATE	5-YEAR TARGETS	% ATTAINED
ECONOMY	Grow the Five-Year Tourism Economy to $5 Billion	103% ($5.16 billion)	» Attract 100 State, Regional or National Championships Across All Sports	73% (73 Championships)
			» Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: 90% (9,000+) Entrepreneurial Ventures: 89% (445)
			» Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	107% (Connected 7,500 students)
			» Increase the Number of Certified MWSBEs by 30%	94% (Certified 163 new MWSBEs)
ENVIRONMENT	Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone	116% 580 septic upgrades and/or conversions completed or in progress to date	» Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	92% (Reduced GHG emissions by 23%)
			» Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kWs)
			» Divert 3 Million Pounds of Household Hazardous Waste from Landfill	96% (Diverted 2.88 million+ pounds of waste)
			» Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	60% (16 electric vehicles)
QUALITY OF LIFE	Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing	84% (190 placements)	» Secure More Than $150 Million in Federal, State and Local Benefits for Leon County Veterans and Their Families	99% (Secured $149.4 million)
			» Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	91% (Supported 820 community events)
			» Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	56% (Constructed nearly 50 miles)
			» Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	105% (104,500 residents and visitors)
GOVERNANCE	Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation	77% (464 Citizen Ideas)	» Connect 50,000 Volunteers with Service Opportunities Communitywide	77% (Connected 38,650 volunteers)
			» Reach 100,000 More Citizens Across All County Platforms and Programming	119% (Reached 119,300 more citizens)
			» Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	100%
			» Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	201% (Communicated 4.02 million messages)

OUR VALUE PROPOSITION

What You Get as a Taxpayer and a Stakeholder in our Community

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.







Leon County needs your help in shaping our future together.





To volunteer at the County or in a local nonprofit, call (850) 606-1970 or visit
VolunteerLEON.org

To serve on a Citizen Committee, call (850) 606-5300 or visit
LeonCountyFL.gov/Committees

To provide feedback or make a service request, call (850) 606-5300 or visit
LeonCountyFL.gov/CitizensConnect

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

List of Implemented Citizen Ideas

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
# Citizen Ideas (Non-LEADs):	*351*			
# LEADS Recommendations:	*175*			
Total # of Citizen Ideas:	**526**			
% Target Achieved:	**88%**			
LEADS (83)				
2022 LEADS Listening Session Recommendation	Remain committed to addressing the digital literacy gap through the continuation of non-digital communications such as flyers, radio, and print ads and continue to identify and develop new communications channels to engage citizens regardless of their digital literacy level.	Community Relations & Resilience (CMR)	FY 2022	Community Relations & Resilience (CMR) continues to diversify outreach beyond the use of digital mediums to spread awareness about County events and programs. by investing more in radio, strategic street team distribution, and in-kind partner engagement.
2022 LEADS Listening Session Recommendation	Create media overview document for all Leon County new hires to explain media engagement policies and procedures.	Community Relations & Resilience (CMR)	FY 2022	CMR conducted a training on media inquiry procedures at the October 2022 Leadership Team meeting. The presentation materials and resoruces were shared with the department and division directors to share with their respective teams.
2022 LEADS Listening Session Recommendation	Explore improvements to the existing media infrastructure in the BOCC Chambers	Community Relations & Resilience (CMR)	FY 2022	CMR evaluated the costs associated with providing additional mult boxes and other opportunities to provide more media hook-in as well as space for equipment. CMR discussed installation with the Office of Information Technology (OIT). At this time, media is not requesting the addition, so on hold.
2022 LEADS Listening Session Recommendation	Upgrade Leon County's website in coordination with external and internal stakeholders, specifically to improve appearance and searchability.	Community Relations & Resilience (CMR)	FY 2022	CMR has made significant progress on work plan and mockups related to this effort, and will plan to relaunch the refreshed webpage by the end of 2023.
2022 LEADS Listening Session Recommendation	Where possible, update all volunteer forms to allow for real-time submission without the need to download, fill out, and then return.	Community Relations & Resilience (Volunteer Services)	FY 2022	The County's Volunteer Services Division, in coordination with the Office of Information Technology (OIT), has implemented the use of Smartsheet to update forms to electronic formats.
2022 LEADS Listening Session Recommendation	Increase awareness of the County's role as a connecting agency to voluntary opportunities by partnering with other agencies, having a presence at community events, and launching a multimodal outreach campaign.	Community Relations & Resilience (Volunteer Services)	FY 2022	The County's Volunteer Services Division has led a multimodal outreach campaign to further promote VolunteerLeon as the lead connecting agency to voluntary opportunities in the community. As part of this effort, Volunteer Services Division has been in coordination with various community agencies to post and highlight community events through VolunteerLEON web portal and the County's social media channels.
2022 LEADS Listening Session Recommendation	Consider enhancements to VolunteerLEON's internal volunteer process	Community Relations & Resilience (Volunteer Services)	FY 2022	In February 2023, the Leon County Volunteer Services Policy was updated with additional procedures for volunteer placement and other enhancements to ensure consistency with current and best practices. Volunteer Services is also continuing to explore new oppurtunities to enhance targeted recruitment and placement of volunteers for specific work areas.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
2022 LEADS Listening Session Recommendation	Increase the number of tabletop exercises throughout the year to improve agency coordination and information exchange.	Community Relations & Resilience (Emergency Management)	FY 2022	Recognizing that the Emergency Operations Center has not experienced a weather-based disaster activation since Hurricane Michael in 2018, the County's Emergency Management Division has planned to host 10+ additional tabletop exercises in upcomming programming.
2022 LEADS Listening Session Recommendation	Pursue opportunities to leverage the mass notification system "Everbridge" to enhance coordination among EM partners.	Community Relations & Resilience (Emergency Management)	FY 2022	The County's EM Division is leveraging oppurtunities to utilize Everbridge to keep key response agencies informed of changing conditions between conference calls, and providing calendar notifications and automatic messaging to healthcare facilities regarding required updates and submittals of emergency management plans.
2022 LEADS Listening Session Recommendation	Identify opportunities to further automate or streamline the BPRI submission and review of documents/submittals	DSEM	FY 2022	Department of Development Support and Environmental Management (DSEM) evaluated oppurtunities to automate certain functions, such as online submittals of NOC; automation of the roofing affidavit process, and development of an independent ductwork permit for HVAC projects. DSEM plans to compelte these enhancements as part of its broader implementation of the DigEPlan permit software, tentatively scheduled for late 2023
2022 LEADS Listening Session Recommendation	Offer training for the new DigEPlan software for end users.	DSEM	FY 2022	DSEM has been in coordination with the appropriate work areas to develop and offer regular trainings and other resources to support public end-users navigate the new DigEPlan software once launched.
2022 LEADS Listening Session Recommendation	Evaluate opportunities to improve the archeological review component of a Natural Features Inventory (NFI) for new development activity.	DSEM	FY 2022	In light of the impact that the State’s recently revised process for the review of the NFI's archeological component has had on the timely processing of applications, staff evaluated and implemented strategies to ensure that application reviews are conducted in a timely manner.
2022 LEADS Listening Session Recommendation	Make Development Agreements and other similar documents available on Project Dox.	DSEM	FY 2022	DSEM now uploads development agreements and similar document into Project Dox upon submittal. DSEM is also working to scan and upload older documents into Project Dox as well.
2022 LEADS Listening Session Recommendation	Expedite approval of building permits to be completed upon verification of consistency with the County's Building Code.	DSEM	FY 2022	Recognizing that HOA review of permit plans can cause delays the building permit approval process, DSEM worked with the Office of Information Technology (OIT) to enable HOA's to have access to applicable building permits through Project Dox. With this access, HOA's are able to complete their own review and coordinate directly with the developer/property owner as necessary to address any HOA-specific requirements, thereby preventing permit approval delays due to pending feedback from an HOA.
2022 LEADS Listening Session Recommendation	Pursue opportunities to streamline the permitting process for Site Plan and Environmental Permit (EMP) applications.	DSEM	FY 2022	To streamline the permitting process, DSEM eliminated the need to submit a separate driveway application by including a check box on the environmental permit application that will indicate a driveway will be constructed.
2022 LEADS Listening Session Recommendation	Create a DSEM Environmental Services Division organizational chart to be included on the division's webpage	DSEM	FY 2022	DSEM's webpage now includes an interactive org chart with names/titles/direct telephone info included to help customers with info. on the appropriate individual(s) to call/email.
2022 LEADS Listening Session Recommendation	Work with CMR and MIS to develop online tutorial and handouts to help explain the process/steps during the Code Enforcement Board Hearings.	DSEM	FY 2022	New PowerPoint Implemented at the 4/21/2022 Code Enforcement Board Meeting. Addiionally, Code Enforcement FAQ, Code Compliance Program Information, Neighborhood Public Awareness and Connecting to Code Enforcement Board Meetings Resouce Sheets are available on webpage

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
2022 LEADS Listening Session Recommendation	Continue to promote the Code Compliance services on how to file a complaint; obtain a status update on a case; the availability to speak at meetings; and how the codes are enforced.	DSEM	FY 2022	In December 2022, DSEM launched new code compliance resources on DSEM's webpage. In additon, DSEM continues to work with Community Relations & Resilience (CMR) to enhance promotional information via social media outlets (ie; NextDoor; FaceBook and Twitter) to receive customer response/feedback.
2022 LEADS Listening Session Recommendation	Create a handout on "How to" submit an application for citizen street renaming requests for approval and post to the DSEM website.	DSEM	FY 2022	Map and location information regarding street names in available in “The Street Naming Notification Informational Packets” on DSEM's webpage
2022 LEADS Listening Session Recommendation	Pursue opportunities to expedite the hiring and onboarding process as identified in HR's recent SWOT analysis	Human Resources	FY 2022	Human Resources (HR) has reduced the time to hire by utilizing the full functionality of the NEOGOV system and leveraging the addition of eForms beginning in July 2023. Human Resources has also contracted with a new background screening vendor, ClearStar, which has significantly reduced the time it takes to conduct and receive the results of the screening process. Finally, Human Resources continues to encourage and support departments in the hiring process in scheduling the physicals, drug-test and any other screening required by their department.
2022 LEADS Listening Session Recommendation	Develop an electronic Personnel Action Form	Human Resources	FY 2023	An electronic Personnel Action Form was made available through the County's Intranet in November 2022. Human Resources is contiuing to explore oppurtunitites to make PAF processing more efficent, and is currently developing a a new ePAF for use through the NEOGOV eForms system which will significantly reduce, if not eliminate, the need for paper PAFs for hiring and all other employee actions.
2022 LEADS Listening Session Recommendation	Revise the Sell Back election period for which employees must have used no less than 40 hours of annual leave	Human Resources	FY 2023	On November 22, 2022, the County's Human Resources Policy was revised to implement this recommendation.
2022 LEADS Listening Session Recommendation	Conduct semi-annual meetings with contractors to provide updates on Housing Services and Programs	Human Services & Community Partnerships	FY 2022	In 2023, the County’s Housing Services Division hosted an informational workshop with local developers to receive feedback on increasing the effectiveness of programs and to explore oppurtunities to ensure homeowners are connected to accurate information regarding available resources and programs offered by the County, as well as ways strategies to keep contractors and community partners updated on program eligibility, critera changes, etc.
2022 LEADS Listening Session Recommendation	Perform cross-training with Library staff on assisting Leon County residents to complete and submit applications for several HSCP programs including Housing Services, Direct Emergency Assistance Program (DEAP), and Veteran Emergency Assistance Program (VEAP)	Human Services & Community Partnerships	FY 2022	The Community Resource Specialist has been hired at the Library to assist residents with these efforts.
2022 LEADS Listening Session Recommendation	Explore opportunities for increased and targeted outreach to promote housing services, energy efficiency programs, utility assistance and other human and healthcare services available to citizens	Human Services & Community Partnerships	FY 2022	Various County Human Services & Community Partnerships (HSCP) event/initiatives have been promoted on NextDoor, as well as other social media outlets
2022 LEADS Listening Session Recommendation	Work with Clerk to address issues with direct deposit	Human Services & Community Partnerships	FY 2022	Vendors can now request paper check payment in lieu of direct deposit.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
2022 LEADS Listening Session Recommendation	Explore alternative options for residents that cannot access/apply for essential human and healthcare services in the community	Human Services & Community Partnerships	FY 2022	The Community Resource Specialist has been hired at the Library to assist residents with these efforts.
2022 LEADS Listening Session Recommendation	Explore opportunities to assist human services agencies to build capacity, training, and experience on meaningful survey data collection and analysis	Human Services & Community Partnerships	FY 2022	As part of the May 2023 Workshop on Addressing Homelessness, HSCP worked with local partners to identify recommendations, among which included support local providers in building capacity, training, and experience to better support local needs (as identified using survey data collected).
2022 LEADS Listening Session Recommendation	Consider creation of a "Funders' Forum" in partnership with other local funders of human services to improve coordination, collaboration, and service delivery	Human Services & Community Partnerships	FY 2022	On March 21, 2023, the Board approved a Memorandum of Understanding between Leon County, the City of Tallahassee, and the Children Services Council of Leon County (CSC) to partner on opportunities to collaborate and coordinate on funding, program delivery, program evaluation, and outcome measures for human services. Staff from the County, City, and CSC meet regularly to discuss strategies to maximize County and City investment through the Community Human Services Partnership (CHSP) and better address service gaps in the community.
2022 LEADS Listening Session Recommendation	Engage community partners regarding oppurtunites to support uninsured residents for specific services (specialized visits, substance abuse services)	Human Services & Community Partnerships	FY 2022	Currently, the Florida Department of Children & Families (DCF) contracts for behavioral health services, including substance abuse treatment, through regional systems of care called Managing Entities. DCF has identified Apalachee Center as the District's public receiving facility for individuals experiencing a mental health and/or substance abuse crisis. Annually, the Board allocates funding for the Baker Act and Marchman Act, currently set at $638,156, and contracts with Apalachee as required by Florida Statutes.
2022 LEADS Listening Session Recommendation	Identify personnel or local agency partner to provide specialized assistance for female Veterans for certain claims and/or benefits requests or requirements.	Human Services & Community Partnerships	FY 2022	Further evaluation is being conducted to determine the documents that may require sensitive physical information and how often such documents are requested or required by the VA. Additionally, the Veterans Office will reach out to local agency partners that may be able to assist female Veterans documents that may require sensitive physical information
2022 LEADS Listening Session Recommendation	Develop a "What to Expect After Your Claim Is Filed" collateral to better communicate to Veterans the process for the VA's review of claims and include pertinent numbers.	Human Services & Community Partnerships	FY 2022	"Must Know Benefits Information" now available on Veterans Office webpage
2022 LEADS Listening Session Recommendation	Establish an online application to be completed by Veteran Services Organizations to promote community events for Veterans (County-sponsored and non-County-sponsored).	Human Services & Community Partnerships	FY 2022	"Events Supported by Veterans Services" links now available on Veterans Office webpage
2022 LEADS Listening Session Recommendation	Automate the Pretrial and Probation Interview and Initial Packets.	Intervention and Detention Alternatives	FY 2022	The County's Office of Information Technology (OIT) is in the development stages of automating the documents and mapping data components to coordinate with the Intervention and Detention Alternatives (IDA) Case Management Modules.
2022 LEADS Listening Session Recommendation	Develop and Implement Information Sessions of IDA Services for Criminal Justice Partners	Intervention and Detention Alternatives	FY 2022	IDA staff is coordinating with Court Administration, State Attorney's Office, and Public Defender's Office to identify opportunities (i.e. Lunch & Learn, staff meetings, continued education trainings) to inform stakeholders on IDA services and processes for pre and post sentence community supervision.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
2022 LEADS Listening Session Recommendation	Expand resources to IDA Clients Residing Outside of 2nd Judicial Circuit	Intervention and Detention Alternatives	FY 2022	IDA is evaluating the feasibility of developing a resource guide through networking with other county government agencies and criminal justice associations to identify pre and post-sentence agencies and support services in communities throughout Florida to assist clients not residing in the 2nd Judicial Circuit with completing court ordered conditions of supervision
2022 LEADS Listening Session Recommendation	Develop Individualized Resource Pages for IDA Clients	Intervention and Detention Alternatives	FY 2022	IDA implemented manual process utilizing the Human Services Self-Assessment completed by clients. Probation/Pretrial Officers provide information on available community resources for requested services. IDA will coordinate with the Office of Information Technology in the future to implement an automated process.
2022 LEADS Listening Session Recommendation	Expansion of Drug Testing for Veterans Treatment Court Participants	Intervention and Detention Alternatives	FY 2022	IDA evaluated the availability of testing devices and/or technologies that would enable court-ordered individuals participating in Veterans Treatment Court to self administer drug tests and the feasibility of expanding this service with no increase to operational expenses. Since that time, Court Administration contracted with a private entity for substance testing services for all problem solving participants throughout the 2nd Judicial Circuit.
2022 LEADS Listening Session Recommendation	Consider options to improve access library resources for citizens unable to travel to the library.	Library Services	FY 2022	On January 25, 2022, the Board approved the establishment of the Library of Things for the Library that created a collection of items that could be loaned to patrons at no charge .By loaning expensive electronic devices and home tools, libraries are also providing low-income residents with access to much-needed resources that promote digital literacy or home improvement and maintenance. Other avenues to improve access continue to be evaluated.
2022 LEADS Listening Session Recommendation	Improved notifications/feedback regarding the status of Matrix requests.	Financial Stewardship (OMB)	FY 2022	In preparation for FY23 budget, the Office of Management and Budget (OMB) implemented a Memo template for each of the lead Matrix Departments (HR, Facilities Management, OIT) to utilize to send the results of the Matrix request out to the requesting departments. For FY 24 OMB will work with the internal service departments in advance to formalize the response method to requesting departments.
2022 LEADS Listening Session Recommendation	A check list for solicitations and bid response	Financial Stewardship (Purchasing)	FY 2022	County staff created a Vendor Guide brochure which is available at the Office of Resource Stewardship and in digital form on the County website. The guide provides information for vendors regarding Leon County Facilities Management's policies, procedures, and expectations, and include information such as how to register as a vendor, submit invoices, progress reports, and points of contacts.
2022 LEADS Listening Session Recommendation	Develop a process for Closings for Real Estate. Closings are time sensitive and finding a way to facilitate getting payments faster since Closing documents are not ready until just a few days before the Closing date.	Financial Stewardship (Real Estate)	FY 2022	A memo regarding updates to the County's Payment Approval Forms and Procedures memo was sent earlier this year which specified that payment request for real estate closings can be processed out of cycle upon request.
2022 LEADS Listening Session Recommendation	Modifications to GovMax budgeting software, including review of potential for automatic notifications	Financial Stewardship (OMB)	FY 2022	Annually, OMB attends conferences which provide the oppurtunity to learn about new updates and revisions to the GovMax budgeting software system. In addition, OMB has regular meetings with the vendor to disucss potential modifications to the software to better fit the County's needs.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
2022 LEADS Listening Session Recommendation	Create educational materials for GIS resources, including the addition of a FAQ section to website.	Information & Technology (GIS)	FY 2022	Educational resources to assist customers to access the information are available on Tallahassee - Leon County GIS, such as FAQs, helpful tips and guides for the public to use online GIS tools and notify them when a new feature or data set has been added.
2022 LEADS Listening Session Recommendation	Review opportunities to enhance GIS's systems, data sets, and servers	Information & Technology (GIS)	FY 2022	GIS has evaluated and implemented various enhancements to its systems, including improved data publishing, the addition of an easement layer and a roadway ownership layer to public-facing Land Info, and removal of outdated data sets or apps,
2022 LEADS Listening Session Recommendation	Modify the timing of server updates, or provide advanced notice of when updates will be taking place	Information & Technology (GIS)	FY 2022	Option to subscribe for notification of updates has been implemented and is available on the GIS webpage.
2022 LEADS Listening Session Recommendation	Explore using ArcGIS's survey feature for future County surveys	Information & Technology (GIS)	FY 2022	GIS is leveraging the use of the ArcGIS's survey feature to collect data and feedback on various initiatives, such as submission of property damage locations and to receive citizen feedback on the draft Southside Action Plan.
2022 LEADS Listening Session Recommendation	Develop a way to provide backup hardware for PC/laptop failures for users.	Information & Technology (GIS)	FY 2022	Files Restoration for Leon County Network Drives available on Intranet
2022 LEADS Listening Session Recommendation	Additional Docusign webinars needed.	Information & Technology (MIS)	FY 2022	OIT is working with the appropriate work areas to develop training resources.
2022 LEADS Listening Session Recommendation	Consider "paper-less" opportunities	Information & Technology (MIS)	FY 2022	OIT has transitioned to DocuSign to allow for electronic completion and submission of all public forms and helpdesk ticket solutions.
2022 LEADS Listening Session Recommendation	Explore opportunities to enhance cyber security efforts and to implement additional solutions, configurations and procedures as cyber threats change.	Information & Technology (MIS)	FY 2022	OIT now conducts annual cybersecurity training to be required by all County employees. In addition, as threats change and new solutions become available, OIT is continously looking for opportunities to enhance cyber security support such as conducting cyber security assessments on an annual basis (increase from the current 3 year schedule).
2022 LEADS Listening Session Recommendation	Create New Vendor Onboarding and Engagement Guide.	ORS (Facilities)	FY 2023	The Division of Facilities Management created a new Vendor Guide brochure which is available at the Office of Resource Stewardship and in digital form on the County website.
2022 LEADS Listening Session Recommendation	Explore oppurtunities to enhance communication with customers and coordination with other work areas in fulfilling projects, work orders, and/or maintenance	ORS (Facilities)	FY 2022	The County's Facilities Division created weekly meeting with Construction Management to review on going projects. Now utilizing the "actions" portion of the work order system to provide the work order creator updates on project process.
2022 LEADS Listening Session Recommendation	Evaluate and Update Leon County Policy No. 06-1 (Use and Scheduling of Parks & Recreation Facilities) Section 7.9.	ORS (Parks)	FY 2022	The Office of Resource Stewardship is working with County Administration and other stakeholders to update County's policies regarding public use of the County's facilities use policies, including Policy No. 06-1, to modernize and ensure consistency County wide. Such policy updates will be completed by the end of FY 2023.
2022 LEADS Listening Session Recommendation	Provide Enhanced Wayfinding Signage on Leon County Trails.	ORS (Parks)	FY 2022	As part of the ongoing efforts to receive the International Mountain Biking Association (IMBA) designation, the County's Division of Parks and Recreation is working with the Division of Tourism to create a Biking Master Plan which will include recommendations for trail signage enhancements.

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2022 LEADS Listening Session Recommendation	Explore opportunities to increase programming across community centers and parks for people of all ages	ORS (Parks)	FY 2023	The County's Division of Parks and Recreation has established a partnership with the Boys & Girls Club to use the Ft. Braden Community Center for summer camp, and are engaging other community partners for other oppurtunties to enhance programing offered at County sites.
2022 LEADS Listening Session Recommendation	Provide more accessibility offerings (Across all Parks)	ORS (Parks)	FY 2022	The County's Division of Parks and Recreation installed an accessible swing at Man-O-War Park and the first fully accessible playground at Ft. Braden Community Center. In addition, staff will be assessing opportunities to add accessible components as part of the Woodville playground replacement.
2022 LEADS Listening Session Recommendation	Provide more technology assistance and information at community centers.	ORS (Parks)	FY 2022	The County's Parks Division has ordered new AV for each of the Centers and will provide step-by-step instructions for citizens and user groups.
2022 LEADS Listening Session Recommendation	Enhance contract requirements with curbside collection vendor to ensure better points of contact and communication with citizens.	ORS (Solid Waste)	FY 2023	The County's Solid Waste Division's executed a new contract with the curbside collection vendor that includes refined contract requirements for improved communication.
2022 LEADS Listening Session Recommendation	Examine opportunities to minimize impact of yard debris processing on Apalachee Regional Park (ARP) operations.	ORS (Solid Waste)	FY 2022	The Office of Sustainability is collaborating with ReCap to implement a biochar pilot program in Leon County, which would relocate the procesing of yard waste off-site.
2022 LEADS Listening Session Recommendation	Update the Solid Waste Disposal Guide and Website.	ORS (Solid Waste)	FY 2023	The County's Solid Waste Division updated its Disposal Guide for 2023 which is available in print and digitally. The Solid Waste Division is also working with CMR on webpage updates.
2022 LEADS Listening Session Recommendation	Invite Waste Pro to participate in events	ORS (Solid Waste)	FY 2023	The County's Solid Waste Division invited Waste Pro to participate in the City of Tallahassee's annual Cash for Trash event.
2022 LEADS Listening Session Recommendation	Consider opportunities to expand sustainability engagement, education, and collaboration with local partners, industry stakeholders, and citizens	ORS (Sustainability)	FY 2022	The County's Office of Sustainability is exploring utilization of Communication Aids & Systems (CASC) to expand sustainability engagement, education, and collaboration through implementation of innovative messaging strategies. The Office of Sustainability also recently applied to the U.S. Environmental Protection Agency Recycling Education Grant program to support public education and outreach efforts.
2022 LEADS Listening Session Recommendation	Evaluate opportunities to expand the County's Beautification Program/Initiative through environmental equity opportunities.	ORS (Sustainability)	FY 2023	In April 2023, the County's Office of Sustainability hosted the Lake Munson Litter Cleanup with local organizers; the Brent Park Drive Beautification project with Parks; and the Anita Davis Preserve Cleanup on Earth Day.
2022 LEADS Listening Session Recommendation	Identify opportunities to offer a unified community EV charging environment.	ORS (Sustainability)	FY 2023	The Office of Sustainability has led efforts to create a central colaborative network, including upgrading all of the County's EV chargers to be consistent with the City of Tallahassee infrastructure.
2022 LEADS Listening Session Recommendation	Create an Annual Assessment for DesignWorks	PLACE (Planning)	FY 2022	The Planning Department hosted a listening session with community partners to receive feedback on the DesignWorks system in April 2023.

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2022 LEADS Listening Session Recommendation	Increase the Planning Department's social media	PLACE (Planning)	FY 2022	The Planning Department has met with CMR to discuss opportunities for leveraing social media to share information about public meetings, accomplishments, and educational materials. The Planning Department is planning to increase social media engagement to keep stakeholders informed of upcoming workshops and community engagement events for the Land Use Element Update.
2022 LEADS Listening Session Recommendation	Engage CMR in opportunities to leverage social media to provide information regarding animal issues, services, and ordinance requirements to a larger population of the community.	Animal Control	FY 2022	The County's Animal Control Division is working with CMR to promote pet safety tips through the County's social media channels, as well as posts featuring employee pets and animal related/feel good cases.
2022 LEADS Listening Session Recommendation	Conduct additional training to EMS members that provide oversight to EMT and Paramedic students performing clinical rotations to provide members with tools to intentionally recruit students to work for the County upon graduation from the program.	EMS	FY 2022	EMS is currently working with the Tallahassee Communtiy College to develop a training program. EMS has also worked with TCC is to implement recruitment strategies at the beginning and end of semesters.
2022 LEADS Listening Session Recommendation	Evaluate the use of technology to transmit electronic reports to hospital emergency departments in place of radio reports during patient transport.	EMS	FY 2022	EMS is currently planning for upgrades to its documentation system and will consider incorporating technological enhancements to alow for electronic report transmittal as part of that effort to reduce redundancy and improve efficiency during patient transport.
2022 LEADS Listening Session Recommendation	Modify the process utilized by EMS to care for and document the disposition of the patient's personal belongings.	EMS	FY 2022	Updates to EMS' documentation system will be completed which will include improvements to the handling of personal belongings and improve the patient experience.
2022 LEADS Listening Session Recommendation	Improve the processing time for the Carryforward Purchase Orders for professional services	Public Works (Engineering)	FY 2022	Public Works has worked with Purchasing and Finance on ways to improve the processing time for the Carryforward Purchase Orders for professional services
2022 LEADS Listening Session Recommendation	Have a routine meeting with Parks and Recreation staff outside the CM Tracker meetings.	Public Works (Engineering)	FY 2022	A meeting with DSEM, City Growth Management, and Public Works was held in May 2022. An improved review and coordination process was developed.
2022 LEADS Listening Session Recommendation	Coordination meetings with Engineering Services staff regarding driveway connection permits.	Public Works (Engineering)	FY 2022	Engineering Services staff will schedule a meeting with City Growth Management, City Underground Utilities and Public Infrastructure, and County Development Support and Environmental Management to discuss the review process for the new driveway connection to County maintained road as part of the new development inside the City.
2022 LEADS Listening Session Recommendation	Clarification on when fees will be charged if the utility work is performed with the County right of way	Public Works (Engineering)	FY 2022	The Engineering Services Division has worked with DSEM to develop permit guidelines for different types of the utility work inside the County right of way and the associated fees to be imposed which are available online.
2022 LEADS Listening Session Recommendation	Engage Lively Tech on opportunities to recruit students and participate in apprenticeship program.	Public Works (Fleet)	FY 2022	County staff has engaged with Lively Tech and after consideration it was determinted that it would be cost prohibitive at this time to utilize apprentices.
2022 LEADS Listening Session Recommendation	Provide a "Services Provided Receipt" within equipment upon any maintenance or repairs.	Public Works (Fleet)	FY 2022	The County's Fleet Division is creating the "Services Provided Receipt" to provide a summary of maintenance or repair.
2022 LEADS Listening Session Recommendation	Vehicle Repair Checklist	Public Works (Fleet)	FY 2022	A standard checklist for vehicle services including check oil, brakes, air filters, etc. has been completed.

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2022 LEADS Listening Session Recommendation	Develop a uniform process for identifying hazardous trees that need to be removed to avoid mis-marking causing delays in removal.	Public Works (Operations)	FY 2022	Public Works is working with tree removal vendors to implement the use of specific tags to mark trees for removal.
2022 LEADS Listening Session Recommendation	For Public Works and Parks and Recreation to coordinate the cleaning of trash and debris from storm water ponds and the suggestion of an additional staff and equipment.	Public Works (Operations)	FY 2022	Funding for an additional litter crew was approved in the FY 2023 budget.
2022 LEADS Listening Session Recommendation	Partner with Parks to develop and share content regarding County Parks on VisitTallahassee.com to showcase the County's great facilities and better tell the story of our parks (both locally and with visitors). As part of this effort, provide a list of trails in Leon County that are accessible for people with disabilities to be promoted through both VisitTallahassee.com and the Leon County Parks & Recreation Page.	Tourism Development	FY 2022	The County's Division of Tourism held a meeting with the County's Parks and Recreation Division to identify oppurtunities to better share content through the County's webpages.
2022 LEADS Listening Session Recommendation	Develop a page/section on VT.com that showcases the destinations accessibility options including accessible museums, attractions and businesses.	Tourism Development	FY 2022	The County's Division of Tourism is working with media influencers specializing in accessible travel to develop content and images for the new accessibility section on VisitTallahassee.com. Tourism is also working with the County's Parks and Recreation Division on compliling a list of accessible parks in the area and surveying the local museums, attractions and businesses on their accessibility offerings to include in the section.
2022 LEADS Listening Session Recommendation	Identify and pursue opportunities to showcase the value of tourism and discuss the positive things happening in the community.	Tourism Development	FY 2022	The County's Division of Tourism developed a trifold information piece in December 2022 that is distributed at local events and meetings highlighting FY2021/2022 Tourism impact numbers, marketing, meetings and sports achievements, concerts and future move into the restored Amtrak building.
Friends of the Lake Hall School	Dr. Geraldine Seay of the Friends of the Lake Hall School requested a letter of support for an African-American Cultural and Historical Grant through the Florida Department of State to support the acquisition and restoration of the Lake Hall School House.	Administration	FY 2022	At the November 9, 2021 meeting, the Board authorized, and the County provided a letter of support to utilize for any applications for state and federal funding opportunities related to the schoolhouse.
Knight Creative Communities Institute 2022 Catalyst Class	KCCI's 2022 proposed project "Fully Booked, Tallahassee" seeks to enhance the sense of place at Pedrick Pond Park and the Eastside Branch Library by installing a literary-inspired permanent art exhibit and other features at the Park.	ORS (Parks)	FY 2022	On March 8, 2022, the Board accepted a status report on the KCCI 2022 Catalyst Class Project. Upon acceptance by the Board, KCCI began fundraising for the project, and have a "Call for Artists" to refine the sculpture concept with a focus on the look and feel. In collaboration with the Library and KCCI, Parks hosted a ribbon cutting event at Pedrick Pond Park, Woodville Community Park, and Ft. Braden Community Center.
Citizen Speakers at Board Meetings	A number of citizens attended County Commission meetings to provide comments on items on the Consent Agenda that were not pulled for discussion. As a result, these citizens were only able to provide comment during the portion of the agenda designated as the first "Citizens to be Heard on Non-Agendaed Items", which occurs after the Board has approved the Consent Agenda.	Administration	FY 2022	In response to these citizens, staff reviewed the Policy regarding Board meeting procedures and recommended revising the Policy to allow for citizens to be heard at the start of regular County Commission meetings before the Consent Agenda. The approved the Policy revision on March 8, 2022.

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Leon County Tourist Development Council (TDC)	In coordination with Tourism staff, the TDC developed a proposed FY2022 – FY2026 Division of Tourism Strategic Plan for consideration by the Board of County Commissioners.	Tourism Development	FY 2022	On March 8, 2022, the Board approved he FY2022 – FY2026 Division of Tourism Strategic Plan as recommended by the Leon County Tourist Development Council.
Anonymous	Several citizens gave their input and assisted staff in figuring out helpful instructions, and the type of signage needed at the Public Works Household Hazardous Waste Drop-off site.	ORS (Solid Waste)	FY 2022	The signage is now visible and clear as to what and where citizens can drop off their Household Hazardous Waste items.
Simin Harven, Killearn Lakes	Citizen recommended that doggy bags be available at Pimlico Park.	ORS (Parks)	FY 2022	Doggie bags are now available at Pimlico Park.
The Ft. Braden Community Group	Citizen group requested an American Disability Association approved boat hoist at Williams Landing.	ORS (Parks)	FY 2022	The County installed an American Disability Association approved boat lift at Williams Landing.
Anonymous	A large number of citizens requested more Compost Bin sales.	ORS (Sustainability)	FY 2022	In response to citizen's requests, the compost bin sale has become a permanent program. The Office of Sustainability has hosted 2 Compost Bin Sales in FY 2022, distributing about 260 compost bins to citizens. Another sale is being planned for late Summer/early Fall 2023.
Tallahassee Pickleball Association	Citizen group suggested alternative striping of tennis courts for pickleball at Chaires Community Park.	ORS (Parks)	FY 2022	With the increased interest in pickleball, and the success of the courts at Canopy Roads Park, the County completed the addition of four lined pickleball courts within two of the tennis courts at Chaires Community Park in Fall 2022.
Southern Trail Riders	Citizen group made the suggestion to reconfigure the J. R. Alford Greenway parking area to allow for horse trailer parking.	ORS (Parks)	FY 2022	The County's Park Division completed this project in Fall 2022.
Gulfwinds Track Club	Citizen group made the suggestion and donated the money to install trail markers for all seven miles of the Miccosukee Greenway	ORS (Parks)	FY 2022	The County's Park Division completed this project in Fall 2022.
Tallahassee Mountain Bike Association	Citizen group suggested shifting the bike park from St. Marks to J. R. Alford Greenway.	ORS (Parks)	FY 2022	The County's Park Division has conducted weekend work sessions with the Tallahassee Mountain Bike Association to complete this project, which is currently underway to be finished by the end of January 2023. This project was completed in February 2023.
Descendants of the Historic New Hope Cemetery	Citizen group suggested closing off the spur trail that intersected the New Hope Cemetery to preserve the grounds.	ORS (Parks)	FY 2022	Staff closed off the spur trail that intersected the cemetery and placed signage informing the public they are entering the cemetery grounds.
Anonymous	A citizen suggested that the magnetic lock on the gate at J. Lee Vause Dog Park be replaced because it kept breaking and the gate would be found open.	ORS (Parks)	FY 2022	Staff replaced the lock with something more reliable.
Hettie Spooner	Citizen/realtor asked if staff could provide a presentation to her group on how land use zoning and subdivision works.	DSEM	FY 2023	Staff has planned to provide a zoning and land use presentation to the group addressing multiple aspects of land use and subdivision regulations in Spring 2023.
Alessandria Palmer	Provide a regular refresher for permitting software such as Project Dox and DigEPlan for public end users.	DSEM	FY 2023	The County will identify opportunities to provide regular software refresher meetings with public end-users for permit software utilized by DSEM. Due to ongoing testing and refinements, implementation will occur in Spring 2023.
Rick Singletary, Developer	During LEADS Listening Session, suggested that employees' direct phone lines be listed on their business cards to enhance accessibility to staff.	DSEM	FY 2022	Direct phone numbers were incorporated into the business card template.

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Tony Holley, Engineer	Mr. Holley suggested we add an interactive organizational chart on the DSEM home page so customers can locate the appropriate staff for their inquiry, and the interactive component would expedite contact.	DSEM	FY 2022	Staff will coordinate with CMR to incorporate the interactive org chart on the DSEM website.
Multiple LEADS Listening participants	Eliminate the requirement to submit a separate driveway permit when associated with a site plan and environmental permit.	DSEM	FY 2022	The County's Department of Development Support and Environmental Management eliminated the need to submit a separate driveway application by including a check box on the environmental permit application that will indicate a driveway will be constructed.
Providence Neighborhood	Levy Avenue Streetscaping Improvements	PLACE (Blueprint)	FY 2022	In April 2021, we had a neighborhood walkthrough with Providence leadership. At that meeting, they expressed a desire for additional parking along Levy. In addition, they expressed a desire to preserve a median on Levy for refuge. As concepts were developed to return Levy to a neighborhood street, these ideas were incorporated into the concept presented to the neighborhood representatives at a meeting we had with them April 11, 2022. The concept was well received by the residents.
Economic Vitality Leadership Council	OEV's Economic Vitality Leadership Council (EVLC) provided direct feedback and recommendations to the OEV Five-Year Economic Development Strategic Plan.	PLACE (OEV)	FY 2022	During the development of the strategic plan, EVLC recommended establishing a new mission and vision statement to guide OEV over the next five years, and the adoption of core strategies to emphasize a focus on business stewardship, navigation, and customer service; support for minority and women owned small businesses; and promote collaboration among the public and private sector partners to grow jobs, create new businesses, and drive capital investment locally.
Cara Fleischer, Leon Soil and Water Conservation District 2 Supervisor	During the April 12, 2022 meeting, Cara Fleischer provided spoke about the “Mulch it Don’t Burn it” campaign.	Community Relations & Resilience (CMR)	FY 2022	Following the meeting, Community and Media Relations directly engaged the citizen to discuss opportunities for the County to support these efforts. As a result of this collaboration, the County is working with the Leon County Soil and Water Conservation District further enhance burning and debris education outreach.
Rob Winchester, Centerville Conservation Homeowners Association	In February 2022, Rob Winchester reached out to the County regarding the execution of a Traffic Control Agreement for the Centerville Conservation neighborhood.	Administration	FY 2022	The County coordinated with the Centerville Conservation Homeowners Association and Leon County Sheriff's Office to execute the agreement which was approved by the Board on April 12th.
Mark R. Schlakman, Florida State University Center for the Advancement of Human Rights	Mark R. Schlakman engaged the County regarding the Board's adoption of a resolution in support of the Universal Declaration of Human Rights	Administration	FY 2023	On March 8, 2022, the Board approved a motion for an agenda item for consideration of a resolution in support of the Universal Declaration of Human Rights. Subsequently, the Resolution was adopted at the April 12, 2022 meeting.
Brien Sorne	When our office receives the Leon County new release via email, it contains hot links in the body of the text. These will be things like "click on this link". Our Associate Producer prints the release for on-air reading. Without the state url next to the word "link" the reader doesn't know what that may be.	Community Relations & Resilience (CMR)	FY 2022	CMR is editing news releases to include long URL.
Rick Oppenheim	Please include Waste Pro trash pickup schedule in Holiday Closure news releases.	Community Relations & Resilience (CMR)	FY 2022	CMR included link to schedule.

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Debra Saenz	Please look at all the community meetings you support, such as the Early Learning Coalition of the Big Bend and the Big Bend Health Council. I do not see where there are families included in these meetings. It is vital that a family voice is present at the "table". There are many items discussed that affect our youngest and most vulnerable citizens at these gatherings. It is imperative that families be included to ensure that the needs of these children are being met. Service providers promote ideas that they believe are vitally important to kids and I admire them for their service. However, sometimes what families deem necessary is not even discussed. In order to have healthier children and stronger communities please consider opening your arms to families. Remember success for our area is dependent on partnering with families and building lasting relationships that will change our world. Thank you for your time.	Community Relations & Resilience (CMR)	FY 2022	Continued to broaden and promote committee recruitment and meeting notices.
Citizen request	Ordinance Creating a Process for Designating County Roads for Golf Cart Operation	Public Works (Engineering)	FY 2022	The County has received requests to allow golf cart operation on County-maintained roads and on sidewalks adjacent to County roads but does not have a policy or ordinance in place providing guidance to evaluate or approve said requests. On January 25, 2022, the Board authorized staff to proceed with drafting an ordinance creating a process for the application and review of requests for the operation by golf carts on County roads.
Joint Affordable Housing Advisory Committee	Inclusionary Housing Ordinances that are identical and mandatory within the Urban Services Area	Human Services & Community Partnerships	FY 2022	During the joint Affordable Housing Workshop on February 22, 2022, the Board directed County and City staff to partner with the Florida Housing Coalition to draft updated Inclusionary Housing Ordinances for the County and City that are identical and mandatory within the Urban Services Area to be considered by the County Commission and City Commission, respectively - As recommended by the County and City Affordable Housing Advisory Committee
North Monroe Corridor Task Force	County's updated Sign Code adds the North Monroe corridor, from North of I-10 and extending to the County jurisdictional line, as a gateway prohibiting new billboards to reduce blighted conditions and revitalize North Monroe Street.	DSEM	FY 2022	Changes that have been made to the draft Sign Code as a result of these stakeholder meetings include removal of the consideration of a landscaping requirement, finding agreement on EMC regulation and language relating to signage illumination. These revisions to the Sign Code related to Gateway Roads, and specifically the unincorporated segment of the North Monroe Corridor, will be a welcomed enhancement among area residents and neighborhoods seeking to reduce blighted conditions and revitalize North Monroe Street.
Joint Affordable Housing Advisory Committee	Revisions to the 2021 – 2023 Leon County State Housing Initiatives Partnership Local Housing Assistance Plan as recommended by the Affordable Housing Advisory Committee	Human Services & Community Partnerships	FY 2022	On December 14, 2021, the Board approved revisions to the plan as recommended by the AHAC on the Home Rehabilitation (Home Rehab) and Home Replacement (Replacement) eligibility criteria; elimination of the Home Rehab and Replacement Waitlist; and increases to maximum award amounts for construction related activities including residential rental development. On November 4, 2021, the FHFC provided preliminary approval of the proposed revisions to the LHAP.

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DSEM's Advisory Committee for Quality Growth	On February 21, 2022 DSEM presented the proposed Electric Vehicle Ready Ordinance to the ACQG, which suggested revisions to better differentiate the readiness requirements between the residential developments that are proposing garages versus surface parking lots.	DSEM	FY 2022	The Ordinance was revised to reflect the input from the ACQG, which was subsequently approved by the Board on May 10, 2022.
Group of local Professional Engineers	When meeting with a group of local Professional Engineers, they expressed concern regarding the removal of the Continuous Hydrologic Simulation (CHS) option from The Environmental Management Act (EMA) of the Leon County Land Development Code.	DSEM	FY 2022	As a result of this meeting, an alternative approach to verifying the adequacy of stormwater management facilities was identified. On February 8. 2022, the Board conducted a public hearing to consider adopting an amendment to the County's "Closed Basins and Standards" Ordinance to provide for the removal of the CHS to be accompanied by the inclusion/implementation of an option that establishes analysis parameters based on the two critical "rainy" years of 1964 and 1994.
DSEM's Advisory Committee for Quality Growth	In reviewing the proposed "Transitional Residential Facilities" amendment to the Land Development Code "Transitional Residential Facilities", the ACQG suggested a revision to require the applicant conduct the three (3) required public meetings with nearby homeowner's associations, no more than three (3) months prior to submitting an application with the County.	DSEM	FY 2022	Staff reviewed the suggestion and agrees that the change is appropriate as it ensures that the local neighborhoods have had recent conversations with the applicant prior to formal submittal of an application. The proposed Ordinance, as adopted by the Board on November 9, 2021, reflects this language.
Water Resources Committee	The WRC provided recommendations on how to best position the County to update the basin management plans including opportunities that could be pursued prior to the State finalizing the stormwater rules.	Public Works (Engineering)	FY 2022	Various WRC recommendations implemented as part of basin management plan updates including: creation of a template for basin management plans that ensures consistent management practices are proposed for all basins; updating the existing basin management plans including an analysis of future development trends and resulting potential stormwater impacts; and identify basins exchanging flow with adjacent counties in the County's basin management plans.
North Monroe Corridor Task Force	The Task Force recommended that the County encourage FDOT's installation of landscaping along the corridor, specifically near the Centre of Tallahassee, on the west side of North Monroe Street near the I-10 interchange and along the sidewalks on the east side of North Monroe Street just north of I-10.	PLACE (Planning)	FY 2022	In coordination with the CRTPA, Blueprint submitted a request to FDOT for landscaping improvements for eight medians along the North Monroe Street corridor from John Knox Road to Lakeshore Drive. The County is also continuing to encourage and support efforts by FDOT to install landscaping along the North Monroe Street corridor.
Anonymous	Citizen made a comment regarding unsecured household hazardous waste at a rural waste site.	ORS (Solid Waste)	FY 2022	Staff put together a plan and to purchase storage lockers that would secure household hazardous waste at rural waste sites. Hazardous materials storage lockers have been installed at all rural waste sites.
Ft. Braden Community Group	Ft. Braden Walking Trail and Workout Equipment	ORS (Parks)	FY 2022	Community idea to install a walking trail with work out equipment at Ft. Braden.
Local Skateboarders	Additional trash cans are needed near the Skateable Art Park	PLACE (Blueprint)	FY 2022	A group of skaters raised the issue of the need for more trash cans at the skateable art park. Blueprint staff was able to purchase a Solar Big Belly Trash Compactor, which holds 5 times as much trash storage, for less money than a set of FAMU Way-style trash receptacles

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Citizen Idea	Donating skateboards to children of the Bond community, who live adjacent to the Capital Cascades Trail Skateable Art Park.	PLACE (Blueprint)	FY 2022	This community desire was carried into Blueprint partnering to host the Boards for Bros Event, which provided skateboards, lessons, and had music and food. The event was attended by over 200 people
Bannerman Crossings	Pedestrian Crossing or Flashing Pedestrian Light at Bannerman Roundabout	PLACE (Blueprint)	FY 2022	Residents from Bannerman Crossing requested the County to evaluate options for a pedestrian crosswalk west of the Bannerman Roundabout, or possibly a flashing pedestrian light. In Fall 2022, Rapid Flashing Beacons were installed at the Beech Ridge Roundabout on Bannerman Road, in partnership with the City of Tallahassee, who completed the installation work, and Leon County
Leon County Science Advisory Committe	Lake Munson Action Plan	Public Works (Engineering)	FY 2023	The County's SAC provided guidance to the County on responding to algal blooms in state-managed waterbodies. During the SAC September meeting, SAC suggested sampling the water flowing into Lake Munson for dissolved concentrations of contaminants. The County subsequently developed a single event sampling plan, involving water samples to be collected from four sites, including upstream of the Lake, in Lake Munson, and downstream of the Lake. The County's single event sampling plan is included as a short-term solution in the Lake Munson Action Plan approved by the Board on October 11, 2022.
Lake Munson Workgroup	The Workgroup requested a drawdown of Lake Munson to take place ASAP and if taking too long, to provide peroxide treatments to kill the cyanobacteria	Public Works (Engineering)	FY 2022	As indicated in the Lake Munson Action Plan approved by the Board on October 11, 2022, County staff have concurred that a drawdown will take place following hurricane season. Accordingly, the County began the immediate drawdown of the Lake on November 1st to mitigate the current algae and hydrilla challenges as well as form a “cap” over the sediments to prevent nutrients from leaving the sediment in the future.
Lake Munson Workgroup	Recommendation for the deployment of hydrogen peroxide to treat algal blooms in Lake Munson	Public Works (Engineering)	FY 2022	The Lake Munson Action Plan captures recommendations sought by the Workgroup for the long-term management of Lake Munson, including the deployment of hydrogen peroxide to treat algal blooms in the waterbody. As approved by the Board on October 11, 2022, the Lake Munson Action Plan outline long-term initiatives for management of the Lake, including an algal bloom management program. As part of this program, staff will continue to review the results peroxide treatment on algal blooms state-wide and will evaluate the use on future blooms on Lake Munson, as well as continuing to explore the best treatment method for Lake Munson.
Lake Munson Workgroup	Recommendation for point-source testing for polychlorinated biphenyls (PCBs) in Lake Munson	Public Works (Engineering)	FY 2022	The Lake Munson Action Plan captures recommendations sought by the Workgroup for the long-term management of Lake Munson, including point-source testing for polychlorinated biphenyls (PCBs) within the waterbody. As approved by the Board on October 11, 2022, the Lake Munson Action Plan outline long-term initiatives for management of the Lake, including an event sampling plan for point-source testing. Samples will be collected from four sites, including upstream of the Lake, in Lake Munson, and downstream of the Lake.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Lake Munson Workgroup	The Workgroup requested to be involved in the Action Plan and decisions affecting our health and property, along with scientists from our group on any committee formed by the county to consult on remedies, similar to how the 1994 Munson Management Plan was devised.	Public Works (Engineering)	FY 2022	The Action Plan captures recommendations sought by the Workgroup including ongoing engagement over the next two years to evaluate the Lake's response to the drawdown. For the continued improvement of Lake Munson and consideration of future in-Lake restoration projects, the County's Action Plan provides for the the County to engage with the SAC, Water Resources Committee, State agency partners from various divisions within FWC, FDEP, and NWFWMD, the Wakulla Springs Alliance, the Friends of Wakulla Springs State Park, and other concerned citizen and/or citizen groups in advance of, and during the drawdown.
Lake Munson Workgroup	The workgroup recommended regular updates on the progress at Lake Munson during the drawdown of the waterbody.	Public Works (Engineering)	FY 2022	The Action Plan captures recommendations sought by the Workgroup including regular status updates to the Board every six months. During the first Workgroup meeting, Mr. Terry Ryan proposed convening the Workgroup and County staff on a quarterly basis through the end of the drawdown. Staff concurred with the frequency of meetings but insisted that the SAC host the future meetings to evaluate the progress of the drawdown and enhanced water quality sampling. The Action Plan calls for the SAC to receive an update on the drawdown and monthly water quality data on a quarterly basis, to include the Workgroup for participate in the quarterly SAC updates to discuss the available samping data and drawdown progress, and for staff to prepare six-month status reports to the Board on the progress at Lake Munson throughout the drawdown phase.
Lake Munson Workgroup	The Workgroup requested a 2 year plan to clean the lake and remove sediments, including short, intermediate, and long term objectives, as well as identifying funding sources, disposal sites, etc. That means starting work in 2 years.	Public Works (Engineering)	FY 2022	As approved by the Board on October 22, 2022, the Lake Munson Action Plan provides for more frequent water quality testing, an aerial topographic survey of Lake Munson to the measure elevations of compacted sediment to evaluate for future in-Lake mitigation strategies, a new vegetation management program for treating invasive plants, and implementing periodic drawdowns in consultation with FWC to reduce the need to mechanically remove organic-rich sediment. This holistic approach will allow the immediate strategies to quickly mitigate the rapid growth of hydrilla and eliminate the algal bloom while the long-term actions will supplement the State's in-lake activities and provide a higher level of service to County residents.
Mr. Max Epstein	FDEP Innovative Technologies Grant Application	Public Works (Engineering)	FY 2022	Mr. Max Epstein presented staff with a proposal that included dredging the bottom of Lake Munson by relocating and harvesting the organic matter. Public Works continued to work with Mr. Epstein to evaluate his proposal, troubleshoot operational challenges, and gather information from state and federal agencies as well as the private sector to evaluate new innovative technologies that could benefit Lake Munson. After working with Mr. Epstein for several weeks on his proposal, staff presented a new innovative technology for the County to seek funding for, to enhance Lake Munson through the FDEP Innovative Technologies Grant. The County submitted an Innovative Technologies Grant application to FDEP on August 15th. Awards are anticipated to be announced by spring 2023.

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Florida State University Schools; Leon County Virtual Schools	Feedback received and interest from other non-Leon County Schools' District schools such as Florida State University Schools (also known as Florida High) as well as Leon County Virtual Schools to expand the Leon Works Junior Apprenticeship Program to all Leon County public, charter and private schools	Human Resources	FY 2022	On November 22, 2022 the Board adopted the revised Leon Works Junior Apprenticeship Program Policy to expand the County's Leon Works Junior Apprenticeship program to all Leon County public, charter and private schools that offer the curriculum necessary to participate.
Feedback from 10 neighborhoods with the highest food insecurity rates	Implementation of recommendations identified during the Breaking Bread Together Dinner Meetings, such as allocating funding for programming and events to raise awareness of available resources in the community for basic needs, enhanced quality of life, and economic prosperity.	Human Services & Community Partnerships	FY 2022	As a result of the feedback received during the meetings, the County has identified several programs, initiatives, and events to better engage the neighborhoods and connect citizens to resources. During the FY 2023 Budget Workshop, the Board approved funding to support the implementation of these programs and initiatives to better connect citizens with resources to address food insecurity.
DEI Trainings	HSCP will offer Diversity, Equity, and Inclusion (DEI) workshops and trainings for agency staff throughout the year,	Human Services & Community Partnerships	FY 2022	The Diversity, Equity, and Inclusion (DEI) workshops received significant positive feedback from the attendees, and frequent requests to expand the training beyond agency leadership to allow agency staff to also receive training
Office of Sustainability Insights and Inputs Committee	Electric Vehicle Ready Ordinance reflects feedback from stakeholders on the Insights and Inputs Committee regarding latest trends and best practices to support EV advancements.	ORS (Sustainability)	FY 2022	As approved by the Board on May 10, 2022,the County's EV readiness ordinance reflects feedback from stakeholder groups within the Office of Sustainability (Insights and Inputs Committee ensuring it meets current need and future demand.
Library of Things Inventory	While the decision to curate a Library of Things for Leon County residents stems from the Essential Libraries Initiative, considerations of the categories, as well as specific items selected, were based upon a review of the Frenchtown Neighborhood First Plan, input from the Library Advisory Board and Friends of the Library, as well as a general patron survey. The Library of Things will circulate items such as garden tools; outdoor games; tools for home repair; and other items requested by the citizens of Leon County.	Library Services	FY 2022	The Library of Things will continue to be expanded through citizen input and feedback to address even more community needs and interests.
CHSP Citizen Review Teams - Recommendations related to enhancing racial equity within their respective organizations	CHSP Citizen Review Teams are comprised of County residents that represent a cross-section of the community who lead th review the applications through the lens of equity and provide feedback and recommendations to human service agencies on enhancing racial equity within their respective organizations that would be incorporated in the CHSP award letters provided to agencies.	Human Services & Community Partnerships	FY 2022	Recommendations from the CRT are forwarded to each applicant agency in an award letter. The award letter includes a list of general comments, findings, and recommendations. Findings represent programmatic or administrative concerns documented by the CRT and may affect the level of funding an organization receives in current or future funding cycles. While agencies would not be penalized for lack of equity in policies and procedures, providing comments and recommendation related to DEI in the award letter could be an effective tool to increase awareness of where an agency may be in their journey and provide suggestions on how to enhance equity in agency programs and services.

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UPHS's Diversity, Equity, and Inclusion Taskforce (DEI Taskforce)	Over the past several months the County has participated in the DEI Taskforce's monthly meetings to introduce the GARE strategies and materials and gather input on incorporating racial equity into the CHSP process. Over the past several months, the DEI Taskforce has created guiding principles focused on recognizing social and organizational bias and promoting racial equity as well as inclusion in human services. In addition, the Taskforce has identified and recommended ways to incorporate GARE strategies to enhance equity within CHSP, including training workshops, CHSP application updates, and CRT membership recruitment.	Human Services & Community Partnerships	FY 2022	The County remains dedicated to equity and will continue to work with community partners to enhance equity measures in the CHSP process and identify other opportunities to utilize the Toolkit.
Tourist Development Council	Input and recommendations from the Tourist Development Council (TDC) were utilized in developed the revisions to the County's Tourism Grants Policy potential revisions to the policy for the Board's consideration	Tourism Development	FY 2022	On July 12, 2022, the Board adopted the revised "County Tourism Event Grant Programs" Policy which reflects revisions related to the grants process and out-of-cycle funding requests through the Division of Tourism
Development Review Committee	The Development Review Committee recommended conditions of site and development plan approval to the Board.	DSEM	FY 2022	On March 8, 2022, the Board approved the Camellia Oaks Phase 3 Type "C" site and development plan application based on the recommendations of the Development Review Committee.
Application Review Committee	The Application Review Committee recommended design alternatives to the Camelia Oaks development plan in order to improve the design and layout, aesthetics and functionality of the site, as well as to assess any potential impacts to neighboring residential properties	DSEM	FY 2022	On March 8, 2022, the Board approved the Camellia Oaks Phase 3 Type "C" site and development plan application which reflects the design alternatives recommended by the Application Review Committee.
Council of Neighborhood Associations	County staff worked with the Council of Neighborhood Associations to identify the neighborhood for the annual Leon County 9/11 Day of Remembrance and Service	Human Services & Community Partnerships	FY 2022	Based on this feedback, the 2022 Leon County 9/11 Day of Remembrance and Service took place in the Capital City Estates Neighborhood.
Community Input on Tourism Strategic Plan	The FY2022 – FY2026 Tourism Strategic Plan reflects broad tourism industry, business leader and community input with more than 250 points of views registered via online survey (162), interviews with community and business leaders (40), and conducting five public meetings (50) representing diverse organizations and individuals from various interest groups across the spectrum of Tallahassee-Leon County.	Tourism Development	FY 2022	Recommendations on marketing incentives to increase tourism, strengths and weaknesses to be addressed in the plan; and opportunities. Plan was adopted by Board on March 8, 2022
Children's Services Council	On October 11, 2022 the Children's Services Council requested to participate in the County's employee benefit insurance plans.	Human Resources	FY 2023	December 13, 2022, the Board approved the CSC to become a participating independent employer on all Leon County's employee benefit insurance plans to include dental, vision, basic life insurance, accidental death & dismemberment, supplemental life insurance, and short-term/long-term disability.

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Commission of the Status of Women & Girls	During the March 8, 2022 Board meeting, the Executive Director of the Oasis Center requested that the Board review the current funding level provided to the Oasis Center noting the disparity of funding between the Commission on the Status of Women and Girls (CSWG) and the new Council on the Status of Men and Boys. In response, the Board requested the CSWG to provide a proposal for increased funding for the County's consideration.	Administration	FY 2022	As approved by the Board, the County's FY 2023 budget provided $68,750 to support the CSWG's request for increased funding for additional staffing and programming support related to the "CSWG 2.0: Proposal for Re-imagining and Expanding."
Pickleball Association	In May 2022, City Parks staff introduced Blueprint Market District Placemaking project managers to Fred Markham and JoAnn Cox, with the local Pickleball Association. Blueprint staff initially met with them June 7th, 2022. At that meeting, they expressed a desire for an additional pickleball court at the Market District Park. In addition, they offered to raise funds to cover the cost of the additional court.	PLACE (Blueprint)	FY 2023	A 4th pickleball court will be incorporated into the design plans for the park.
Local Skating Community	Additional Lights for the Capital Cascades Skateable Art Park were requested by the Skating Community immediately after opening the park. At night, the skate park is lit from one side (the roadside), but not the other. This causes shadows that are a real challenge for skaters to see what they are skating on.	PLACE (Blueprint)	FY 2023	The installment of 6 new lights at the park will be completed in FY 2023.
League of Women Voters	Citizens suggested a campaign sign recycling initiative in partnership with Supervisor of Elections, League of Women Voters, Sustainable Tallahassee, and LC Office of Sustainability	ORS (Sustainability)	FY 2023	Initiative to reduce waste associated with campaigns by recycling campaign signs. Campaign signs will be collected through drop-off sites and volunteer events then taken to Marpan for recycling.
Anonymous	A citizen made the suggestion to add benches to the new J. Lee Vause overlook.	ORS (Parks)	FY 2023	Benches were installed on the boardwalk.
Bill Nye	Mr. Nye suggested we add doggie bag fixture to Pedrick Pond.	ORS (Parks)	FY 2023	Doggie bags are now available at the park.
Jashawn Collins	Citizen suggested having a library at J. Lee Vause Park.	ORS (Parks)	FY 2023	Parks coordinated with representative of 'Gaining Resources for Outreach' to build and install a little library for citizens to enjoy.
Ashley Aultman	A citizen noticed that kids were playing around the lake behind the new ball field at Chaires Park and there were alligators present in the pond.	ORS (Parks)	FY 2023	Warning signs were installed around the pond in February 2023.
Anonymous	A citizen suggested having benches at the entrance of the Main Library.	ORS (Facilities)	FY 2023	Completed 8/1/2023. Two concrete benches were ordered and installed.
County Kitchen (Tenant)	In the LJTC parking lot - rather than walking between parked cars customers were walking through the landscaped islands to access the storefronts. This was both hazardous to customers and frustrating to business owners because mulch from the islands was being tracked into their stores.	ORS (Facilities)	FY 2023	Facilities staff adjusted the curbs and created a sidewalk beside the islands for customers to use as a walk through.
Anonymous	A citizen suggested enhancing the visitor wayfinding signage at Annex.	ORS (Facilities)	FY 2023	In progress.

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Anonymous	A citizen suggested figuring out a way to keep pets out of the retention pond at Bradfordville Dog Park - which contains storm water runoff and can be harmful.	ORS (Parks)	FY 2023	A fence was installed around the pond to keep both people and pets from accessing the pond.
Gayle Griffett	Ms.Griffett suggested having a piano at Ft. Braden Community Center.	ORS (Parks)	FY 2023	A citizen donated a piano to the Community Center for everyone to enjoy.
Mr. Kennedy	Citizen asked for more clearly marked Park boundaries so people would know the difference between park and private property at Fred George Greenway.	ORS (Parks)	FY 2023	Boundary signs were installed.
Ian Swanson	Citizen suggested putting benches by the jury parking lot at the Main Library for folks waiting for the shuttle.	ORS (Facilities)	FY 2023	This project was completed October 2023
Citizens	Citizen requests for street lights for visibility enhancements for both drivers and pedestrians in the unincorporated areas of the County.	Public Works (Engineering)	FY 2023	At the April 25, 2023 Budget Workshop, staff presented the revised Policy No. 17-2, “Street Lighting Eligibility Criteria and Implementation” to Provide Street Lights at School Bus Stop Locations for the Board's consideration. The revised policy provides for the implementation of a school bus stop street lighting program in unincorporated Leon County.
Friends of Lake Jackson	The County sought input from stakeholder groups and citizen committees during the development of the Ordinance Amending the Lake Protection Zoning District. On February 23, 2023, staff presented the proposed Ordinance to the Friends of Lake Jackson (FOLJ). The FOLJ expressed support and provided input that resulted in a minor edit to the Ordinance.	DSEM	FY 2023	On February 23, 2023, staff presented the proposed Ordinance to the Friends of Lake Jackson (FOLJ). The FOLJ expressed support and provided input that resulted in a minor edit to the Ordinance. Specifically, the first line on page three of the Ordinance previously read “Other developable areas contiguous to primary and secondary CSRA features.” After meeting with the FOLJ, staff updated the proposed Ordinance, changing the word “and” to “or” which is supportive of the original intent of the Ordinance.
Citizens	Sustainability staff has received requests for presentations on certain topics such as Sustainability 101, Recycling 101, Introduction to Leon County’s Office of Sustainability, and Taking Sustainability Action as a Citizen in the County.	ORS (Sustainability)	FY 2023	Sustainability staff partnered with various community organizations and County departments, including the Cooperative Extension and the Libraries, to host events on the requested topics. Throughout 2022, County staff engaged over 2,300 citizens during 18 presentations and events.
Residents of Yon Lakeside	County staff worked with the Council of Neighborhood Associations (CONA) and residents of Yon Lakeside to identify the neighborhood for the day of service, as well as establish the neighborhood boundary for the 9/11 Day of Remembrance and Service for 2023	Human Services & Community Partnerships	FY 2023	As requested by local residents, the County will build on the success of previous events by hosting a service day in the Yons Lakeside Neighborhood adjacent to Lake Munson, located south of Capital Circle Southwest in unincorporated Leon County.
Fort Braden Community	Fort Braden community members requested lighting enhancements of Leon County parks in the Fort Braden Community.	ORS (Parks)	FY 2023	The County completed the addition of lights as part of the History Walking Trail project.
Industry stakeholders	Industry stakeholders provided feedback on the current concurrency systems related to infrastructure backlogs and cost burdens to later developers seeking projects once a road’s capacity has been consumed	DSEM	FY 2023	The County and City hired a consultant with expertise in transportation concurrency models to conduct an Alternative Mobility Funding Systems Study to analyze the benefits and challenges of the existing local system compared to other transportation concurrency alternatives, and will evaluate the available models to pay for growth.

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Lake Munson Workgroup,	The Lake Munson Workgroup requested more frequent updates and discussions on the Lake Munson Plan to the Science Advisory Committee	Public Works (Engineering)	FY 2023	A quarterly update on the Action Plan was provided to SAC at its December and March meetings. As requested by the Workgroup, the County also coordinated with the SAC to discuss the Action Plan at its January meeting, outside of the quarterly schedule
Science Advisory Committee	The Science Advisory Committee recommended that a sampling plan be developed to provide valuable information on the efficiency of Lake Henrietta and can be used to quantify the water quality benefits of the Lake Henrietta Sediment Removal Project	Public Works (Engineering)	FY 2023	As recommended by the SAC, as part of the Lake Munson drawdown, a Water Quality Study is being conducted to supplement the County's routine quarterly Water Quality Monitoring sampling. The study will collect flow readings and standard water quality parameter samples at four locations (two immediately upstream of Lake Henrietta, one in Munson Slough immediately upstream of the Lake, and one in Munson Slough downstream of the Lake).
CSC	On November 18, 2021, County and City staff gave a presentation to the CSC on the Community Human Services Partnership (CHSP) and other County and City investments in human services. At that time the CSC Board directed its staff to work with the County and City to establish a memorandum of understanding to identify opportunities for collaboration to enhance data sharing and align program metrics and activities.	Human Services & Community Partnerships	FY 2023	On December 14, 2021 regular meeting, the Board authorized the County Administrator to draft a Memorandum of Understanding in cooperation with the City and CSC establishing a partnership to collaborate and coordinate on the funding, programming, program evaluation, and outcome measures for children and family services, which was approved on March 21, 2023
Council of Neighborhood Associations	County staff worked with the Council of Neighborhood Associations to identify the neighborhood for the annual Leon County 9/11 Day of Remembrance and Service	Human Services & Community Partnerships	FY 2023	Based on this feedback, the 2023 Leon County 9/11 Day of Remembrance and Service took place in the Yons Lakeside Neighborhood
CSC Community Meetings Attendees	County staff has regular joint meetings with the CSC and Ctiy to discuss and provide feedback on strategies and partnership opportunities to enhance efforts that the County and City already invest in through CHSP such as youth after school and feeding programs. County staff have participated in community meetings hosted by the Children Services Council to gather additional feedback on any existing gaps in children and family services, and identify opportunities to maximize County, City, and CSC investments.	Human Services & Community Partnerships	FY 2023	In response to the feedback recieved , the County, City, CSC, and UWBB hosted the first "What's That Green Stuff?" event at Bond Elementary School in partnership with Second Harvest, which offered healthy food demonstrations and promoted the feeding program currently available in the Bond neighborhood.
Residents of the neighborhoods within 32303	In October 2022, the County held a 32304 Community Conversation: Tackling Poverty and Inequities event at New Mt. Zion AME Church where residents were given the opportunity to provide input and feedback on the programs, services, and initiatives presented as well as share new ideas for tackling poverty in the neighborhood. The input, feedback, and ideas provided by the participants centered primarily on continued engagement to connect residents to the available resources; infrastructure improvements; and opportunities for economic growth.	Human Services & Community Partnerships	FY 2023	In response to participants request for continued engagement regarding local resources, the County provided information on the Neighborhood First Plans for Frenchtown and Griffin Heights and connected participants with the City to receive notifications on upcoming meetings on the community action teams for Frenchtown and Griffin Heights. Additionally, participants were informed of the County's effort to promote economic prosperity in 32304 in partnership with the City through programs such as the SmartSteps Microloan Program. In addition, the County established a Steering Committee to stay informed and keep residents connected with human services providers and community resources.

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Participants of the Breaking Bread meetings	Participants of the Breaking Bread meetings expressed the need for more engagement and awareness on resources provided by Second Harvest like the neighborhood food pantries and school backpack program.	Human Services & Community Partnerships	FY 2023	In response to the feedback recieved, the County distributed the summary report entitled, “Tackling Poverty and Inequities: Report on Leon County Efforts to Engage, Revitalize, and Invest in 32304 Neighborhoods and Beyond” was developed and published. More broadly, the County also established the Trusted People Neighborhood Engagement Steering Committee (Steering Committee), in partnership with the City, CSC, and United Way of the Big Bend (UWBB) to connect residents to human service providers and resources.
Stakeholder’s meeting	On November 2, 2022 a stakeholder’s meeting was held that included funeral homes, law enforcement, hospitals and the Medical Examiner’s Office, and at that time the contracted funeral homes provided feedback about the increased storage and transportation costs that they would experience with the more streamlined process for indigent cremation and burial. As requested by the contracted funeral homes, a proposed Resolution to update the fee schedule for storage and transportation for the Leon County Indigent Cremation and Burial Program was propsoed	Human Services & Community Partnerships	FY 2023	On February 21, 2023, the Board February 21, 2023 adopted rthe Revisions to the Leon County Indigent Cremation and Burial Program Fee Schedule
Local developers	The Housing Services Division staff recently hosted an informational workshop on the Homeownership Development Program to promote awareness of the Program and solicit feedback from local developers. Local developers provided input on recommended changes to the Homeownership Development Program that include increasing the maximum award from $75,000 to $100,000 due to high construction costs and interest rates.	Human Services & Community Partnerships	FY 2023	Following feedback from local developers, the Homeownership Development strategy in the FY 2021-2023 Leon County SHIP-LHAP was amended to Increase the maximum funding of the Homeownership Development Program in the County’s current SHIP-LHAP from $75,000 to $100,000 due to the increased cost of materials and labor associated with construction.
Affordable Housing Advisory Committee	At its January 18, 2023 meeting, the AHAC recommended the Board adopt various proposed amendments to the Home Development Program in the FY 2021-2023 Leon County SHIP-LHAP, including the application of a pro-rated reduction of five (5%) percent each year following the tenth year of the 30-year loan term to ensure long-term affordability of the home and provide the low-income household the opportunity to build equity and ultimately generational wealth through home ownership.	Human Services & Community Partnerships	FY 2023	Following feedback from local developers, the Homeownership Development strategy in the FY 2021-2023 Leon County SHIP-LHAP was amended to allow for a pro-rated reduction , to remove the requirement that homebuyers contribute $500 to the transaction when benefitting from the Homeownership Development Program, and to add a preference for developers that are members of the FHFC Homeownership Pool Program
Library Patrons	The County's Library of Things continues to grow with items being added regularly based on patron suggestions and community needs. Based on most recent suggestions/requests, the County is leveraging the $100,000 Donation from the Friends of the Library (accepted by the BOCC on January 24, 2023) to purchase paddle boarding kits for water recreation, bird watching backpacks that include binoculars and an illustrated guidebook of a variety of bird species, and an electric-powered auger for gardening.	Library Services	FY 2023	the County is leveraging the $100,000 Donation from the Friends of the Library (accepted by the BOCC on January 24, 2023) to purchase paddle boarding kits for water recreation, bird watching backpacks that include binoculars and an illustrated guidebook of a variety of bird species, and an electric-powered auger for gardening.

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Survey of Citizens & Stakeholders	Prior to the Workshop Addressing Homelessness, County staff met with stakeholders and gathered their feedback to ensure their issues and concerns were addressed in the proposed recommendations to enhance public engagement, awareness, and safety to better address homelessness	Human Services & Community Partnerships	FY 2023	Based on the feedback provided from local citizens and stakeholders, County staff incorporated strategies such to ensure their issues and concerns were addressed as prohibiting solicitation on medians and increasing engagement with businesses, neighborhoods, and faith-based organizations, to be proactive and responsive to problems at the street level
Various Citizens	Solid Waste took the residents into consideration in every area of our new Curbside Waste Pro contract, but the changes for one item in particular were directly spurred from citizen complaints. Residents were unhappy with the amount of effort it was taking to get through to the contractor.	ORS (Solid Waste)	FY 2023	With our new contract we directly addressed those concerns by adding language to the contract that ensures adequate staff presence, equipment, alternatives, and timelines for response. Additionally, the ability to provide Spanish speaking customer service agents was included also. With these new requirements developed for customer ease, the ability to enforce them was greatly increased, too. The final contract, including these additions, were approved by the Board.
Preston Earley	Installation of Milkweed Pollinator Gardens at Debbie Lightsey Nature Park	PLACE (Blueprint)	FY 2023	Working with Preston Earley and the Southeast Monarch Milkweed Initiative Blueprint was able to plant pollinator gardens at Debbie Lightsey Nature Park
Numerous Citizens (from Northeast Park Citizen Survey)	The online survey for the Northeast Park, taken by 1,590 citizens, provided the following ranking of amenities for the NE Park: 1.Walking Trails 2. Playground 3. Picnic Pavilion/Shelters 4.Outdoor Event Space/Open Lawn 5.Universally Accessible Sport Court 6. Soccer/Multipurpose Fields 7. Pickleball Courts 8.Basketball Courts 9. Softball Fields 10.Tennis Courts 11.Baseball Fields 12.Indoor Event Space/Room	PLACE (Blueprint)	FY 2024	The final concept approved by the IA Boardat the August 24, 2023 IA Board meeting includes all the ranked amentiies except for universally accessible sports court surfacing.
Ft. Braden Community Group	Concrete Trail at Ft. Braden Community Trail	ORS (Parks)	FY 2024	Concrete Trail at Ft. Braden Community Trail
Linda Coleman	A citizen submitted a request for the County to provide dog bags at Ft. Braden Trail	ORS (Parks)	FY 2024	Dog waste bags are now available at Ft. Braden Trail.
Chaires Little League Board	In 2023, the Chaires Little League Board requested covered batting cages.	ORS (Parks)	FY 2023	Covered batting cages provided.
Various Citizens	In 2023, there were various requests from citizens seeking clarification and more information to gain a better understanding about Blueprint, its operation, structure, purpose, and amendment process.	PLACE (Blueprint)	FY 2024	In response, during the November 14, 2023 Board meeting, staff presented an Overview of the Blueprint Intergovernmental Agency's Current Organizational Structure which included a section of "most frequently asked questions" with corresponding clear, concise answers.
Lake Munson Citizens Group	In recent years, the County has continued to meet with the Lake Munson Citizens Group to address their concerns about the lake. As part of this effort, and at the request of the Citizens Group, the County has continued ongoing engagement and leveraged opportunities to keep the group updated on the ongoing efforts and lake management best practices to address the challenges associated with Lake Munson	Public Works (Engineering)	FY 2023	In early August, Leon County launched a Lake Munson website that serves as an easy source for citizens to learn about the work and progress of Lake Munson including an outline of the Lake Munson Action Plan. The website provides an overview of the hundreds of millions of dollars invested into Lake Munson, an up-to-date status of the drawdown, a list of Frequently Asked Questions, and so much more. The website has an easy to remember dedicated link and can be found at www.LeonCountyWater.org/LakeMunson.

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Leon County Advisory Committee for Quality Growth	On March 7, 2023, at the Comprehensive Plan Joint Workshop, the Board authorized staff to gather input from multiple stakeholder groups on Accessory Dwelling Units (ADUs), and bring back amendments to the Land Development Code (LDC) that increases access to affordable housing and promotes infill development inside the Urban Services Area (USA). A component of drafting the proposed Ordinance amending the Definitions and Accessory Uses Sections of the Land Development Code for Accessory Dwelling Units included obtaining input from stakeholder groups and citizen committees. On June 19, 2023, the County's Advisory Committee for Quality Growth received a presentation on the proposed Ordinance and expressed support in favor of the amendment.	DSEM	FY 2023	In 2023, the Board conducted two public hearings to adopt an Ordinance amending the Definitions and Accessory Uses Sections of the Land Development Code for Accessory Dwelling Units (ADUs) to improve access to affordable housing and support infill development - as reviewed and supported by the Leon County Advisory Committee for Quality Growth.
Building Industry Association of the Big Bend	On March 7, 2023, at the Comprehensive Plan Joint Workshop, the Board authorized staff to gather input from multiple stakeholder groups on Accessory Dwelling Units (ADUs), and bring back amendments to the Land Development Code (LDC) that increases access to affordable housing and promotes infill development inside the Urban Services Area (USA). A component of drafting the proposed Ordinance amending the Definitions and Accessory Uses Sections of the Land Development Code for Accessory Dwelling Units included obtaining input from stakeholder groups and citizen committees. At its September 7, 2023 meeting, the Building Industry Association of the Big Bend heard a presentation from staff on the proposed Ordinance and expressed support in favor of the amendment.	DSEM	FY 2023	In 2023, the Board conducted two public hearings to adopt an Ordinance amending the Definitions and Accessory Uses Sections of the Land Development Code for Accessory Dwelling Units (ADUs) to improve access to affordable housing and support infill development - as reviewed and supported by the Building Industry Association of the Big Bend.
Planning Commission	On March 7, 2023, at the Comprehensive Plan Joint Workshop, the Board authorized staff to gather input from multiple stakeholder groups on Accessory Dwelling Units (ADUs), and bring back amendments to the Land Development Code (LDC) that increases access to affordable housing and promotes infill development inside the Urban Services Area (USA). A component of drafting the proposed Ordinance included obtaining input from stakeholder groups and citizen committees. At its September 5, 2023 public hearing, the Planning Commission voted unanimously to find the Ordinance consistent with the Comprehensive Plan, and to recommend the Board adopt the proposed Ordinance as drafted.	DSEM	FY 2023	In 2023, the Board conducted two public hearings to adopt an Ordinance amending the Definitions and Accessory Uses Sections of the Land Development Code for Accessory Dwelling Units (ADUs) to improve access to affordable housing and support infill development - as reviewed and by the Leon County Advisory Committee for Quality Growth.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Citizen Advocates	Staff met with the citizen advocates on January 10 and January 25, 2023, to discuss their recommendations on the proposed Ordinance Amending the Pre-Development Environmental Analysis Reviews Section of the Environmental Management Act. They were seeking the default identification of all trees which measure 36 inches in diameter at breast height (DBH) as patriarch trees.	DSEM	FY 2023	During their meetings with the citizen advocates, the County communicated that were seeking the default identification of all trees which measure 36 inches in diameter at breast height (DBH) as patriarch trees, which is the standard the County already uses. The citizen advocates were all appreciative of the clarification and expressed support of the proposed Ordinance.
Citizens Feedback	Virtual Citizen Comments	Administration	FY 2023	In response to citizens request for continuing the virtual comment option at Board meetings, the Board voted
County Employees	In consultation with the County's insurance broker, Brown & Brown, and based on feedback from employees, the Division of Human Resources seeks to expand the benefit offerings for the 2024 calendar year to include discount programs for employee perks and employee pets.	Human Resources	FY 2023	In response to County employee feedback, the Division of Human Resources expanded the benefit offerings for the 2024 calendar year to include discount programs for employee perks and employee pets. This included Pet Benefit Solutions and Benefit Hub (to provide discounts, rewards, and cash back for employees through its marketplace).
Local stakeholders and partners	In developing its application for a HUD PRO Housing grant, the County gathered feedback from local stakeholders and partners to identify programs and activities to be funded with the grant funds to best address the County's affordable housing needs. Proposed Recommendation: Multifamily Development Gap Financing Program (Funding Request: $5 million).	Human Services & Community Partnerships	FY 2023	The County applied for a PRO Housing grant in the amount of $10 million. If awarded, the County identified various programs and activities to be supported based on input and feedback gathered from local stakeholders and partners in response to the County's affordable housing needs. Among the programs and activities identified included: Multifamily Development Gap Financing Program (Funding Request: $5 million). The Multifamily Development Gap Financing Program would provide funding to multifamily housing developments that set aside at least 40% of units for extremely and very low-income households (50% or below AMI).
Local stakeholders and partners	In developing its application for a HUD PRO Housing grant, the County gathered feedback from local stakeholders and partners to identify programs and activities to be funded with the grant funds to best address the County's affordable housing needs. Proposed Recommendation:Section 8 to Homeownership Down Payment Assistance Program (Funding Request: $2 million)	Human Services & Community Partnerships	FY 2023	The County applied for a PRO Housing grant in the amount of $10 million. If awarded, the County identified various programs and activities to be supported based on input and feedback gathered from local stakeholders and partners in response to the County's affordable housing needs. Among the programs and activities identified included: Section 8 to Homeownership Down Payment Assistance Program (Funding Request: $2 million) The Section 8 to Homeownership Down Payment Assistance Program would be established with the Pro Housing grant to assist households currently receiving Section 8 Housing Choice Vouchers to purchase a home.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Local stakeholders and partners	In developing its application for a HUD PRO Housing grant, the County gathered feedback from local stakeholders and partners to identify programs and activities to be funded with the grant funds to best address the County's affordable housing needs. Proposed Recommendation: Construction of New Homeownership Homes in Neighborhood First Neighborhoods (Funding Request: $1 million)	Human Services & Community Partnerships	FY 2023	The County applied for a PRO Housing grant in the amount of $10 million. If awarded, the County identified various programs and activities to be supported based on input and feedback gathered from local stakeholders and partners in response to the County's affordable housing needs. Among the programs and activities identified included: Construction of New Homeownership Homes in Neighborhood First Neighborhoods (Funding Request: $1 million) The City's Neighborhood First Program works with residents and community stakeholders in targeted neighborhoods to develop plans that serve to improve the social and economic outlook of the neighborhoods.
Local stakeholders and partners	In developing its application for a HUD PRO Housing grant, the County gathered feedback from local stakeholders and partners to identify programs and activities to be funded with the grant funds to best address the County's affordable housing needs. Proposed Recommendation: Enhancement of the County's SHIP Home Rehabilitation Program (Funding Request: $1 million)	Human Services & Community Partnerships	FY 2023	The County applied for a PRO Housing grant in the amount of $10 million. If awarded, the County identified various programs and activities to be supported based on input and feedback gathered from local stakeholders and partners in response to the County's affordable housing needs. Among the programs and activities identified included: Enhancement of the County's SHIP Home Rehabilitation Program (Funding Request: $1 million) The HUD PRO grant funds would be utilized to enhance the County's SHIP Home Rehabilitation program by increasing the number of households provided assistance.
Local stakeholders and partners	In developing its application for a HUD PRO Housing grant, the County gathered feedback from local stakeholders and partners to identify programs and activities to be funded with the grant funds to best address the County's affordable housing needs. Proposed Recommendation: Inclusionary Housing Fee Waivers (Funding Request: $1 million).	Human Services & Community Partnerships	FY 2023	The County applied for a PRO Housing grant in the amount of $10 million. If awarded, the County identified various programs and activities to be supported based on input and feedback gathered from local stakeholders and partners in response to the County's affordable housing needs. Among the programs and activities identified included: Inclusionary Housing Fee Waivers (Funding Request: $1 million). The PRO Housing grant funding would be utilized to provide fee waivers as an incentive for developments that meet set aside requirements for inclusionary housing.
Jack Campell	Prior to the County's 2024 Legislative Workshop, the State Attorney for the 2nd Judicial Circuit, Jack Campbell expressed his opposition to an ongoing review to consolidate the State's judicial circuits. Mr. Campbell explained that judicial consolidation would be disruptive to the criminal justice system and deprive communities of local representation and requested that the County's legislative priorities include opposition to judicial consolidation currently being considered by the Judicial Circuit Assessment Committee.	Administration	FY 2023	The County's adopted 2024 legislative priorities includes opposition the consolidation of the State's 20 judicial circuits currently being considered by the Judicial Circuit Assessment Committee.
FHSAA	In 2023, FHSAA approached the Division of Tourism to evaluate hosting all nine 2023 football division championship games in a three-day long, triple-header format. Following site assessments and logistical considerations, FHSAA tentatively designated FAMU's Bragg Memorial Stadium as the potential host facility - which was subject to Board review, support and approval.	Tourism Development	FY 2024	Following site assessments and logistical considerations, FHSAA designated FAMU's Bragg Memorial Stadium as the potential host facility. In October 2023, the Board approved to host the upcoming 2023 Florida High School Athletic Association (FHSAA) Football Championship Games at FAMU's Bragg Memorial Stadium.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Pam Spencer	Install speed bumps throughout more neighborhoods - especially neighborhoods that do not have sidewalks (example: Bent Tree Estates). ... or install more sidewalks.Often times children are forced to walk along the side of the road because no sidewalks exist, but motorists drive fast through the neighborhoods with nothing to slow them down."	Community Relations & Resilience (CMR)	FY 2023	This past year, the County continued to partner with Knight Creative Communities Institute (KCCI) to implement the Crosswalks to Classrooms initiative on Dempsey Mayo Road, elevating and decorating three crosswalks near W.T. Moore Elementary School and the Westminster Oaks Retirement Community to enhance pedestrian safety. There are currently 14 creative crosswalks in the initiative across the county, with seven located near school campuses. Campuses near crosswalks are Florida A&M University Developmental Research School, Kate Sullivan Elementary, Cobb Middle School, DeSoto Trail Elementary, Hartsfield Magnet School for International Studies and Sabal Palm Elementary.
Kayla Lewis	Create a citizen committee or advisory board to coordinate with apartment complexes management to create a sustainable, efficient recycling program for all apartment complexes.	ORS (Sustainability)	FY 2022	There is a tremendous amount of interest in recycling and waste reduction in the community. As the recycling landscape continues to change and shift, it is ever more important for citizens to have the most up-to-date information on programs, best practices, and resources. As a strategy to train recycling experts in the community, staff is developing a Master Recyclers Training program that citizens can take to become recycling and waste reduction experts in 2022. The intent is that the citizens who complete the training will be Master Recyclers and will share their knowledge with their neighborhoods, community organizations, and networks. This effort will help ensure that Leon County citizens continue to recycle well, keep contamination rates low, and expand waste reduction efforts.
Karolyn Holmes	Bradfordville Dog Park- please place a fence around the ponds at the dog park and leave a designated cleared and clean area for swimming. I would love to take my dog there but I do not want him to swim in the water so he would need to stay on a leash at all times. The water runoff water is dirty and who knows what is lurking in the water.	ORS (Parks)	FY 2022	The County installed fences around the three stormwater facilities in the Dog Park so pets can continue to run off the leash without the temptation of the stormwater ponds. The County also is identifying other County recreational facilities that may require similar signage and buffers from stagnant waterbodies to keep people and pets safe.
Karolyn Holmes	A bathing station for dogs at the bannerman road dog park! There are ponds and muddy areas there and we don't want soap to go in there, so a concrete slab with a drain would be great like the one at Tom Brown. Also maybe doggie water fountains at the park so they aren't drinking pond water.	ORS (Parks)	FY 2022	A drinking fountain with a dog water bowl attachment is available at the Bradfordville Dog Park.
Jerad Yates	The new dog park in Bradfordville is great. However, the parking is kind of an issue (parking around the retention pond area). Are there any plans to create a more usable parking area for the dog park? I think even adding some gravel would help. My truck almost got stuck in certain places.	ORS (Parks)	FY 2022	Given the huge popularity of the dog park, the County completed overflow parking that added seven additional parking spaces. Leon County Parks & Recreation will continue to monitor the parking situation and seek additional solutions if necessary.
Patty O.	Question: can something be done about the mud around the entrance to the Bradfordville Dog Park?? Maybe a cement slab or moving the source of the water closer to the pond so it can flow away from the entrance path?	ORS (Parks)	FY 2022	Staff added mulch to the area and will monitor it.

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Jacob Freid	Expand on urban agriculture initiatives by incentivizing county residents to transform their lawns into edible landscapes. Offer free yard waste pick-up and contract with a mulching facility to turn the waste into free compost. Work with UF-IFAS to host urban agriculture classes and coordinate at the neighborhood level to host community workshops and potlucks.	ORS (Sustainability)	FY 2022	The Office of Sustainability staff launched the County Community Compost Drop-Off site pilot at the Solid Waste Facility. Six non-permanent Earth Machine composters were installed for citizens to drop off food scraps for free. The compost site is closely monitored by Solid Waste and Sustainability staff and is compliant with DEP guidelines for small-scale composting. In 2022, over 175 gallons of post-consumer goods were dropped off at the compost site with minimal contamination. In 2023, sustainability staff will look for opportunities to expand the program to other drop-off sites across the County.
Angela Miller	Free classes for the community Sewing Needie point Crochet Quilt Scrapbooks Simple arts and crafts projects (I'd be happy to teach this one)	Library Services	FY 2023	The Library, as part of its advancement of the ELI and to ensure the Library continues to offer relevant programming that improves the lives of Leon County resident, hosts various free classes for the community including arts and craft classes. Examples of such classes held include the DIY Mug Masterpiece, Mini Canvas Painting, Art for Wellness, Caring for and Cooking with Cast Iron Cookware, and Teen Art for Wellness .
Reshave Greenlee	Requested sponsorship of the 50 Years of Hip Hop Celebration Concert to be held bythe North Florida Community Development Corporation which promoted stopping gun violence in the Leon County	Administration	FY 2023	The BOCC voted to approve the sponsorship request for $25,000 on October 24, 2023
HOA of Golden Eagle Community	The HOA reached out to the County to request an Agreement for Traffic Control on Private Roads within the Golden Eagle Community to be presented for the Board's consideration.	Administration	FY 2023	In August 2023, the Golden Eagle HOA submitted a written request to the County seeking this agreement to be executed with the County. The County prepared the agreement and request for the September 12, 2023. Latest Update: The County prepared the agreement and request for the September 12, 2023; however, in December 2023, the HOA notified the County that they no longer wish to pursue such agreement.
Knight Creative Communities Institute 2023 Catalyst Class	The 2023 Knight Creative Communities Institute's (KCCI) Community Catalyst team proposed project "Crosswalks to Classrooms" seeks to create asphalt art projects at intersections and crosswalks in Tallahassee/Leon County to improve safety for students and drivers as they travel to and from school.	Community Relations & Resilience (CMR)	FY 2023	In collaboration with Knight Creative Communities Institute (KCCI) to implement the Crosswalks to Classrooms initiative on Dempsey Mayo Road, the County elevated and decorated three crosswalks near W.T. Moore Elementary School and the Westminster Oaks Retirement Community to enhance pedestrian safety.
Addressing Steering Committee	Addressing Steering Committee recommended approval of the renaming Russell Street, from Eugenia Street to Floral Street, to "George Calvin Bess Jr. Way"	DSEM	FY 2023	On January 24, 2023, the Board approved the renaming as recommended by the Addressing Steering Committee
Citizen feedback from Fairground visioning sessions	The Blueprint has held 31 visioning sessions to gather input from 14 neighborhoods and over 120 stakeholders on redevelopment opportunities and priority improvements to be considered for the master plan. Participants noted that the Fairgrounds property is seen as a Southside community asset that can be improved to benefit all County residents and have a wider regional draw.	PLACE (Blueprint)	FY 2023	The BP project team is finalizing a Fairgrounds Master Plan which will incorporate the priorities communicated during the Listen and Understand phase for the Fairgrounds Master Plan including provide flexible multipurpose facilities for regional community and sporting events, attracting new mixed-use development, and attracting the arts/entertainment.

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Friends of Lake Jackson	On February 23, 2023, staff presented the proposed Ordinance Amending the Lake Protection Zoning District to the Friends of Lake Jackson (FOLJ). The FOLJ expressed support and provided input that resulted in a minor edit to the Ordinance. Specifically, the first line on page three of the Ordinance previously read "Other developable areas contiguous to primary and secondary CSRA features."	DSEM	FY 2023	After meeting with the FOLJ, staff updated the proposed Ordinance, changing the word "and" to "or" which is supportive of the original intent of the Ordinance.
Robin Hassler Thompson	Human Trafficking Awareness Signs at Campgrounds	ORS (Parks)	FY 2024	Signage to increase awareness and education on Human Trafficking has been posted at several sites throughout the County campgrounds at Coe Landing, Hall Landing, and Williams Landing.
Grant Gelhardt	Modifying the County's single-use plastic policy to mirror the City of Tallahassee's policy; Single Use Plastics policy update (see the City Policy for some ideas) and Sustainable Events guidelines on County Property	ORS (Sustainability)	FY 2024	agenda items will be brought back regarding these topics as detailed below: 1.Single-use Plastic Policy: The County's current 2019 Policy limits straws and Styrofoam at Leon meetings and events and permitted Parks special events. Currently, the county policy does not apply to all single-use plastic such as cutlery and cups. By comparison, the City has a 2021 policy that prohibits all single-use plastic on City property and at City events. Staff is currently working with stakeholders, such as our Insights & Input group, in preparation to bring a policy update back to the Board. Like the City, the policy will recommend prohibition of single-use plastic on County property and at County events. Staff is preparing to bring this agenda, and policy update, back to the Board in May.
Grant Gelhardt	Conversion of the county light vehicle fleet to an EV vehicles (with a aspirational goal of 100% by 2035); Adopt the goal of 100% EV's in the County's light vehicle fleet by 2035	ORS (Sustainability)	FY 2024	agenda items will be brought back regarding these topics as detailed below: The County's current goal is to convert 30% of light duty fleet to electric by 2030. As markets evolve so do the availability, diversity, and affordability of EV fleet and related charging infrastructure. We continue to assess these changes in light of the County's EV target. An agenda to propose raising the 30% target to higher and achievable levels will be provided for Board review and action in June.
Grant Gelhardt	Adopt a green event policy guideline for events; It would be nice if they were in place for the 2024 NCAA South Regional Cross Country Championship meets at Apalachee Regional Park. And - - World Cross Country Championships that will be held at Apalachee Regional Park	ORS (Sustainability)	FY 2024	agenda items will be brought back regarding these topics as detailed below: 2.Green Events Guide: The County has in effect a "Green Event Guide" which was first instituted in 2019. The goal of this guide is to educate and achieve behavior change at events (hosted by the county, the public or any entity) to increase sustainable practices and reduce pollution. I am working with our Insights & Input group (including Grant) to update the guide toward increasing its use and impact; including updates to the guide's event checklist, vendor form, and food donation listing. Consistent with Board direction provided yesterday, an agenda item will be brought back in May.
Citizen Feedback on the Capital Cascades Trail Segment 4 Project	At the February 2023 Open House for the Capital Cascades Trail Segment 4 Project, Blueprint received feedback from citizens on including edible landscaping as a part of the project design for the segment.	PLACE (Blueprint)	FY 2023	The Blueprint project team is proposing to implement edible landscaping on CCT Segment 4 based on the comments received during citizen feedback.

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Anonymous	Solid Waste received input from a concerned citizen that noticed dumping near Southside Scrap and Recycling on Hannon Mill Road so "no illegal dumping" signage was added to that area.	ORS (Solid Waste)	FY 2024	"No illegal dumping" signage was added to that area.
Anonymous	Addition of new swing set at Pimlico Park	ORS (Parks)	FY 2024	Parks and Recreation installed a new swing set at Pimlico Park.
Tallahassee Pickleball Association	New Pickleball nets on wheels to quickly and easily set-up and break down courts allowing for more seamless use by multiple users.	ORS (Parks)	FY 2024	Parks provided new portable pickleball nets.
Chaires Little League	Provide covered and lighted batting cages at Chaires Park to increase functionality and safety.	ORS (Parks)	FY 2024	Parks upgrading the batting cages.
Chaires Little League	Install windscreens to dugouts to provide shade for players and spectators. New windscreens provide additional shade and reduce heat related illnesses.	ORS (Parks)	FY 2024	Parks installed new windscreens.
Gulf Wind Track Club	Provide new trail markers at JR Alford Greenway to provide better wayfinding. The new signage also helps identify locations on the trails that need maintenance and improved response for emergency incidents.	ORS (Parks)	FY 2024	Parks installed new wayfinding signage.
Fort Braden Community Group	Paving the walking trail at the Fort Braden Community Center.	ORS (Parks)	FY 2024	Parks worked with OMB and Facilities to fund and implement the new paved walking trail.
Sustainability Insights and Inputs Citizen Group	Updating the Single-Use Plastic Straw and Expanded Polystyrene Products(19-6) and Green Fleet Policies (12-1).	ORS (Sustainability)	FY 2024	The Office of Sustainability is in the process of updating two policies for the Board as a result of engagement from a citizen input group, "Insights and Inputs". They are the Single-Use Plastic Straw and Expanded Polystyrene Products(19-6) and Green Fleet Policies (12-1).
Survive and Thrive Advocacy Center	Recommended that the County support legislation to allow the Florida Department of Business and Professional Regulation to revoke business licenses from businesses that are complicit in human trafficking and/or refuse to work with law enforcement investigating human trafficking.	Administration	FY 2024	The Board voted to support a policy proposal for legislation to allow the Florida Department of Business and Professional Regulation to revoke business licenses from businesses that are complicit in human trafficking and/or refuse to work with law enforcement investigating human trafficking.
Survive and Thrive Advocacy Center	Recommended the County's deployment of signage at campground to increase awareness and education on Human Trafficking,	ORS (Parks)	FY 2024	The Board adopted a Strategic Initative to "Increase awareness and education on Human Trafficking by posting signage at County campgrounds" which is currently in progress.
Jack Campbell	Immediately prior to the County's 2024 Legislative Workshop, the State Attorney for the 2nd Judicial Circuit, Jack Campbell, addressed the Board to express his opposition to an ongoing review to consolidate the State's judicial circuits. At that time, the State Attorney requested the Board's adoption of a legislative priority in opposition to judicial consolidation currently being considered by the Judicial Circuit Assessment Committee.	Administration	FY 2024	The Board directed staff to include its opposition to consolidating the State's 20 judicial circuits in its legislative priorities.
Tallahassee Housing Authority	County support for Springfield Apartments Master Plan or the redevelopment of the Springfield Apartments located in the Griffin Heights Neighborhood.	Human Services & Community Partnerships	FY 2024	As requested by the Board, an agenda item was presented at the May 14, 2024 meeting to consider a funding request from the Tallahassee Housing Authority in the amount of $175,000 to produce a master plan for the redevelopment of the Springfield Apartments located in the Griffin Heights Neighborhood.

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Commission on the Status of Women & Girls	Recommended revisions to the County's Parental Leave Policy to match or exceed the State's current paid parental leave policy	Human Resources	FY 2024	At the April 2024 Budget Workshop, the Board approved revisions to the County's Paid Parental Leave Policy to be expanded to eight weeks of paid leave following birth or adoption of a child.
CareNet Providers Feedback	Increases to the CareNet Provider Reimbursement Rates for Dental and Mental Health Visits	Human Services & Community Partnerships	FY 2024	As suggested and requested by the CareNet providers, the Board voted to increase the County's reimbursement rate for mental health and dental visits provided by the providers.
Local Businesses	Proposed Ordinance Prohibiting Unauthorized Solicitation on Private Property	Human Services & Community Partnerships	FY 2024	During the November 14th meeting, the Board directed staff to evaluate the prohibition of solicitation and panhandling on private properties to address concerns of aggressive panhandling and solicitation shared by local business that have increased in recent months at their respective establishments.
Al Lawson	Rep. Al Lawson came before the FAMU Board of Trustees to petition the City & County for the renaming Wahnish Way from Orange Ave to FAMU Way to Althea Gibson Way	DSEM	FY 2024	On March 19, 2024 the Board voted to install honorary designation signage on Wahnish Way from Orange Ave to FAMU Way
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to provide the North Monroe Charrette Final Report to Blueprint for consideration with the North Monroe Gateway project.	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to provide the North Monroe Charrette Final Report to the Capital Region Transportation Planning Agency to discuss potential Safe Streets and Roads for All funding options for further safety improvements on North Monroe Street	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to provide the North Monroe Corridor Charrette Final Report to the consultant for the Land Use and Mobility Element update to the County/City Comprehensive Plan	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to have DesignWorks division of the Planning Department conduct an analysis of at least three existing shopping centers on North Monroe Street between Interstate-10 and Capital Circle NW to compare the existing development to potential private redevelopment opportunities. This analysis would identify potential barriers to private redevelopment, opportunities to incorporate the input received from citizens through the charrette process, and potential land development code updates that may encourage private redevelopment.	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.

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Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to evaluate the desired uses from the community as compared to allowed uses based on zoning along the North Monroe between Interstate-10 and Capital Circle NW	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to identify historic locations along the North Monroe Corridor and evaluate options for providing interpretive signage at these locations	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to continue investment in Leon County Park amenities along and adjacent to the corridor and evaluate opportunities for additional amenities at parks in the future.	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to strategize ways to promote the Corridor's unique character and natural amenities to the broader community	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to benchmark transit ridership data for comparison to future conditions following improvements to transit stops and sidewalk improvements.	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Input provided during North Monroe Charrette	Based on stakeholder input and participation, Planning identified an action item to coordinate with Capital Region Transportation Planning Agency to request that North Monroe Street improvements be included in future updates to the Regional Mobility Plan or other transportation plans where appropriate	PLACE (Planning)	FY 2024	For continued improvement along the North Monroe Corridor, 10 action items were identified in the North Monroe Charrette Final Report based on stakeholder input and participation. The progress of these action items will be tracked and reported back to the Board through the twice-a-year strategic initiative updates.
Citizen Feedback	At the recommendation of AARP, the County's Strategic Plan Environmental Survey was utilized to collect citizen feedback on opportunities to advance age-friendly priorities. Responses to the Environmental Survey recommended offering a more livable community for seniors, including greater access to senior services (27%).	PLACE (Planning)	FY 2024	The feedback was utilized in development of the County's Age-Friendly Action Plan which was presented to the Board on May 14, 2024.
Citizen Feedback	Promote the Code Compliance services on how to file a complaint; obtain a status update on a case; the availability to speak at meetings; and how the codes are enforced.	DSEM	FY 2024	In coordination with Community and Media Relations, enhance information via social media outlets (ie; FaceBook; LinkedIn and Twitter); to receive customer response and feedback. The quarterly social media posts are utilized to advise the public of our availability to answer any code compliance related questions.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Kip West	On behalf of Babe Ruth Baseball, Kip West suggested the addition of a batting cage to the future Northeast Park.	PLACE (Blueprint)	FY 2024	The Blueprint team evaluated Kip's idea and agreed it would be a good compliment to the planned baseball/softball fields at the new Park. The batting cage was integrated into the design plans for the Northeast Park. Blueprint will be constructing the foundation for the batting cage in 2025 and Kip West and Babe Ruth Baseball are working to fundraise for the remaining components. Blueprint, Leon County Parks and Recreation, and Babe Ruth Baseball will work together to build the batting cage before the Park opens to the public in 2026.
KCCI	The 2020 volunteer Catalyst Class proposed a family-oriented, educational, bicycle play area for the Market District. This proposal resulted in Blueprint incorporating technical trail features into the final Market District Park design, completed in FY 2024.	PLACE (Blueprint)	FY 2024	Based on the KCCI proposal, Blueprint incorporated five technical trail features from Progressive Bike Ramps into the nine-acre Market District Park design. These technical trail features are designed to be used by all ages and abilities. Technical trail features are purpose-built features that add a degree of difficulty and fun to a trail. In general, sometimes these features are built to span areas, other times they exist purely as an alternate line to a trail. The five technical trail features that will be constructed in Market District Park beginning in early 20204 are adjacent to a multiuse shared use trail and can be ridden over by a bike or enjoyed by runners or other trail users.
Anonymous Rural Waste Site User	A community member observed that the recycling dumpster labels were worn and lacked clear instructions, inspiring them to bring their own magnet reading "Please flatten boxes" to encourage better recycling habits.	ORS (Solid Waste)	FY 2024	The Solid Waste Director partnered with the Community Media Relations (CMR) team to create magnetic, educational recycling labels. These were placed on all Rural Waste Site recycling containers to enhance clarity and promote proper recycling practices.
Tallahassee Pickleball Association	The Tallahassee Pickleball Association highlighted the growing popularity of pickleball and suggested adding two additional courts to Daniel B. Chaires Community Park to meet demand.	ORS (Parks)	FY 2024	Parks and Recreation expanded the park's amenities by painting two additional pickleball courts, providing more opportunities for players to enjoy the sport.
Gloria V.	A citizen recommended addressing water and mud puddling near the entryway of the Bradfordville dog park, particularly around the water spigots, to improve accessibility and cleanliness.	ORS (Parks)	FY 2024	Parks employees installed concrete pads at the entryway and under the water spigots, effectively resolving the issue and enhancing the park's usability for visitors and pets.
Jocelyne Fliger	My idea is that County landscaping crews can be trained on specific Code Enforcement issues so they can deal with them during the course of their regular workday. Mainly, they could look for signs placed illegally in rights of ways or on electrical posts, and for hedges and landscaping that blocks views of traffic. I have seen landscaping crews mow an area only to put back up the illegal yard signs on public easements.	Public Works (Operations)	FY 2024	DSEM and Public Works staff were informed that signs within ROW are to be removed (and properly disposed-off) when these are encountered during staff primary functions (i.e. Mowing, Bldg.\Env. Inspections, etc.).
Anonymous	On the library's website, move digital services like Hoopla and Libby to a more intuitive spot on the menu.	Community Relations & Resilience (CMR)	FY 2024	CMR staff created a Digital Library section of the new website to help citizens find digital services like Hoopla and Libby more easily.
Lisa Harvey	The citizen requested the Friends of the Library have more visibility on the refreshed website because if citizens can't find the Friends website it may affect donations, which help fund library services.	Community Relations & Resilience (CMR)	FY 2024	CMR added the Friends of the Library to the rotating spotlight on the library's homepage and moved the FOL out on the menu by one level to help citizens more easily find this resource.

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Anonymous	Make the search box for the library catalog easier to find from the homepage.	Community Relations & Resilience (CMR)	FY 2024	On the library's website, CMR integrated the catalog search, website search, and events search include a single search box so citizens could find everything they're looking for in one location.
Commission on the Status of Women and Girls	The CSWG advocated for the expansion of Leon County's Paid Parental Leave Policy.	Administration	FY 2024	During the FY 2025 budget process, the Board approved increasing the Paid Parental Leave benefits to provide eight weeks of 100% paid leave for County employees following the birth or adoption of a child. Previously, the County provided full compensation for the first two weeks of parental leave followed by incremental reductions through week six.
Northwest Florida Health Network	The County engaged NWFHN for guidance and recommendations on how to utilize opioid settlement funding allocated by the State to the County for FY 2027	Human Services & Community Partnerships	FY 2024	As approved by the Board in April 2024, as advised by NWFHN, the County is utilizing funds to contract with DISC Village to provide substance abuse treatment and ancillary services that would include MAT, counseling and behavioral therapy with medication to address opioid withdrawal, peer support and group therapy
Northwest Florida Health Network	The County engaged NWFHN for guidance and recommendations on how to utilize opioid settlement funding allocated by the State to the County for FY 2027	Human Services & Community Partnerships	FY 2024	As approved by the Board in April 2024, as advised by NWFHN, the County is utilizing funds for the coordinated emergency response related to opioid overdoses would be utilized to upgrade monitoring equipment that records vital signs, analyzes heart rhythms, and monitors breathing using expired air and blood oxygen concentrations.
Hurricane Helene After Action Report Finding/Recommendation	Local and national media require access to the Public Safety Complex to provide timely and accurate disaster-related information to the public. To ensure secure and specific access, media personnel needed proper identification for designated areas of the building	ORS (Facilities)	FY 2024	County Facilities staff will coordinate with CMR to issue credentials to approved media partners. Access will be restricted to public gathering spaces, restrooms, and other similar facilities to ensure security and operational efficiency. No filming or documentation of any sort will occur in restricted areas.
Hurricane Helene After Action Report Finding/Recommendation	Local radio remains a vital resource before and after a disaster, offering real-time updates and reaching diverse audiences. CMR has expanded outreach through live radio broadcasts and citizen feedback has been very positive	Community Relations & Resilience (Emergency Management)	FY 2024	In addition to WFSU-FM, strengthen partnerships with local radio stations and programming, such as The Morning Show with Preston Scott on 100.7 WFLA and other iHeartMedia, Inc. affiliates, to enhance situational awareness and help the community better prepare for and respond to disasters.
Hurricane Helene After Action Report Finding/Recommendation	During Helene, LCEM issued its first countywide wireless emergency alert, significantly increasing traffic to the County's Emergency Information Portal website. This surge highlighted the critical role of the website and the associated Citizens Connect mobile application in providing timely, coordinated information to the public. To ensure continued reliability and functionality during high-demand periods, the technical infrastructure and stability of these platforms should be routinely assessed and improved.	Information & Technology (MIS)	FY 2024	valuate and enhance the technical infrastructure of the Emergency Information Portal and Citizens Connect mobile app to support increased traffic and ensure stability during emergencies. Improvements should focus on mobile responsiveness, scalability, and seamless integration with County systems to enhance citizen engagement and access to timely information during disaster events.
Hurricane Helene After Action Report Finding/Recommendation	Disaster education and resilience training can begin effectively at a young age, fostering a culture of preparedness from an early stage. By using engaging, age-appropriate methods like mascots Billy the Bucket and Teddy Bear-a-medic, preparedness can be treated as a fun and interactive activity rather than something intimidating or anxiety-inducing. This approach helps children learn valuable safety skills while reducing fear associated with emergencies.	Community Relations & Resilience (Emergency Management)	FY 2024	Continue exploring youth-focused opportunities to deploy Billy the Bucket and Teddy Bear-a-medic in educational initiatives. Partner with Leon County Schools to expand hurricane preparedness outreach programs for children, ensuring they receive engaging, age-sensitive training in advance of each hurricane season. These efforts should emphasize readiness in a way that is both entertaining and informative for young audiences.

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Hurricane Helene After Action Report Finding/Recommendation	During Helene, the EOC issued a countywide Wireless Emergency Alert (WEA) to announce a mandatory evacuation order for mobile and manufactured homes. The alert directed residents to the Emergency Information Portal for further details, causing a significant surge in website traffic that approached bandwidth limits, resulting in slow load times.	Information & Technology (MIS)	FY 2024	Before issuing WEAs, the EOC should notify the Office of Information Technology to ensure the County's website infrastructure is optimized to handle a potential surge in online traffic, maintaining accessibility and performance.
Leon County CDBG Citizens Advisory Task Force	On September 19, 2024, the CATF held a meeting at which time it recommended the County submit a Small Cities CDBG application for the Housing Rehabilitation category in support the County's commitment to preserving the stock of affordable housing for low- to moderate-income households in the unincorporated area of Leon County.	Human Services & Community Partnerships	FY 2024	Based on the demand for affordable housing preservation, the decrease in County SHIP revenue, and the recommendations of the CATF, the County submitted a Small Cities CDBG application for the Housing Rehabilitation category to enhance the County's existing home rehabilitation programs.
Citizens	The County received numerous complaints from citizens regarding the Tharpe Street/Mission Road railroad crossing located in Northwest Leon County.	Public Works (Engineering)	FY 2024	In April 2024, after numerous citizen complaints, Leon County Public Works contacted FG&A to install a new surface at the railroad crossing at Tharpe Street and Mission Road.
CHSP Citizen Review Teams	For FY 2025, the funding allocation to CHSP agencies will total of $3,930,967 million in County and City funding. One Citizen Review Team (CRT), comprised of Leon County residents, is assigned to each human service category to evaluate agency applications and make funding recommendations for a total of 12 teams. CRTs analyzed agency applications and presentations of 47 agencies and 82 programs.	Human Services & Community Partnerships	FY 2024	As recommended by the CRTs, CHSP funds will support 44 agencies that provide a total of 77 human services programs in FY 2025.
May 10th Tornados After Action Report Finding/Recommendation	Citizens relying on home medical devices and oxygen, who had no power, faced difficulties obtaining additional backup devices from their equipment provider, resulting in 9-1-1 calls and ambulance transports to hospitals. Staff and patients attempted to call the vendors' emergency numbers but did not receive assistance.	EMS	FY 2024	The County will continue to engage durable medical supply companies regarding the need for them to provide support for their patients. Regularly update the emergency contact information from each vendor and making that information available in the EOC and EMS dispatch.
May 10th Tornados After Action Report Finding/Recommendation	Obtaining transportation services for citizens requiring transport to the special needs shelter presented challenges following the tornados. The hours of operation of the providers conducting this service limited its availability. While everyone was transported, diversifying options will better serve emergency responders and citizens for future emergencies.	EMS	FY 2024	The County will evaluate the resources available to transport citizens to the special needs shelter and determine if there is a way to provide services after hours.
May 10th Tornados After Action Report Finding/Recommendation	During the May 10 Tornado Outbreak, some citizens expressed a need for designated tornado shelters. This feedback highlighted concerns about safety and the availability of secure locations to seek refuge during severe weather event	Public Works (Engineering)	FY 2024	The County will evaluate the costs and benefits of constructing tornado shelters in Leon County, considering the infrequent occurrence of tornadoes in North Florida. This assessment should include a detailed cost analysis, risk assessment, and potential safety benefits for the community.

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May 10th Tornados After Action Report Finding/Recommendation	Following the May 10 Tornado Outbreak, the Brookestone Senior Living apartment complex and other complexes experienced significant issues, including prolonged power outages and lack of backup power, causing hardship and safety concerns for elderly residents.	Community Relations & Resilience (Emergency Management)	FY 2024	The County will evaluate opportunities for increased coordination and resource sharing between state agencies, such as the Florida Department of Elder Affairs and the Florida Agency for Health Care Administration (AHCA), and local emergency management officials. This evaluation should include processes for local emergency management officials to notify Florida AHCA when facilities are providing care analogous to that which is provided by licensed assisted living facilities, leading to gaps in emergency preparedness and safety. This will help ensure comprehensive emergency planning and support for vulnerable populations.
May 10th Tornados After Action Report Finding/Recommendation	Some vendor-operated PODs were distributing commodities different than the allotted water, shelf-stable meals, and tarps. Doing so caused confusion among disaster survivors who expected different items day-to-day or at other locations.	Community Relations & Resilience (Emergency Management)	FY 2024	County site managers will ensure PODs always offer the same commodities at all locations.
Stanley Sims	At the April 9, 2024 meeting, Mr. Sims made a recommendation for the addition of a new seat and membership category for appointment to the Leon County Affordable Housing Advisory Committee (AHAC), specifically for an individual who currently benefits from a rental housing assistance program, has benefited from an affordable homeownership program, or experienced an eviction within the last 10 years.	Human Services & Community Partnerships	FY 2024	At the June 11, 2024 meeting, the Board approved to Modify the Membership of the Leon County Affordable Housing Advisory Committee as recommended.
Public Safety Coordinating Council	The PSCC recommended use FY 2024 Diversion Program funds to implement a Rental Housing Assistance (RHA) Program for homeless individuals released from the Leon County Detention Facility	Intervention and Detention Alternatives	FY 2024	On September 17, 2024, the Board approved use of FY 2024 Diversion Program funds to implement a Rental Housing Assistance Program for homeless individuals released from the Leon County Detention Facility, and to enter into an agreement with Leon County Sheriff's Office for the administration of the program.
Towing Representatives	County staff met with the representatives of the 15 towing companies which are currently on LCSO's rotation towing system. Based on their feedback, the anticipated implementation of a mobile application by the Consolidated Dispatch Agency to enhance the rotation system is supported, and given that the fee schedule was last updated in 2013, a new revised ordinance is recommended.	Administration	FY 2024	On October 8, 2024, the Board directed staff to bring back an agenda item with proposed revisions to the County's Towing Ordinance.
Citizen Feedback	As the Dempsey Mayo Road Extension design progressed, County staff coordinated with a multitude of stakeholders to gain input and facilitate changes to the design and safety standards of both the Dempsey Mayo Road extension and new roundabout at the intersection of Miccosukee Road.	PLACE (Planning)	FY 2024	As a result of feedback, the developer agreed to several enhancements beyond the minimum design standards improving safety and pedestrian crossings.

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Citizen	During FY 2024, the County received 24 illegal dumping complaints in the County ROW.	DSEM	FY 2024	As requested by the Board, an item was presented at the December 10th on the County's efforts to mitigate and respond to illegal dumping in our community. Leon County government and local law enforcement agencies work continuously to combat illegal dumping through enforcement of local and state laws. In addition, Leon County has implemented many successful programs, events, and practices aimed at reducing illegal dumping and creating public awareness. These programs and events offer convenient, cost-free solutions aimed at preventing illegal dumping and have been vital in ensuring our community remains safe and clean.
Children Services Council	The CSC has been in coordination with the County and City to develop a proposal to replicate and fund the CHSP process for children's services through the CSC.	Human Services & Community Partnerships	FY 2024	In November 2024, the County and the City participated in a CHSP workshop with the CSC to discuss the development of a proposal to replicate and fund the CHSP process for children's services which is anticipated to be finalized by Spring 2025.
Meta Calder	Through collaboration between the League of Women Voters, Leon County Sustainability, Leon County Supervisor of Elections, and Marpan Recycling, the County was able to collect and recycle campaign signs during the 2024 election cycle. Corrugated plastic, frequently used for campaign and yard signs, is not accepted in single-stream recycling in Leon County. However, the 2024 election cycle presented an opportunity to recycle these signs, as the temporary surge in corrugated plastic volume makes it more feasible to process and recycle compared to smaller, inconsistent amounts.	ORS (Sustainability)	FY 2024	Candidates and residents were able to dispose of signs at all Leon County Branch Libraries, the household hazardous waste drop-off on Blairstone Road, Marpan Recycling, and the Supervisor of Elections building. After collection, volunteers from the League of Women Voters manually separated signs from their metal stands at Marpan so that both materials could be recycled.
Grant Gelhardt	Idea to update the County's sustainable event guidelines.	ORS (Sustainability)	FY 2024	Board direction to provide an update on the County's green/sustainable event guidelines. (01/23/2024) The Sustainable Events Guide was created as an educational resource for hosting sustainable events to leverage the impact of plastics reduction and expand awareness within County operations and throughout the community. The Guide consolidates preceding standalone resources and expands their informative capacity.
Sustainability Insights and Input members	Members assisted in identifying topics and speakers for Sustainability Summit Sessions	ORS (Sustainability)	FY 2024	. The monthly meetings, titled "Insights & Input," provide frequent opportunities for staff and stakeholders with an advanced knowledge of sustainability to discuss the County's ongoing sustainability efforts, hear new ideas, talk through challenges, leverage existing resources, and brainstorm future opportunities.The feedback received from Insights & Input is valued and integrated into the County's ongoing efforts.
Sustainability Insights and Input members	Insights and Input members were valuable in gathering feedback about the development of the Sustainable Events Guide in 2024	ORS (Sustainability)	FY 2024	. The monthly meetings, titled "Insights & Input," provide frequent opportunities for staff and stakeholders with an advanced knowledge of sustainability to discuss the County's ongoing sustainability efforts, hear new ideas, talk through challenges, leverage existing resources, and brainstorm future opportunities.The feedback received from Insights & Input is valued and integrated into the County's ongoing efforts.

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Series of meetings were with stakeholders	In FY 2024, a series of meetings were with stakeholders that provided an opportunity to connect with banking institutions, human and healthcare service providers, business owners, and educators to solicit feedback about local financial empowerment efforts and identify opportunities to enhance those efforts to develop the County's Financial Empowerment Blueprint	Human Services & Community Partnerships	FY 2024	The information and input from the meetings and engagement efforts led to the following three priority areas reflected in the County's Financial Empowerment Blueprint to be presented to the Board in January 2025.
Financial Empowerment Summit in September 2023	The event brought together over 100 public, private, and nonprofit stakeholders, including financial educators, government officials, community leaders, and residents. The Summit provided a forum for in-depth discussions on the key barriers to financial empowerment in Leon County and possible solutions to develop the County's Financial Empowerment Blueprint.	Human Services & Community Partnerships	FY 2024	The information and input from the meetings and engagement efforts led to the following three priority areas reflected in the County's Financial Empowerment Blueprint to be presented to the Board in January 2025.
Trusted People Neighborhood Steering Committee	The meeting is comprised of leaders and stakeholders of neighborhoods such as Bond, Frenchtown, Griffin Heights, South City, and Woodville to solicit feedback from neighborhood residents on the County's Financial Empowerment Blueprint.	Human Services & Community Partnerships	FY 2024	The information and input from the meetings and engagement efforts led to the following three priority areas reflected in the County's Financial Empowerment Blueprint to be presented to the Board in January 2025.
City's Neighborhood First Plan Citizen Action Teams	Meetings were held with the City's Neighborhood First Plan Citizen Action Teams to solicit feedback from neighborhood residents County's Financial Empowerment Blueprint.	Human Services & Community Partnerships	FY 2024	The information and input from the meetings and engagement efforts led to the following three priority areas reflected in the County's Financial Empowerment Blueprint to be presented to the Board in January 2025.
Affordable Housing Advisory Committee	The AHAC recommends prioritizing SHIP Home Rehabilitation program applicants who have not previously been awarded Home Rehabilitation program funds.	Human Services & Community Partnerships	FY 2024	With the adoption of the Annual 2023 Affordable Housing Advisory Committee Report of Recommendations, the Board adopted the Resolution approving the proposed revisions to FY 2024-2026 Leon County State Housing Initiatives Partnership (SHIP) Local Housing Assistance Plan as recommended by the AHAC.
Affordable Housing Advisory Committee	Older homes (50 years +) that do not initially surpass the 50% threshold for demolition and replacement but receive rehabilitation assistance (currently limited to $75,000) often present more severe issues such as wood rot, sinking foundation, or poor electrical wiring after work has commenced and far exceed the current limit and therefore cannot be addressed. For homes that are older than 50 years, the AHAC recommends expanding the eligibility for Home Replacement when the required repairs are estimated to cost 30% or more of the value of the home in order to effectively address the sustainability and resiliency of the older homes.	Human Services & Community Partnerships	FY 2024	With the adoption of the Annual 2023 Affordable Housing Advisory Committee Report of Recommendations, the Board adopted the Resolution approving the proposed revisions to FY 2024-2026 Leon County State Housing Initiatives Partnership (SHIP) Local Housing Assistance Plan as recommended by the AHAC.
Affordable Housing Advisory Committee	Since 2021, the maximum award for the Home Rehabilitation program has been set at $75,000. To adjust for inflation and the rising costs associated with construction, and to maximize the effectiveness of the program to preserve affordable housing, the AHAC recommends increasing the maximum award for Home Rehabilitation projects from $75,000 to $100,000.	Human Services & Community Partnerships	FY 2024	With the adoption of the Annual 2023 Affordable Housing Advisory Committee Report of Recommendations, the Board adopted the Resolution approving the proposed revisions to FY 2024-2026 Leon County State Housing Initiatives Partnership (SHIP) Local Housing Assistance Plan as recommended by the AHAC.

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Affordable Housing Advisory Committee	Recipients of Home Replacements and Home Rehabilitation program awards for projects costing $20,000 or more are currently eligible to receive a relocation assistance stipend in the amount of $1,500. Lengthy projects, such as home replacements, can sometimes require homeowners to relocate for weeks or months. The relocation assistance stipend amount was last increased in 2018. To adjust for inflation and the rising costs associated with storage and temporary living arrangements, the AHAC recommends increasing the temporary relocation stipend for Home Rehabilitation and Home Replacement program recipients from $1,500 to $2,500.	Human Services & Community Partnerships	FY 2024	With the adoption of the Annual 2023 Affordable Housing Advisory Committee Report of Recommendations, the Board adopted the Resolution approving the proposed revisions to FY 2024-2026 Leon County State Housing Initiatives Partnership (SHIP) Local Housing Assistance Plan as recommended by the AHAC.
Development Review Committee	DRC reviewed the Westminster Presbyterian Church Expansion Type “C” Site and Development Plan Application and recommended that the Board approve the application with conditions.	DSEM	FY 2024	On March 19, 2024, the Board approved the Westminster Presbyterian Church Expansion Type “C” site and development plan application (Attachment #1) based on the recommendations of the Development Review Commit
Development Review Committee	DRC reviewed the PUD for the property located 5100 Blountstown Highway and determined that, with satisfaction of conditions identified at its October 18, 2023 meeting and in staff reports, the proposed PUD complies with all ordinances adopted by Leon County. Discussion by DRC members resulted in additions and revisions to the proposed conditions for which the applicant could supply an updated PUD to be considered by the Planning Commission.	DSEM	FY 2024	The application, as revised based on the recommendations of the DRC, was adopted on February 20, 2024.
LMS Steering Committee and Working Group.	The LMS Working Group and Steering Committee unanimously supported the addition of the Munson Slough Embankment Repair Project for inclusion in the County’s ranked LMS project list	Public Works (Engineering)	FY 2024	he Leon County LMS Steering Committee and Working Group unanimously endorsed and prioritized this County project for HMGP funding.
Division of Veterans Services	County staff worked with the with the Division of Veterans Services to identify a homeowner with a military background for annual Leon County 9/11 Day of Remembrance and Service	Human Services & Community Partnerships	FY 2024	Based on this feedback, the Leon County 9/11 Day of Remembrance and Service focused on revitalizing the property of one (1) low-income veteran homeowner in the Forest Grove subdivision of the Woodville Rural Community.
Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to: Increase the minimum liquidity requirement from two months to three months. This revision will enhance cash availability during catastrophic events or other significant emergencies.	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options
Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to add a new statement to the Policy warning against taking on duration as a risk factor. Duration measures the sensitivity of bonds to changes in interest rates and can pose a growing risk to bond returns, especially when interest rates are rising.	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options
Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to Reduce the allowed average duration for the entire investment portfolio from three years to two years	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options

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Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to Reduce the average duration for the external portfolio from the current range of 0.5 to 2.5 years to 0.5 and 2 years.	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options
Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to prohibit investment in certain types of securities	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options
Investment Oversight Committee	The IOC recommended revising the Leon County Investment Policy No. 17-4 to Increase the maximum allowable investment limits for the portfolio from 20% to 45% for each pool of money market funds within the Local Government Surplus Funds Trust Fund (Prime) and the Florida Local Government Investment Trust (FLGIT).	Financial Stewardship (OMB)	FY 2024	Revisions adopted on July 9, 2024 to enhance the overall safety and performance of the investment portfolio by increasing liquidity, reducing duration limits, and removing certain types of riskier investment options
Medical Examiner Search Committee	The search committee interviewed three ME candidates as part of the recruitment for a permanent ME. Following the interviews, Dr. Thomas Coyne was selected as the best candidate to permanently fill the District 2 ME position.	Human Services & Community Partnerships	FY 2024	On March 19, 2024, the Board authorized the County Administrator to execute a Consent to Assignment and Assumption Agreement for the District 2 Medical Examiner contract with a new substitute Medical Examiner as recommended by the committee.
Northwest Florida Health Network	The County engaged NWFHN for guidance and recommendations on how to utilize opioid settlement funding allocated by the State to the County for FY 2025	Human Services & Community Partnerships	FY 2024	As approved by the Board in September 2024, as advised by NWFHN, the County is utilizing funds to contract with DISC Village, Inc. for substance abuse treatment and ancillary services
Northwest Florida Health Network	The County engaged NWFHN for guidance and recommendations on how to utilize opioid settlement funding allocated by the State to the County for FY 2026	Human Services & Community Partnerships	FY 2024	As approved by the Board in September 2024, as advised by NWFHN, the County is utilizing funds to update EMS vehicle equipment to better respond to opioid overdose calls
Northwest Florida Health Network	The County engaged NWFHN for guidance and recommendations on how to utilize opioid settlement funding allocated by the State to the County for FY 2027	Human Services & Community Partnerships	FY 2024	As approved by the Board in September 2024, as advised by NWFHN, the County is utilizing funds to contract with Leon County Sheriff's Office for substance abuse treatment and training
Local Teacher	The Admin Assistant at Renaissance Academy (k-8th charter school) noted they would have their Community Helpers Week February 10-14th and requested that Leon County Emergency Medical Services come out and speak with their students, sharing with them what they do as EMTs.	EMS	FY 2025	EMS attended the Community helpers Week event at Renaissance Academy on February 12th and spoke with students on the role of an EMT.
Local Resident	Concerns about private road maintenance for low-income residents lacking HOA or financial means to fund repairs led to a request to review and amend policy to make private road repairs more accessible and less burdensome, especially for disadvantaged communities.	Public Works (Engineering)	FY 2025	Leon County Board of County Commissioners revised Policy No. 11-1, "Private Road Preventative Maintenance and Repair Program", on February 11, 2025. The updates expanded eligibility for repaving projects where property owners are unable to secure private contractors due to small project size. Additionally, the revised policy introduced an up-front payment option for neighborhoods that prefer to pay in full rather than through a special assessment. These changes provide greater accessibility and flexibility.
Judith Rainbrook	Citizen requested clearer indicators for Library DVDs that have closed captioning.	Library Services	FY 2025	The Library created clearer notes and standardized wording in all DVD cataloging records that indicated English closed captioning or subtitles, making them easier to identify on our online catalog for patrons as well as on staff software.

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Anonymous	A patron suggested moving the new DVDs at the Main Library to a separate space to create easier browsing as they were right next to the regular feature film collection.	Library Services	FY 2025	New DVDs were moved to a standalone shelving unit perpendicular to the media collection to create a more browsable, discoverable collection and space. Staff also moved DVDs from the bottom shelves in the main collection, making titles easier to browse. A patron complimented the new layout on the first day it was implemented.
Southern Trail Riders	The Southern Trail Riders proposed adding shade trees and hitching posts at St. Marks Headwaters to improve the experience for equestrians and provide comfort for horses.	ORS (Parks)	FY 2025	Parks plans to enhance the area by planting shade trees and installing hitching posts, creating a more welcoming space for equestrian visitors.
Osher Lifelong Learning Institute (OLLI)	After attending the first Master Recycler Class in February 2025, an OLLI organizer wanted the group to learn more about Solid Waste operations at the SWMF via a tour.	ORS (Sustainability)	FY 2025	Sustainability coordinated a tour of the Household Hazardous Waste Center and ReCap biochar facility for April 2025.
Anonymous SWMF Site User	A Solid Waste customer recommended that some sort of instruction be provided for all matters that involve disposal at the yard waste area (some distance from the scalehouse).	ORS (Solid Waste)	FY 2025	The Solid Waste Financial Specialist (and SWMF team) created a disposal specific color-coded card system that both helps staff identify the customer's purpose for driving back there, and offers step-by-step instruction on how to proceed, for the customer.
Canopy Roads Citizen Committee	The Canopy Roads Citizen Committee made a formal recommendation for staff to include a reference to the Canopy Roads Management Plan in the Land Use and Mobility Elements Update to the Tallahassee-Leon County Comprehensive Plan.	PLACE (Planning)	FY 2025	Specific reference to the Canopy Roads Management Plan is included in the Draft Land Use and Mobility Element Goals, Objectives, and Policies.
KCCI	Crosswalk on Calhoun Street	Community Relations & Resilience (CMR)	FY 2025	Newly painted vibrant crosswalks along Calhoun Street and College Avenue in March 2025
Public comment on Miccosukee Canopy Road Greenway Management Plan	Final 2025 – 2035 Miccosukee Canopy Road Greenway Management Plan adopted by BOCC on January 28	ORS (Parks)	FY 2025	A draft version of the updated Plan was made public on October 7, 2024, and provided a public review period of 30 days as statutorily required. A public meeting was held on November 7, 2024, to receive final public comments. Based on the public comments and feedback, area residents and stakeholders are supportive of the Plan goals and objectives. Participants also emphasized the need to prioritize the safety of Greenway users at roadway crossings, preserve its natural character, maintain access to trails in light of recent flooding within the Greenway, and provide additional opportunities for future input (public comments can be found in Appendix B.2 of the Plan). These matters, along with the future of Welaunee Plantation, were discussed at length in the Citizen Committee meetings and are acknowledged within the Plan.

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Trusted People Committee	In regard to healthcare services, Bond and NMC will launch mobile health clinic days beginning in Spring 2025 at the Woodville Branch Library and Community Center to expand access to healthcare in the community. Bond and NMC, are federally qualified health centers (FQHCs) which the County contracts with annually to provide low-income Leon County residents access to healthcare including primary healthcare, dental healthcare, mental healthcare and pharmaceutical services. Bond and NMC provide services at their community health center locations as well as through mobile clinics, which offer health screenings and primary care at community events and designated locations. The mobile health clinics days in Woodville will include health screenings, primary care services, and dental care services.	Human Services & Community Partnerships	FY 2025	The expansion of Bond and NMC's mobile health clinic days are in response to input and feedback of the Trusted People Committee Neighborhood Engagement Committee (Trusted People Committee).
Emergency Medical Services Advisory Council	The Emergency Medical Services Advisory Council met on January 7, 2025 to investigate and review the applications and to formulate recommendations to the Board for consideration. The EMSAC voted unanimously to recommend the issuance of a COPCN to Survival Flight, Inc. and a COPCN to Rocky Mountain Holdings, LLC each for the three-year period from January 28, 2025 through January 27, 2028.	EMS	FY 2025	On January 28, 2025, the Board approved the Air Ambulance Service Transport Certificate of Public Convenience and Necessity and issue a certificate to Survival Flight, Inc
Emergency Medical Services Advisory Council	The Emergency Medical Services Advisory Council met on January 7, 2025 to investigate and review the applications and to formulate recommendations to the Board for consideration. The EMSAC voted unanimously to recommend the issuance of a COPCN to Survival Flight, Inc. and a COPCN to Rocky Mountain Holdings, LLC each for the three-year period from January 28, 2025 through January 27, 2028.	EMS	FY 2025	On January 28, 2025, the Board approved the Air Ambulance Service Transport Certificate of Public Convenience and Necessity and issue a certificate to Rocky Mountain Holdings, LLC
Affordable Housing Advisory Committee	Citing air conditioning costs which tend to be a leading driver of utility expenses in the average household, ReThink Energy Florida recommended that the AHAC consider increasing the minimum Seasonal Energy Efficiency Ratio (SEER) rating required for Heating, Ventilation and Air Conditioning (HVAC) units installed in the County's Home Rehabilitation, Home Replacement, Emergency Repair, Homeownership Development and Rental Development projects, which would result in lower monthly utility bill amounts for the affected low-income households.	Human Services & Community Partnerships	FY 2025	As recommended by the AHAC, on December 10, 2024, the Board approved updating the energy saving requirements in the SHIP-LHAP to include Energy Star-certified central HVAC units with a minimum SEER rating of 15 and packaged air conditioning units with a minimum SEER rating of 14, in line with national standards from the U. S. Department of Energy. The updated SEER rating minimum is expected to increase the cost of the HVAC system installed in homes rehabilitated or replaced by the County with SHIP funding seven percent (7%) and provide the homeowners an average savings of 15% in utility costs.

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Affordable Housing Advisory Committee	In 2021, the County AHAC recommended jointly with the City AHAC that the County and City adopt a uniform inclusionary housing policy. Subsequently, the County Commission and City Commission directed County and City staff to partner with the Florida Housing Coalition to draft updated Inclusionary Housing Ordinances for the County and City that are identical and mandatory within the Urban Services Area, to be considered by the County Commission and City Commission, respectively. The County AHAC has continued to work with the City AHAC and staff on the finalization of recommendations for the development of a uniform inclusionary housing ordinance and associated incentives.	Human Services & Community Partnerships	FY 2026	The final recommendation of an inclusionary housing ordinance is expected to be brought to the Board in 2026.
CDBG Citizens Advisory Task Force	The CDBG Citizens Advisory Task Force (CATF) met on March 5, 2025, and recommended that the County seek CDBG funding for improvements to the Fort Braden Community Center.	Human Services & Community Partnerships	FY 2025	The Board approved applying for $7.153 million in CDBG funds for the proposed improvements at the Fort Braden Community Center.
Citizen and HOA feedback	Citizens and HOA representatives requested that staff continually seeks opportunities to enhance communication and public education regarding the Leon County Code of Laws.	DSEM	FY 2025	Neighborhood Public Awareness flyer is available upon request to Homeowners and Neighborhood Associations in unincorporated Leon County to expand public education and awareness. Additionally, the County's Neighborhood Services webpage includes a request form for a County representative to speak at association meetings about code enforcement in their neighborhoods. Homeowners Association (HOA) representatives, distributing code compliance materials upon request. HOA representatives often reach out to confirm whether a particular code can be enforced before filing a complaint.
Sustainability event participants	Participants at tabling events have commonly asked about recycling effectiveness in the County.	ORS (Sustainability)	FY 2023	In response, County staff published an article in the Tallahassee Democrat to build trust and deeper understanding of recycling as a process in the County in 2022.
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Remove outdated "Publication of Notice" section and update notice provisions to reflect current practice.	Administration	FY 2025	Publication of Notice section replaced and information on notices is included throughout the Ordinance reflecting current practices as recommended.
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Changes to administrative fee.	Administration	FY 2025	Towing Ordinance updated to to defer to admin. fees permitted by State law, and LCSO administrative fees for wrecker operator companies saw changes such as replacing a per tow fee to a yearly registration fee
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Requested a standard fee for issuing paperwork that releases the towing/storage lien after payment.	Administration	FY 2025	Towing Ordinance updated to more explicitly describe how liens are managed, but highlights that the County is not liable for lien errors, storage disputes, or improper charges as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Provide class a-d definitions.	Administration	FY 2025	Resolution defined a Class A rate, Class B rate, Class C rate, and Class D rate as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Establish Gate fee definition.	Administration	FY 2025	Resolution provided definition for gate fees as recommended

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Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Define normal business hours for trespass towing (property-owner initiated tows from private property).	Administration	FY 2025	Resolution established defined business hours as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Define normal business hours for nonconsensual towing under the wrecker operator system (no-consent tows not initiated by a property owner)	Administration	FY 2025	Resolution established defined business hours for non-consensual towing companies' as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Define no-tow assignment.	Administration	FY 2025	Resolution and Ordinance established defined no-tow assignment as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Grandfathered into Rotation List for those currently on Rotation Schedule.	Administration	FY 2025	Included in Sec. 11-301(b)(5) of new Ordinance as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Agent of the owner or custodian may pay the gate fee.	Administration	FY 2025	Ordinance and Resolution provides this provision within the definition of "vehicle or vessel owner" as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Establish rates for excess time on scene fee for the truck.	Administration	FY 2025	Resolution included new provisions for "Excess wrecker time at scene: additional rate per hour for excess time of wrecker" as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Per calendar day storage rates.	Administration	FY 2025	Incorporated as part of Gate Fees in Resolution as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Remove distinction between inside and outside storage.	Administration	FY 2025	Removed as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Change hours that gate fee applies.	Administration	FY 2025	Changed normal business hours shown in the gate fee definition as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Remove seperate vessels table.	Administration	FY 2025	Separate vessel table no longer included as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Development of a hearing procedure for violations/compliance and penalties: "Each case before the special magistrate shall be presented by a representative of the County" (Sec. 11-333)	Administration	FY 2025	Full details are outlined in the Ordinance's Division 4 Enforcement and Division 5 Penalties as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Requested changes to dolly rates to account for dollies which are used to handle greater loads	Administration	FY 2025	Class C and D rates were adjusted to accommodate this as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Add "Hourly rate for use of a rotator: 2-hour minimum charge; this charge includes truck usage, truck operator, and the operator assistant"	Administration	FY 2025	Rates for these circumstances were also added into the schedule as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Requested some way of addressing "pull out fees".	Administration	FY 2025	Provision added to Resolution and Ordinance to make it clear that a "pull out fee" charge is not permitted unless a change is made to State law that would permit it as recommended
Feedback from Workgroup on Towing Ordinance Update	Workgroup recommendation: Establish maximum rate schedule via Resolution rather than Ordinance.	Administration	FY 2025	New maximum rate schedule established in Resolution as recommended

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University researchers	Innovative techniques and potential strategies for management of Lake Munson have been identified through ongoing partnerships with State-agencies, citizen stakeholders, and other environmental champions. Over the past year, staff have engaged in conversations with the County's Environmental Consultant, explored products for in-lake mitigation, and met with university researchers to discuss various methods and ideas.	Public Works (Engineering)	FY 2025	These strategies include sediment inactivation products to prevent nutrients from being released into the water column, and a pilot project that utilizes plants developed to remove phosphorus.
Council of Neighborhood Associations	County staff worked with the Council of Neighborhood Associations to identify the neighborhood for the annual Leon County 9/11 Day of Remembrance and Service	Human Services & Community Partnerships	FY 2025	Based on this feedback, the Leon County 9/11 Day of Remembrance and Service is scheduled for Thursday, August 21, 2025 in the Appaloosa Run subdivision
Cross Country athletes, coaches, and spectators	Make improvements at Apalachee Regional Park to support hosting the 2026 World Athletics Cross Country Championships.	Tourism Development	FY 2025	Investments in ARP supported by the Tourist Development Tax (TDT) and County general revenue funds have been made by utilizing the feedback from athletes, coaches, and spectators with the goal of attracting and retaining the largest and most prestigious events in the country.
Community members and organizations.	As a result of extensive review of existing plans and feedback from the community, six overarching community themes were identified to provide a foundation for the update on the Land Use and Mobility Element Goals, Objectives, and Policies of the Comprehensive Plan	PLACE (Planning)	FY 2025	These themes were translated into Community Value Statements and shared with participants. The community provided input on the value statements and helped prioritize key outcomes. These statements subsequently informed the draft Land Use and Mobility Element Goals, Objectives, and Policies of the Comprehensive Plan.
Addressing Steering Committee	The ASC requested minor clarifications related to routine operational procedures to be addressed in the County's Addressing Policy and Procedures Operating Guidelines Manual	DSEM	FY 2025	The policy manual was updated following the Board's public hearing on May 13, 2025
Capital Region Transportation Planning Agency / Federal Highway Administration Debrief	Based on coordination with the Capital Region Transportation Planning Agency and feedback from the Federal Highway Administration, the County will be submitting U.S. Department of Transportation Safe Streets and Road for All application for North Monroe Improvements	Public Works (Engineering)	FY 2025	The County submission of the 2025 grant application allowed for Blueprint sales tax funds to be leveraged to secure SS4A funding,
LMS Steering Committee and Working Group.	The LMS Working Group and Steering Committee unanimously supported the addition of the Public Works Administration Building Hardening Project and the Veterans Memorial Bridge Replacement Project for inclusion in the County's ranked LMS project list	Public Works (Engineering)	FY 2025	Based on this recommendation, HMGP applications for these two projects were submitted which reflect a deliberate effort to align federal funding opportunities with local needs and position the County for success in securing critical mitigation funding.
LMS Steering Committee and Working Group	Recommended updates to the 2025 Tallahassee - Leon County Local Mitigation Strategy (LMS) and LMS bylaws	Public Works (Engineering)	FY 2025	The process used for the 2025 update was similar to that used in the last update and included input from the Steering Committee and other stakeholders through public meetings and hearings. revisions to the 2025 Update to the Tallahassee-Leon County LMS include updates to the process, modeling efforts and hazard idenfitication.
Worlds Cross Country Local Organizing Group	The Local Organizing Group is executing a comprehensive strategy to curb waste and reduce carbon emissions.	Tourism Development	FY 2025	Key measures include volunteer-staffed waste-sorting stations to boost recycling rates, bottle-filling kiosks to minimize single-use plastics, and an on-site sneaker-recycling initiatives

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Multijurisdictional Program for Public Information Committee	The Multijurisdictional Program for Public Information Committee, established On May 6, 2024, to establish the PPI Plan	DSEM	FY 2025	The Committee conducted monthly meetings to establish the Multijurisdictional PPI Plan. Going forward, the Committee will meet bi-annually to evaluate the implementation of the PPI Plan and assess whether the desired outcomes are achieved and what, if anything, should be changed.
Public Safety Coordinating Council	Public Safety Coordinating Council recommended to allocate Fiscal Year (FY) 2025 Diversionary Program funds in the amount of $100,000 for the continuation of the Reentry Housing Assistance Program which provides short-term financial assistance for housing to homeless individuals released from the Leon County Detention Facility in order to reduce recidivism.	Intervention and Detention Alternatives	FY 2025	On June 10, 2025, the Board approved the PSCC's recommendation to allocate FY 2025 Diversionary Program funds in the amount of $100,000 for the continuation of the Reentry Housing Assistance Program.
Friends of Lake Munson	Requested the County to schedule a workshop in the summer with all relevant agencies and citizen input	Community Relations & Resilience (CMR)	FY 2025	Townhall style meeting held with state partners and interested citizens to discuss status of Lake Munson Action Plan was held in July 2025.
After Action Report Recommendation	On May 13, 2025, the Board accepted a status report on implementing the 2024 after-action reports for the Bicentennial Storm, the May 10 Tornado Outbreak, and Hurricane Helene. That update noted two remaining recommendations—revising disaster pay and aligning personnel policies with FEMA guidance.	Community Relations & Resilience (Emergency Management)	FY 2025	On November 18th, the Board approved Revisions to Human Resources Policy No. 11.01, Section V, Subsection 5.14 – Emergency Guidelines for Compensation, Work Hours, and Work Assignments as identified in the AAR Recommendations.
LMS Steering Committee and Working Group	The LMS Steering Committee and Working Group unanimously endorsed the Miccosukee Road at Black Creek Flood Mitigation and the Old Magnolia Road at Panther Creek Flood Mitigation projects as priority projects to pursue Hazard Mitigation Grant Program funding.	Community Relations & Resilience (Emergency Management)	FY 2025	On July 8th, the Board authorized the County to submit HMGP grant applications for the two projects prioritized and endorsed by the LMS Steering Committee and Working Group.
Local Hospitals	The local hospitals requested the public hearing to approve and adopt the non-ad valorem assessment roll for the Local Provider Participation Fund non-ad valorem assessment to be conducted in July rather than September to take advantage of a grandfathering clause that would protect rates established prior to the enactment of the federal Reconciliation bill.	Financial Stewardship (OMB)	FY 2025	In direct response to the local hospital's request, the public hearing was scheduled for the Board's consideration at the July 8 meeting.
Citizen Feedback on Comp. Plan	Citizen requests for the County and City to provide additional time to coordinate with residents on the proposed comprehensive plan changes and to address concerns expressed by citizens.	PLACE (Planning)	FY 2025	In response to the citizen requests, at its July 8, 2025 meeting, the Board directed staff to develop and implement a comprehensive public participation plan to further engage residents regarding the proposed amendments to the Land Use and Mobility Elements.
Capital Area Justice Ministry	The Capital Area Justice Ministry requested the County to designate funding to support the availability of affordable housing in Leon County.	Human Services & Community Partnerships	FY 2025	The FY 2026 budget includes the annual allocation of $250,000 in general revenue for gap financing of affordable housing projects for very low- and extremely low-income households.
Miccosukee Community Group	Spoke at the July 8th Board meeting expressing the need to recognize the Miccosukee citizens group for their efforts in planning and support the renovation of the Miccosukee Community Center.	Administration	FY 2025	The Board voted to provide a Proclamation to each of the citizens to recognize their efforts. The Board also provided direction for staff to host an additional community celebration in honor of the new Miccosukee Community Center and the related efforts of the community group.
Grant Gelhardt	Enhance sustainable event guidelines and protocol	ORS (Sustainability)	FY 2025	The County's existing event guidelines were updated and enhanced to create a central Sustainable Events Guide.

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Diane Starke	Add dog cooling tanks at Bradfordville Dog Park to provide hydration and comfort for dogs during hot weather.	ORS (Parks)	FY 2025	Parks staff are evaluating locations within the Bradfordville Dog Park for the installation of dog cooling tanks. Implementation will enhance visitor experience and ensure pet safety during warmer months. Staff anticipates completion within the next month.
Sarah Sharkey	Install “No Dumping” signage at Woodville Park to discourage illegal garbage disposal.	ORS (Parks)	FY 2025	The Parks Division installed clear “No Dumping” signage at strategic points around Woodville Park. This measure aims to reduce littering, improve park aesthetics, and promote responsible waste management.
Founders Day Festival Committee	Explore options to add electrical outlets near the parking area at Woodville Park to support event needs and community use.	ORS (Parks)	FY 2025	Parks staff is assessing power supply feasibility and potential locations for new outlets to accommodate community events such as Founders Day. Staff anticipates completion within the next month.
Anonymous SWMF Site User	Suggested that the color-coded step-by-step instruction cards at the Solid Waste Management Facility be sanitized after each use to maintain cleanliness and prevent contamination.	ORS (Solid Waste)	FY 2025	Solid Waste staff implemented a new procedure to sanitize the color-coded instruction cards after each customer returns them, improving hygiene and maintaining a safer environment for both staff and the public.
Anonymous Library Patron	Recommended adding an automatic exit gate at the main library to improve convenience and traffic flow for patrons.	ORS (Facilities)	FY 2025	In response to public feedback, an automatic gate was installed at the main library exit, enhancing accessibility, security, and ease of use for visitors.
Anonymous SW Customer	Amend the collection procedure to better serve residents near cul-de-sacs for improved efficiency and access.	ORS (Solid Waste)	FY 2025	Solid Waste staff reviewed and adjusted collection routes to enhance service coverage and minimize missed pickups in cul-de-sac areas.
Anonymous SWMF Site User	Add a stop sign at the exit of the Transfer Station to enhance driver and staff safety.	ORS (Solid Waste)	FY 2025	A new stop sign was installed at the Transfer Station exit to improve traffic control and reduce the potential for on-site accidents.
Anonymous Citizen	Enhance signage at the Main Library parking lot to improve wayfinding.	ORS (Facilities)	FY 2025	Operations staff installed updated directional and instructional signage to assist patrons in navigating the entry and exit process more efficiently.
Anonymous Citizen	Enhance patron access at the Lake Jackson Town Center (LJTC) through updates to curbing, paint, and removal of visual obstructions.	ORS (Facilities)	FY 2025	Facilities Management completed improvements including repainting curbs, updating accessibility markings, and removing trees that were blocking directional signage, improving visibility and access for patrons.
Court Administration	Office of Intervention and Detention Alternatives staff organized a Lunch and Learn for the county judges.	Intervention and Detention Alternatives	FY 2025	The Lunch and Learn provided an overview of services provided by each of the divisions to the judiciary responsible for making release and sentencing decisions for pre- and post-sentence defendants assigned to community supervision. The Lunch and Learn included discussions on practices and procedures and allowed for discussion on best practices for improvement.
Melville H. Ireland, Jr.	In September 2025, a citizen requested Leon County to install waterway signage on Lake Iamonia in the narrow pass connecting Strickland Arm with the lake, where a fatal two-boat collision occurred in 2024	DSEM	FY 2025	BOCC scheduled public hearing for January 27, 2026, to adopt an ordinance to establish a boating-restricted area within the pass between Strickland Arm and Lake Iamonia.
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2025 LEADS Listening Session Recommendation	Continue to enhance County informational materials across print, video, and digital platforms—such as social media, short-form videos, and flyers.	Community Relations & Resilience (CMR)	FY 2025	Enhancing the County’s educational efforts will ensure residents of all ages and backgrounds are aware of available services and programs. Using a broader mix of multimedia tools increases reach and accessibility, helping citizens stay informed and involved in their community.

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2025 LEADS Listening Session Recommendation	Schedule regular cross-department meetings and a shared internal platform to improve information sharing and ensure consistent messaging.	Community Relations & Resilience (CMR)	FY 2025	Structured communication tools will keep employees informed about programs beyond their own work areas and support unified outreach and alignment across all County departments.
2025 LEADS Listening Session Recommendation	Expand media training opportunities for staff to ensure employees are well-equipped for potential media opportunities.	Community Relations & Resilience (CMR)	FY 2025	Providing additional training will help staff build confidence and consistency in public communications, ensuring County employees can effectively represent the organization when engaging with the media.
2025 LEADS Listening Session Recommendation	Add a dedicated section on the VolunteerLEON Get Connected platform to highlight year-round opportunities for teen and family volunteers.	Community Relations & Resilience (Volunteer Services)	FY 2025	Clearly labeling these opportunities on the Get Connected platform will make them easier to find, encouraging greater community engagement from teens and families.
2025 LEADS Listening Session Recommendation	Have the VolunteerLEON coordinator attend departmental staff meetings to inform employees about the Employee Volunteer Program.	Community Relations & Resilience (Volunteer Services)	FY 2025	Beginning next fiscal year, the coordinator will schedule visits to County department staff meetings to share details about the Employee Volunteer Program and other VolunteerLEON services, increasing employee awareness and participation.
2025 LEADS Listening Session Recommendation	Strengthen coordination with Big Bend Community Organizations Active in Disaster by hosting regular meetings before, during, and after storm seasons.	Community Relations & Resilience (Volunteer Services)	FY 2025	Feedback emphasized the value of regular pre-storm season coordination with Big Bend Community Organizations Active in Disaster, faith-based organizations, and other nonprofit partners. Hosting bimonthly meetings would help maintain current contact information, improve awareness of available resources, and support consistent communication with organizations that may not routinely interact with the County outside of emergency situations, strengthening collaboration before, during, and after disaster events.
2025 LEADS Listening Session Recommendation	Explore options to provide more specific appointment times for building inspections rather than broad time windows.	DSEM	FY 2025	Participants noted that having a more specific building inspection appointment time would alleviate customer frustration and aid contractors in planning their schedules more efficiently.
2025 LEADS Listening Session Recommendation	Explore the possibility of implementing a map-based system for selecting parcels during the permit application process.	DSEM	FY 2025	Having the option available for users to select parcels on a map, which would auto-fill address and property information, could potentially help reduce errors and expedite the permitting process.
2025 LEADS Listening Session Recommendation	Add a brief “Summary of Staff Recommendations” page to Code Enforcement Board staff presentation packets to clearly highlight recommended actions for case files.	DSEM	FY 2025	Code Enforcement Board packets can be lengthy and include multiple case files, making it difficult for Board members and the public to quickly identify staff recommendations. Adding a dedicated summary page would consolidate recommended actions in one place, improve readability, and support more efficient review and discussion during meetings.
2025 LEADS Listening Session Recommendation	Increase communication with property owners by regularly updating online documents and providing new clear, deadline-specific instructions on how to request additional time to comply with active code enforcement cases.	DSEM	FY 2025	Continual updates to Code Compliance documents will inform property owners—both before and after a case is heard—about the method and timeline for requesting extensions, ensuring they understand how to remain in compliance.
2025 LEADS Listening Session Recommendation	Provide advance alerts during Code Enforcement Board meetings to Zoom participants so respondents and their representatives know when their case will be heard.	DSEM	FY 2025	During meetings the Chair will announce each case by number, respondent name, and address, and will also announce the next case to follow. Staff will work with the Office of Information and Technology to evaluate using the Zoom chat feature to provide additional real-time notifications.

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2025 LEADS Listening Session Recommendation	Work with Community and Media Relations to promote Code Compliance services through bi-monthly social media posts on Facebook and X.	DSEM	FY 2025	Regular posts will educate residents on how to file complaints through Citizens Connect, make staff available to answer questions at meetings, and explain how codes are enforced—empowering residents to play an active role in shaping their community.
2025 LEADS Listening Session Recommendation	Routinely update the County's Digital Application Portal to include all required submittal documents and identify opportunities to streamline the permit application process.	DSEM	FY 2025	Posting comprehensive lists of required documents will help applicants submit complete packages, and reducing unnecessary steps will increase efficiency for both applicants and staff.
2025 LEADS Listening Session Recommendation	Establish a continuing services contract to retain an archaeologist on an as-needed basis for review of development sites with potential cultural or historical resources.	DSEM	FY 2025	In response to the State Division of Historical Resources discontinuing review of development sites in 2021, the County implemented a Cultural Review Process. Development Support and Environmental Management (DSEM) will explore how implementation costs could be offset when analysis of permit fees is completed.
2025 LEADS Listening Session Recommendation	Consider opportunities within the Final Design Plan Approval track to improve alignment of timeframes and review comments for the site plan and environmental management permit.	DSEM	FY 2025	Participants noted the difference in the Final Design Plan Approval track review times for site plans versus environmental applications. Environmental reviews involve in-depth engineering analysis, requiring lengthier timeframes to ensure public safety projects. Staff will evaluate options to encourage early submittal of environmental permit prior to site plan. Advertising this option through the permitted use verification would allow applicants to sync the review times.
2025 LEADS Listening Session Recommendation	Evaluate adding a staff position to support and expand the County's Risk Management functions.	Financial Stewardship (OMB)	FY 2025	Current staffing level limits the County's ability to respond promptly to claims, investigations, return-to-work coordination, trainings, and work-area inspections. Evaluating the addition of a second Risk Management position would help strengthen day-to-day operational support, expand preventative training and compliance efforts, and allow time to focus on broader risk-mitigation planning.
2025 LEADS Listening Session Recommendation	Evaluate installing cameras in all County field vehicles to enhance the current telematics program.	Financial Stewardship (OMB)	FY 2025	Expanding the pilot program to the full fleet would improve driver safety and reduce accidents by identifying unsafe behaviors such as harsh braking, drowsy driving, and distracted driving while providing coaching and feedback. Cameras also offer after-hours safety for employees, real-time Global Positioning System and dash-cam footage during emergencies, and faster deployment of equipment and personnel. The County's insurance carrier recommends this enhancement. Estimated annual costs range from about $70,000 for 180 vehicles to $140,000 for 271 vehicles.
2025 LEADS Listening Session Recommendation	Evaluate purchasing grant-tracking software to strengthen the County's grants management and leverage programs.	Financial Stewardship (OMB)	FY 2025	Departments currently track grants through decentralized methods, increasing the risk of missed deadlines, inconsistent reporting, and duplication of effort. A centralized software solution would provide real-time visibility into grant opportunities, applications, awards, and compliance requirements; streamline communication; and reduce staff time spent on manual tracking. The project is underway for full implementation in FY 2026 and is expected to reduce reporting errors and help the County pursue additional grant revenue.

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2025 LEADS Listening Session Recommendation	Improve communication with departments during the budget matrix review process to provide earlier visibility into proposal status and decision points.	Financial Stewardship (OMB)	FY 2025	Departments often receive updates only after budget matrix decisions are finalized, limiting opportunities for clarification or adjustment. Developing and evaluating options for earlier and more frequent communication during the review process would improve transparency, reduce uncertainty, and allow departments to provide timely input before final budget decisions are made.
2025 LEADS Listening Session Recommendation	Hold quarterly meetings between Office of Management and Budget analysts and departments to review area budgets and priorities.	Financial Stewardship (OMB)	FY 2025	Regular meetings will foster collaboration, enhance transparency, and enable early identification of budget priorities, emerging needs, and potential efficiencies. This proactive approach improves forecasting accuracy, reduces last-minute adjustments, and supports more strategic, forward-looking budget decisions.
2025 LEADS Listening Session Recommendation	Standardize purchasing-related onboarding and training resources for new staff involved in procurement activities.	Financial Stewardship (Purchasing)	FY 2025	Departments noted that new employees involved in purchasing transactions often have varying levels of familiarity with County requirements. Developing standardized onboarding resources—such as templates, checklists, and training sessions focused on purchasing basics, purchase order requests, vendor setup, and direct payments—would help promote consistency, reduce errors, and support compliance across departments.
2025 LEADS Listening Session Recommendation	Increase awareness of the process for County departments to request new items for inclusion in the County's Warehouse inventory.	Financial Stewardship (Purchasing)	FY 2025	Departments are not always aware of how to request items for the County’s Warehouse, which supports multiple departments with shared inventory. Clarifying and documenting this process would help reduce duplicate purchases, improve inventory planning, and ensure departments understand how to request items not currently stocked.
2025 LEADS Listening Session Recommendation	Evaluate options to provide automated status updates to departments on Purchase Orders and Change Orders.	Financial Stewardship (Purchasing)	FY 2025	Divisions shared that they often lack visibility into the status of Purchase Orders and Change Orders after submission, leading to follow-up inquiries and uncertainty. Working with the Office of Information and Technology and Banner system staff to assess the feasibility of automated notifications—such as status changes or approvals—would help improve transparency and communication.
2025 LEADS Listening Session Recommendation	Evaluate alternative asset inventory software options in collaboration with the Office of Information and Technology to address limitations in the current system.	Financial Stewardship (Purchasing)	FY 2025	Participants noted that the current asset inventory system has limitations that make it difficult for divisions to accurately track, update, and report on County assets. Working with the Office of Information and Technology to evaluate alternative software options would help determine whether a solution exists that better supports asset tracking, reporting needs, and system usability.
2025 LEADS Listening Session Recommendation	Notify the Finance Department when parcels are escheated so they can be recorded in the Asset Management System.	Financial Stewardship (Real Estate)	FY 2025	Treating escheated parcels as financial assets ensures accurate representation of County holdings and improves transparency in fiscal reporting. Integrating these parcels into the Asset Management System enhances long-term planning and asset utilization with minimal budget impact since it involves only procedural alignment and data entry.

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2025 LEADS Listening Session Recommendation	Improve how Real Estate identifies and communicates situations where tenants have paid more than their required rent and coordinates any payment adjustments with the Finance Department.	Financial Stewardship (Real Estate)	FY 2025	There have been cases where tenants unintentionally pay more than their required rent due to timing changes, lease adjustments, or payment processing issues. Establishing a clear and consistent process for notifying tenants and coordinating any needed adjustments with the Finance Department would help prevent confusion, maintain accurate financial records, and support tenant understanding, with minimal staff time and no budgetary impact.
2025 LEADS Listening Session Recommendation	Establish communication protocols between Facilities and Real Estate to ensure tenants are notified promptly of decisions that affect them.	Financial Stewardship (Real Estate)	FY 2025	Timely sharing of decisions improves tenant preparedness and satisfaction and reduces disruptions to operations. Implementation requires only minor procedural adjustments and staff coordination with limited budget implications.
2025 LEADS Listening Session Recommendation	Design and install directional signage to guide visitors to the Leon County Property Appraiser's Office.	Financial Stewardship (Real Estate)	FY 2025	High foot traffic to the Property Appraiser's Office warrants clear signage to improve visitor navigation and reduce confusion. Arrows and directional markers enhance accessibility and public service delivery. Costs are modest and can be absorbed within existing facilities budgets.
2025 LEADS Listening Session Recommendation	Request that Real Estate meet with Office of Resource Stewardship Operations to monitor maintenance activities at the Leon County Annex and reduce ongoing property damage.	Financial Stewardship (Real Estate)	FY 2025	Baseboard damage from cleaning equipment highlights the need for stronger oversight and quality control. Allowing Real Estate to monitor maintenance practices will improve accountability and protect property integrity, requiring only coordination with Facilities and minor operational adjustments.
2025 LEADS Listening Session Recommendation	Publish a plain-language FAQ and glossary on the Housing Services website to explain program terms, eligibility, and available assistance.	Human Services & Community Partnerships	FY 2025	Participants noted confusion around housing-related terms such as "affordable," income thresholds, and how programs differ or apply to individual households. Working with the Tallahassee Lenders' Consortium and Community and Media Relations to develop a clear FAQ and glossary—prior to the FY 2027 housing services application cycle—would help clarify eligibility, improve navigation of housing programs, and support consistent messaging for outreach and education.
2025 LEADS Listening Session Recommendation	Implement an annual report highlighting Human Services and Community Partnerships efforts.	Human Services & Community Partnerships	FY 2025	Feedback emphasized a desire for more regular, detailed information about County-funded programs addressing poverty, housing stability, healthcare access, and related human services. Creating an annual Human Services and Community Partnerships report would provide a focused summary of program activities and outcomes, complement existing Countywide reporting, and improve transparency and public understanding of these efforts.
2025 LEADS Listening Session Recommendation	Create a shared income-verification checklist and secure document-exchange workflow with the City and Tallahassee Lender's Consortium for Down Payment Assistance and Homeownership Development.	Human Services & Community Partnerships	FY 2025	A single checklist and common intake flow reduce rework, speed approvals, and improve client experience across agencies handling Down Payment Assistance / Homeownership Development; partners specifically flagged verification as a bottleneck to streamline.
2025 LEADS Listening Session Recommendation	Formalize County participation in Tallahassee Lenders' Consortium's Disaster Forum and co-promote through Human Services and Community Partnerships client channels and neighborhood outreach.	Human Services & Community Partnerships	FY 2025	The Tallahassee Lenders' Consortium has launched a Disaster Forum that includes County and City participation focused on post-disaster housing and repair resources. Formalizing the County's participation as speakers and contributors of informational materials would help ensure consistent engagement and alignment with Emergency Management and housing recovery efforts.

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2025 LEADS Listening Session Recommendation	Expand promotion of disaster housing and repair resources through Human Services and Community Partnerships' partner organizations and public engagement.	Human Services & Community Partnerships	FY 2025	Discussions highlighted the importance of sharing disaster preparedness and recovery information with residents before storm events. Using public engagement methods, such as flyers and QR code distribution, would help broaden awareness of available disaster housing and repair resources and support early access to assistance.
2025 LEADS Listening Session Recommendation	Deliver recurring Down Payment Assistance / Homeownership Development info sessions for Tallahassee Housing Authority residents in partnership with Tallahassee Lender's Consortium and Tallahassee Housing Authority.	Human Services & Community Partnerships	FY 2025	Co-hosted presentations and on-site sign-ups directly connect Tallahassee Housing Authority households to County assistance and counseling, meeting them where they already engage services.
2025 LEADS Listening Session Recommendation	Provide Tallahassee Lender's Consortium with pre-sale/marketing support for Community Land Trust units subsidized with State Housing Initiatives Partnership funds (templates, events, and referral scripts).	Human Services & Community Partnerships	FY 2025	Targeted pre-sale support (FAQs, lender days, open houses) helps place Community Land Trust homes with qualified buyers faster and makes best use of State Housing Initiatives Partnership investments.
2025 LEADS Listening Session Recommendation	Evaluate options to improve coordination with the Office of Management and Budget to support nonprofit grant applications that require a County partner.	Human Services & Community Partnerships	FY 2025	Nonprofit providers often identify grant opportunities that require a public-sector partner, but lack a clear pathway to engage the County. Working with the Office of Management and Budget to assess the status of existing grant identification tools, explore how such resources could be shared with nonprofit partners, and review practices used by other jurisdictions would help streamline coordination and support access to external funding with minimal additional County effort.
2025 LEADS Listening Session Recommendation	Add a budget/fiscal review mini-training for Citizen Review Teams to the Community Human Service Partnership application orientation.	Human Services & Community Partnerships	FY 2025	Agencies noted Citizen Review Teams need more support on reading budgets; a short, embedded module improves scoring consistency without new resources.
2025 LEADS Listening Session Recommendation	Improve coordination among County departments and with the Big Bend Continuum of Care to ensure individuals are connected to appropriate services when referred between programs.	Human Services & Community Partnerships	FY 2025	Listening Session discussions highlighted challenges in coordinating care for individuals who interact with multiple systems, including Human Services, detention alternatives, emergency response, and community providers. Establishing shared referral practices and regular cross-agency coordination meetings would help ensure referrals are completed, clarify roles and points of contact, and improve continuity of care while remaining consistent with privacy requirements and existing resources.
2025 LEADS Listening Session Recommendation	Offer mid-year Community Human Service Partnership workshops with United Partners for Human Services and the City on metrics, disbursements, and reporting.	Human Services & Community Partnerships	FY 2025	Newer agencies struggle beyond kickoff; scheduled touch-points during the two-year cycle should raise compliance and data quality using existing capacity-building contracts.
2025 LEADS Listening Session Recommendation	Expand and coordinate outreach through printed and online materials and partner distribution to increase awareness of available Veteran Services.	Human Services & Community Partnerships	FY 2025	Listening Session participants noted that many residents remain unaware of Veteran Services and available resources. Coordinating outreach through flyers, social media, public service announcements, and distribution through partner organizations such as Hope Florida and Veteran Affairs clinics would help broaden awareness.
2025 LEADS Listening Session Recommendation	Create a Veterans Services shared email group for Veteran Emergency Assistance Program applications and document intake.	Human Services & Community Partnerships	FY 2025	Applicants send multiple documents; a shared inbox lets staff triage concurrently and reduce delays without added cost, implemented with the Office of Information and Technology.

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2025 LEADS Listening Session Recommendation	Implement a brief post-appointment satisfaction survey to gather feedback from Veterans receiving services.	Human Services & Community Partnerships	FY 2025	Listening Session discussions highlighted the value of timely client feedback to identify areas for service improvement. Offering a short, optional survey following Veteran Services appointments would help capture client experience insights and support ongoing service quality monitoring.
2025 LEADS Listening Session Recommendation	Coordinate with veteran-serving partner organizations to provide on-site benefits assistance at local reserve and National Guard welcome-home events.	Human Services & Community Partnerships	FY 2025	Listening Session participants noted that returning service members often need immediate guidance on benefits and claims during demobilization. Coordinating with reserve and National Guard units, along with veteran-serving partners, to provide on-site assistance at welcome-home events would help connect veterans to services earlier and may reduce the need for follow-up office visits for routine cases.
2025 LEADS Listening Session Recommendation	Require Human Resources pre-posting review of job ads and set a 1–2 business-day turnaround for hiring manager feedback.	Human Resources	FY 2025	Meeting notes flagged ad accuracy, location errors, and start-date confusion; a brief, standard review window increases clarity and speed without changing systems.
2025 LEADS Listening Session Recommendation	Distribute the updated Storm Pay policy and provide clear, accessible guidance to managers and staff on how it applies during declared emergencies.	Human Resources	FY 2025	Listening Session discussions highlighted ongoing confusion about storm pay eligibility and application during declared State of Local Emergency events. Providing the updated policy alongside short refreshers, such as brief recorded walkthroughs, FAQs, or intranet resources, would reinforce recent updates and promote consistent understanding and application across departments.
2025 LEADS Listening Session Recommendation	Review how salary information is presented across County job postings to improve clarity and consistency for applicants.	Human Resources	FY 2025	HR and departmental staff discussed that while salary information is included in all job postings, differences in how ranges, minimums, maximums, and percentage limits are displayed or explained can be confusing for applicants. Reviewing current posting formats and identifying a clearer, more consistent presentation approach would help set more accurate expectations and support recruitment efforts.
2025 LEADS Listening Session Recommendation	Develop and publish a concise, easy-to-navigate benefits summary for employees with links to additional resources.	Human Resources	FY 2025	Employees expressed a desire for quick, digestible overviews of benefits that point them to more detailed information when needed. A short, plain-language summary—supported by links to existing benefits resources—would improve awareness and understanding without replacing more detailed materials.
2025 LEADS Listening Session Recommendation	Offer periodic benefits education sessions, such as Lunch-and-Learns or webinars, to support employee understanding and engagement.	Human Resources	FY 2025	Listening Session participants noted that benefits information can be difficult to absorb without opportunities for explanation and questions. Periodic informational sessions would provide employees with additional opportunities to learn about available benefits and ask questions, supporting better utilization and understanding.
2025 LEADS Listening Session Recommendation	Evaluate a records-based risk assessment tool to supplement interview-dependent scoring at First Appearance.	Intervention and Detention Alternatives	FY 2025	Interview non-participation can limit scoring; tools that rely on official records can improve consistency for the judiciary with minimal fiscal impact if selected carefully.
2025 LEADS Listening Session Recommendation	Add a Spanish option to the automated alcohol/urinalysis testing line in coordination with the Office of Information and Technology.	Intervention and Detention Alternatives	FY 2025	Growing Spanish-speaking clientele face line-access barriers; a bilingual Interactive Voice Response reduces missed tests due to language and improves compliance.
2025 LEADS Listening Session Recommendation	Co-develop a referral form and real-time status-change notifications with Apalachee for FIRST participants.	Intervention and Detention Alternatives	FY 2025	Partners asked for better referral clarity and case-status updates; standardizing forms and alerts closes loops and supports continuity of care.

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2025 LEADS Listening Session Recommendation	Use brief patron feedback tools to help prioritize and schedule library programs based on demonstrated community interest.	Library Services	FY 2025	Participants praised existing programming and identified specific areas of interest, such as genealogy services and children's arts programming. Recurring surveys and other patron feedback tools would help staff identify high-demand topics and better align program scheduling with community interests.
2025 LEADS Listening Session Recommendation	Establish a simple, consistent way for patrons to provide facility- and safety-related feedback at individual library branches.	Library Services	FY 2025	Frequent library users shared concerns related to hours, safety perceptions, and facility conditions at select locations. Providing a visible and consistent feedback option, along with periodic summaries for library managers, would help capture concerns and support timely follow-up for existing social work and outreach efforts.
2025 LEADS Listening Session Recommendation	Test a 14-day default loan period (with optional 21-day extension) for high-demand e-titles and assess impact on wait times.	Library Services	FY 2025	Patrons reported long digital queues and cited Alachua's approach; a limited pilot can quantify effects before broader adoption.
2025 LEADS Listening Session Recommendation	Expand rotating exhibits across library locations through partnerships with local museums, schools, and arts organizations.	Library Services	FY 2025	Plan year-round youth art displays and local-history exhibits, and pair exhibits with genealogy and local-history programs to increase attendance.
2025 LEADS Listening Session Recommendation	Review and adjust how library programs and services are promoted to ensure effective use of both digital and in-building communication methods.	Library Services	FY 2025	Listening Session discussions highlighted the need to better understand how patrons learn about library programs and services. Reviewing the effectiveness of current outreach methods—such as email newsletters, website postings, social media, signage, flyers, and in-branch displays—and making targeted adjustments would help ensure information about programs, services, and resources reaches patrons where they are most likely to see it.
2025 LEADS Listening Session Recommendation	Provide brief, quarterly training sessions for users to learn "What's New in Geographic Information Systems" and see how to use the tools and maps.	Information & Technology (GIS)	FY 2025	Use existing meetings with partner departments, record each session for on-demand viewing, post simple update notes, assign points of contact for mapping questions, and collect feedback on common issues such as saving and printing maps.
2025 LEADS Listening Session Recommendation	Create guides and host short trainings for the new Land Information application.	Information & Technology (GIS)	FY 2025	Provide a one-page guide, five-to-ten-minute tutorial videos, and a question-and-answer tool.
2025 LEADS Listening Session Recommendation	Evaluate methods to create a searchable index of County web applications with plain-language descriptions.	Information & Technology (GIS)	FY 2025	List each tool's name, what information it contains, and common tasks it supports; simplify menu labels, add a contact person for help, and include a short form where users can suggest improvements. This will improve utility for those using these tools less frequently.
2025 LEADS Listening Session Recommendation	Implement a countywide process to improve awareness of Information and Technology changes, with a public calendar of changes and advance notices.	Information & Technology (MIS)	FY 2025	Maintain a quarterly calendar on the County's internal website that shows planned maintenance and system updates, send reminders one week and one day beforehand, and use a small steering group and a standard approval process to coordinate changes that affect the Sheriff's Office and other departments.
2025 LEADS Listening Session Recommendation	Continue to examine opportunities to transition high-volume paper workflows into electronic forms and electronic signatures.	Information & Technology (MIS)	FY 2025	Consider options such as purchasing-card approvals and reconciliations, pair each change with short staff trainings, estimate the one-time and recurring costs for each workflow, and track savings from reduced paper, copying, and staff time.

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2025 LEADS Listening Session Recommendation	Evaluate and address recurring network performance slowdowns impacting service delivery at Human Services and Community Partnerships during peak usage periods.	Information & Technology (MIS)	FY 2025	Users reported intermittent network slowdowns during high-traffic afternoon hours that affect access to essential web-based systems, security updates, and cloud-hosted applications. Conducting a targeted assessment of network traffic, security configurations, and infrastructure capacity would help identify root causes and determine whether operational adjustments or targeted upgrades are needed to stabilize performance.
2025 LEADS Listening Session Recommendation	Expand training opportunities to improve staff understanding and effective use of existing and emerging County technologies.	Information & Technology (MIS)	FY 2025	Feedback indicated interest in practical training on both new and existing tools to better support daily work. Offering short, focused training sessions or knowledge-sharing opportunities on technologies such as Microsoft Teams, SharePoint, Geographic Information Systems tools, cybersecurity practices, and other commonly used systems would help improve adoption, efficiency, and overall user confidence.
2025 LEADS Listening Session Recommendation	Prepare a replacement plan and budget for outdated audio and video equipment at the Public Safety Complex.	Information & Technology (MIS)	FY 2025	Document frequent equipment failures, prioritize the rooms that need upgrades first, coordinate with the technology support team at the complex, and include an ongoing maintenance and replacement schedule to keep the system reliable and easy to use.
2025 LEADS Listening Session Recommendation	Create a development review roadmap and contact directory that shows each step and who to contact in every department.	PLACE (Planning)	FY 2025	Listening session feedback showed the review and permitting process is hard to follow when comments come from multiple departments. A clear roadmap and directory—built with Development Support and Environmental Management, Public Works, and other County teams—will show who handles each task and how applications move through the process.
2025 LEADS Listening Session Recommendation	Hold quarterly Land Use and Mobility Coordination Meetings to align policies and discuss key projects.	PLACE (Planning)	FY 2025	Participants perceived inconsistent interpretation of policies across departments. Regular meetings with a set agenda and notes will improve coordination and support the Comprehensive Plan update that combines the Land Use Element and the Mobility Element, which will require ongoing cooperation to implement.
2025 LEADS Listening Session Recommendation	Establish a concierge service to guide complex and highly beneficial development concepts through early coordination.	PLACE (Planning)	FY 2025	The Department of Development Support and Environmental Management provides optional pre-submittal coordination meetings and assigns a project manager as a single point of contact for site plan applications, including for large or complex projects. However, strengthening outreach and public-facing communication about these services—such as what they are, when they should be requested, and which departments may be involved—would help applicants better understand the process early, connect with the appropriate staff sooner, and support more efficient coordination before formal submittal.
2025 LEADS Listening Session Recommendation	Create a centralized contact database to support targeted outreach and broaden participation in County planning and engagement efforts.	PLACE (Planning)	FY 2025	Engagement activities often reach the same participants, limiting broader representation. A structured, searchable database organized by affiliation, topic area, and geographic interest would allow staff to identify and invite relevant stakeholders to appropriate meetings, workshops, and outreach efforts, supporting more inclusive and effective engagement.

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2025 LEADS Listening Session Recommendation	Strengthen partnerships with regional Emergency Medical Services education programs to expand the workforce pipeline and improve recruitment of graduating students into County Emergency Medical Services positions.	EMS	FY 2025	Emergency Medical Services currently serves clinical training and engages with local education programs. However, current graduation rates are not meeting workforce demand. Expanding collaboration with Tallahassee State College and regional partners in Madison County and South Georgia to promote careers, align recruitment efforts with student graduation timelines, and enhance outreach to students completing ride-alongs would help attract more students into training programs and more effectively recruit graduates into County Emergency Medical Services employment.
2025 LEADS Listening Session Recommendation	Enhance coordination with neighboring Emergency Medical Services jurisdictions and healthcare partners to strengthen mutual aid and preparedness for major incidents.	EMS	FY 2025	Emergency Medical Services currently participates in the Big Bend Healthcare Coalition and regional exercises. However, feedback identified opportunities to strengthen coordination with neighboring Emergency Medical Services agencies and hospital-based services that do not routinely participate. Standardizing mutual aid request processes, improving interoperability of communications and mapping tools, and clarifying roles during large-scale events would improve readiness and support more efficient regional response during major incidents.
2025 LEADS Listening Session Recommendation	Increase public education about required pet vaccinations, available resources, and the full role of animal services staff.	Animal Control	FY 2025	Beyond social media, share stories of positive field interactions, provide simple guides on vaccinations and licensing, and offer presentations at neighborhood events to shift perceptions away from “dog catchers” toward community safety and support.
2025 LEADS Listening Session Recommendation	Create a process with the Sheriff’s Office to share after-hours animal-related call information with Animal Control for follow-up.	Animal Control	FY 2025	Discussions indicated that some after-hours animal-related calls handled by the Sheriff’s Office do not consistently reach Animal Control for follow-up. Coordinating with the Consolidated Dispatch Agency to generate a routine report using defined call parameters and distributing it to Animal Control staff would improve communication, supporting timely follow-up on non-emergency situations.
2025 LEADS Listening Session Recommendation	Explore additional opportunities for continuing education of Animal Control Officers using online courses and partnerships with local humane organizations.	Animal Control	FY 2025	Planned topics include safe animal handling, de-escalation, legal updates, and community engagement.
2025 LEADS Listening Session Recommendation	Broaden internal access and simplify guidance for right-of-way boundary data to County divisions.	Public Works (Engineering)	FY 2025	Deeded right-of-way records and the filed maintenance map already exist on the County network. A central internal page with plain-language instructions and contacts will help staff find and use the data correctly.
2025 LEADS Listening Session Recommendation	Evaluate opportunities to streamline how building permit application fees are paid for County capital projects.	Public Works (Engineering)	FY 2025	The current process for paying building permit application fees can create inefficiencies when consultants pay fees upfront and are reimbursed later. Reviewing whether the County can pay these fees directly for its own projects could simplify transactions, reduce administrative burden, and improve overall project efficiency.
2025 LEADS Listening Session Recommendation	Strengthen consistency and clarity in public meetings for County engineering projects.	Public Works (Engineering)	FY 2025	Discussions highlighted opportunities to improve meeting effectiveness by clearly defining objectives, maintaining focus during discussions, and providing consistent follow-up communication. Establishing expectations for meeting preparation and brief post-meeting summaries would help ensure shared understanding of decisions, next steps, and any scope changes, supporting more efficient project delivery.

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2025 LEADS Listening Session Recommendation	Create a simple pamphlet that lists the services provided by the Operations Division and make it available online and in person.	Public Works (Operations)	FY 2025	Staff will work with Community and Media Relations to design a pamphlet and post it on the County website, place printed copies at service counters, and bring copies to community meetings so residents can quickly see what help is available and how to request it.
2025 LEADS Listening Session Recommendation	Develop clearer, publicly accessible guidance, such as a Frequently Asked Questions (FAQ) page, explaining the County's limited responsibilities on private roads and directing residents to appropriate points of contact.	Public Works (Operations)	FY 2025	Listening Session participants noted that Solid Waste and Development Support and Environmental Management (DSEM) frequently receive calls related to private roads, including illegal dumping and maintenance inquiries, despite existing program information on the County website. Creating a clearer explanation—potentially modeled after DSEM's FAQs and supported by social media outreach—would help reduce misdirected inquiries and improve public understanding.
2025 LEADS Listening Session Recommendation	Post a public-facing directory that lists which supervisor to contact for common issues and concerns.	Public Works (Operations)	FY 2025	Although an internal directory exists, many callers still need help reaching the right person. A public-facing directory organized by topic will reduce transfers and help administrative staff route calls more quickly.
2025 LEADS Listening Session Recommendation	Evaluate feasibility of increasing staffing in Fleet Services by at least one repair position.	Public Works (Fleet)	FY 2025	The number of County vehicles has grown while repair staffing has stayed the same or declined. The Emergency Medical Services vehicle fleet has nearly doubled since it began, but repair staffing has not kept pace. Adding one position will improve turnaround times and reliability.
2025 LEADS Listening Session Recommendation	Send a concise list of vehicles due for preventive maintenance to department leaders or their designees on a regular schedule.	Public Works (Fleet)	FY 2025	A simple list helps departments track upcoming service, understand vehicle condition and use patterns, and ensure that preventive maintenance is completed on time.
2025 LEADS Listening Session Recommendation	Hold an annual briefing with department leaders after the budget is finalized to review planned vehicle replacements and the results of budget requests.	Public Works (Fleet)	FY 2025	A standing meeting can cover desired equipment, staffing changes, program additions or reductions, vehicle use, and equipment nearing the end of its useful life. This keeps everyone aligned before purchases are made.
2025 LEADS Listening Session Recommendation	Consider setting up a single County account with one car wash vendor and use direct billing to departments.	Public Works (Fleet)	FY 2025	Currently, multiple vendors and payment methods create extra work. A single vendor with coordinated billing will simplify exterior cleaning for the County fleet. Fleet Services can help select the vendor and set up the billing process.
2025 LEADS Listening Session Recommendation	Evaluate whether the County's current vehicle replacement threshold appropriately balances cost efficiency, vehicle age, and operational reliability within the Fleet program.	Public Works (Fleet)	FY 2025	The existing replacement threshold can result in vehicles remaining in service beyond the point where key components become obsolete or difficult to maintain. Reviewing the vehicle replacement criteria, including cost and age considerations, would help ensure timely, safe, and cost-effective fleet replacements.

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2025 LEADS Listening Session Recommendation	Create an internal, searchable system to improve visibility and reuse of surplus County furniture and equipment across departments.	ORS (Facilities)	FY 2025	Feedback highlighted opportunities to improve asset stewardship and reduce redundant purchases by strengthening cross-department visibility of surplus items. A centralized, searchable system would support cost containment and sustainability goals while improving coordination among departments. ORS developed a digital “surplus closet” tool using SharePoint to improve visibility and reuse of County furniture and equipment. The tool was soft-launched with the Green Team, and feedback has been incorporated to enhance usability. The next phase includes broader implementation through ORS liaisons, who will promote the resource within their respective work areas to increase awareness, support surplus requests, and drive cost savings.
2025 LEADS Listening Session Recommendation	Use the existing work order system to provide clear status updates and milestone notices for repairs and construction projects.	ORS (Facilities)	FY 2025	Participants reported gaps in communication. Standardizing status fields, enabling automatic email updates, or posting brief milestone notes within the work order system will keep internal stakeholders informed without adding new tools. ORS continues to maximize the use of the existing work order system to improve communication by consistently utilizing work order status updates and action taken notes. To reinforce consistent use and improve effectiveness, a series of refresher trainings for supervisors and technicians is planned for this summer, focusing on standardization and best practices for system use.

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2025 LEADS Listening Session Recommendation	Enhance public visibility and understanding of Office of Resource Stewardship's services by developing comprehensive content in collaboration with Community and Media Relations.	ORS (Parks)	FY 2025	Residents are often unsure which services the County provides and how they differ from the City. Working with Community and Media Relations, the County can create simple infographics, short videos, and interactive web pages—such as a campground map or a tour of the solid waste facility—to make services visible and easy to navigate. ORS continues to work with CMR to increase public visibility and understanding of County services. Efforts include updates to several County web resources, such as adding a "Parks Managed By" filter to the Tallahassee–Leon County Park Finder GIS website to help residents distinguish between City and County parks, updating the Parks Index on the County website, and identifying and correcting errors on the Parks website to maintain accuracy. CMR refreshed the Parks and Greenways information cards and coordinated the production of new Parks rack cards to provide clearer, more accessible information about parks and amenities. Additional updates include refreshing the Waste Disposal Guide on the County website to improve access to Solid Waste information, adding a notification sign-up prompt to the Solid Waste page directing residents to subscribe for news and alerts on service changes, and working with the Office of Information Technology to develop a new dismissible "Announcement Banner" for the County website that can be used to notify residents of service changes during holidays or other events. CMR also supported the community outreach effort for the Apalachee Landfill closure at 7550 Apalachee Parkway, which included webpage updates and coordination with Parks users at Apalachee Regional Park. CMR is producing new Sustainability brochures, including sourcing recycled paper printing options to align with the program's environmental mission. On the digital engagement front, CMR has supported the growth of ORS's social media presence, which promotes the County's green programs and services and demonstrates how residents can integrate sustainability into everyday life. ORS leadership has been featured on the Voices of Leon podcast, including a dedicated episode titled "A Green Leon" highlighting the County's sustainability programs and parks stewardship. CMR also coordinated communications and promotional support for the Spring Home Expo, which has historically served as a key public-facing event for Sustainability presentations on energy conservation, water savings, waste reduction, and green cleaning, including flyers, digital advertising, billboard placement, and a Voices of Leon podcast tie-in for the event.
2025 LEADS Listening Session Recommendation	Expand and promote targeted sales incentive programs, such as family reunion offers, to increase summer visitation from June through August.	Tourism Development	FY 2025	Work with hotels, attractions, restaurants, and event planners to create summer packages, group booking rebates, and venue discounts; promote these offers through partner channels and the tourism website; and track results by group bookings, room nights, and visitor spending to focus on what works.
2025 LEADS Listening Session Recommendation	Create a sports-focused marketing and communications plan that highlights sports events and venues across the tourism website, newsletters sent by electronic mail, and social media channels.	Tourism Development	FY 2025	Build a content calendar with event spotlights, schedules, ticket information, venue guides, and stories about athletes and tournaments; assign a staff lead, coordinate with sports organizers and venue managers, and report quarterly on reach, attendance, and visitor spending tied to sports events.

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2025 LEADS Listening Session Recommendation	Increase in-market visibility with outreach to the community and local businesses, including short-term rental hosts using AirBNB/VRBO, to ensure they are informed ambassadors for the community.	Tourism Development	FY 2025	Provide a simple “welcome kit” with a printable neighborhood guide, seasonal highlights, and a short script for answering common visitor questions. Offer short online briefings for business owners and short-term rental hosts. Share monthly updates with talking points and event calendars. Supply countertop cards and window signs that point visitors to official visitor information.
2025 LEADS Listening Session Recommendation	Develop tailored itineraries, tours, and short getaways for specific types of groups and event attendees.	Tourism Development	FY 2025	Create audience-specific guides—for example youth sports families, university visitors, faith gatherings, and family reunions—featuring dining districts, shopping areas, attractions, and evening options; deliver them through booking confirmations, meeting planner toolkits, hotel front desks, and a mobile-friendly web page; and measure use through page views and partner feedback.
Woodville Little League	The league communicated needing a way to post game schedules, field numbers, and other important information.	ORS (Parks)	FY 2026	Staff recommended installing a bulletin board on the concession building so the league can post information.
Anonymous Rural Waste Patron	Suggested expanded opportunties to donate or reuse items at Rural Waste Service Centers	ORS (Solid Waste)	FY 2026	Expanded the "purple bin" program through Big Brothers & Big Sisters to provide a bin at each Rural Waste Service Center.
Anonymous Dog Park Patron	Suggested that added steps be taken to allow for seasonal migration of turtles from a fenced area.	ORS (Parks)	FY 2026	Validated small access points remained estalbished, and posted educational signage.
Affordable Housing Advisory Committee	AHAC recommended continuing to fund gap financing efforts as established by the Board this year to build more rental units for very low and extremely low-income households.	Human Services & Community Partnerships	FY 2026	Board approved this revisions to the SHIP-LHAP at December 9, 2025 meeting.
Affordable Housing Advisory Committee	AHAC recommended continuing to partner with the City of Tallahassee on the coordination and adoption of an inclusionary housing ordinance.	Human Services & Community Partnerships	FY 2026	An item will be brought to the Board in Spring 2026.
Affordable Housing Advisory Committee	AHAC recommended revisions to the County’s SHIP-LHAP that would align the SHIP Rental Development criteria for funding with the HFA’s criteria for bond financing to include consideration of the proposed project’s feasibility and the developer’s compliance with other funding sources.	Human Services & Community Partnerships	FY 2026	Board approved this revisions to the SHIP-LHAP at December 9, 2025 meeting.
Affordable Housing Advisory Committee	AHAC recommended revisions to the County’s SHIP-LHAP that would align the SHIP Rental Development criteria for funding with the HFA’s criteria for bond financing to include consideration of factors such as amenities; energy efficiency; and proximity to employment opportunities and public transportation as part of the selection criteria.	Human Services & Community Partnerships	FY 2026	Board approved this revisions to the SHIP-LHAP at December 9, 2025 meeting.
Local Human Service Agency Partners	Local human service providers proposed enhancements to the CHSP process to increase access and improve service delivery for human services providers, including the establishment of a minimum funding award be deferred for consideration for a future CHSP cycle.	Human Services & Community Partnerships	FY 2026	Changes approved by Board at its April 14, 2026 meeting.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Eric Draper/Joint City/County Bicycle Workgroup	Blueprint staff presented the Lake Jackson Greenway Phase II project at the City/County Bicycle Workgroup. Community member Eric Draper suggested installation of additional safety measures along Sharer Road north of the 1-10 bridge.	PLACE (Blueprint)	FY 2026	Based on this input, Blueprint added evaluation of speed mitigation to the current scope for project design.
Citizens Charter Review	The Leon County Citizen Charter Review Committee (CCRC) recommended Leon County to work with the City of Tallahassee to align street renaming policies and procedures to prevent public safety and emergency services-related issues due to lack of uniformity among street name	Administration	FY 2026	In response, the Board advanced Board-initiated amendment providing for uniform countywide street naming, renaming, and property numbering (addressing) standards to be established by County ordinance which shall prevail in the event of a conflict with municipal ordinances, to the extent otherwise permitted by law,
Citizens Charter Review	The CCRC recommended the establishment of a Division of Food Systems under the Leon County Office of Human Services and Community Partnerships.	Administration	FY 2026	In response, the Board directed staff to present an annual report and plan from the newly created local food council for further consideration of this issue.
Citizens Charter Review	CCRC recommended revising the Charter Preamble to reflect the esteemed humanity of all residents of Leon County.	Administration	FY 2026	Advanced as a Board-initiated Charter Amendment
Bruce Strouble	Recommended that the Board reconvene the CCRC to consider a charter amendment addressing historic harmful public policy.	Administration	FY 2026	Advanced as a Board-initiated Charter Amendment
Local Arts & Culture Groups	At May Board meeting, local citizens requested additional time to review all the information before making any changes to the structure of the grants program.	Tourism Development	FY 2026	Board postponed consideration of issue to workshop at later date.
Public Safety Coordinating Council	Recommended the allocation of the FY 2026 Diversionary Program funds in the amount of $100,000 for the implementation of the Construction Readiness Program.	Intervention and Detention Alternatives	FY 2026	Board approved the recommendation of the PSCC and authorized the County Administrator to execute an Agreement with LCSO.
Tallahassee Community Action Committee r	Members from the Tallahassee Community Action Committee requested the Board direct the Leon County Sheriff's Office (LCSO) to release records associated with the death of an individual in Leon County and other deaths of individuals while in custody.	Administration	FY 2026	Board direct a report to be brought back on recent inmate deaths at LCDF as presented at June Board meeting.
Woodville residents	Woodville Sense of Place Plan	PLACE (Planning)	FY 2026	Direct street-level engagement with residents, in-person community workshops, and the online survey was utilized for development of the Woodville Sense of Place Plan.
Woodville residents	Construct the Oak Ridge Road Multi-Use Trail to improve regional trail connectivity between Woodville, Tallahassee, and nearby parks and conservation areas.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes the Oak Ridge Road Multi-Use Trail as a long-term project to better connect Woodville to the regional trail system. The Plan identifies future coordination with Blueprint to determine funding and timing for the project.
Woodville residents	Reclassify the segment of Woodville Highway through the rural town center to better reflect Woodville's rural character.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies roadway reclassification as one way to help Woodville Highway feel and function more like a rural town center road. The Plan recommends working with the Florida Department of Transportation to explore this change.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Woodville residents	Review and address speed limits along Woodville Highway, particularly near the northbound approach to Woodville Park.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies speed management as a priority for Woodville Highway, especially near Woodville Park, to help slow traffic as vehicles enter the rural town center.
Woodville residents	Add pedestrian safety and streetscaping features to future Woodville Highway improvements.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies sidewalks, school bus stop lighting, and landscaping as desired features for future Woodville Highway improvements to make the corridor safer, more attractive, and more welcoming.
Woodville residents	Add streetlights at school bus stops on County-maintained connecting roads in Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes school bus stop lighting as a possible improvement for County-maintained roads that connect Woodville Highway and Old Woodville Road. These lights would improve visibility and comfort for residents using those roads.
Woodville residents	Add sidewalks along the connecting roads between Woodville Highway and Old Woodville Road.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies sidewalks as a possible improvement for J. Lewis Hall Sr. Lane, Oak Ridge Road, Page Road, Lawhon Road, Natural Bridge Road, and Robinson Road to help people walk more safely between parks, businesses, trail access points, and community destinations.
Woodville residents	Add street trees along County-maintained connecting roads in Woodville to provide shade and improve roadway appearance.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes street trees as a possible improvement for the connecting roads in the rural town center to add shade, soften the roadway edge, and make the area more welcoming.
Woodville residents	Add native landscaping along the connecting roads between Woodville Highway and Old Woodville Road.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes native landscaping as a possible improvement for the connecting roads in the rural town center to add low-maintenance plantings that reflect Woodville's rural character and natural setting.
Woodville residents	Continue private road assistance programs to help Woodville residents maintain and improve private roads.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan keeps Leon County's private road programs as ongoing tools to support residents with road maintenance, paving, public road conversion, safety repairs, and emergency access. These programs include the Private Road Preventative Maintenance and Repair Program, Two-Thirds Program, Private-to-Public Improvement Program, Rural Road Safety Stabilization Program, and Safe Passage Program.
Woodville residents	Continue the Woodville Septic-to-Sewer Project to expand central sewer service and improve water quality.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan continues the Woodville Septic-to-Sewer Project as a major infrastructure priority. The Plan notes that Phase 1 is complete, Phase 2 is moving toward construction, and future funding will continue to be pursued for Phases 3 and 4.
Woodville residents	Explore commercial improvement grant programs to support existing and future businesses in Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies commercial improvement grants as a potential way to encourage private investment, improve existing business areas, and support the community's interest in more local businesses.
Woodville residents	Explore residential improvement grant programs to support improvements to homes and neighborhoods in Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes residential improvement grants as a potential tool to support reinvestment in Woodville and strengthen the overall appearance and quality of the rural town center area.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Woodville residents	Promote state and local funding tools to support local business development in Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan calls for available state and local funding programs to be promoted to help reduce barriers for businesses and property owners interested in investing in Woodville.
Woodville residents	Add design standards to preserve Woodville's small-town feel and rural character.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies design standards as a way to guide future landscaping and building design along the Woodville Highway commercial corridor so new development better reflects the character residents want to preserve.
Woodville residents	Consolidate overlapping commercial zoning districts in Woodville's rural town center.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends simplifying the zoning map by reviewing the existing commercial zoning districts along Woodville Highway and creating a more consistent commercial corridor.
Woodville residents	Create a mixed-use, trail-oriented zoning district near the St. Marks Trail to allow small-scale business activity that serves residents and trail users.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends a new zoning district near Old Woodville Road and Woodville Highway to allow a mix of residential and small-scale business uses near the St. Marks Trail. The Planning Department would work with the Department of Development Support and Environmental Management to engage residents as the zoning changes are developed.
Woodville residents	Pursue Trail Town designation to promote Woodville as a trail-oriented destination.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends pursuing Trail Town designation through the Florida Department of Environmental Protection to help promote Woodville as a recognized destination for trail users, outdoor recreation, and eco-tourism.
Woodville residents	Include nearby conservation lands in the Woodville Sense of Place Plan wayfinding signage program.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes nearby conservation lands as destinations to be identified through future signs, helping residents and visitors better connect Woodville with surrounding natural areas.
Woodville residents	Include local historic landmarks in the Woodville Sense of Place Plan wayfinding signage program.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes local historic landmarks as destinations to be highlighted through future signs, helping strengthen Woodville's identity and connection to its history.
Woodville residents	Include regional trail connections in the Woodville Sense of Place Plan wayfinding signage program.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies regional trail connections as destinations to include in future signs so trail users can better navigate between Woodville and the larger trail network.
Woodville residents	Include parks and County facilities in the Woodville Sense of Place Plan wayfinding signage program.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes County parks and facilities as destinations to be identified through future signs, helping residents, trail users, and visitors find public amenities in Woodville.
Woodville residents	Add gateway signage at key entry points into Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends gateway signs at key entry points to the Woodville rural town center, including potential locations near Rhodes Cemetery Road and Robinson Road on County-owned properties.
Woodville residents	Add decorative fencing along the St. Marks Trail through Woodville to create a more defined trail corridor.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes decorative fencing along the St. Marks Trail segment between Oak Ridge Road and Church Road to better define the trail edge.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Woodville residents	Add wildflower plantings along the St. Marks Trail through Woodville to beautify the corridor and reflect the area's natural character.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes wildflower plantings along the St. Marks Trail segment between Oak Ridge Road and Church Road to add color, soften the exposed trail corridor, and support a low-cost beautification project that could involve Woodville residents.
Woodville residents	Add pedestrian caution signs near the St. Marks Trail crossing at the proposed trail hub.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes pedestrian caution signs at the trail crossing near Oak Ridge Road and Old Woodville Road to alert drivers and improve safety for people walking, running, or biking near the proposed trail hub.
Woodville residents	Add enhanced crosswalk markings at the St. Marks Trail crossing near the proposed trail hub.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes enhanced crosswalk markings at the trail crossing near Oak Ridge Road and Old Woodville Road to make the crossing more visible and easier to recognize for trail users and drivers.
Woodville residents	Add split-rail fencing at the proposed trail hub to create a more welcoming arrival point.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes split-rail fencing as part of the proposed trail hub near Oak Ridge Road and Old Woodville Road to help define the space and make it feel like a clear stopping point for trail users.
Woodville residents	Add wayfinding signage at the proposed trail hub to direct trail users to Woodville destinations.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes signage at the proposed trail hub near Oak Ridge Road and Old Woodville Road to help trail users identify nearby parks, businesses, community spaces, and trail connections from that specific location.
Woodville residents	Add a small parking area at Oak Ridge Road and Old Woodville Road for trail users.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends a small parking area for 5 to 10 vehicles at the proposed trail hub near Oak Ridge Road and Old Woodville Road. The parking area would help make Woodville a more convenient place for trail users to begin or end their trips.
Woodville residents	Add wayfinding signage at Robinson Road Park to connect park users to the St. Marks Trail and nearby Woodville destinations.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends wayfinding signage at Robinson Road Park to better connect the park with the St. Marks Trail and other Woodville destinations.
Woodville residents	Add bike racks at Robinson Road Park to support trail-oriented recreation.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes bike racks at Robinson Road Park to make the park more useful as a stopping point for St. Marks Trail users.
Woodville residents	Add seating at Robinson Road Park to encourage passive recreation and trail use.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes additional seating at Robinson Road Park to make the park more comfortable for residents and trail users who stop, rest, or enjoy the park.
Woodville residents	Create a more welcoming entrance at Robinson Road Park.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends improving the walkways into Robinson Road Park so the entrance is easier to recognize and more inviting for residents and trail users.
Woodville residents	Add improved signage at Robinson Road Park to enhance its visibility.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan recommends new signage near Woodville Highway and Old Woodville Road to make Robinson Road Park more visible and help people recognize it as a public park.
Woodville residents	Support more fresh food options and community market activity at Woodville Park.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan notes that the Woodville Community Market was recently organized and will begin operating at Woodville Park in 2026, helping respond to residents' interest in more fresh food options.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Woodville residents	Add a dog park in Woodville.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes a dog park as a targeted amenity for Woodville Park or the Woodville Community Center area. Survey results showed resident support for the idea, and the Plan notes that activation of the complex with a dog park is underway.
Woodville residents	Add structures to provide shade over playground equipment at Woodville Park.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes shade structures over playground equipment, where feasible, as a targeted improvement to make Woodville Park more comfortable for families and children.
Woodville residents	Add water bottle filling stations at Woodville Park.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan includes water bottle filling stations as a targeted amenity upgrade to better support residents, athletes, families, and visitors using Woodville Park.
Verna Brock	Recognize Woodville's history as part of the Woodville Sense of Place Plan.	PLACE (Planning)	FY 2026	The Woodville Sense of Place Plan identifies Woodville's history as a community asset and includes a review of the area's history. As implementation continues, staff will explore opportunities to incorporate Woodville's history into future gateway and wayfinding signage.
Citizens participating in engagement for the Comprehensive Plan Update	Adjust the Urban Services Area east of Meridian Road where development patterns already reflect urban or previously subdivided parcels.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update incorporates this recommendation by adjusting the Urban Services Area east of Meridian Road to better reflect existing development patterns and previously subdivided parcels. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.
Friends of Lake Jackson, 1000 Friends of Florida, Tall Timbers, and other residents	Prevent expansion of the Urban Services Area or changing land use designations west of Meridian Road to protect the Lake Jackson Basin.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update incorporates this recommendation by maintaining established rural and environmental protections west of Meridian Road and avoiding Urban Services Area expansion or land use designation changes in that area. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.
Will Messer	Change the Bexar property designation from Sub-Urban Neighborhood to Sub-Urban Mixed-Use Commercial.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update incorporates this recommendation by updating the Bexar property designation to Sub-Urban Mixed-Use Commercial to reflect the 2019 Comprehensive Plan amendment. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.
Fort Braden residents	Clarify Rural Community density standards based on whether central sewer service is available.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update clarifies Rural Community density standards by limiting properties without central sewer service to a maximum of two dwelling units per acre and maintaining up to eight dwelling units per acre where central sewer service is available. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.
Buckhead Neighborhood residents	Confirm that existing Planned Developments continue to be governed by their adopted master plans.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update confirms that existing Planned Developments, including Southwood, Colin English, and Welaunee, continue to be governed by their adopted master plans. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.

Name of Citizen or Citizen Committee	Description of Citizen Idea/Improvement/Solution	Implementing Department	Year Implemented	Description of Implementation
Mahan Drive property owners	Confirm that Mahan Gateway Nodes remain tied to the Sub-Urban Mixed-Use Commercial Future Land Use Category.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update confirms that Mahan Gateway Nodes correspond to the Sub-Urban Mixed-Use Commercial Future Land Use Category and remain implemented through the existing Mahan Corridor Node and Ring zoning districts. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.
Association of Tallahassee Neighborhoods, 1000 Friends of Florida, and other residents	Remove the Urban and Sub-Urban Residential Preservation Future Land Use Categories and replace them with updated language addressing non-conforming uses.	PLACE (Planning)	FY 2026	The Comprehensive Plan Update removes the Urban and Sub-Urban Residential Preservation Future Land Use Categories and replaces them with updated language addressing non-conforming uses. The Board adopted the update on December 9, 2025, and it became effective on January 23, 2026.

Leon County
Board of County Commissioners

Notes for Workshop
Agenda Item #2

Leon County Board of County Commissioners

Budget Workshop Item #2

June 16, 2026

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Alternative Structures for Administration of Cultural Programming

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator Roshaunda Bradley, Director, Office of Management & Budget
Lead Staff / Project Team:	Mathieu Cavell, Director, Community Relations & Resilience Kerri L. Post, Director, Division of Tourism Jon LaBarre, Senior Operations Manager, Division of Tourism

Statement of Issue:

This budget discussion item seeks Board consideration of structural models to administer Leon County's arts and cultural programming, supported by the Tourist Development Tax (TDT), during the Fiscal Year (FY) 2027 budget cycle and beyond. The item presents the historical context, the statutory framework, Leon County's TDT revenue trajectory, and three structural models in use among Florida counties to inform Board discussion and direction.

Fiscal Impact:

This budget discussion item has a fiscal impact. The Board may consider three structural models for the administration of the cultural grant program. The In-House model is projected to produce approximately $213,000 in annual operating savings beginning in FY 2028, including approximately $150,000 in General Revenue relief, following a one-year transition during which the current COCA agreement would be extended. These savings are administrative and operational; they do not reduce the grant funding available to cultural organizations, which is maintained under all three models. Staff recommends maintaining that funding at approximately $1.9 million in FY 2027, with the Board setting funding levels in future years as part of its annual budget process. Neither the Service & Advisory model nor the Status Quo model would produce additional operating savings in FY 2027 or in future years.

Staff Recommendation:

Board direction.

Report and Discussion

Background:

This budget discussion item seeks Board consideration of structural models to administer Leon County's arts and cultural programming, supported by the TDT, during the FY 2027 budget cycle and beyond. The item presents the historical context, the statutory framework, Leon County's TDT revenue trajectory, and three structural models in use among Florida counties to inform Board discussion and direction.

The County's evaluation of alternative structures for the administration of cultural programming advances the following FY 2022 – FY 2026 Strategic Plan Bold Goal:

- *Grow the five-year tourism economy to $5 billion. (BG1)*

This Bold Goal aligns with the Board's Economy Strategic Priority:

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

Additionally, this item aligns with the Board's Five-Year Target in Quality of Life:

- (T10) Support 900 community events, sporting competitions, festivals, performances, and cultural programming that will attract visitors and residents.

COCA was designated as Leon County's Local Arts Agency in 1985 under section 265.32, Florida Statutes, which establishes eligibility for state arts funding administered through the Florida Department of State, Division of Arts and Culture, and for revenue generated through the Florida Arts License Plate. Since 2003, COCA has been contracted to implement the Community Cultural Plan, last comprehensively updated in 2014. The Local Arts Agency designation and Cultural Plan implementation each carry implications under the three structural models, addressed within the model descriptions in the Analysis section.

In September 2025, the Board approved a one-year extension of the COCA agreement and directed staff to conduct a comprehensive review of the County's funding support for arts and culture during the FY 2027 budget development process. During the September 2025 discussion, the Board raised specific concerns about COCA's accumulated reserves, questioned whether the County is "compelled to award" additional funding given those reserves, and asked whether grant administration could be performed by County staff in-house.

The Board has periodically reviewed the structure of cultural grants funded by the TDT since 2012, with prior considerations in 2014 and 2020. In December 2014, the Board voted to restructure cultural grant funding, moving from a fixed-dollar allocation to dedicating one cent of the five-cent TDT to the cultural grant program (formalized through Ordinance 15-01, adopted February 10, 2015).

On May 12, 2026, staff presented Agenda Item 13, "Alternative Structures for Administration of Cultural Programming," which analyzed two structural models. As part of that discussion, the Board voted to bring back the structural decision as part of its June budget workshop.

Immediately following the May 12 meeting, County staff and COCA leadership met three times over a three-week period to clarify processes and definitions, work through the structural models, and explore the following key considerations:

- Custody of the County TDT funds;
- Annual Board of County Commissioners budget authority over arts and culture programming;
- The Grant Guidelines development/adoption, Evaluation/Review and Award process;
- The Local Arts Agency designation; and
- COCA's continuing role.

Additionally, on June 2, 2026, the County Division of Tourism Director participated in a community public meeting hosted by COCA for the COCA Board and the arts and culture organizations that receive County TDT grant funding. COCA staff gave a presentation to attendees, provided an update on budget discussions and process to date and encouraged discussion among attendees. The models presented below reflect this continued engagement, and staff anticipates ongoing and close coordination with COCA once the Board provides direction. Following a June 3, 2026 meeting with the County, COCA provided staff a letter on June 5, 2026, outlining the elements it supports and the principles it brings to any revised arrangement (Attachment #1); the structural models presented in this item provide the specific written frameworks the letter requests.

The County's current dedication of one cent of the five-cent TDT (20% of total TDT revenue) to cultural programming and the pass-through structure for administering those funds are policy choices established by County ordinance, not requirements of state law. The Board may wish to consider three structural alternatives:

- Full in-house administration by the Division of Tourism (the In-House model);
- County custody of the funds, with COCA retained under a service contract to administer the grant program, reviewing applications and recommending awards as it does today, while the Board sets the annual funding level and the County approves the grant guidelines (the Service & Advisory model); and
- Continuation of the existing structure and agreement with COCA (the Status Quo model).

Each alternative carries different levels of consideration for Board authority, programmatic alignment, cost savings, and the continuity of COCA's institutional role. Should the Board direct staff to pursue either the In-House model or the Service & Advisory model, each would require conforming amendments to Chapter 11, Section 11-710, Leon County Code, and a separately scheduled public hearing pursuant to F.S. 125.0104(4)(d) and F.S. 125.66. The Status Quo model would not require an ordinance amendment; it would require only a new multi-year funding agreement.

Summary of Concerns. Through subsequent meetings with COCA, the County and COCA each identified concerns that this structural review is intended to inform.

The County's concerns center on Board authority, oversight and efficiency:

- The Board does not set the annual County funding level for arts and culture and does not develop nor adopt the grant guidelines.
- The one-cent TDT funding dedication to COCA grows automatically by ordinance formula rather than through the annual budget process, where the County could identify efficiencies and align the program's goals with broader community priorities, Tourism goals, and the Board's Strategic Plan.
- The current pass-through structure does not utilize the County's existing grant-administration capacity and support functions.
- Operating savings and General Revenue relief available under a County-administered model are not realized under the current arrangement at a time when available General Revenue may be necessary to avoid cuts in County services and increases in taxes and fees.

COCA's concerns, as reflected in its June 5, 2026 letter, center on the County's funding commitment and COCA's independent structure:

- Maintaining the current 20% dedicated TDT funding level of County arts and culture funding.
- Preserving COCA's independent structure and the authority of its professional staff and board to make initial grant award recommendations through community peer review.
- Protecting COCA's standing with external funders, including the National Endowment for the Arts and the Levitt Foundation.
- Retaining full custody of the TDT funds, removing the current line-item spending caps in future agreements, and retaining the FY 2026 carry-forward.

As discussed in the Analysis, the three structural models presented in this item address these concerns to differing extents.

Analysis

This analysis lays out the statutory framework for the TDT, how Leon County allocates its five cents of TDT, the recent TDT-revenue trajectory, and how counties across the state administer their cultural arts grants, before presenting three structural models for the Board's consideration. Across all three models, the County's financial commitment to arts and culture is maintained; what differs is how that commitment is administered and the degree of Board authority over it.

Statutory Framework

Florida's TDT operates under the Local Option Tourist Development Act, codified at section 125.0104, Florida Statutes. The statute authorizes most counties to levy up to five cents of bed tax on overnight accommodations, with additional levy authority available to high-tourism-impact counties and for certain projects, such as professional sports facilities and convention centers. Leon County levies five cents, the maximum available to the County. Tax revenues are collected by the Leon County Tax Collector on overnight accommodations including hotels, motels and vacation rentals. Vacation rentals booked through online platforms have been included in the collection base since 2021.

The statute authorizes TDT revenues for tourism promotion and operating purposes, including tourism advertising; convention and visitor bureaus and information centers; and activities, services, venues or events whose main purpose is to attract tourists. It also authorizes capital projects such as publicly owned convention centers, stadiums, arenas, auditoriums, aquariums, museums and beach park facilities.

Section 125.0104(4)(c)–(d), Florida Statutes, requires each county to adopt a tourist development plan as part of the ordinance levying the tax, listing the proposed uses of the revenue in order of priority and the cost allocation for each. Section 125.0104(4)(d), Florida Statutes, requires a supermajority vote of the Board to amend the Tourist Development Plan.

For Leon County, the practical implication is that the current one-cent cultural arts dedication, as codified in Ordinance 15-01 and 11-710 of the County Code, is fixed by County ordinance.

Leon County's 5 Cents of Tourist Development Tax

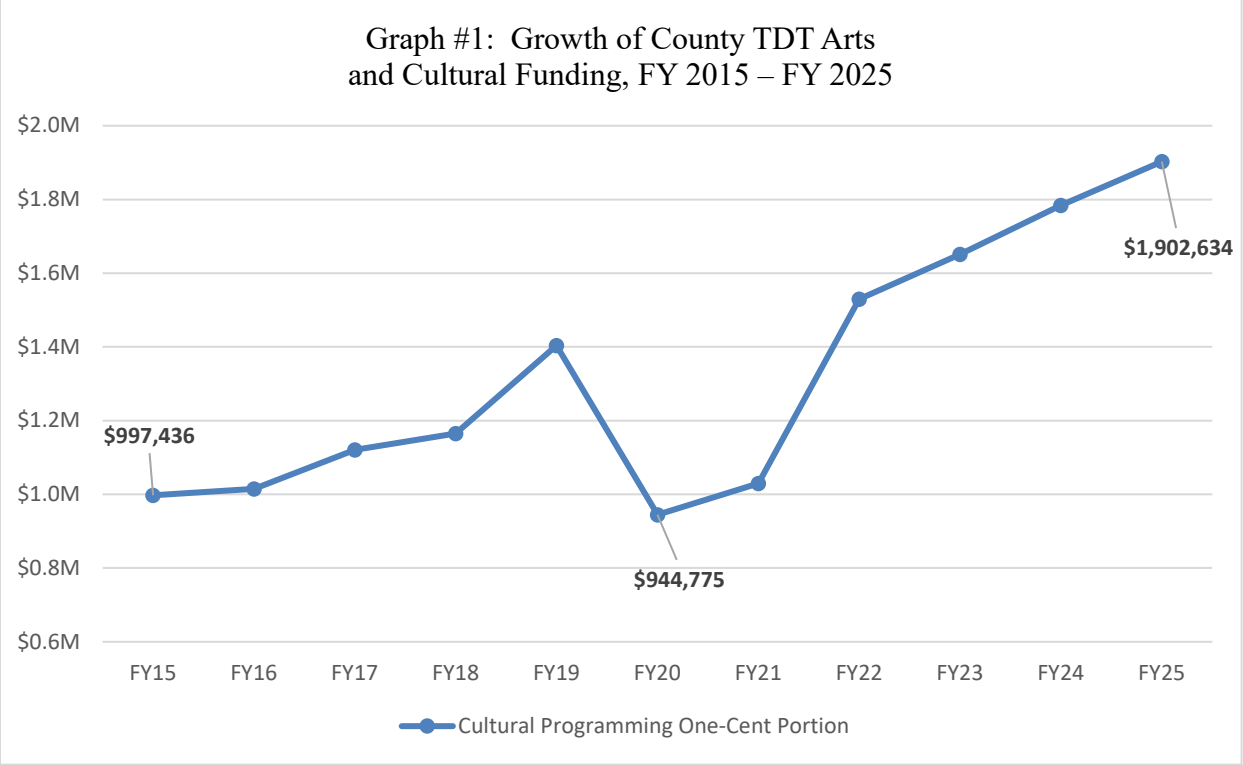
Under 11-710 of the Leon County Code, the five-cent TDT is allocated as follows: four cents are allocated to Tourism Division operations, marketing, and event grants; one cent is allocated to the cultural programming pool administered by COCA.

The one cent was originally dedicated to a planned Performing Arts Center. Revenues for that project accumulated in a dedicated reserve. The December 2014 Board action and the February 2015 Ordinance 15-01 redirected the TDT funds to the cultural grant pool. The ordinance text designates COCA as the entity through which the funds flow, providing that "the funds described above shall be utilized by COCA for the support of the cultural grant program, the capital needs matching grants for arts and cultural facilities program, and implementation of components of the Capital Area Cultural Plan." An additional one-quarter-cent TDT-funded Cultural Facilities Matching Grant Program was implemented by COCA from 2016 to 2022, and the Board approved an extension through 2024 to fully expend the dedicated funding.

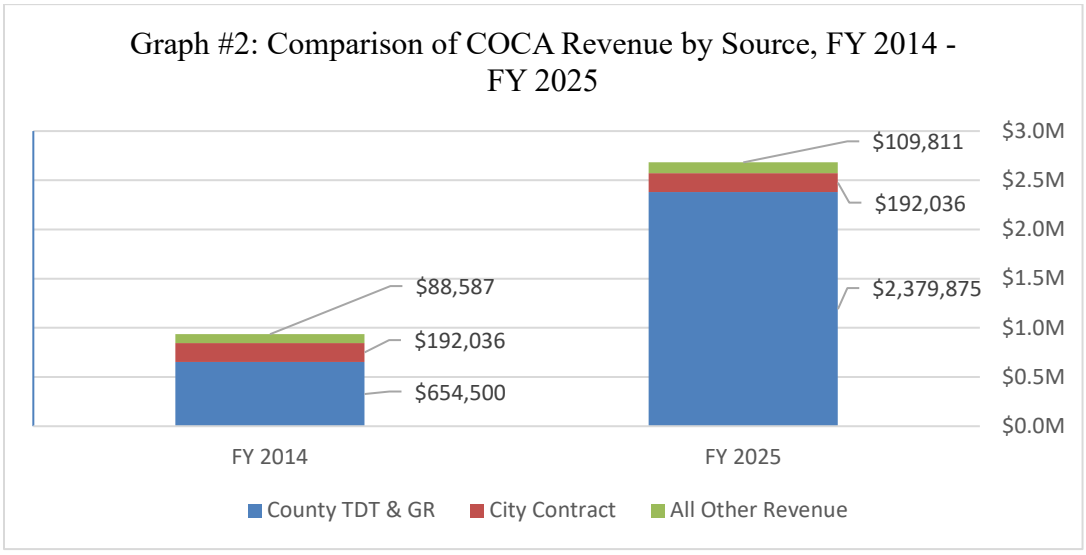
In addition to the TDT dedication, the County provides COCA $150,000 in annual General Revenue for program administration and operations, separate from the cultural grant pool. Reviewed and approved through COCA's annual Program Plan, these funds support select staff salaries, artist services, consultations, workshops and webinars, information technology, public events and related operating costs not eligible for TDT funding under state law.

TDT-Supported Cultural Funding and Revenue Trajectory

County One-Cent Funding Trajectory, FY 2015 – FY 2025. As fixed by ordinance and shown in Graph #1, the County's TDT funding dedicated to arts and cultural programming grew from $997,436 in FY 2015, the first year of the one-cent dedication, to $1,902,634 in FY 2025, an increase of approximately 91%. The COVID dip in FY 2020 reduced collections by approximately 33% ($944,775) before sharp recovery began in FY 2022.



COCA Revenue Growth, FY 2014 – FY 2025. Graph #2 below places that funding growth in the context of COCA's overall revenue. FY 2014 is used as the baseline because it represents COCA's final budget year before the County dedicated the one cent of TDT to cultural programming, consistent with the baseline used in the County's February 25, 2020, agenda item analysis. Utilizing COCA's FY 2014 and FY 2025 audited financial statements, Graph #2 shows COCA's total financial support grew from $935,123 to $2,681,722; the County contribution (TDT and General Revenue combined) grew from $654,500 to $2,379,875; and the City of Tallahassee contract and all other revenue sources (state grants, Florida Arts License Plate, foundation grants, memberships, advertising, interest and other) remained a comparatively small share.



The County's share of COCA's total funding has grown from approximately 70% in FY 2014 to approximately 89% in FY 2025 ($2,379,875 of $2,681,722). Because the one-cent dedication is formulaic, this funding grows automatically rather than through annual Board appropriation. The County's dedicated funding commitment to cultural programming stands at approximately $2.1 million recurring annually (the one-cent TDT dedication of roughly $1.9 million plus $150,000 in General Revenue), while total County funding for COCA, including additional TDT-related allocations such as interest and carry forward, was approximately $2.4 million in FY 2025. Under this structure, the Board neither sets the funding level nor approves the COCA grant program guidelines each year. The scale and trajectory of that public investment are central to the structural model consideration before the Board.

Peer-County Practice

Florida counties administer cultural arts grants in a range of ways, most funded by TDT revenue. Their arrangements broadly correspond to three predominant models, distinguished by which body sets the annual funding amount, which body develops and approves the grant guidelines, and which body administers the arts and cultural grant program.

In-house administration (the In-House model). A number of counties administer their cultural grant programs directly through a County department. Miami-Dade County operates the longest-running and largest-scale example; its Department of Cultural Affairs has administered cultural arts grants in-house for decades, supporting more than 1,000 nonprofit organizations through multiple grant programs, with peer-panel recommendations forwarded to the Board of County Commissioners for final approval. Alachua County administers its TDT–funded program in-house through the County visitor bureau, with final award decisions made by the County Commission. Broward and Hillsborough counties likewise administer their programs in-house through County departments, funded in part by TDT.

County custody with a nonprofit or agency administrator (the Service & Advisory model). Other counties retain custody of the funds and final budget authority while a nonprofit or agency administers the program and/or recommends awards. Sarasota County transitioned to a service-contract model in July 2024 with the Arts and Cultural Alliance of Sarasota County, retaining award authority with the Board; its agreement provides that the County "shall not be compelled to act in accordance with the recommendations" of the Alliance and caps the Alliance's administrative expenses. Orange County engages United Arts of Central Florida as a fiscal agent to distribute funds "as directed by Orange County," with the Board approving the allocations. In Palm Beach County the grant agreements are executed by the County, with the Cultural Council serving as administrator. In the consolidated Duval County–City of Jacksonville government, the Cultural Council of Greater Jacksonville administers the program within an amount set annually by the City Council, and under criteria established by ordinance. Two counties moved in this direction within the past year: Pinellas County discontinued its prior pass-through funding to a nonprofit administrator in September 2025 and, in March 2026, approved a smaller program administered through the County's tourism bureau; and Seminole County amended its arrangement in March 2026 so that the County issues grant payments directly to recipients.

Leon County's current structure (the Status Quo model). Against that backdrop, Leon County is the only county identified in a statewide review in which TDT proceeds at a 20 percent rate share are transferred to a 501(c)(3) that holds the funds, develops and adopts the grant guidelines,

and executes the grant agreements with recipients, with the total annual arts and culture funding amount set by ordinance formula rather than by Board action during the annual budget process. This is an observation about administrative structure; it is distinct from any assessment of COCA's programming or performance, which is not at-issue in this item.

Across the state, the In-House and Service & Advisory models are each in use in multiple counties, while Leon County's current structure remains the exception. The following section turns from how other counties administer these grants to how each of the three models would operate in Leon County.

Structural Models and Implementation

Three models are presented below, each described in consistent terms: what it is, what it requires, how the funds and authority flow, and other considerations.

Under all three models, several key considerations remain constant:

- COCA continues to operate as the independent nonprofit it has been since 1985, including its membership program, public art, arts education, marketing and communications, and its relationships with the City of Tallahassee, state and federal arts agencies, and private donors.
- COCA retains its Local Arts Agency designation under F.S. 265.32.
- The COCA Executive Director's liaison role to the Tourist Development Council continues.
- The grant pool to cultural organizations is maintained.
- Current grantees remain eligible under a comparable, community-reviewed application process.

What changes across the models is COCA's role in administering the County's TDT cultural grants, although COCA retains the TDT cultural Grant Program administration in both the Service & Advisory model and the Status Quo model.

Each model also continues the County's agreement with COCA into FY 2027, though in a different form. Under the In-House model, the existing agreement would be extended one year under current terms, with FY 2027 serving as the transition year and full County administration beginning in FY 2028. Under the Service & Advisory model, the agreement would be renegotiated as a multi-year service agreement under the revised terms described below, consistent with the ordinance amendment. Under the Status Quo model, the County would enter a new multi-year agreement substantially similar to the existing agreement.

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Table #1: Key Considerations for Structural Models

Consideration	In-House (Model 1)	Service & Advisory (Model 2)	Status Quo (Model 3)
Authority			
How the annual funding level is set	Set by the Board annually through the budget process, up to 20% of estimated TDT collections	Set by the Board annually through the budget process, up to 20% of estimated TDT collections	Fixed by ordinance formula (one cent, ≈ 20% of TDT); amount for granting set by COCA
Who adopts the grant guidelines	County (Board-adopted)	County (Board-adopted, with COCA collaboration)	COCA
How grant awards are approved	TDC-approved, within a Board-established budget	TDC-approved, within a Board-established budget	TDC-approved, within a COCA-established budget
Funds			
Custody of TDT funds	County	County	COCA
Grant funding to local arts & cultural organizations	Maintained; FY 2027 recommended at ≈ $1.9 million	Maintained; FY 2027 recommended at ≈ $1.9 million	Maintained at ≈ $1.9 million (one-cent formula)
Projected additional annual operating savings vs. current [1]	≈ $213,000 beginning FY 2028 (includes $150,000 General Revenue relief)	None additional	None additional
Arts Administration & Expertise			
Arts expertise in grant review [2]	County review panels + potential volunteer cultural advisory committee; COCA Executive Director continues as TDC liaison	COCA, operates same as now under service contract	COCA, operates same as now under existing agreement
Local Arts Agency designation, F.S. 265.32	Retained by COCA	Retained by COCA	Retained by COCA
COCA continues as an independent nonprofit (est. 1985)	Yes	Yes	Yes
COCA's role in TDT cultural grant administration	None (COCA's other programs continue)	Service administrator; provides upfront funding to grantees, reimbursed by the County	Full administrator, same as now

Consideration	In-House (Model 1)	Service & Advisory (Model 2)	Status Quo (Model 3)
Board Process			
Ordinance amendment + public hearing required	Yes (majority-plus-one Board vote; one public hearing)	Yes (majority-plus-one Board vote; one public hearing)	No

[1] *"Current" reflects the FY 2026 COCA agreement amendment (approximately $128,000 in savings already realized, carried into all three models). The In-House savings are administrative only and do not reduce the grant pool.*

[2] *The Tourist Development Council reviews and approves grant awards under all three models. COCA continues to operate year-round as an independent organization in every model; what differs is its role in administering the TDT cultural grants.*

Under the Status Quo model, the automatic one-cent TDT formula continues unchanged.

In contrast, in both the In-House and Service & Advisory models, the Board would set the amount the County dedicates to arts and cultural programming each year through its annual budget process, the same way it sets funding for the Division of Tourism's other grant programs. Today that amount is set automatically: one cent of the five-cent TDT, 20% of collections, flows to the program by ordinance formula throughout the year and rises with collections, without an annual Board decision.

To make this change, the Tourist Development Plan would be amended to provide that the Board may choose to fund arts and cultural programming up to 20% of estimated TDT collections, the equivalent of the current one cent, with the commitment set as a specific dollar amount through the annual budget process. The difference from the current ordinance is who determines the annual amount: the Board, rather than a formula, would set the amount each year, with 20% functioning as a ceiling on the annual dedication. The County's commitment to arts and cultural programming for the community continues under either model, with the funds administered as the Board directs. Staff recommends setting the FY 2027 amount at the current funding level, approximately $1.9 million. In future years, the funding level would be established by the Board as part of the annual budget development process.

Model #1: In-House (County administers after a one-year COCA transition)

Overview. Under the In-House model, the County administers the cultural grant program directly through the Division of Tourism. The County holds the TDT cultural funds; the Board sets the annual funding level through the budget process and adopts the grant guidelines. Division of Tourism staff receive applications and coordinate community-based review panels; the Tourist Development Council approves the awards within the Board-established budget; and the County executes the grant agreements and disburses funds to recipients. Cultural marketing is integrated with the County's destination-marketing operations. COCA continues as an independent nonprofit but no longer administers the TDT cultural grants, and its Executive Director continues to serve as liaison to the Tourist Development Council. Current grantees remain eligible under a comparable, community-reviewed application process, and staff would coordinate the transition to minimize disruption to the grant cycle.

Requirements. Amendment of Ordinance 15-01 to update the Tourist Development Plan and clearly delineate the use of TDT revenue for arts and cultural programming. The amendment requires a majority-plus-one Board vote, or five of seven commissioners, and a public hearing pursuant to section 125.0104(4)(d), Florida Statutes. Operationally, the Division of Tourism currently has one full-time grant staff position administering approximately 80 sports and event grants; in-housing the cultural grant program would require adding one additional dedicated full-time position, to be addressed through the FY 2027 budget.

Considerations

- Establishes annual Board authority over the cultural grant funding level and the grant guidelines, consistent with the County's other TDT grant programs.
- Places custody of the TDT cultural funds with the County.
- Projected to produce approximately $213,000 in additional annual operating savings beginning in FY 2028, including approximately $150,000 in General Revenue relief; the grant pool available to cultural organizations is maintained.
- Uses the Division of Tourism's existing grant-administration capacity and the County's support functions (Legal Services, OMB, Purchasing, Information Technology and Human Resources) and extends the Division's standardized economic-impact and outcome reporting to cultural grants.
- Integrates cultural marketing with the County's destination-marketing operations.
- Builds on the success and framework of a comparable prior transition, the 2009–2010 in-sourcing of the Convention and Visitors Bureau into the County Division of Tourism.
- Reflects a structural pattern in use across a range of Florida counties (including Miami-Dade, Broward, Hillsborough and Alachua), in which a County department administers the cultural grant program directly; the specific arrangement is adaptable to Leon's context.
- Requires an ordinance amendment, a public hearing and a majority-plus-one Board vote and adds one dedicated full-time position to be addressed through the FY 2027 budget.
- Involves the most extensive transition of the three models.
- Requires the County to include cultural-grant administration capacity and subject-matter expertise currently held by COCA; the model preserves COCA's Tourist Development Council liaison role to help maintain that expertise.
- Changes COCA's role most significantly: COCA would no longer administer the TDT cultural grants, though its other programs continue.
- Beginning in FY 2028, COCA would no longer receive the TDT administrative funding or the $150,000 in General Revenue associated with the current pass-through; the grant pool to cultural organizations is unaffected.
- COCA has expressed concern that the change could affect its competitiveness for certain federal and foundation grants that weigh an organization's administration of dedicated public funding.

Institutional Precedent and Operational Capacity. Leon County has executed a comparable transition before: in 2009 it reviewed the nonprofit Tallahassee Area Convention and Visitors Bureau and, effective FY 2010, brought those tourism-marketing and visitor-service functions in-house under a newly structured Division of Tourism, the same County Division that would administer cultural grants under this model. The Division already administers approximately $800,000 in sports and event grants under a Board-approved process with performance measures and standardized, independently prepared economic-impact reporting to the Tourist Development Council with a measured return of nearly 20 to 1 in FY 2025; under this model, that same commitment would extend to cultural grants. In-housing is therefore a scope expansion of an existing function rather than a new operational build.

Transition Framework Under This Model. The transition framework includes the ordinance amendment via separately scheduled public hearing pursuant to F.S. 125.0104(4)(d); the potential establishment of a volunteer cultural advisory committee to advise staff and the Tourist Development Council on cultural matters; the use of existing grant guidelines and funds distribution with minimal substantive change for transition continuity; staffing additions to the Division of Tourism's budget; and confirmation that COCA retains its Local Arts Agency designation under section 265.32, Florida Statutes. The transition can be coordinated within the FY 2027 grant cycle with full administration beginning in FY 2028.

Model #2: Service & Advisory (COCA administers under a new County service agreement)

Overview. Under the Service & Advisory model, the County retains custody of the TDT cultural funds and retains COCA as its administrator under a service agreement. The Board sets the annual funding level through the budget process, with the recommendation of the Tourist Development Council, and adopts grant guidelines developed collaboratively with COCA. COCA administers the program day-to-day, receiving applications, coordinating community-based scoring and recommending awards; the Tourist Development Council approves the awards within the Board-established budget. COCA then executes the grantee agreements, disburses payments to recipients, and measures and reports program outcomes, operating from a retained working portion of the TDT (a "grant float") for which the County reimburses COCA against documented disbursements. COCA also receives $150,000 in General Revenue to administer the arts and cultural programming and provides cultural tourism marketing in collaboration with County Tourism under the agreement. COCA retains its Local Arts Agency designation and its Executive Director's liaison role to the Tourist Development Council. For grantees, the application, review, contracting and payment process continues largely as it does today, administered by COCA under County-approved guidelines.

Requirements. Amendment of Ordinance 15-01 to revise the Tourist Development Plan authorizing the Board to designate COCA as the qualified service provider. The amendment requires majority-plus-one Board vote and a public hearing. The ordinance amendment, considered at a separately scheduled public hearing pursuant to F.S. 125.0104(4)(d), would establish funding as an annual decision of the Board and authorize the Board to designate a qualified service provider.

Considerations

- Establishes annual Board authority over the cultural grant funding level and the grant guidelines, consistent with the County's other TDT grant programs.
- Places custody of the TDT cultural funds with the County.
- Maintains the grant pool to cultural organizations and the County's overall financial commitment.
- Does not produce the additional operating savings available under the In-House model; net County cost is projected to remain near current, because the County reimburses COCA for administration.
- Retains COCA's subject-matter expertise and its established relationships with the local arts community in the day-to-day administration of the grant program.
- Preserves COCA's institutional role and its relationships with state and national arts agencies and funders.
- Reflects a structural pattern in use across a range of Florida counties (including Sarasota, Orange, Palm Beach, Brevard and St. Johns), in which the County retains custody of the funds and budget authority while a nonprofit or agency administers the program; the specific arrangement is adaptable to Leon's context.
- Shifts COCA's County funding from a formula-based pass-through to a contract that reimburses administration, the scope of which depends on the negotiated agreement.
- Requires an ordinance amendment, a public hearing and a majority-plus-one Board vote, plus renegotiation of the COCA agreement to a service-contract structure, with COCA's good-faith engagement.
- Cultural marketing stays with COCA instead of being aligned directly with the County's destination marketing, though the two would continue to work together collaboratively on marketing initiatives.

Transition Framework Under This Model. This model is structured to combine key elements of the in-house model, including Board oversight, annual budget development and collaboratively developed, Board-approved grant guidelines, while maintaining COCA's subject-matter expertise and its long lineage of support for the local arts community. Separately, the COCA agreement would be renegotiated to a service-contract structure with defined deliverables, capped administrative expenses, and County approval of collaboratively developed grant guidelines, with staff coordinating with COCA in good faith throughout. The transition can be coordinated with the FY 2027 grant cycle.

Model #3: Status Quo (COCA continues under a new multi-year agreement)

Overview. Under the Status Quo model, the County renews its agreement with COCA on terms substantially consistent with the current contract, including the caps established in 2025. The one-cent dedication continues by ordinance formula (20% of TDT, roughly $1.9 million annually), together with $150,000 in General Revenue for program administration. COCA holds the funds, sets the grant guidelines, receives and scores applications, executes the grantee agreements and disburses funds; the Tourist Development Council approves the awards within the COCA-established budget. Cultural marketing continues to be operated by COCA, separate from the

County's destination-marketing operations. The FY 2026 contract amendment, including the TDT percentage caps and year-end cash-flow reporting, among other transparency measures, would remain in place.

Requirements. A new multi-year agreement only. No ordinance amendment is required because the existing one-cent dedication and the "shall be utilized by COCA" language remain in place. The current structure operates under a Board-adopted ordinance and a Board-approved funding agreement and complies with state law.

Considerations

- Continues the current arrangement with no transition, no operational change and no ordinance amendment, the fastest path to a renewed agreement.
- Maintains COCA's role as administrator and its relationships with grantees and the arts community without interruption.
- Maintains COCA's existing relationships with state and national arts funders.
- Maintains the grant pool and the County's overall financial commitment to arts and culture.
- Provides predictable, multi-year funding fixed to TDT.
- Produces no additional operating savings beyond the approximately $128,000 already realized.
- Does not establish annual Board authority over the funding level and provides no County approval of grant guidelines; those functions remain with COCA.
- TDT funds continue to be held by a nonprofit between cycles rather than in County custody; the reserves question raised in September 2025 is not addressed structurally beyond the FY 2026 caps.
- Leaves Leon as the only Florida county identified in a statewide review in which a nonprofit holds the funds, develops and adopts the grant guidelines, and executes the grant agreements with the amount set by ordinance formula (20 percent).
- The structural questions raised in September 2025 may recur at the expiration of any new multi-year agreement.

Conclusion

Leon County's support for arts and culture has grown substantially over the past decade. The one-cent dedication established by the December 2014 Board action and codified in Ordinance 15-01 in February 2015 has operated for 11 years and now generates approximately $1.9 million annually, a dedicated recurring commitment of approximately $2.1 million a year when combined with General Revenue. Because that dedication is formulaic, the amount has grown automatically rather than through annual Board appropriation. The question before the Board is structural (which body sets the annual funding amount and which body adopts the grant guidelines) and is distinct from the County's continued commitment to funding arts and culture, which each model preserves.

The Board has three structural models to consider, each with distinct considerations. The In-House model offers the largest fiscal efficiency, the clearest lines of Board authority, and integration with the Division of Tourism's existing grant and marketing capacity, along with the most extensive transition and the assumption of functions currently performed by COCA. The Service &

Advisory model establishes the same annual Board authority over the funding level and grant guidelines while retaining COCA as the program's administrator and preserving its Local Arts Agency designation; it does not produce the operating savings available under the In-House model and requires a renegotiated service agreement. The Status Quo model is the fastest path to a renewed agreement, with no transition and no operational change, but it leaves unaddressed the structural concerns the Board raised in September 2025 (annual Board authority over the funding level and County approval of the grant guidelines), which may recur at the expiration of any new agreement.

Three considerations hold across all three models: COCA continues to operate as the independent nonprofit it has been since 1985; the continuity of arts and culture marketing and the County's access to Local Arts Agency funding are addressed under each path; and the County's financial commitment to the arts and cultural community is maintained. What differs is the degree of Board authority, the allocation of administrative responsibility, and any projected cost savings and efficiencies. Staff seeks the Board's direction on the model to develop for implementation in the FY 2027 budget cycle.

Options

1. **In-House (Model 1).** Direct staff to bring administration of the cultural grant program in-house through the County's Division of Tourism, with FY 2027 serving as the transition year and full County administration beginning in FY 2028, integrate cultural tourism marketing into the annual Tourism Marketing Plan, and return to the Board with a one-year extension of the COCA agreement under current terms to support the FY 2027 transition; and schedule the first and only public hearing to consider an ordinance amending the Leon County Tourist Development Plan, incorporated within Chapter 11, Section 11-710, Leon County Code.
2. **Service & Advisory (Model 2).** Direct staff to retain County custody of the one-cent TDT cultural grant funds and return to the Board with a multi-year service agreement designating the Council on Culture and Arts as the County's qualified service provider for grant application review, scoring, and award recommendations to the Tourist Development Council for approval, continuing the County's annual commitment of $150,000 in General Revenue for program administration, with the Board setting the annual arts and cultural programming funding level through the budget process, maintained at approximately $1.9 million for FY 2027, and approving the grant guidelines developed collaboratively with COCA; and schedule the first and only public hearing to consider an ordinance amending the Leon County Tourist Development Plan, incorporated within Chapter 11, Section 11-710, Leon County Code.
3. **Status Quo (Model 3).** Direct staff to return to the Board with a new multi-year funding agreement with the Council on Culture and Arts, continuing the existing pass-through structure on terms substantially consistent with the FY 2026 amendments and caps, including the County's annual commitment of $150,000 in General Revenue and one cent of TDT to COCA.
4. Board direction.

Recommendation:

Board direction.

Attachment:

1. June 5, 2026 letter from the Council on Culture and Arts.

COUNCIL ON CULTURE & ARTS
The Arts Live Here

June 5, 2026

Mathieu Cavell, Director Community Relations and Resilience Leon County Courthouse 301 S. Monroe St. Tallahassee, FL 32301

Kerri Post, Executive Director Visit Tallahassee 315 S. Calhoun Street, Suite 830 Tallahassee, FL 32301

Dear Mathieu and Kerri,

As we have for over 40 years, we all want to ensure the long-term success and sustainability of the County's commitment to Arts and Culture in Leon County. And we are prepared to work constructively on a revised, multiyear contract framework that reflects the shared interests of COCA, the County, and the community, in accordance with the workshop discussion.

Over the past 10 years, COCA has doubled our grantee pool, grown out-of-county visitors, and been an exemplary fiduciary steward. This is all possible from the very structure of COCA, oversight from the board and deep expertise in arts, culture and heritage.

We appreciate the ongoing dialogue regarding the future of arts and culture stewardship in Leon County, and we look forward to presenting to the Board of County Commissioners at the June 16 workshop.

Before that workshop, we want to share something that bears directly on the question before the Commission.

COCA recently commissioned a scientific poll of registered Leon County voters, conducted by Cherry Communications, a Tallahassee-based firm with more than 35 years of public opinion research experience, including as a leading polling firm for the Florida Chamber of Commerce. We will present the complete findings before the June 16 workshop.

The results show the public has a clear and strong view on the independence of COCA and the grant programs. Those findings also speak to something broader. Leon County's commitment to arts and culture funding is a mark of distinction. Communities that lead in arts investment attract talent, visitors, entrepreneurs, and families. COCA has helped make Tallahassee the kind of community worth visiting for over 40 years. The goal of any revised arrangement should be to protect and build on that record.

That is the spirit in which COCA approaches the June 16 workshop and it is the basis of the principles we bring to further any negotiations.

What COCA supports: COCA is committed to accountability and transparency, and we welcome changes that strengthen both without compromising independence. We are

prepared to provide quarterly reports to the LCBOCC at scheduled commission meetings. We support refined metrics and reporting processes that demonstrate the impact of public investment in the arts. We welcome collaborative marketing efforts with Visit Tallahassee and other community partners. And we are prepared to address any oversight adjustments per County recommendations.

What COCA does not support: Any reduction in the current level of arts and culture funding that Leon County has earned distinction for providing. Any reduction that may jeopardize the ongoing growth of arts, culture & heritage. Any arrangement that removes or dilutes the authority of COCA's professional staff and independent board to make initial grant award recommendations, the peer review process that makes COCA's grants credible and competitive. And any restructuring that could jeopardize COCA's standing with external funders including the National Endowment for the Arts and the Levitt Foundation.

In advance of the workshop, COCA respectfully requests the following:

- That the County provide, in writing, the specific parameters of any proposed changes to the current programs and services arrangement. Understanding the time crunch, our intention is to review all of these concepts – yours and ours – with the COCA Board of Directors as expeditiously as possible, so the Board can conduct a full and informed assessment.
- That any revised contract retain TDT and general revenues administered by COCA; remove line item spending caps; maintain the 10% overall spending level for other TDT eligible expenses; preserve the current TDT-funded grant program structure; retain the FY26 carry forward to address the grants program timing gap; and retain TDT funding levels that reflect COCA's success in growing arts, culture and heritage tourism.
- That the June 16 workshop include adequate time for COCA to present and speak fully to the public interest in preserving COCA's independent structure and funding commitment.

Leon County is recognized as a leader in arts and culture investment. COCA has helped earn that recognition as part of a long-standing, valued partnership with the County.

We look forward to a productive workshop and to continuing our collaboration in the days ahead.

Sincerely,

Kathleen Spehar, Executive Director
Council on Culture & Arts

Rachelle McClure

Rachelle McClure, Chair
Board of Directors, Council on Culture & Arts

Leon County
Board of County Commissioners

Notes for Workshop
Agenda Item #3

Leon County Board of County Commissioners

Budget Workshop Item #3

June 16, 2026

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Establishing the Millage Rates for the FY 2027 Tentative Budget

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator
Lead Staff / Project Team:	Roshaunda Bradley, Director, Office of Management & Budget Georgette Daniels, Manager, Office of Management & Budget

Statement of Issue:

Pursuant to Florida Statutes, the Board is required to establish the maximum millage rates for utilization in the Truth in Millage (TRIM) process.

Fiscal Impact:

This item has a fiscal impact. FY 2027 property taxes will be collected based on the millage rates established by the Board. The millage rates can be decreased at the budget public hearings in September but cannot be increased.

Staff Recommendation:

Option #1: Establish the maximum countywide millage rate for FY 2027 at 8.3144.

Option #2: Establish the maximum Emergency Medical Services (EMS) Municipal Services Taxing Unit (MSTU) for FY 2027 at 0.75 mills.

Report and Discussion

Background:

Pursuant to Florida Statutes, within 35 days of the Property Appraiser providing certified property values to the Board, the Board is required to notify the Property Appraiser of the proposed millage rate for presentation in the Truth in Millage (TRIM) process. The Property Appraiser provides the certified values to the County on July 1 of each year. Based on the Board's meeting calendar, the last opportunity to establish the proposed FY 2027 millage rate prior to the 35-day deadline is the July 14, 2026 meeting. The ratification for this budget workshop is scheduled for the July 14, 2026 meeting. Once the proposed millage rate is established; it cannot be increased but only decreased at the two required Public Hearings held in September.

This item recommends maintaining the current countywide millage rate of 8.3144 and the EMS MSTU at 0.75 mills.

Analysis:

The Property Appraiser provided preliminary countywide property values totaling $28.73 billion on June 1, 2026. Levying the current 8.3144 millage rate will increase ad valorem collections by $11 million. The preliminary budget, presented at this workshop and scheduled for ratification at the July 14, 2026 Board meeting, is tentatively balanced based on levying the current millage rate of 8.3144 mills. Even though the County is not increasing the millage rate, under Florida Statutes levying the current millage is considered a tax increase, due to the collection of additional revenue.

Additionally, the Emergency Medical Services (EMS) Municipal Services Taxing Unit (MSTU) is capped at 0.75 mills based on an interlocal agreement with the City of Tallahassee. EMS is funded by a combination of fees and property tax collections; the levying of the 0.75 mills ensures the continued funding necessary to provide the quality level of service currently being provided by Leon County EMS.

In 2008, Florida Statutes related to levying millage rates were changed and required certain voting thresholds to increase millage rates above the rolled-back rate. The rolled-back rate is the amount of millage required to be levied to maintain the property tax revenue from the previous fiscal year. The amount of additional property tax revenue the proposed millage rate is projected to generate determines the voting threshold: simple majority (4-3 vote), a super majority (5-2 vote), and unanimous (7-0 vote). Historically, the maximum millage rate a local government could levy with a simple majority vote was calculated using the rolled-back rate, which was then adjusted upward to account for changes in per capita Florida personal income.

However, during the Special Session on property tax reform, the Legislature passed a property tax plan placing a constitutional amendment on the November ballot, accompanied by a separate bill (Senate Bill 4F) which modified how the maximum millage rate is determined effective for the FY 2027 budget development process, directly restricting local governments' ability to raise revenues without a higher voter threshold. The new calculation eliminates the per capita personal income growth adjustment. Based on SB 4F, the baseline maximum millage rate local taxing authorities can adopt with a simple majority vote is strictly limited to the rolled-back rate – the rate that would generate the exact same amount of property tax revenue as the previous year, plus the revenue generated from new construction. The new voting structure is as follows:

- Simple Majority Vote (4-3) – Caps the tax levy at the rolled-back rate
- Super Majority Vote (5-2) – Allows local governments to levy a tax rate up to 110% of the rolled-back rate
- Unanimous Vote (7-0) or Referendum: Allows a rate higher than 110% of the rolled-back rate

At the time of this writing, SB 4F has not yet been presented to the Governor for consideration, however, he is expected to sign the legislation. The information to determine the exact voting threshold will not be provided by the Property Appraiser until July 1, 2026. Initial calculations based upon the best available information indicate that the countywide millage rate of 8.3144 mills and EMS MSTU of 0.75 mills will both require supermajority votes (5-2). Final voting thresholds will be included in the September budget hearings.

Options:

1. Establish the maximum countywide millage rate for FY 2027 at 8.3144.
2. Establish the maximum Emergency Medical Services (EMS) Municipal Services Taxing Unit (MSTU) for FY 2027 at 0.75 mills.
3. Board direction.

Recommendation:

Options #1 and #2