BOARD OF COUNTY COMMISSIONERS
LEON COUNTY, FLORIDA

PUBLIC HEARING
AGENDA

Tuesday, September 22, 2026
6:00 p.m.

Judge Augustus D. Aikens, Jr. Courthouse, County Commission Chambers, Fifth Floor
301 South Monroe Street Tallahassee, FL 32301

COUNTY COMMISSIONERS

Christian Caban, Chairman
District 2

David T. O'Keefe, Vice Chairman District 5	Carolyn D. Cummings At-Large I	Nick Maddox At-Large II
Rick Minor District 3	Brian Welch District 4	Bill Proctor District 1

Vincent S. Long County Administrator	Chasity H. O'Steen County Attorney

The Leon County Commission typically holds regular meetings on the second Tuesday of each month and workshops are held on the fourth Tuesday of the month. Regularly scheduled meetings are held at 3:00 p.m. and workshops are held at 1:00 p.m. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Commission meeting agendas and minutes are available on the County Home Page at: **www.leoncountyfl.gov**. 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 web site.

Please be advised that if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at this meeting or hearing, such person will need a record of these proceedings, and for this purpose, such person may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The County does not provide or prepare such record (Section 286.0105, Florida Statutes).

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact, on behalf of the Chairman, Mathieu Cavell at Judge Augustus D. Aikens, Jr. Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301 or CMR@leoncountyfl.gov, by written request at least 48 hours prior to the proceeding. Telephone: (850) 606-5300, 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service. Accommodation Request Forms are available on the website **www.leoncountyfl.gov/ADA**.

Board of County Commissioners

Leon County, Florida

Agenda

Public Hearing

Tuesday, September 22, 2026, 6:00 p.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.

Citizens wishing to provide input on any item(s) on the published agenda (or a non-agenda subject) for the meeting may share public comment by using one of the following options:

- In-person at the meeting; or
- Register to provide comments using communications media technology during the meeting through the registration form using the following link https://www2.leoncountyfl.gov/coadmin/agenda/.

Citizens wishing to provide virtual comment must register by 8 p.m. on the day before the meeting to provide County staff sufficient time to provide instructions to citizens for comment during the meeting. Anyone needing assistance with registration may contact County Administration at 850-606-5300.

Please note that Board of County Commissioners Policy 01-05, Article IX., Section E., titled "Addressing the Commission", and Article IX., Section F., entitled "Decorum", shall remain in full force and effect.

SCHEDULED PUBLIC HEARING, 6:00 P.M.

1. Second and Final Public Hearing for Adoption of the Fiscal Year 2026/2027 Final Millage Rates and Final Budgets
   (County Administration / Office of Management and Budget)

COMMENTS/DISCUSSION ITEMS

Items from the County Attorney

Items from the County Administrator

Discussion Items by Commissioners

ADJOURN

The next regular meeting of the Board of County Commissioners is tentatively scheduled for

Tuesday, October 13, 2026 at 3:00 p.m. – Regular Meeting

Tuesday, October 20, 2026 at 3:00 p.m. – Fire Rescue Services Workshop

Tuesday, October 27, 2026 at 3:00 p.m. – TMH Health Needs Assessment Workshop

All lobbyists appearing before the Board must pay a $25 annual registration fee.
For registration forms and/or additional information, please contact the Board Secretary or visit the County Clerk website at www.leoncountyfl.gov

PUBLIC NOTICE

Leon County Board of County Commissioners
2026 Tentative Meeting Schedule

Date	Day	Time	Meeting
January 26	Monday	9:00 a.m.	Board Retreat
January 27	Tuesday	3:00 p.m.	Regular Board Meeting
February 10	Tuesday	3:00 p.m.	Regular Board Meeting
March 10	Tuesday	3:00 p.m.	Regular Board Meeting
~~**March 24**~~	~~Tuesday~~	~~1:00 p.m.~~	~~Workshop (if necessary)~~
April 14	Tuesday	3:00 p.m.	Regular Board Meeting
~~**April 28**~~	~~Tuesday~~	~~1:00 p.m.~~	~~Budget Workshop~~
May 12	Tuesday	3:00 p.m.	Regular Board Meeting
June 9	Tuesday	3:00 p.m.	Regular Board Meeting
June 16	Tuesday	10:00 a.m.	Budget Workshop
~~**July 14**~~	~~Tuesday~~	~~10:00 a.m.~~	~~Budget Workshop~~
July 14	Tuesday	3:00 p.m.	Regular Board Meeting
August 17	Monday	6:00 p.m.	Public Hearing on Charter Amendments
August 31	Monday	6:00 p.m.	Special Meeting
September 15	Tuesday	3:00 p.m.	Regular Board Meeting
September 15	Tuesday	6:00 p.m.	First Public Hearing on Tentative Millage Rates and Budgets
September 22	Tuesday	3:00 p.m.	Legislative Priorities Workshop
September 22	Tuesday	6:00 p.m.	Second Public Hearing on Final Millage Rates and Final Budgets
October 13	Tuesday	3:00 p.m.	Regular Board Meeting
October 20	Tuesday	3:00 p.m.	Fire Rescue Services Workshop
October 27	Tuesday	1:00 p.m.	TMH Community Health Needs Assessment Workshop
November 17	Tuesday	3:00 p.m.	Installation, Reorganization & Regular Board Meeting
December 8	Tuesday	3:00 p.m.	Regular Board Meeting

All Workshops, Meetings, and Public Hearings are subject to change.

Note: All regularly scheduled Board meetings are generally scheduled for the 2nd Tuesday of the month and workshops for the 4th Tuesday. If additional Board meetings are necessary, they would be scheduled on the 4th Tuesday of the month in addition to or in place of a workshop.

PUBLIC NOTICE

Leon County Board of County Commissioners

2026 Calendar

Month	Day	Time	Meeting Type
January 2026	Thursday 1	Office Closed	NEW YEAR'S DAY
	Friday 2	Office Closed	NEW YEAR'S DAY OBSERVED
	Monday 12	10:00 a.m.	Capital Region Transportation Planning Agency Board Retreat Tallahassee State College Capitol Center
	Monday 19	Offices Closed	MARTIN LUTHER KING, JR. DAY
	Wednesday 21		*Florida Association of Counties Legislative Day* *FSU Turnbull Conference Center* *Tallahassee, Leon County, FL*
	Monday 26	9:00 a.m.	Board Retreat FSU SGA Senate Chambers 75 N. Woodward Avenue, Room 3010
	Tuesday 27	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
February 2026	Tuesday 10	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Monday 16	Offices Closed	PRESIDENTS' DAY
	Tuesday 17	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
	Saturday 21 – Tuesday 24		*NACO Legislative Conference* *Washington, D.C.*
March 2026	Tuesday 10	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Thursday 12	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 23	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
April 2026	Tuesday 14	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Saturday 18		*Honor Flight Tallahassee* *Washington D.C.*
May 2026	Tuesday 12	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Tuesday 19	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
	Wednesday 20	Offices Closed	EMANCIPATON DAY observed
	Monday 25	Offices Closed	MEMORIAL DAY
June 2026	Tuesday 9	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers

Month	Day	Time	Meeting Type
June 2026 (cont.)	Thursday 11	1:00 p.m.	Blueprint Intergovernmental Agency Budget Workshop City Commission Chambers
		3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 16	10:00 a.m.	Budget Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Tuesday 16	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
	Tuesday 23 – Friday 26		*FAC Annual Conference & Educational Exposition* *Orlando, Orange County, FL*
July 2026	Thursday 2	Offices Closed	INDEPENDENCE DAY OBSERVED
	Friday 3	Offices Closed	INDEPENDENCE DAY OBSERVED
	Monday 6	Offices Closed	INDEPENDENCE DAY OBSERVED
	Tuesday 14	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Friday 17 – Monday 20		*NACo Annual Conference* *New Orleans, LA*
	Saturday 18 – Wednesday 22		*NAACP National Convention* *Chicago, IL*
	Wednesday 29 – Saturday 1		*National Urban League Annual Conference* *Nashville, TN*
August 2026	*Thursday 13 – Sunday 16*		*Chamber of Commerce Annual Conference* *Fernandina Beach, FL*
	Monday 17	6:00 p.m.	Public Hearing on Charter Amendments Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Monday 31	6:00 p.m.	Special Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
September 2026	Monday 7	Offices Closed	LABOR DAY
	Tuesday 15	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
		6:00 p.m.*	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 25/26* Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Wednesday 16 – Friday 18		*FAC Innovation & Policy Conference* *Duval County*
	Wednesday 16 – Sunday 20		*Congressional Black Caucus Annual Legislative Conference – Washington D.C.*
	Tuesday 22	3:00 p.m.	Legislative Priorities Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
		6:00 p.m.*	Second Public Hearing on Final Millage Rates and Final Budgets Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers

Month	Day	Time	Meeting Type
September 2026 (cont.)	Thursday 24	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
		5:00 p.m.	Blueprint Intergovernmental Agency Budget Public Hearing City Commission Chambers
	Monday 28	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
**These public hearing dates may change because of the School Board's scheduling of its budget adoption public hearings*			
October 2026	Tuesday 13	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Saturday 17 – Wednesday 21		*ICMA Annual Conference* *Long Beach, CA*
	Tuesday 20	~~1:30 p.m.~~	~~Capital Region Transportation Planning Agency Board Meeting - **CANCELLED**~~ ~~Tallahassee City Hall, Commission Chambers~~
		3:00 p.m.	Fire Rescue Services Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Tuesday 27	1:00 p.m.	TMH Community Health Needs Assessment Workshop Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
November 2026	Tuesday 3	Offices Closed	ELECTION DAY
	Wednesday 11	Offices Closed	VETERAN'S DAY
	Thursday 12	3:00 pm	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 17	3:00 p.m.	Installation, Reorganization and Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Monday 23	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
	Thursday 26	Offices Closed	THANKSGIVING DAY
	Friday 27	Offices Closed	DAY AFTER THANKSGIVING
December 2026	*Wednesday 2 – Friday 4*		*FAC Legislative Conference* *Ponte Vedra Beach, FL*
	Tuesday 8	3:00 p.m.	Regular Meeting Judge Augustus D. Aikens, Jr. Leon County Courthouse, 5th Floor Commission Chambers
	Tuesday 15	1:30 p.m.	Capital Region Transportation Planning Agency Board Meeting Tallahassee City Hall, Commission Chambers
	Friday 25	Offices Closed	CHRISTMAS
January 2027	Friday 1	Offices Closed	NEW YEAR'S DAY
	Monday 18	Offices Closed	MARTIN LUTHER KING, JR. DAY

Meetings listed in italics are included in the Board's 2026 Travel Schedule.

The 2026 Calendar may be updated periodically based on Board direction.

Citizen Committees, Boards, and Authorities

Current and Upcoming Vacancies

CURRENT VACANCIES

Advisory Committee for Quality Growth
Board of County Commissioners (6 appointments)

Animal Classification Committee
Board of County Commissioners (1 appointment) – Licensed Veterinarian

Animal Shelter Advisory Board
City Commission (2 appointments)

Architectural Review Board
City Commission (2 appointments)

Big Bend Health Council
Board of County Commissioners (4 appointments)

Board of Adjustments & Appeals
City Commission (2 appointments)

Canopy Roads Citizens Committee
Board of County Commissioners (1 appointment)
City Commission (3 appointments)

CareerSource Capital Region Board
Board of County Commissioners (2 appointments)

Code Enforcement Board
County Commissioner – District IV: Brian Welch (1 appointment)

Community Development Block Grant Citizens Advisory Task Force
Board of County Commissioners (3 appointments)

Joint City/County Bicycling Workgroup
Board of County Commissioners (1 appointment)
City Commission (4 appointments)

Leon County Educational Facilities Authority
Board of County Commissioners (1 appointment)

Leon County Research & Development Authority
Board of County Commissioners (5 appointments)

Public Safety Coordinating Council
Board of County Commissioners Chairman: Christian Caban (2 appointments)

Science Advisory Committee
County Commissioner – District III: Rick Minor (1 appointment)

Water Resources Committee
County Commissioner – At-Large I: Carolyn Cummings (1 appointment)

FUTURE VACANCIES

October 31, 2026

Tourist Development Council
Board of County Commissioners (2 appointments)

Leon County
Board of County Commissioners

Notes for Agenda Item #1

Leon County Board of County Commissioners

Agenda Item #1

September 22, 2026

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Second and Final Public Hearing for Adoption of the Fiscal Year 2026/2027 Final Millage Rates and Final Budgets

Review and Approval:	Vincent S. Long, County Administrator
Department / Division Review:	Ken Morris, Assistant County Administrator Roshaunda Bradley, Director, Office of Management and Budget
Lead Staff / Project Team:	Georgette Daniels, Budget Manager Amy Weeks, Senior Management & Budget Analyst Demetrius Jones, Management & Budget Analyst

Statement of Issue:

This item requests the Board conduct the second of two public hearings required by Florida Statutes for the adoption of the Leon County Fiscal Year (FY) 2026 – 2027 final budget.

Fiscal Impact:

This item has a fiscal impact. If adopted, the Leon County FY 2026 – 2027 final budget is $420,311,201 which includes the Emergency Medical Services budget of $44,733,614.

Staff Recommendation:

Option #1: Adopt, via Resolution, the final FY 2026 – 2027 Countywide millage rate of 8.3144 mills (Attachment #1).

Option #2: Adopt, via Resolution, the final FY 2026 – 2027 Countywide budget (Attachment #2).

Option #3: Adopt, via Resolution, the final FY 2026 – 2027 Emergency Medical Services MSTU millage rate of 0.7500 mills (Attachment #3).

Option #4: Adopt, via Resolution, the final FY 2026 – 2027 Emergency Medical Services MSTU budget (Attachment #4).

Report and Discussion

Background:

This item requests the Board conduct the second of two public hearings required by Florida Statutes for the adoption of the Leon County FY 2026 – 2027 final budget.

Pursuant to Sections 129.03 and 200.065, Florida Statutes, the County Property Appraiser certified to the County Budget Officer the taxable value against which taxes may be levied in the entire County and in each district in the County in which taxes are authorized by law to be levied by the Board. The certification of property values provided this year were $28,735,422,474, an increase of $1.393 billion or 5.10% more than the previous year. In preparing the tentative budgets, this certified figure was used as the basis for estimating the millage rates required to be levied.

At its July 14, 2026 meeting, the Board approved and adopted the 8.3144 Countywide and 0.7500 Emergency Medical Services (EMS) Municipal Services Taxing Unit (MSTU) millage rates for the purposes of the statutory Truth-in-Millage (TRIM) public notification process. These rates cannot be increased, but only decreased during the public hearing.

On July 22, 2026, the County advised the Property Appraiser and the Tax Collector of its proposed millage rates, rolled-back rates, and the date, time, and place at which a public hearing would be held to consider the tentative millage rates and the tentative budgets in accordance with Sections 129.03 and 200.065, Florida Statutes. Subsequently, the Property Appraiser used this information in preparing the notice of proposed property taxes pursuant to Section 200.069, Florida Statutes. These notices were then mailed to all respective property owners in Leon County.

On September 15, 2026, in accordance with Section 200.069, Florida Statutes, the Board held a public hearing on the tentative millage rates and tentative budgets. The Board approved the 8.3144 Countywide and 0.7500 Emergency Medical Services MSTU tentative millage rates. These rates cannot be increased, but only decreased during the final public hearing. On Friday, September 18, 2026, the County will advertise in a newspaper of general circulation in the County, its intent to adopt final millage rates and budgets for FY 2026 – 2027 (Attachment #5). A copy of the required advertisement will be provided to the Clerk of Courts and Comptroller at the September 22, 2026, Public Hearing.

Analysis:

In accordance with Sections 129.03 and 200.065, Florida Statutes, after discussion and public comment regarding the final millage rates and budgets, the Board is required to adopt its final millage rates prior to adopting its final budgets.

At the July 14, 2026 meeting, and confirmed at the September 15, 2026 public hearing, the Board set the Countywide tentative millage rate (8.3144) above the rolled-back rate and above the majority vote maximum millage rate. This requires a statutory voting threshold of ***a super majority (two-thirds) vote of the Board for adopting the Countywide final millage rate***.

The EMS MSTU tentative millage rate (0.7500) was set above the rolled-back rate and above the majority vote maximum millage rate. This requires a statutory voting threshold of a ***super majority (two-thirds) vote of the Board for adopting the EMS MSTU final millage rate.***

The proposed FY 2026 – 2027 County tentative aggregate millage rate of 9.0644 (Countywide – 8.3144 and EMS – 0.7500) is the same as the previous year's aggregate millage rate. The proposed aggregate millage rate of 9.0644 is 1.94% more than the aggregate rolled-back rate of 8.8918 (the rate the County can levy to collect the same property tax revenue as the prior year, excluding new construction).

Options #1 through #4 need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rates before addressing the associated budgets.

Options:

1. Adopt, via Resolution, the final FY 2026 – 2027 Countywide millage rate of 8.3144 mills (Attachment #1).
2. Adopt, via Resolution, the final FY 2026 – 2027 Countywide budget (Attachment #2).
3. Adopt, via Resolution, the final FY 2026 – 2027 Emergency Medical Services MSTU millage rate of 0.7500 mills (Attachment #3).
4. Adopt, via Resolution, the final FY 2026 – 2027 Emergency Medical Services MSTU budget (Attachment #4).
5. Board direction.

Recommendation:

Options #1 through #4

Attachments:

1. Resolution adopting final FY 2026/2027 Countywide millage rate
2. Resolution adopting final FY 2026/2027 Countywide budget
3. Resolution adopting final FY 2026/2027 Emergency Medical Services MSTU millage rate
4. Resolution adopting final FY 2026/2027 Emergency Medical Services MSTU budget
5. Notice of Tax Increase

LEON COUNTY RESOLUTION NO. ______

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2026/2027 COUNTYWIDE MILLAGE RATE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners of Leon County, Florida, on September 22, 2026, adopted Fiscal Year 2026/2027 final Countywide millage rates following a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Leon County, Florida, held a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Leon County has been certified by the County Property Appraiser to the Board of County Commissioners of Leon County, Florida as $28,735,422,474.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2026/2027 final aggregate millage rate is 9.0644 mills *(8.3144 – Countywide and 0.7500 – Emergency Medical Services MSTU)*, which is above the rolled-back rate of 8.8918 by 1.94%.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 22nd day of September, 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:________________________________

LEON COUNTY RESOLUTION NO. ______

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2026/2027 COUNTYWIDE BUDGET; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners of Leon County, Florida, on September 22, 2026, held a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Leon County, Florida, set forth the appropriations and revenue estimate for the final Countywide budget for Fiscal Year 2026/2027, attached hereto as Exhibit A, in the amount of $375,577,587.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2026/2027 final Countywide budget be adopted by fund as it appears in the attached Exhibit B.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 22nd day of September, 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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Summary of All Funds

		FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
General Fund	001	**101,596,918**	**102,485,097**	**108,135,120**	**108,715,115**	**110,531,124**	**116,035,323**	**119,187,818**	**122,280,505**
Special Revenue Funds									
Supervisor of Elections	060	6,237,703	6,906,851	6,931,851	6,416,300	8,071,974	6,750,371	7,176,068	6,950,714
Transportation Trust	106	21,849,790	20,665,829	20,699,223	21,838,469	25,174,131	24,976,340	25,512,238	26,069,773
Fine and Forfeiture	110	127,680,880	132,356,205	135,109,023	139,969,410	149,282,276	159,149,650	169,894,697	181,514,290
Probation Services	111	3,617,115	4,402,469	4,402,469	4,635,263	4,759,592	4,879,671	4,952,910	5,130,583
Teen Court	114	61,327	64,363	64,363	65,360	66,690	68,970	71,440	72,865
Drug Abuse Trust	116	0	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Judicial Programs	117	187,377	215,099	215,099	230,678	235,638	240,834	236,198	251,642
Opioid Litigation Settlement	118	2,106,730	0	2,418,654	0	0	0	0	0
Building Inspection	120	2,810,948	3,380,390	3,530,070	3,103,595	3,138,844	3,224,117	3,302,645	3,404,642
Dvlpmt Srvcs & Environ. Mgmt.	121	4,116,137	5,093,777	5,093,777	5,456,268	5,610,240	5,766,852	5,918,532	6,096,693
Stormwater Utility	123	7,850,605	7,666,832	7,666,832	7,727,412	7,870,025	7,891,661	8,018,627	8,267,723
SHIP Trust	124	1,627,056	759,786	1,545,558	760,744	783,566	807,073	831,286	856,224
Grants	125	20,839,396	1,063,478	33,560,814	1,041,764	1,063,348	1,084,416	1,106,168	1,128,647
Non-Countywide General Revenue	126	26,990,687	25,451,954	25,451,954	26,050,188	27,228,476	28,304,363	29,423,284	30,586,820
Grants	127	1,757,613	60,000	598,246	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications	130	1,527,576	1,632,166	2,062,166	1,534,295	1,557,960	1,582,298	1,606,221	1,631,056
American Rescue Plan (ARPA)	137	2,547,932	0	614,861	0	0	0	0	0
Municipal Services	140	12,306,250	12,254,963	12,277,963	12,081,049	13,362,480	13,737,006	14,122,743	14,520,017
Fire Rescue Services	145	11,877,059	12,014,843	12,357,493	11,921,996	12,149,086	12,380,718	12,616,983	12,857,973
Tourism	160	10,281,549	10,507,198	13,006,560	9,759,527	10,060,996	10,131,423	10,335,855	10,422,478
Special Assessment Paving	162	138,245	72,013	72,013	70,541	59,135	54,513	54,513	54,513
Special Assessment Sewer	164	575,435	629,954	629,954	666,943	666,943	666,943	666,943	666,943
County Government Annex	165	1,411,835	1,366,772	2,667,611	1,349,133	1,316,482	1,398,938	1,419,289	1,440,380
Huntington Oaks Plaza	166	197,054	263,893	764,405	340,742	433,414	896,397	800,447	342,103
Subtotal		**268,596,298**	**246,926,970**	**291,839,094**	**255,177,812**	**273,049,431**	**284,150,690**	**298,225,222**	**312,424,215**
Debt Service Funds									
Series 2014	222	3,270,583	0	0	0	0	0	0	0
Bond Series 2020-Capital Equipment	223	257,601	71,781	71,781	0	0	0	0	0
Supervisor of Elections Building	224	417,788	421,590	421,590	420,208	418,733	417,165	420,505	418,660
ESCO Lease	225	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685	1,255,786
800 MHz Radios	226	511,734	510,542	510,542	509,286	512,965	511,515	0	0
Subtotal		**5,712,824**	**2,260,805**	**2,260,805**	**2,187,808**	**2,186,125**	**2,183,912**	**1,676,190**	**1,674,446**
Capital Project Funds									
Capital Improvements	305	19,627,280	12,209,921	50,387,006	15,467,537	16,794,186	17,862,591	16,923,656	18,198,094
Transportation Improvements	306	4,835,559	1,630,703	10,715,910	1,455,210	4,301,791	3,614,080	3,652,302	3,691,480
Sales Tax	308	797,920	0	1,906,478	0	0	0	0	0
Sales Tax - Extension	309	111,362	0	613,039	0	0	0	0	0
9-1-1 Capital Projects	330	607,128	371,041	551,041	182,255	183,310	165,848	147,971	129,106
Sales Tax - Extension 2020	351	6,272,280	6,586,757	19,400,009	6,572,792	6,702,380	6,834,560	6,969,384	7,106,904
Sales Tax - Extension 2020 JPA	352	1,098,442	5,232,632	17,345,129	5,232,632	5,260,403	5,288,747	5,317,676	5,347,205
Subtotal		**33,349,971**	**26,031,054**	**100,918,612**	**28,910,426**	**33,242,070**	**33,765,826**	**33,010,989**	**34,472,789**
Enterprise Funds									
Solid Waste	401	18,260,489	21,920,504	34,913,450	23,719,012	23,833,724	24,325,797	24,437,072	24,835,330
Subtotal		**18,260,489**	**21,920,504**	**34,913,450**	**23,719,012**	**23,833,724**	**24,325,797**	**24,437,072**	**24,835,330**
Internal Service Funds									
Insurance Service	501	6,138,865	7,336,840	7,499,461	7,045,007	7,856,555	8,765,980	9,785,587	10,929,295
Communications Trust	502	1,441,661	2,187,202	2,307,202	2,155,277	2,167,419	2,176,569	2,179,436	2,179,436
Motor Pool	505	5,028,160	4,881,684	4,881,684	4,947,964	4,999,463	5,058,209	5,118,237	5,148,667
Subtotal		**12,608,686**	**14,405,726**	**14,688,347**	**14,148,248**	**15,023,437**	**16,000,758**	**17,083,260**	**18,257,398**
TOTAL		**440,125,187**	**414,030,156**	**552,755,428**	**432,858,421**	**457,865,910**	**476,462,305**	**493,620,551**	**513,944,683**
Less Interfund Transfers		70,293,585	53,654,188	57,280,834	57,280,834	60,328,461	64,563,071	66,067,109	68,456,862
NET TOTAL		**369,831,602**	**360,375,968**	**495,474,594**	**375,577,587**	**397,537,449**	**411,899,234**	**427,553,442**	**445,487,821**

Exhibit B

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

General Fund (001)

Fund Type: General Fund

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

General Fund (001)

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

General Fund (001)

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

General Fund (001)

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

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2027 property values increased by 5.10%, providing an additional $11 million in property tax revenue. Last year taxable values increased 7.87%. The decline in growth can be attributed to a number of factors, including, but not limited to: a reduction in the Save-Our-Homes cap ; reduction in net new taxable values; and the implementation and impacts of a constitutional amendment approved by voters in November 2024 providing an annual inflationary adjustment to the exempt value of homestead properties.

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Supervisor of Elections (060)

Fund Type: General Fund

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Transportation Trust (106)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Transportation Trust (106)

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Fine and Forfeiture (110)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Notes:

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Probation Services (111)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Teen Court (114)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Drug Abuse Trust (116)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Judicial Programs (117)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Opioid Litigation Settlement (118)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Building Inspection (120)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Development Support & Environ. Mgmt. Fund (121)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Development Support & Environ. Mgmt. Fund (121)

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Stormwater Utility (123)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

SHIP Trust (124)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Grants (125)

Fund Type: Special Revenue

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Grants (125)

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Grants (125)

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Non-Countywide General Revenue (126)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Grants - Interest Bearing (127)

Fund Type: Special Revenue

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

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

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
Sidewalk Program District 1	001000-541	30,021	-	-	-	-	-	-	-
Sidewalk Program District 2	002000-541	22,922	-	-	-	-	-	-	-
Sidewalk Program District 3	003000-541	11,272	-	-	-	-	-	-	-
Sidewalk Program District 4	004000-541	181,530	-	-	-	-	-	-	-
Sidewalk Program District 5	005000-541	15,315	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	932079-554	1,175,000	-	-	-	-	-	-	-
Friends Endowment 2005	913115-571	107,937	-	-	-	-	-	-	-
Van Brunt Library Trust	913200-571	2,128	-	-	-	-	-	-	-
Tree Bank	921053-541	6,015	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	30,026	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	9,154	-	-	-	-	-	-	-
Woodville Community Center	921136-572	11,905	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	44,698	-	-	-	-	-	-	-
Lake Jackson Community Center	921166-572	190	-	-	-	-	-	-	-
EMS/DOH Matching Grant M2437	961086-526	62,000	-	-	-	-	-	-	-
EMS/DOH Matching Grant M2438	961087-526	47,500	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961088-526	-	60,000	60,000	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Grants - Interest Bearing (127)

Appropriations by Department/Division	Acct #	Actual FY 2025	Adopted FY 2026	Requested FY 2027	Budget FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030	Planned FY 2031
EMS/DOH - EMS Equipment	961090-526	-	-		60,000	60,000	60,000	60,000	60,000
Total Appropriations		1,757,613	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		19,538	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

American Rescue Plan Act (ARPA) (137)

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Municipal Services (140)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Notes:

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Fire Rescue Services (145)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Tourism (160)

Fund Type: Special Revenue

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

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

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

Notes:

The decline in Tourism revenue is due, in part to, economic uncertainty (tariffs, gas prices, etc.) changing consumer spending habits. The remaining decline is attributed to a reduction in Tourism miscellaneous revenue budgeted in FY 2026 for anticipated sponsorships for the World's Cross-Country Championships held in January 2026. The FY 2027 expenditures also reflects a corresponding reduction from costs budgeted to host the event in FY 2026. Leon County continues to target events that attract overnight stays, which will continue to result in greater tourism revenue collection in future years.

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Special Assessment - Sewer (164)

Fund Type: Special Revenue

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

County Government Annex (165)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Huntington Oaks Plaza (166)

Fund Type: Special Revenue

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Local Provider Participation (167)

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Bond Series 2020-Capital Equipment Financing (223)

Fund Type: Debt Service

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

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

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

Notes:

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

Supervisor of Elections Building (224)

Fund Type: Debt Service

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

ESCO Lease (225)

Fund Type: Debt Service

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

800 MHz Radios (226)

Fund Type: Debt Service

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Capital Improvements (305)

Fund Type: Capital Projects

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Capital Improvements (305)

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Capital Improvements (305)

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

Notes:

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Transportation Improvements (306)

Fund Type: Capital Projects

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Sales Tax (308)

Fund Type: Capital Projects

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Sales Tax - Extension (309)

Fund Type: Capital Projects

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

9-1-1 Capital Projects (330)

Fund Type: Capital Projects

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

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

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

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

Notes:

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Sales Tax - Extension 2020 JPA Agreement (352)

Fund Type: Capital Projects

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Notes:

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Solid Waste (401)

Fund Type: Enterprise

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Solid Waste (401)

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Notes:

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Insurance Service (501)

Fund Type: Internal Services

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Communications Trust (502)

Fund Type: Internal Services

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

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

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

Notes:

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Motor Pool (505)

Fund Type: Internal Services

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

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

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

Notes:

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

LEON COUNTY RESOLUTION NO. ______

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2026/2027 EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT MILLAGE RATE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, on September 22, 2026, adopted Fiscal Year 2026/2027 final Emergency Medical Services Municipal Service Taxing Unit millage rates following a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, held a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Leon County has been certified by the County Property Appraiser to the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida as $28,735,422,474.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2026/2027 final aggregate millage rate is 9.0644 mills (*0.7500 mills– Emergency Medical Services MSTU and 8.3144 mills – Countywide*), which is above the rolled-back rate of 8.8918 by 1.94%.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 22nd day of September, 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:_________________________________

LEON COUNTY RESOLUTION NO. ______

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2026/2027 EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT BUDGET; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Taxing Unit of Leon County, Florida, on September 22, 2026, held a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, set forth the appropriations and revenue estimate for the final Emergency Medical Services Municipal Service Taxing Unit budget for Fiscal Year 2026/2027, attached hereto as Exhibit A, in the amount of $44,733,614.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2026/2027 final Emergency Medical Services Municipal Service Taxing Unit (Fund 135) budget be adopted by fund as it appears in the attached Exhibit A.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 22nd day of September, 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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Emergency Medical Services MSTU (135)

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

Notes:

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

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

NOTICE OF PROPOSED TAX INCREASE

The Leon County Board of County Commissioners has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	247,841,278
B. Less tax reductions due to Value Adjustment Board and other assessment changes…......................................	$	707,095
C. Actual property tax levy..	$	247,134,183
This year's proposed tax levy…	**$**	**260,469,364**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Tuesday, September 22, 2026
6:00 p.m.
at
Leon County Courthouse
301 South Monroe Street, 5th Floor
Tallahassee, Florida 32301

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.