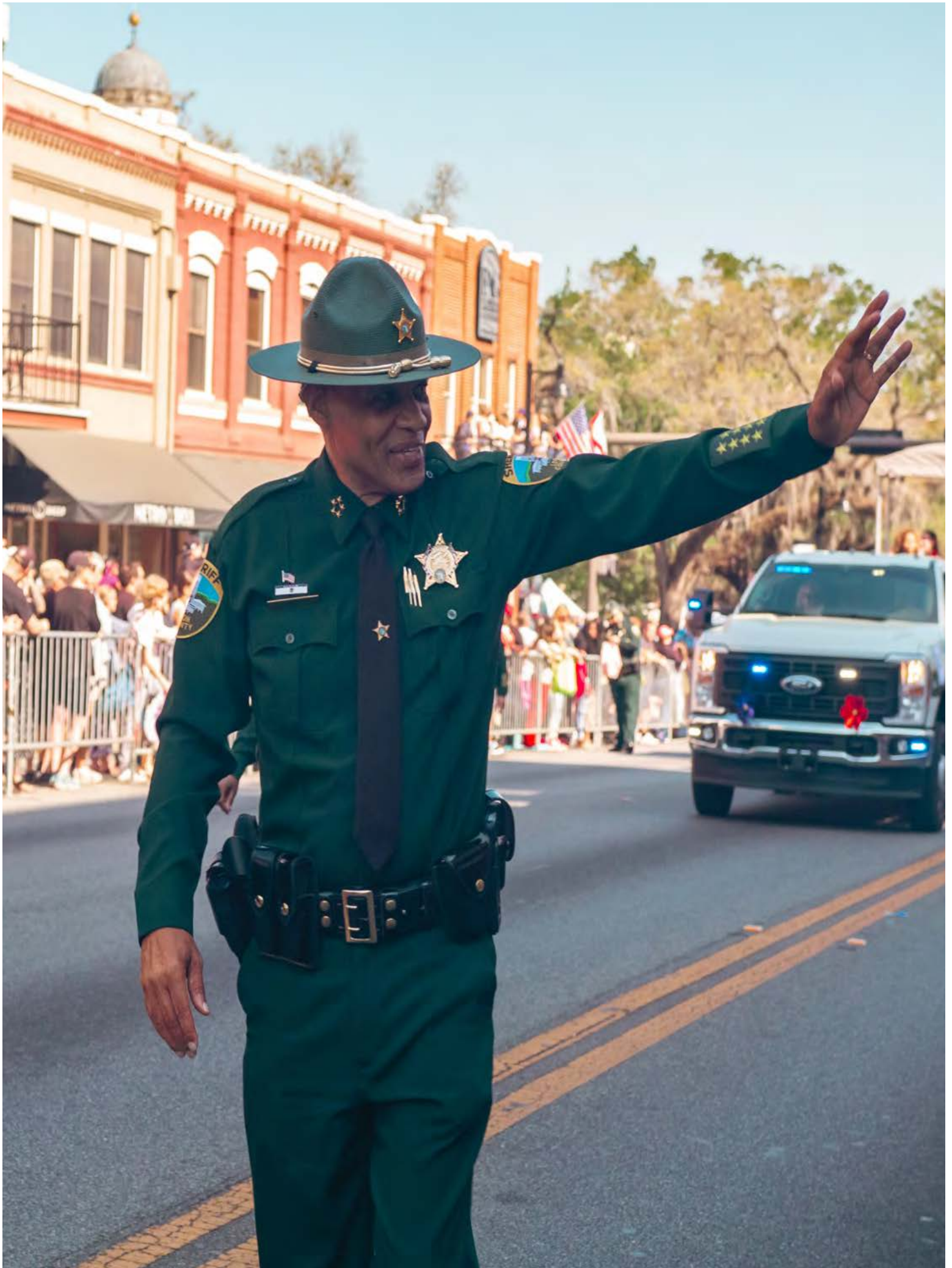




LEON COUNTY
SHERIFF'S OFFICE
BUDGET REPORT
2027



IN MEMORY OF DIRECTOR SCOTT OTTE



This budget report is dedicated to the memory of Scott Otte, who served as Director of Finance & Accounting from February 2023 to January 2026. Throughout a distinguished career in governmental finance, Director Otte was known for his unwavering integrity, disciplined stewardship of County funds, and a commitment to transparency. His leadership strengthened the Leon County Sheriff's Office financial foundation and set a standard that continues to guide the Sheriff's Office. We recognize with gratitude his lasting contributions to the profession and to the community of Leon County.





Sheriff Walt McNeil LEON COUNTY SHERIFF'S OFFICE

HONESTY & INTEGRITY ACCOUNTABILITY TEAMWORK TRUST & RESPECT COMMITMENT TO EXCELLENCE

May 1, 2026

Honorable Christian Caban, Chairman
Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Dear Chairman Caban:

On behalf of the Leon County Sheriff's Office (LCSO) and pursuant to Chapter 30.49 of the Florida Statutes, I am honored to present the proposed budget for the fiscal year 2026-2027. This budget reflects our continued commitment to public safety, organizational excellence, and service to the citizens of Leon County, while remaining mindful of our responsibility to be good stewards of public resources.

Over the past year, our agency has remained committed to strengthening community trust, enhancing internal accountability, and investing in our members. Through strategic initiatives—including focused violence-reduction efforts, data-driven policing strategies, and expanded community engagement—we continue to take a proactive and collaborative approach to reducing crime and improving outcomes across Leon County.

This proposed budget prioritizes the following core areas:

Public Safety and Crime Reduction

We continue to advance targeted enforcement and prevention strategies aimed at reducing both violent and property crime. Strengthened partnerships with local and regional agencies, combined with enhanced analytical capabilities, allow us to deploy resources more strategically and respond more effectively to emerging trends.

Personnel, Recruitment, and Retention

Our members remain our greatest asset. This budget supports competitive compensation, essential to attracting and retaining highly qualified professionals, including a starting deputy sheriff salary of \$62,000. It also funds the step compensation plan for bargaining-unit members and their detention counterparts, with annual experience-based increases of 2%–3%. Non-sworn administrative staff will receive a 3% cost-of-living adjustment.

To support pay equity among all sworn deputies, a retroactive credit for prior sworn law enforcement and corrections experience with other agencies is planned for implementation in September 2027. Continued investment in training and leadership development—particularly in de-escalation, leadership skills, and professional standards—remains vital to sustaining a high-performing organization.



Post Office Box 727 ★ Tallahassee, Florida 32302-0727
Office (850) 606-3300 ★ Detention (850) 606-3500





Sheriff Walt McNeil LEON COUNTY SHERIFF'S OFFICE

HONESTY & INTEGRITY ACCOUNTABILITY TEAMWORK TRUST & RESPECT COMMITMENT TO EXCELLENCE

Employee Wellness and Organizational Support

Recognizing the unique demands placed on law enforcement personnel, this budget continues to support initiatives that promote physical and mental wellness. To increase awareness and engagement, our wellness program was rebranded as the Supporting Health in Every Line of Duty (SHIELD) Program, offering resources that enhance resilience, productivity, and long-term retention.

Technology and Data-Driven Decision Making

We continue to enhance our use of technology and data systems to improve transparency, accountability, and operational effectiveness. Investments in reporting systems, analytics, and performance measurement tools allow us to better evaluate outcomes and make informed decisions, and our investment in a new identity and authentication management system will allow us to seamlessly integrate systems and enhance security for streamlined operations.

The total proposed budget for Fiscal Year 2027 is \$132,087,960, representing an increase of \$7,436,475 or 6% compared to the prior fiscal year. The largest component of our budget is personnel services (78% of total expenditures), which makes our annual budget sensitive to any change to fringe benefit rates. Key cost drivers include an increase to the statutory Florida Retirement System (FRS) contribution rate for special risk membership class of 7% and an 8% increase to the cost of health insurance premiums. Inmate medical and food services represent some of the most significant costs to operate the Leon County Detention Facility and are expected to rise by \$484,000 for the 2027 budget year. Finally, investments in leasing and improving additional administrative office space at DISC Village, as well as new investments in innovative technology, drive the increase to our budget.

This proposal reflects a balanced approach—addressing current operational needs while positioning the agency for long-term success. We have carefully evaluated all requests to ensure alignment with our strategic priorities and the expectations of the community we serve.

I remain proud of the dedicated men and women of the Leon County Sheriff's Office and their unwavering commitment to service. Their professionalism, compassion, and dedication are the foundation of this organization.

Thank you for your continued support and partnership. I look forward to working with you throughout the budget process.

Sincerely,

Walt McNeil
Sheriff

Post Office Box 727 ★ Tallahassee, Florida 32302-0727
Office (850) 606-3300 ★ Detention (850) 606-3500





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Leon County Sheriff's Office
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
Leon County Sheriff's Office, Florida



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morrell

Date: 9/25/2025



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Leon County Sheriff's Office, Florida for its annual budget for the fiscal year beginning October 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

PREPARED BY



LEON COUNTY SHERIFF'S OFFICE



Mr. Walt McNeil
Leon County Sheriff

MEMBER & BUSINESS SERVICES DEPARTMENT



Ms. Elise Gann
Senior Executive Director/CFO

Mr. Andrew Sorenson, CPA
Accounting & Budget Manager

Mrs. Lisa Billups
Staff Accountant

DEPARTMENT OF COMMUNITY AFFAIRS & REENTRY



Ms. Shonda Knight
Senior Executive Director of
Community Affairs and Reentry

Ms. Javonni Hampton
Public Information Officer

Mr. Elijah Kelly
Media Specialist

Ms. Brittany Christie
Community Relations Manager



ALL IN

LEON COUNTY SHERIFF'S OFFICE

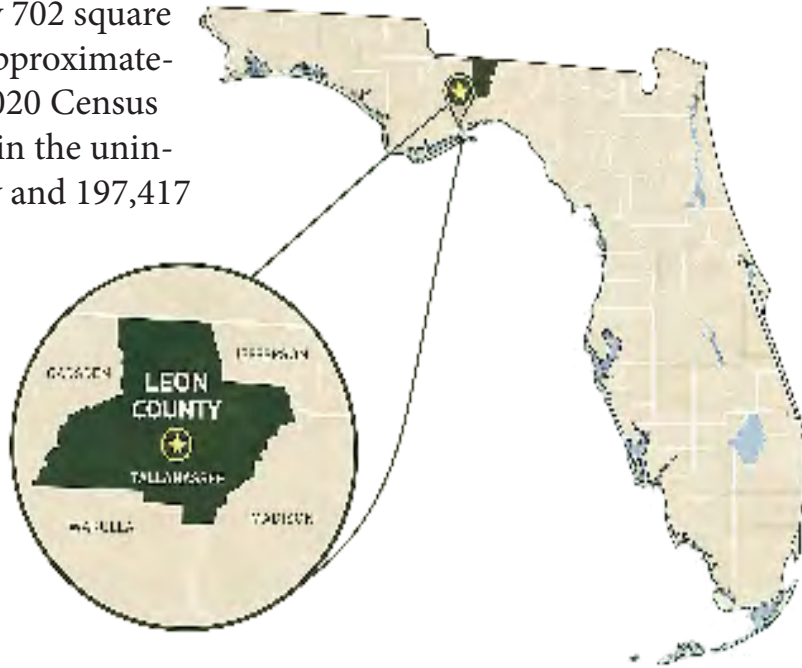
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LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 298,274 people, based on 2020 Census numbers, with 100,857 living in the unincorporated area of the County and 197,417 living within the city limits.

Leon County is a political subdivision of the State of Florida and is guided by an elected, seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large.



The Board members also select a chairperson each year. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. Originally part of Escambia and later Gadsden County, Leon County was created in 1824. It was named for Juan Ponce de Leon, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through local constitution.

Leon County has five Constitutional Officers, which include the Clerk of the Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. The Board of County Commissioners is obligated to fund the operating budgets of elected officials partly or in whole.

Officers are elected to administer a specific function of County government and are directly accountable to the citizens of Leon County. Florida Statutes, Chapter 30 establishes the powers, duties, and responsibilities of the Sheriff.

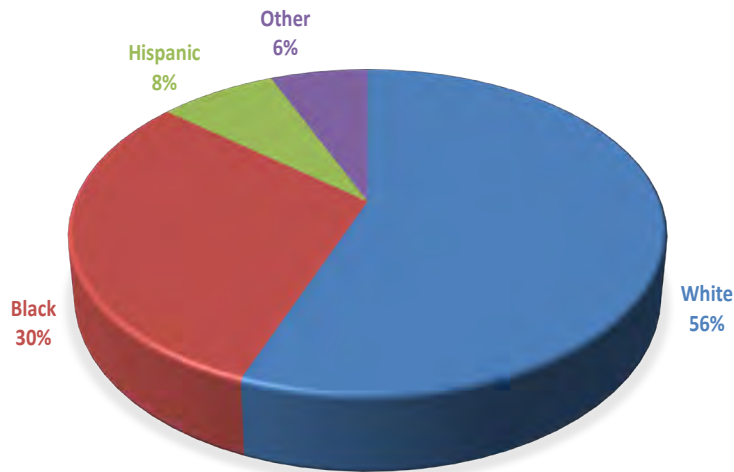
DEMOGRAPHICS & POPULATION STATISTICS

Category	Leon County	Florida
Population (2024)	300,488	22,610,726
Population Growth	1.40%	3.80%
Poverty Rate	17.60%	12.70%
Median Household Income	\$65,074	\$67,917
Median Gross Rent	\$1,230	\$1,230
Unemployment Rate	3.50%	3.20%
Median Property Value	\$279,800	\$292,200
Homeownership Rate	51.90%	66.90%

RACE

Category	Leon County	Florida
White	61.00%	76.80%
Black	33.10%	17.00%
Hispanic	8.30%	27.10%
Other	6.90%	6.10%

LEON COUNTY RACIAL DIVERSITY



Institution	Graduation Rate
Florida State University	83%
Florida Agricultural and Mechanical University	52%
Tallahassee Community College	37%

BORDERING COUNTIES

Gadsden County, FL	Grady County, GA
Jefferson County, FL	Liberty County, FL
Wakulla County, FL	



General Counsel
James Pimentel

Office of Law Enforcement
& External Governmental Affairs



Undersheriff
Ron Cave

Department of Member
& Business Services



Sr. Executive Director/CFO
Elise Gann



Assistant Sheriff
Benjamin Benedict



Assistant
Grace

THE PEOPLE OF LEON COUNTY

Sheriff of Leon County

Walter McNeil



Executive Assistant

Stephanie Jones

Office of Detention, Reentry
& Community Affairs

Undersheriff

Argatha Gilmore



Office of Inspector General

Inspector General/Assistant Sheriff

Greg Gibson



Assistant Sheriff

Grady Jordan

Sr. Executive Director

Shonda Knight



Major

Norman Mack





Ron Cave

Undersheriff

Undersheriff Cave was raised in Tallahassee and graduated from Godby High School after which he attended and graduated from Thomas University with a bachelor's degree in Criminal Justice. Furthering his education, Ron attained a master's degree in Political Science from Florida State University, a master's degree in Criminal Justice Administration from the University of West Florida, a master's Certificate in Public Administration from the University of West Florida, and a master's Certificate in Public Safety Leadership from the University of Virginia. He is a graduate of the Florida Department of Law Enforcement Senior Leadership and the Chief Executive Programs. Ron is also a graduate of the FBI National Academy, Session 289 and the Harvard University, Kennedy School of Government, Senior Executives in State and Local Leadership Program. Ron actively contributes to the academic community by serving as an adjunct professor teaching courses in political science and criminal justice and has lectured on various topics related to criminal justice, public policy and administration, the Florida Legislature, and political science.



In addition to being a certified law enforcement officer and a certified correctional officer, Ron holds criminal justice instructor certifications in general topics, firearms, defensive tactics, and vehicle operations. Ron has served both state and local criminal justice agencies in various positions since 1995, with roles including dispatcher, investigator (internal affairs and criminal), deputy sheriff, lieutenant, captain, major, chief over field and statewide operations, director, assistant sheriff, chief of staff and now undersheriff.

Prior to joining LCSO, Ron led the State Law Enforcement Chiefs' Association as its longest serving president (2010-2015). His record of professional leadership includes service on the File Review Committee and Team Leader for the Commission for Florida Law Enforcement Accreditation; the Law Enforcement Regional Training Trust Fund Board (chair); Domestic Violence Task Force (chair); the Florida Criminal Justice Training Center Directors Association; the Governor's Council on Integrity and Efficiency; the Florida Marine Intelligence Unit (president); and as an executive board member for Keep Tallahassee-Leon County Beautiful. Ron also served as an appointed member of the Florida Department of Law Enforcement Criminal Justice Executive Institute Policy Board. Ron currently serves on the Tallahassee Community College, Criminal Justice Advisory Committee, board for Choose Tallahassee, executive board for the Big Bend Habitat for Humanity, executive board for The Kearney Center, executive board for Big Bend Hospice, executive board for Independence Landing, executive board for Tallahassee Sunrise Rotary, and a member of the Second Judicial Circuit, Attorney Grievance Committee.

Ron previously served as the Director of Security and Law Enforcement for the Florida Lottery, overseeing the security and law enforcement functions, and ensuring the integrity of Florida's then nearly \$7 billion lottery system. In this position, Ron served as the Florida Lottery's Emergency Coordinating Officer (ECO) and Continuity of Operations (COOP) Coordinator and was responsible for planning, organizing, and directing all activities of the Florida Lottery law enforcement division.



Argatha Gilmore

Undersheriff

Undersheriff Dr. Argatha Rigby-Gilmore was raised in Indian River County, Florida, and is a graduate of Vero Beach High School and Indian River Community College. She earned a Bachelor of Science in Criminology from Florida State University and holds a Certified Public Manager (CPM) credential. She also earned a Master's degree in Social Science and Public Administration from Florida A&M University. Dr. Gilmore is a graduate of the FBI National Academy, Session #214, Harvard University's John F. Kennedy School of Government State & Local Executive Program, and the Florida



Enforcement Chief Executive Training Program. In 2018, she earned her Doctorate in Strategic Leadership Foresight from Regent University.

Dr. Gilmore began her law enforcement career with the Tallahassee Police Department in 1984, where she served for 25 years in numerous leadership roles before retiring. In 2009, she was sworn in as Police Chief of Lake City, where she led the department to successfully renew its state accreditation.

On December 3, 2021, Dr. Gilmore was sworn in as Assistant Sheriff over Law Enforcement Operations for the Leon County Sheriff's Office, becoming the first African American female to serve in that role. In March 2024, she was promoted to Chief of Staff, and currently serves as the first female Undersheriff in the history of the Leon County Sheriff's Office, providing executive leadership across all agency operations.



Elise Gann

Sr. Executive Director

Elise Gann serves as the Senior Executive Director at the Leon County Sheriff's Office. Prior to this role, she was the Chief Financial Officer, leading the Department of Finance.

The Department of Finance plays a crucial role in managing the agency's financial resources, ensuring fiscal responsibility and transparency, and supporting the Sheriff's goals.

A native of Orange Park, Florida, Ms. Gann earned a Bachelor of Arts in Business Administration with an emphasis in Accounting from the University of North Florida.

She is a Certified Public Manager (CPM) and a graduate of the Florida Department of Law Enforcement Leadership Seminar, recently receiving the prestigious FBI Trilogy award.

Ms. Gann is a member of the Florida Sheriff's Association Finance Committee, contributing to the development of best practices in financial management for law enforcement agencies statewide. With over 15 years of senior leadership experience in both the private sector and law enforcement, she joined the Leon County Sheriff's Office in January 2022.

Beyond her professional work, Ms. Gann supports non-profit organizations focused on youth athletics and music education and is the mother of two children. Elise Gann currently serves as Senior Executive Director at the Leon County Sheriff's Office.





Greg Gibson

Inspector General

Inspector General Greg Gibson began his career in 1990 with the Tallahassee Police Department serving in patrol, school resource, and D.A.R.E. In 1998, Gibson joined the Florida Department of Environmental Protection (DEP) Office of Inspector General. In 2003, Gibson was appointed Assistant Chief of the Florida Park Police with the DEP Division of Law Enforcement, later serving as assistant director and director of DEP DLE before taking a position as a lieutenant colonel with the Florida Fish and Wildlife Conservation Commission. At FWC, Gibson oversaw statewide intelligence, investigations, technology, fleet services, and the FWC academy.

Gibson was elected to several terms as chairman of the Joint Task Force Board for the Statewide Law Enforcement Radio System and served as the State Coordinating Officer during Florida's response to the 2010 Deepwater Horizon oil spill.

Gibson has served as Chief of Law Enforcement for the Florida Department of Business and Professional Regulation Division of Alcoholic Beverages and Tobacco, Chief of Police for Tallahassee Community College, Chief of Investigative Services for the Florida Department of Agriculture and Consumer Services Office of Agricultural Law Enforcement, Executive Director of the LCSO Research, Analysis, Planning, and Innovation Division (RAPID), Assistant Sheriff of Administrative & Judicial Services, and Assistant Sheriff of Business Services and Training. In his current role as Assistant Sheriff of Professional Services and Training, AS Gibson is responsible for all agency training, accreditation programs, and internal affairs.

AS Gibson holds bachelor's and master's degrees from Florida State University and is a graduate of the University of Louisville Southern Police Institute and the Florida Criminal Justice Executive Institute Chief Executive Seminar. He and his wife of 34 years have two





Shonda Knight

Sr. Executive Director of Community Affairs and Reentry

Shonda Knight is currently the Sr. Executive Director of Community Affairs and Reentry for the Leon County Sheriff's Office.

Under Knight's leadership, in 2018, LCSO was awarded the top, statewide Community Relations Award from the Florida Public Relations Association and a Judges award from the organization in 2019.

Prior to joining LCSO in March 2017, Knight served as Executive Producer and Anchor for WCTV-TV in Tallahassee. The veteran journalist has more than 17 years of television newsroom experience. She oversaw many of the day-to-day operations of the news department.

In addition, Knight anchored The Good Morning Show, the station's most viewed newscast, as well as Eyewitness News at Noon. Knight was the first African American to anchor the morning shows at WCTV.

Knight also served as an adjunct professor at Florida State University for eight years. She has former students now working as anchors, sportscasters, reporters and producers in television markets across the country.

Knight is a 2011 Distinguished Alumni Honoree of Florida Agricultural and Mechanical University. She is also a graduate of the Certified Public Management Program at Florida State University. Knight is a Florida Associated Press award-winning journalist, several times over, and has served as Vice President of the Florida Associated Press Broadcasters. Among her many community affiliations, Knight currently serves as Board Chair for the South City Foundation and serves on boards to include First Commerce Credit Union, Whole Child Leon and the North Florida Fair Association. She is a 2018 graduate of Leadership Tallahassee and a member of the Florida Public Relations Association, the Network of Entrepreneurs and Business Advocates and Alpha Kappa Alpha Sorority, Incorporated.

In 2024, Knight published her first children's book, My Omnilocks.

She is the mother of two beautiful children, Zya and Zekiah.





James Pimentel

General Counsel

James W. Pimentel has served as the General Counsel and Constitutional Policing Advisor for the Leon County Sheriff's Office since January 2017.

Mr. Pimentel earned a Bachelor of Science in Political Science, with Highest Honors, from Northeastern University, where he attended on a full four-year Navy ROTC Scholarship. Upon graduation in 1988, he was commissioned as a Naval Officer and served on active duty until 1994, completing three extended sea service deployments.

As a Naval Officer, Mr. Pimentel was first assigned to USS El Paso (LKA-117) as Third Division Officer and Boat Group Commander, and later as Combat Information Center Officer and Electronic Warfare Officer. As a division officer, he supervised over 20 enlisted personnel. As collateral duties, Mr. Pimentel was the COMSEC Materials Custodian, Secret and Top Secret Control Officer, NWP Custodian, and Intelligence Officer.

Mr. Pimentel was promoted to Lieutenant and qualified and received his designation as a Naval Surface Warfare Officer. Mr. Pimentel's further qualifications included Officer of the Deck Inport, Conning Officer, Officer of the Deck Underway, Combat Information Center (CIC) Watch Officer, Engineering Officer of the Watch, and Command Duty Officer. He served aboard El Paso during the first Gulf War (1990–1991).

Mr. Pimentel's next assignment as a Naval Officer was as Assistant Operations Department Head aboard USS Dale (CG-19), a guided missile cruiser. He supervised both enlisted personnel and commissioned officers. During his tour, USS Dale was assigned to Standing Naval Forces Atlantic, and was assigned to duties during the war in former Yugoslavia. Mr. Pimentel directed ship and task force operations regarding on enforcing no-fly sanctions in the Adriatic Sea.

Mr. Pimentel left active duty in 1994 to attend law school at the University of Florida. Mr. Pimentel remained in the Naval Reserve, and following the events of 9/11, he was recalled to active duty, rising to the rank of Lieutenant Commander. He was selected for promotion to Commander. During his active and reserve service, Mr. Pimentel earned the following personal and service awards: Navy Commendation Medal, Navy Achievement Medal (4 awards), National Defense Service Medal (two awards), Southwest Asia Service Medal, Global War on Terror Expeditionary and Service Medals, Armed Forces Service Medal, Sea Service Deployment ribbon (3 awards), NATO service medal with "Former Yugoslavia" device, Naval Reserve Medal with Mobilization "M" device, Expert Rifle Medal, and Expert Pistol Medal.

In 1997, Mr. Pimentel graduated with honors from the University of Florida College of Law. Upon graduation, he worked as an Assistant State Attorney in Florida's Fourth Judicial Circuit from 1997 to 2004, prosecuting offenses from misdemeanors to capital felonies, with assignments to county court, general felony division, Repeat Offender Court, Felony Filing Division, and the Special Victims Unit. Mr. Pimentel was the lead prosecutor in numerous trials, and none of his trial convictions were ever reversed on appeal.

From 2005 to 2017, Mr. Pimentel served as General Counsel for the Clay County Sheriff's Office before being appointed to his current position by Sheriff Walt McNeil. Mr. Pimentel is also an active volunteer with the Florida Bar. He serves as Chair of the Florida Bar Grievance Committee 2B, investigating complaints filed against attorneys, and has previously completed two terms on the committee. Mr. Pimentel has been married to his college sweetheart since 1988 and is the proud father of two children. His daughter is a graduate of the University of West Florida, and is a paralegal at a law firm in Tallahassee. His son, an Eagle Scout, earned his Bachelor's Degree in Psychology and his Master's Degree in Social Work at the University of West Florida, and is pursuing certification as a Licensed Clinical Social Worker.



Mission

The mission of the Leon County Sheriff's Office is to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety by working in partnership with our diverse community.

Vision

United in a spirit of teamwork, we are committed to being law enforcement's benchmark for excellence by providing World Class public safety and community services to the people of Leon County, while maintaining respect for individual rights and human dignity.

Values

Honesty & Integrity The members of the Leon County Sheriff's Office will be truthful and trustworthy at all times, and in all places. Our commitment is to the highest level of standards as measured by the policing profession, the Law Enforcement Canon of Ethics, and standing up for one's belief.

Accountability Each member will be responsible for his or her actions, not only to our fellow members, but to the community we serve. The community is our customer and we will strive to meet their expectations for quality service.

Teamwork

We are committed to the spirit of cooperation and will maintain our partnership with the community. We will never knowingly let a member of our team fail.

Trust & Respect

Our actions serve to enhance the public's trust and respect for the Sheriff's Office. We will strive to safeguard that trust and pledge to protect the rights of all citizens we serve.

Commitment to Excellence

We are dedicated to achieving the vision, mission, and goals of this Office. We will always strive to do our best and continuously improve to achieve our goals.

2025-2027 Strategic Plan Accomplishments

LCSO developed a multi-year strategic plan that outlines the agency’s goals, objectives, and intentions over the course of three years. The plan ensures the agency prioritizes the identified key areas through resource allocation, community partnerships, and organizational procedures.

LCSO’s 2025-2027 Strategic Plan is rooted in the 21st Century Policing Pillars and aims to address current crime trends, citizen needs, community issues, and neighborhood dynamics that are specific to Leon County. Utilizing crime data, feedback from citizens and employees, and data on community social issues (graduation rates, housing and homelessness, and socioeconomic factors), LCSO identified six strategic goals:



In 2025, LCSO kicked off its 2025-2027 Strategic plan, which includes a total of 83 objectives. By the end of 2025, 22% of the objectives have already been completed. These objectives detailed the specific projects that would be worked on over the next three years to achieve the agency’s goals.

Throughout the year, the agency completed several projects that demonstrated the agency’s commitment to meeting these goals over the course of the strategic plan. These projects have capitalized on the use of innovative technology, aided in addressing community gun violence, fostered positive relations with Leon County residents, ensured safety and security within the Leon County Detention Facility, engaged partnerships with local agencies and universities, and prioritized the specific needs of Leon County.

BUDGET PROCESS

The Leon County Sheriff's Office creates and presents an annual budget to support the Sheriff's critical operations and statutory responsibilities. The budget cycle follows the fiscal year, October 1 through September 30. To support this yearly process, the Chief Financial Officer, Director of Finance and Accounting, and other members of Finance meet with the Sheriff and Executive Staff in early October to identify agency priorities for the next fiscal year. This includes known replacement needs, staffing concerns, and any new programs.

The working budget begins as a roll-forward of the prior year's recurring budget items and is developed in three distinct phases:

Phase 1: Budget Proposal Submission Period

For the entire month of December, the budget managers for all agency units submit budget proposals through the outward-facing budgeting tool, GovMax. A budget proposal contains the specific needs such as staff, new or replacement equipment, anticipated cost increases, capital/asset items, and operational increases/decreases. Each budget proposal is tied to an agency strategic goal, a departmental goal, or both. Throughout the monthlong budget proposal submission period, the Finance Department supports budget managers in reviewing historical spending and drafting their requests based on their unit's specific operational needs.

Phase 2: Command Staff Review

For two weeks in January, LCSO Command Staff review each budget proposal submitted by the units they oversee. The Command Staff's role is to recommend approval or denial of the proposal based on its merits. The decision criteria contain, but are not limited to, priority level; reasonableness; strength of justification; if mandated; and/or conformance to agency and/or departmental goals.

Phase 3: Sheriff and Executive Staff Review

Proposals recommended for funding by the Command Staff are compiled and presented to the Sheriff and Executive Staff. In this third and final phase, proposals are reviewed and prioritized, balancing agency needs and projected funding to create a reasonable and supportable proposed budget. Lower-priority proposals and/or cost overruns are not included in the Annual Budget submission, but may be considered for purchase in the current year if funding allows.

The product of the phased budget development period is a comprehensive budget document, containing the expenditures reasonable and necessary for the operations of the Sheriff's Office and the achievement of the agency's strategic goals. In April, the comprehensive budget is presented to the Leon County Board of County Commissioners.

The Leon County Board of County Commissioners will hold budget workshops on the following dates* for the FY26/27 budget:

- Preliminary Budget Workshop – Tuesday, April 28, 2026
- First Budget Workshop – Tuesday, June 16, 2026
- Second Budget Workshop (if needed) – Tuesday, July 14, 2026
- First Public Hearing on Tentative Millage Rate and Budgets – Tuesday, September 15, 2026
- Second Public Hearing on Final Millage Rate and Final Budgets – Tuesday, September 22, 2026

Please note these dates are subject to change. For the most current information, visit <https://cms.leoncountyfl.gov/Government/Commission-Meetings/Upcoming-Meeting-Information>

Following the initial budget workshops, the Commissioners will vote on the County budget, which includes the Sheriff's Office budget, during two public hearings listed above. The new budget goes into effect at the beginning of the fiscal year, October 1st, and the process begins again for the next year.



October-December

October 1

- New Fiscal Year Begins

October 1- November 30

- LCSO identifies priorities/projects

December 1-December 31

- Agency members notified of priorities

January-March

January

- Divisions draft and submit requests
- Internal budget workshops and ongoing training are conducted
- Draft County matrix requests
- Submit Matrix request to Leon County Office of Management & Budget (OMB)
- Unit requests are due to Division of Finance
- Requests are compiled for Sheriff and Executive Staff review

February

- Priorities, projects, and requests are submitted to Executive Staff
- Executive Staff review all priorities/projects/requests

March

- Personnel rates, such as health and life insurance, as well as statutory retirement contribution rates, are aggregated and adjusted
- Internal service rates assessed by the Board of County Commissioners, such as vehicle insurance; workers compensation; and communications are aggregated and adjusted
- Tentative proposed budget is created

April-June

April 1 - 5

- Costs are reevaluated and balanced.
- Final proposed budget is reviewed/approved

April 10-14

- Annual Proposed Budget Report is created

April 23

- Preliminary budget workshop

June 18

- First budget workshop

July-September

July 9

- Second budget workshop (if necessary)

July 17

- BOCC - 1st public hearing on adoption of tentative budget

September 24

- BOCC - 2nd public hearing on adoption of tentative budget

September 27

- Submit adopted budget resolutions to constitutional officers

Basis of Budgeting for all Funds

The basis of budgeting for the Governmental Funds is on the modified accrual basis, which is consistent with the basis of accounting used to report the Governmental Funds in the audited financial statements of the Leon County Sheriff's Office. Under the modified accrual basis, revenues are recognized when they are received in cash or when they are considered both measurable and available and, as such, are susceptible to accrual. Expenditures are recorded when the liability is incurred and/or will be paid from expendable available financial resources.

The budget document is organized according to four main functional categories. These categories are identified as Law Enforcement, Detention, Judicial, and School Resource. The budget process begins with departmental budget managers (unit supervisors) submitting their units' budget proposals for the upcoming fiscal year within the agency's budgeting system.

Through the budget proposal process, budget managers provide a description of the additional resources needed to accomplish a program or goal, to identify all costs and related strategic goal(s). These requests are then prioritized within the department, the number of full time equivalent (FTE) positions necessary to execute or accomplish the goal, the fiscal year (FY) 2027 dollars associated with the requests, and the additional net costs required of each program.

Within the appropriate fund and functional category, expenditures are further itemized into Personnel Services, Operating Expenses, Capital Outlay, Debit Services, Grants and Aids, and Other Uses. This budget presentation aligns with the Uniform Accounting System Manual which is prescribed by the Department of Financial Services.

The Sheriff's budget is submitted by May 1st to the Board of County Commissioners. Budget workshops are held between April and July, and the Board of County Commissioners adopts proposed millage rates in September, based on the tentative spending plan and assessed taxable values provided by the Property Appraiser. The timeline for preparing and approving County budgets is prescribed by Florida Statute.

Two public hearings are held in September to allow for citizen input on the County-wide budget including the Sheriff's budget. Following a legal notice summarizing the proposed plan and tax rates, the County-wide budget is adopted at the second public hearing in September. The adopted budget commences October 1.

Post-Adoption Amendment

Once the Sheriff's budget has been approved by the Board of County Commissioners, the Sheriff has the statutory authority to transfer funds between the fund and functional categories and account codes. As priorities and budget needs evolve throughout the year, these budget changes are formalized in the accounting records as budget modifications. The year-end total of interfund budget transfers is presented to the Board on a separate line of the Budget Recapitulation by October 31 following year-end.

Leon County Sheriff's Office Finance and Accounting Policies

Investments - The investment strategy of the Sheriff is based on maintaining 24-hour liquidity. All Sheriff funds are held in local banks or short term investment instruments. The primary objectives of all investment activities for the Sheriff are safety of principal, maintenance of adequate liquidity, and return on investment.

Purchasing Policy - It is the Sheriff's policy to purchase only those goods and services needed to serve the community. His focus is on fair and open competition, obtaining the goods and services that will meet needs, and best value. The Sheriff is working to establish agency contracts to leverage volume spend. Agency purchases of goods with a value equal to or greater than \$5,000 are considered assets and capitalized. All other purchases are expensed.

Revenue Policy - Per Chapter 30.51, Florida Statutes, all fees, commissions, or other funds collected by the Sheriff for services rendered or performed by the office shall be remitted monthly to the county.

Expenditure Policy - Expenditures are recorded when related fund liability is incurred. Purchase orders for goods or services that will be received during the fiscal year are encumbered and recorded as budgeted expenditures in the year of receipt.

Projected Changes in Fund Balance

According to Florida Statutes, the Sheriff's funds are "turn-back" funds, meaning that general fund revenues in excess of expenditures are remitted back to the Board of County Commissioners no later than October 31 following the close of the fiscal year. Therefore, the general fund does not report a fund balance.

Current Debt Obligations

The Leon County Sheriff's Office does not have the authority to issue debt instruments and will not report any debt obligation for the 2026 fiscal year. However, the Sheriff is engaged in several multi-year lease agreements that create a right-of-use asset and a corresponding lease liability, which are reported in the Leon County government-wide financial statements. The largest contract is the AXON agreement, a multi-year law enforcement and detention equipment lease, including Tasers, body-worn cameras, and ancillary software packages.

Long Range Financial Plans

The Sheriff's Office has adopted a three-year Strategic Plan that covers the years from 2025 to 2027. The process of developing the Strategic Plan includes analysis of crime data, review of community issues, assessment of performance metrics, and garnering feedback from all stakeholders. Six strategic goals have been established as the key areas of focus, and these goals serve as the foundation of the annual budget.

The Sheriff's main objective is to provide public safety to the citizens of Leon County. The priority is to work with the community and all Law Enforcement partners to reduce, solve and prevent crime to help keep Leon County safe, healthy, and vibrant. We, as an agency, will continue to evaluate population growth, crime rates and statistics, technology advancements, staffing levels, and equipment needs in an effort to provide the citizens a safe community.

The Detention Facility's priority is to improve the environment and operational efficiency, focus on facility infrastructure, staff development, and the needs of the inmates. Reentry programs have been heavily emphasized to help reduce the number of repeat offenders within our community. These initiatives will have a significant impact on future budgets as safety is always a high priority.

"In accordance with Chapter 30.49(d) Florida Statutes, the Sheriff shall submit to the Board of County Commissioners for consideration and inclusion in the County budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the Sheriff. The Sheriff's Capital Improvement Plan (CIP) is an essential planning tool used to identify and schedule capital improvements over an extended period of years.

Capital improvement budget proposals for the 2025-2026 fiscal year were \$42,073,000, which includes \$40 million for a multi-year plan to expand the Leon County Detention Facility and construct mental health pods. Other CIP proposals include \$758,000 to retrofit LCSO's bomb response vehicle, \$750,000 to install 10 level 3 electric vehicle (EV) charging stations for the EV portion of the agency's fleet, and \$107,500 for renovations to the Direct Observation Room at the Leon County Detention Facility."

Personnel Services

Personnel services represents the wages, salary additives and stipends, overtime, and fringe benefit contributions for members of the Leon County Sheriff's Office. Personnel services is the largest operating cost, comprising roughly 78% of the agency's annual budget. Personnel services increased by \$7.6 million, or 8% over the prior year. This increase is driven by the negotiated collective bargaining agreement for collective bargaining members and their detention equivalents, and increases to the statutory retirement contribution rates for the Florida Retirement System.

A step plan is a graduated pay scale where earnings are based on rank and years of experience, and is how sworn officers at the Leon County Sheriff's Office are compensated under the terms of the collective bargaining agreement with the Police Benevolent Association (PBA). For the 2027 budget year, the agreement was renegotiated to include a retroactive step credit for bargaining members with prior sworn law enforcement and corrections experience from other agencies. The pay scales remain unchanged for 2027. Employees who completed an additional year of service advanced to the next step, resulting in pay increases of approximately 2% to 3%, except for those already at the top of their salary range.

The Leon County Sheriff's Office participates in the Florida Retirement System for its employees. Contribution rates are updated annually by the Florida legislature. For 2027, rates increased for most membership classes, but most notably for the special risk category which increased to 38%. This represents more than a 7% increase over the prior year. This class comprises the majority of LCSO employees and resulted in a considerable cost increase of approximately \$1.9 million.

The Leon County Board of County Commissioners (Board) administers the health and life insurance plans for the Sheriff. The Board anticipates an 8% increase to premiums for the 2027 budget year, which is also a considerable cost increase at approximately \$1.2 million.

A 3% cost of living adjustment (COLA) is budgeted for civilian employees and non-bargaining members.

Funded Positions

The Leon County Sheriff's Office employs over 780 staff members in full-time, part-time, and grant-funded capacities. For fiscal year 2027, the general fund budget contains 739.50 full-time equivalents (FTEs). Seven FTEs were added to the general fund this year due to agency reorganization, and the planned absorption of positions funded by grants that will have ended by October 1, 2026.



Rentals & Leases

Rentals & leases increased approximately \$277,000 to provide for additional leased office space at DISC Village, where the Sheriff's Office administrative functions are located. This additional office space will grant the agency exclusive use of all buildings and suites in the facility without an increase to the per-square-foot cost.

Contractual Services

Budgeted contractual services increased approximately \$600,000, or 4.4%. The contractual services classification contains contracted personal services, software licenses, and other support necessary for the day-to-day operations of the Leon County Sheriff's Office. The following are the greatest contributors to the increase for the 2027 budget year:

In line with the Sheriff's strategic goal of bolstering innovative technology, LCSO has invested \$112,000 in a new cloud-based identity and access management (IAM) system, offering advanced single sign-on, authentication services, and other services. This service will help integrate the various systems used by the Sheriff's Office, streamline operations, and enhance system security.

The Leon County Sheriff's Office Judicial Services Division is responsible for transporting inmates to and from court proceedings, oftentimes traveling across the country and incurring significant overtime expense. In 2025, the Finance Division conducted a comprehensive cost analysis to determine whether outsourcing inmate transportation services would be cost-effective. The analysis revealed that hiring a dedicated transportation firm would result in expenditure reductions between 66% and 81%. This contract added \$70,000 to the contractual services budget, but resulted in significant reductions to travel and overtime costs.

The Leon County Sheriff's Office provides for medical care and food of the inmates housed at the Leon County Detention Facility (LCDF). Inmate medical and food services represent some of the most significant costs to operate the LCDF and are expected to rise by \$484,000 for the 2027 budget year.

Operating Supplies/Expenditures

Operating supplies increased by \$164,000 for the 2027 budget year, primarily due to the recent increase to the cost of fuel and oil. Due to fluctuating and oftentimes unpredictable prices, the Leon County Sheriff's Office is budgeting for a 15% increase to the per-gallon cost of fuel for patrol vehicles.

Capital Outlay

Capital outlays for depreciable assets decreased by \$363,000 (or -15%) over the prior year. The 2026 budget included an amount for patrol vehicle acquisitions for new deputy sheriff positions, that was removed from the 2027 budget request.



Leon County Sheriff's Office Budget Certificate

**Leon County Sheriff's Office
Budget Certificate**

As required by Section 30.49(2)(A), Florida Statutes, I respectfully submit to you the following budget for the operation of the Leon County Sheriff's Office for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

	<u>Law Enforcement</u>	<u>Detention</u>	<u>Judicial</u>	<u>School Resource</u>	<u>Total</u>
Personnel Services	\$ 54,100,338	\$ 41,390,726	\$ 5,654,126	\$ 4,189,754	\$ 105,334,944
Operating Expenditures	12,762,977	13,408,064	239,518	302,129	26,712,688
Capital Outlay	1,909,290	209,510	-	-	2,118,800
Grants and Aids	-	-	-	-	-
Budgeted Contingency	75,000	75,000	-	-	150,000
Subtotal:	<u>\$ 68,847,605</u>	<u>\$ 55,083,300</u>	<u>\$ 5,893,644</u>	<u>\$ 4,491,883</u>	<u>\$ 134,316,432</u>
Less: LCS Contractual Contributions				\$ (2,228,472)	\$ (2,228,472)
Total FY 2027 Proposed Budget	<u>\$ 68,847,605</u>	<u>\$ 55,083,300</u>	<u>\$ 5,893,644</u>	<u>\$ 2,263,411</u>	<u>\$ 132,087,960</u>

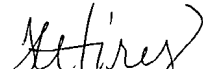
These expenditures are reasonable and necessary for the proper, efficient operation of the Leon County Sheriff's Office.

Respectfully submitted,



Walt McNeil
Sheriff of Leon County

STATE OF FLORIDA, COUNTY OF LEON the following instrument was acknowledged before me this 28 day of April, 2026, by Walt McNeil, who is personally known to me.

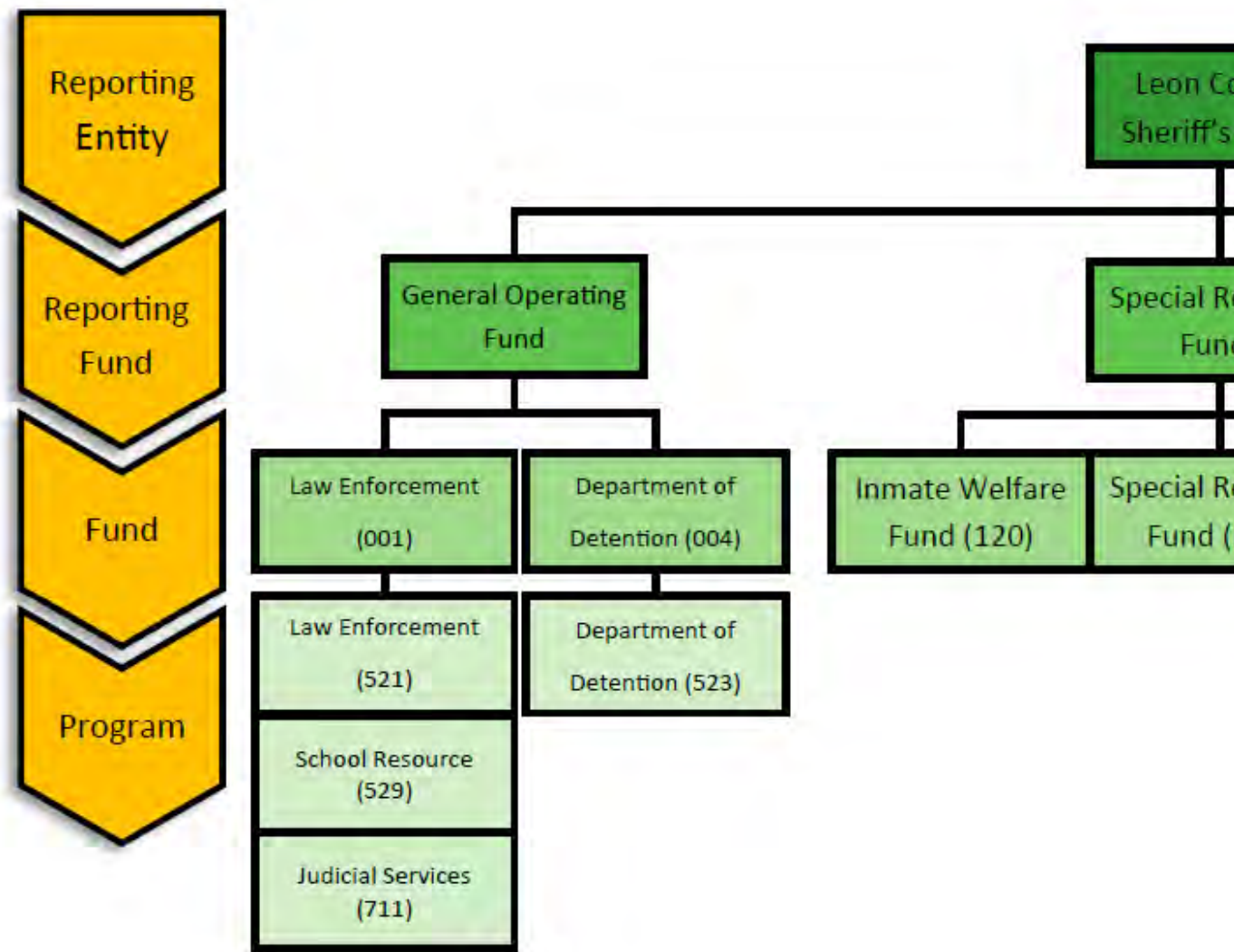



Notary Public, State of Florida



FUND STRUCTURE

The following chart depicts the relationship between the various funds of the Leon

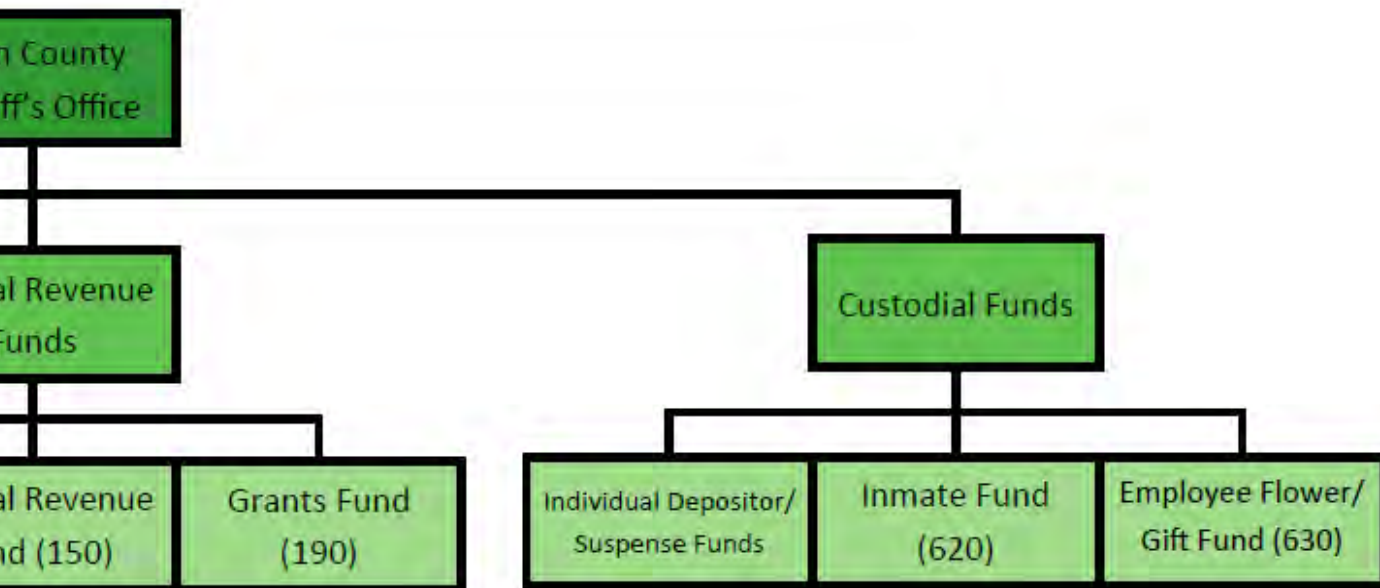


Accounting Concepts and Fund Structure

The accounts of the Sheriff’s Office are organized on the basis of funds and account groups; each fund is considered a separate fiscal and accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Sheriff’s various funds and account groups are as follows:

Governmental Fund Types:

General Fund - The general fund is the main operating fund of the Leon County Sheriff’s Office and the only fund for which a legally-adopted budget is required. Its purpose is to account for all of the financial resources except for those required to be accounted for in another fund. The Sheriff’s Office uses sub-funds to account for the general fund resources allocated to Law Enforcement (fund 001) and Detention (fund 004) functions separately.



Special Revenue Fund - To account for donations and specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes, such as federal and state forfeiture funds, and the second dollar law enforcement training fund. The special revenue funds do not have legally-adopted budgets.

Grant Fund - A type of special revenue fund to account for the proceeds and expenditures for law enforcement and detention grants.

Inmate Welfare Fund - A type of special revenue fund to account for the operations related to various rehabilitative programs and other expenditures for the benefit of the inmate population.

Custodial Fund Types:

Trust and Agency Funds - These funds are used to account for assets held by the Sheriff as an agent, including prisoner housing, work release, and warrant fees, which are remitted to other governmental agencies, restitution, forfeitures and other collections which are remitted to third parties, employee contributions to be used for designated purposes and prisoner deposits which are expended on their personal effects. These are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Revenue & Financing Sources Summary

Revenues/Other Financing Sources

	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed
Leon County Board of County Commissioners	\$ 117,618,582	\$ 124,651,485	\$ 132,087,960
Leon County School Board	\$ 2,002,924	\$ 2,209,665	\$ 2,228,472
Interest Income	\$ 431,346	-	-
Miscellaneous Revenues	\$ 337,377	-	-
Lease Financing	\$ 276,287	-	-
Total Revenue	\$ 120,666,516	\$ 126,861,150	\$ 134,316,432

Expenditures/Other Financing Uses

	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed
Personnel Services	\$ 90,592,836	\$ 98,878,561	\$ 105,334,944
Operating Expenditures	\$ 21,914,362	\$ 25,326,291	\$ 26,712,688
Capital Outlay	\$ 3,893,568	\$ 2,481,298	\$ 2,118,800
Grants and Other Aids	-	\$ 25,000	-
Other Uses	\$ 4,265,751	-	-
Budgeted Reserves	-	\$ 150,000	\$ 150,000
Total Expenditures	\$ 120,666,516	\$ 126,861,150	\$ 134,316,432

Leon County Board of County Commissioners:

The Leon County Board of County Commissioner funds 98% of the Sheriff’s Office annual budget via the Fine and Forfeiture fund. The Sheriff requests 1/12 of the total annual budget for each month except January which is a 2/12 draw and September which does not net a draw.

Leon County School Board:

The Leon County School Board funds 2% of the Sheriff’s total budget. The Leon County School Board funds half of all the costs for the School Resource Deputy Program, which includes 28 full-time equivalents. Leon County Sheriff’s Office invoices the Leon County School Board at the end of each month for 1/12 of the total agreed upon contract amount.

Expenditure & Financing Uses

Personnel Services:

Personnel costs include salary, salary additives and incentives, health and life insurance, retirement, workers compensation, unemployment compensation, and overtime pay.

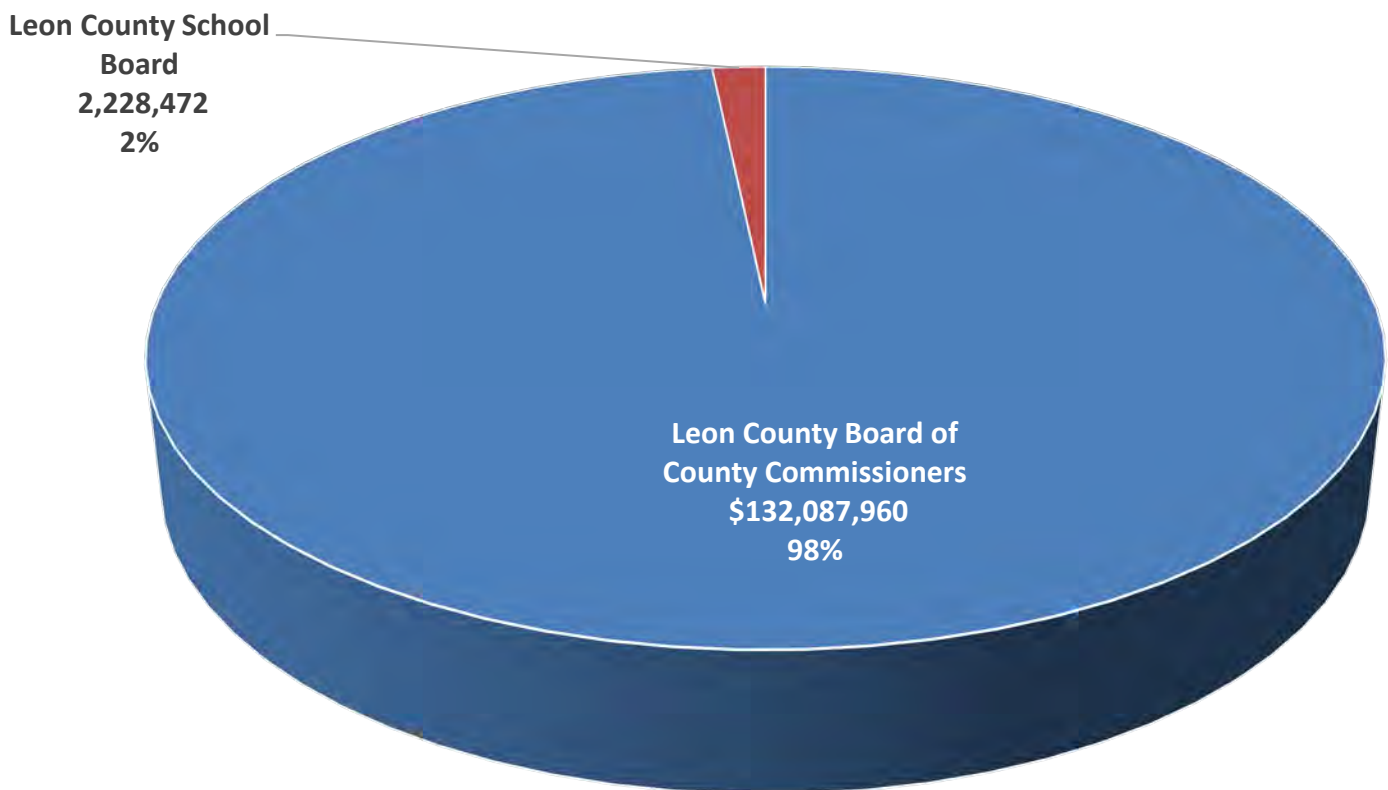
Operating Expenditures:

Operating expenditures represent costs of the day-to-day operations of the Leon County Sheriff’s Office. It includes, but is not limited to, software, utilities, office supplies, uniforms, repair and maintenance of facility and equipment, and any goods that have a per item value of less than \$5,000.

Capital Outlay:

Capital expenditures represent the cash outlays for equipment that has a per unit purchase price of \$5,000 or greater.

FY 2027 Proposed Budget Revenue Sources







Leon County Board of County Commissioners

Appropriated Funds:

The Leon County Board of County Commissioners reviews, approves, and funds via budget draw 98% of the Sheriff's annual budget to include Personnel, Operating, and Capital Expenditure. The Leon County School Board contributes the remaining 2% which provides 50% of the School Resource Deputy Program which is described in greater detail below.

Special Appropriations:

“A special appropriation is an additional budget request, made separately from the agency's annual operating budget, that provides LCSO with the authority to spend money for particular purposes. Concerns voiced by the other stakeholders occasionally give rise to the need for special law enforcement and detention services. The costs necessary to fulfill these services requested by the community are identified, assembled into a program budget, and requested as a special appropriation.

The Leon County Sheriff's Office will not request a special appropriation in fiscal year 2027.”

Leon County School Board:

The Leon County School Board reimburses the Sheriff for 50% of the costs for 28 full-time School Resource Deputies. Each year, a contractual agreement outlining the costs is signed into effect by the Sheriff of Leon County and the Superintendent of Leon County Schools. The detail budget for the School Resource program is included as an attachment to this budget and also to the annual Sheriff's Office and School Board agreement.



Miscellaneous Revenues:

Other revenues to the Leon County Sheriff's Office include interest income on interest-bearing deposit accounts, proceeds from the sale of fixed assets, sale of surplus materials or scrap, and other miscellaneous revenues. Historically, these revenues provide less than 1% of the funding to the organization.

Grants:

Grants are one of the ways that the Leon County Sheriff's Office has expanded the resources available to the community to support its programs and projects without the support of ad valorem revenue. While LCSO is required to comply with the program and financial reporting requirements of the external resource providers, the grant fund does not contain a legally-adopted budget, and is therefore outside the scope of the budget document, but is budgeted in the special revenue funds. However, below are some of the active grant-funded projects and initiatives undertaken by the agency:

Back on Track: A state grant from the Department of Juvenile Justice that provides funding for the Back On Track program, which provides prevention and intervention services to at-risk youth.

Body-worn Camera: A direct federal grant from the Bureau of Justice Assistance to expand the LCSO's body-worn camera program to staff working in the Leon County Detention Center's Booking Unit.

Collaborative Apalachee Center/Leon County Sheriff's Office Mobile Program (Project CALM): State funding that provides three mobile response teams comprised of a deputy and a licensed mental health clinician or masters-level counselor. The teams provide on-demand crisis intervention services in any setting in which a behavioral health crisis is occurring, including at homes; in schools; at shelters; and in emergency rooms.

Community-Based Violence Intervention and Prevention Initiative (CVIPI): A federal grant from the Office of Justice Program to support its Community-Based Violence Intervention and Prevention Initiative. Funding will support a portion of the Council on the Status of Men and Boys (CSMB) initiative to identify and address conditions, dynamics, and core issues that contribute to the cycle of violence in Leon County's high-risk communities as well as aiming to disrupt and eliminate the opportunities and conditions that lead those at-risk to resort to violence.

REVENUE SOURCES: BUDGET & CONTRACTUAL

Law Enforcement Agency De-Escalation: A federal grant from the Office of Community Oriented Policing Services to work with research partners at the Florida State University and the Florida Sheriffs Association to analyze collected data and compose scholarly research publications related to de-escalation strategies. LCSO will also use the research in combination with pre-existing de-escalation, duty to intervene, and implicit bias training programs to identify best practices and compose a comprehensive de-escalation training program.

Homeland Security Grant Program (HSGP): A federal grant from the Department of Homeland Security passing through the Florida Division of Emergency Management. Currently, funds are being used to purchase equipment for the Regional Bomb Squad and SWAT Team support, and to fund a Fusion Analyst position for our Real Time Crime Center.

Edward Byrne Memorial Justice Assistance Grant (JAG): Federal and State Justice Assistance Grants. Currently, funds are being used to purchase geospatial mapping equipment to support the Criminal Intelligence Division.

State Criminal Alien Assistance Program (SCAAP): Federal funds provided to agencies that incurred expenses related to incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions. Funds are generally used for training for our Correctional Officers, but can be used for other improvements for the Detention Facility and its staff.

Smart Reentry: Expanding Collaborative Efforts in the Community for More Successful Reentry (Smart Reentry): A federal grant from the Bureau of Justice Assistance to plan, implement and expand effective reentry programming encompassing pre- and post-release efforts to reduce recidivism by providing evidence-based services that improve employment, housing, and transportation success for individuals reentering the community following incarceration. The project will enhance and expand the partnership between LCSO and several reentry-focused community-based partners, strengthening reentry efforts in the community.

Online Sting Operations Grant: This Florida Department of Law Enforcement grant provides funds to purchase electronic equipment to support online sting operations to target individuals who are soliciting children online.

Victims of Crime Act (VOCA): Federal funding to support the Victims of Crime Act. Currently, funds are being used to support our Victim Advocate Unit.

LAW ENFORCEMENT INTRODUCTION & STRATEGIC OBJECTIVES

Overview of Law Enforcement:

The Law Enforcement function encompasses the appropriations and expenditures for general law enforcement and administrative services of the Leon County Sheriff's Office. The Department of Law Enforcement consists of the Special Operations Division, the Uniform Patrol Division, and the Criminal Investigations Division. The Department of Youth Services and Intelligence consists of the Intelligence Operations and Crime Analysis and Youth Services divisions.



Special Operations Division:

The Special Operations Division consists of the specialized units of the Sheriff’s Office and the specialty teams. The specialized units are the Forestry Unit, K9, Traffic, Homeless Street Outreach Team (HOST), and the Mental Health Unit. Each unit has been established to provide specialized services to the community and other law enforcement agencies. Specialty teams are composed of sworn agency members possessing specialized skills and qualifications to carry out specific law enforcement purposes, and participation is in addition to the normal duties of the sworn officer. Some of the specialty teams within the Special Operations Division are SWAT, the Hostage Negotiations Team, the Dive Team, and the Drone Team.

Uniform Patrol Division:

The Uniform Patrol Division consists of 111 sworn officers who provide law enforcement services to a 702 square mile area. The deputies are deployed to one of four fixed shifts and assigned to one of four fixed quadrants encompassing 100% of Leon County and the City of Tallahassee. Deputies in this Division actively patrol Leon County, responding to calls for service from citizens and business owners, and prevent crime by proactively searching for suspicious persons and activity.

Criminal Investigations Division:

The Criminal Investigations Division (CID) investigates a wide array of crime in Leon County, including financial crime, involving embezzlement, bank and/or credit card fraud, scams, and exploitation of seniors; property crime, involving burglary, vandalism, and arson; narcotics crime, ranging from street-level dealer to large-scale drug trafficking organizations; and more. Also under the direction of the CID are the Victim Advocate Unit, Internet Crimes Against Children (ICAC), Special Victims/Sexual Predator Unit, and the Crime Scene Unit, each utilizing specialized skills and methods to advance crime investigations and apprehend those who commit it.





LAW ENFORCEMENT INTRODUCTION & STRATEGIC OBJECTIVES

Strategic Objective: Enhance engagement between LCSO victim advocates and the community to increase awareness of resources available to victims; understand victims’ rights; and improve knowledge on precautions that may minimize risk of victimization.

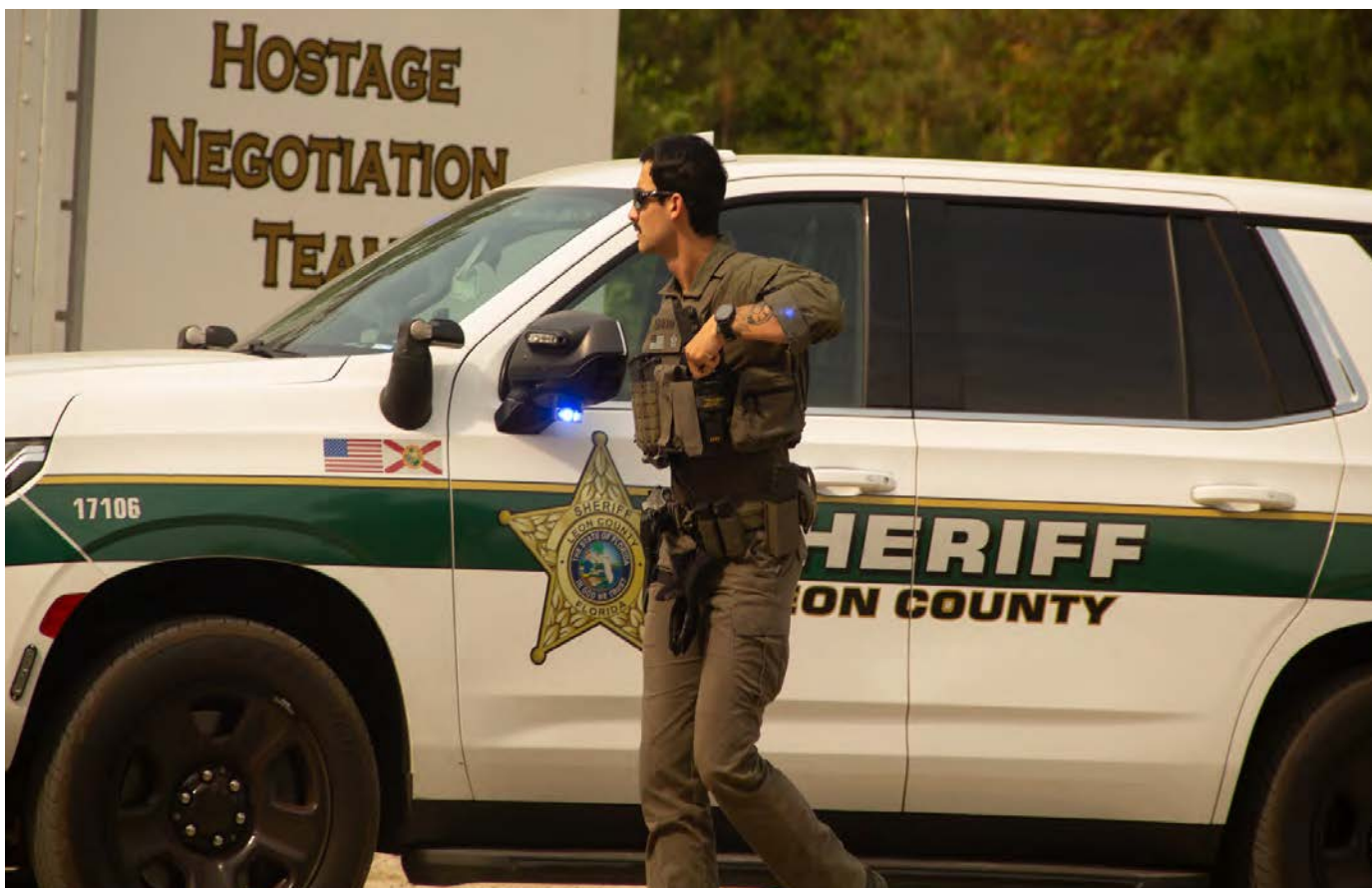
Related Goal: Goal 3: Community Social Issues

Metric	FY 2025	FY 2026	FY 2027
Number of victims served	497	547	522

Strategic Objective: Deploy a Drones as First Responders (DFR) program to provide rapid situational awareness, reduce response times, and minimize risks to deputies and the community.

Related Goal: Goal 5: Research & Innovative Technology

Metric	FY 2026	FY 2027
Budget dollars appropriated to DFR	\$332,000	\$332,000



LAW ENFORCEMENT INTRODUCTION & STRATEGIC OBJECTIVES

Law Enforcement Strategic Objectives

Strategic Objective: Increase the number of narcotics-related arrests, drug seizures, forfeitures, and executed search warrants.

Related Goal: Goal 1: Public Safety

Metric	2025 Actual	2026 Annualized	2027 Estimated
Number of narcotics arrests	90 arrests	84 arrests	87 arrests
Quantity of drugs seized	191,508 grams	201,083 grams	196,295 grams
Number of executed search warrants	67 search warrants	32 search warrants	50 search warrants

Strategic Objective: Increase clearance rates for property crimes by establishing a case evaluation process that identifies solvability factors.

Related Goal: Goal 1: Public Safety

Metric	2025	2026	2027
New property crime cases opened	389 cases	268 cases	329 cases
Property crime cases closed	496 cases	576 cases	536 cases

Strategic Objective: Increase citizen engagement on Leon County Sheriff’s Office (LCSO) social media platforms, with a specific focus on the mobile app and e-newsletter.

Related Goal: Goal 3: Community Social Issues

Metric	2025	2026	2027
Number of social media followers	101,854 followers	106,751 followers	117,426 followers
Number of e-newsletter subscribers	3,991 subscribers	3,046 subscribers	3,519 subscribers

Law Enforcement Revenue & Expenditures

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase / Decrease (\$)	Increase / Decrease (%)
Personnel Services					
Executive Salaries	121,644	127,777	130,972	3,195	
Regular Salaries and Wages	28,675,989	30,901,759	32,712,825	1,811,066	
Other Salaries and Wages	7,682	18,059	18,601	542	
Overtime	1,208,319	847,200	1,188,887	341,687	
Special Pay	175,663	166,075	182,455	16,380	
FICA Taxes	2,207,626	2,474,908	2,648,152	173,244	
Retirement Contributions	8,283,486	9,176,535	10,303,808	1,127,273	
Life and Health Insurance	4,934,435	5,705,512	6,226,392	520,880	
Workers' Compensation	619,676	684,318	678,246	(6,072)	
Unemployment Compensation	1,855	10,000	10,000	0	
Personnel Services	46,236,374	50,112,143	54,100,338	3,988,195	8.0%
Operating Expenditure/Expenses					
Professional Services	163,009	130,825	173,125	42,300	
Contractual Services	1,880,125	2,586,564	2,807,554	220,990	
Investigations	42,544	76,500	76,500	0	
Travel and Per Diem	227,566	232,601	264,406	31,805	
Communication Services	610,270	1,195,512	1,251,893	56,381	
Freight & Postage Services	27,084	21,980	28,480	6,500	
Utility Services	14,445	14,500	20,000	5,500	
Rentals and Leases	41,415	1,779,770	2,106,866	327,096	
Insurance	742,382	795,356	795,356	0	
Repair and Maintenance Services	1,263,463	1,824,967	1,850,474	25,507	
Printing and Binding	35,652	67,125	89,425	22,300	
Promotional Activities	25,950	50,175	51,875	1,700	
Other Current Charges and Obligations	133,324	65,633	150,000	84,367	
Office Supplies	27,746	33,325	33,325	0	
Operating Supplies	2,252,976	2,500,088	2,590,072	89,984	
Books, Publications, Subscriptions and Memberships	117,325	133,625	144,571	10,946	
Training	215,109	336,144	329,055	(7,089)	
Operating Expenditure/Expenses	7,820,384	11,844,690	12,762,977	918,287	7.8%

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase/ (Decrease) (%)	Increase/ (Decrease) (%)
Capital Outlay					
Machinery and Equipment	3,574,190	2,197,246	1,909,290	(287,956)	-13.1%
Capital Outlay	3,574,190	2,197,246	1,909,290	(287,956)	-13.1%
Grants and Aids					
Aids to Private Organization	0	25,000	0	(25,000)	-100.0%
Grants and Aids	0	25,000	0	(25,000)	-100.0%
Other Uses					
Debt Service	1,709,019	0	0	0	-
Intragovernmental Transfers	2,360,931	0	0	0	-
Other Uses	4,069,950	0	0	0	-
Budgeted Contingency					
Budget Reserves	0	75,000	75,000	0	-
Budgeted Contingency	0	75,000	75,000	0	0.0%
Law Enforcement	61,700,898	64,254,079	68,847,605	4,593,526	7.1%



Law Enforcement Capital Expenditures

Capital/Fixed Asset - Capital/Fixed Asset - All property with a unit value of \$5,000 or more, and a useful life of one (1) year or more.

Capital Budgeting Process: On January 1, all units of the LCSO are instructed to draft budget requests for specific needs; to include staffing, new equipment, capital/asset items, replacement of broken or aging items, and operational increases. Requested capital items are prioritized according to greatest need and any assets approved for consideration in the FY27 budget year are itemized below.

Law Enforcement	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget
Finance Bureau	13,691	0	0	0
Division of Member Relations & Services	443,737	27,234	27,234	100,002
Fleet Services Bureau	2,020,190	1,600,000	1,600,000	1,600,000
Special Operations Division	407,871	70,052	70,052	16,000
Uniform Patrol Division	4,924	293,110	293,110	0
Criminal Investigations Division	45,280	3,500	3,500	3,500
Research, Analysis, Planning, and Innovation Division	197,522	151,600	151,600	167,788
Real Time Crime Center	0	0	0	0
Law Enforcement Training Bureau	14,730	0	0	0
Specialty Teams	335,804	51,750	51,750	22,000
Other	90,441	0	0	0
Total, Law Enforcement	3,574,190	2,197,246	2,197,246	1,909,290

School Resource	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget
Youth Services Divison	0	85,052	85,052	0
School Resource	0	85,052	85,052	0
Total, Law Enforcement Function	3,574,190	2,282,298	2,282,298	1,909,290

DETENTION REVENUE & EXPENDITURES

Detention Revenue & Expenditures

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Executive Salaries	121,644	127,777	130,972	3,195	
Regular Salaries and Wages	19,722,563	21,953,596	23,114,994	1,161,398	
Other Salaries and Wages	0	17,368	0	(17,368)	
Overtime	2,516,596	2,370,500	2,125,251	(245,249)	
Special Pay	63,396	82,355	85,085	2,730	
FICA Taxes	1,646,679	1,900,139	1,970,259	70,120	
Retirement Contributions	6,845,894	7,938,822	8,693,253	754,431	
Life and Health Insurance	3,459,004	4,047,776	4,727,610	679,834	
Workers' Compensation	565,734	523,302	523,302	0	
Unemployment Compensation	3,300	20,000	20,000	0	
Personnel Services Total	34,944,810	38,981,635	41,390,726	2,409,091	6.2%
Operating Expenditure/Expenses					
Professional Services	91,073	44,100	83,850	39,750	
Contractual Services	11,186,317	10,840,669	11,252,116	411,447	
Travel and Per Diem	13,337	30,650	21,500	(9,150)	
Communication Services	473,513	19,706	19,706	0	
Freight & Postage Services	1,301	1,090	1,090	0	
Utility Services	300	5,500	0	(5,500)	
Rentals and Leases	42,077	148,585	98,080	(50,505)	
Insurance	358,533	374,476	374,476	0	
Repair and Maintenance Services	253,279	201,000	211,000	10,000	
Printing and Binding	7,483	14,000	14,000	0	
Promotional Activities	422	5,000	6,200	1,200	
Other Current Charges and Obligations	3,649	0	0	0	
Office Supplies	5,726	0	0	0	
Operating Supplies	851,913	1,151,682	1,212,347	60,665	
Books, Publications, Subscriptions and Memberships	63,427	86,079	86,499	420	
Training	67,865	20,110	27,200	7,090	
Operating Expenditure Total	13,420,213	12,942,647	13,408,064	465,417	3.6%

DETENTION REVENUE & EXPENDITURES

Category	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase/ Decrease (%)	Increase/ Decrease (%)
Capital Outlay					
Machinery and Equipment	138,611	0	0	0	-
Machinery and Equipment	175,381	199,000	209,510	10,510	-
Capital Outlay Total	313,993	199,000	209,510	10,510	5.3%
Other Uses					
Intragovernmental Transfers	193,097	0	0	0	-
Other Uses Total	193,097	0	0	0	-
Budgeted Contingency					
Budget Reserves	0	75,000	75,000	0	-
Budgeted Contingency Total	0	75,000	75,000	0	0.0%
Detention Total	48,872,114	52,198,282	55,083,300	2,885,018	5.5%



Detention Introduction & Strategic Objectives

Detention Overview

“The Leon County Detention Facility (LCDF) provides booking and detention services for all law enforcement agencies within Leon County. The LCDF is responsible for the care, custody and control of inmates. In addition, the LCDF provides a secure facility that ensures the safety of the public, provides a safe working environment for employees, and offers humane and safe living conditions for inmates. The department is comprised of sworn/certified correctional officers and civilian support staff. The FY27 FTE proposal for the LCDF is 287.

The County designates the Leon County Sheriff as Chief Correctional Officer. As such, the Sheriff is responsible for administrative oversight of the LCDF and carries out all public safety duties related to the care and custody of the individuals detained. The County is fiscally responsible for certain maintenance activities at the LCDF.”

Detention Administrative Priorities

“The Needs Assessment Report for the Leon County Detention Center, released in October 2024, indicates that more than 35% of detainees are experiencing mental health challenges. Mental health services are crucial in correctional facilities, serving to aid in inmate rehabilitation, reduce recidivism, and improve overall safety. Research indicates that inmates suffering from mental health disorders are at a higher risk of engaging in violent behavior towards both correctional personnel and other inmates. Fifty-four percent of violent felons booked at the LCDF have mental health issues. Strategic Objectives and notable increases to the FY27 budget reflect the changes in mental health issues and safety concerns due to increased felony bookings.

LCSO was awarded the Body-Worn Camera Implementation grant by the US Department of Justice (DOJ) to expand LCSO’s body-worn camera program to staff working in the Leon County Detention Facility. The cameras will be used to create transparency and increase deputy and prisoner safety in the detention facility by recording deputy & prisoner interactions for review when incidents occur, as well as generate training resources for positive interactions that should be replicated. “

Detention Strategic Goals and Objectives

Strategic Objective

Maintain the safety and security of the detention facility for detainees, detention staff, and visitors. Safeguard against the increasing population of detainees with violent and/or felony arrests.

Related Goal: Goal 4: Care, Custody, Control & Re-entry

Metric	2025 Actual	2026 Annualized	2027 Estimated
Body Worn Cameras Budget	\$225,664	\$241,800	\$241,800

Strategic Objective

Increase the number of in-person visits for detainees from 30 minutes a week to two hours a week to promote mental health and strengthen relationships with their support network.

Related Goal: Goal 4: Care, Custody, Control & Re-entry

Metric	2025 Actual	2026 Annualized	2027 Estimated
In-person visitation for inmates	9,946 visits	13,924 visits	15,317 visits

Detention Capital Expenditures

Capital/Fixed Asset - All property with a unit value of \$5,000 or more, and a useful life of one (1) year or more.

Capital Budgeting Process: On January 1, all units of the LCSO are instructed to draft budget requests for specific needs; to include staffing, new equipment, capital/asset items, replacement of broken or aging items, and operational increases. Requested capital items are prioritized according to greatest need and any assets approved for consideration in the FY27 budget year are itemized below.

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget
Department of Detention	148,543	28,000	28,000	28,000
Division of Member Relations & Services	165,450	100,000	100,000	100,000
Research, Analysis, Planning, and Innovation Division	0	71,000	71,000	81,510
Total Capital Outlay, Detention Function	313,993	199,000	199,000	209,510



Judicial Overview

The Leon County Sheriff's Office Judicial Services provides a myriad of vital services to the citizens of Leon County. Judicial Services consists of the Warrants Unit, Civil Process Unit, The United States Marshal's Florida Regional Fugitive Task Force and the Bailiff/Transport Unit.

Warrants Unit

The Warrants Unit is responsible for serving arrest warrants, as well as all enforceable process issued by the court. Enforceable process includes arrest warrants and civil orders of arrest. The Warrant Unit also has members who are assigned to the United States Marshals Violent Fugitive Task Force. They are responsible for the apprehension of suspects with violent felony warrants and a violent history.

Civil Process Unit

The Civil Process Unit is responsible for serving all non-enforceable process issued by the courts. The non-enforceable papers include Civil summons, Subpoenas, Garnishments, Tax Deeds, Divorce Papers, and Child Support.

Bailiff/Transport Unit

The Bailiff Unit provides law enforcement services and security to all courthouse staff and visitors to the Leon County Courthouse and Courthouse Annex. There are 22 courtrooms and hearing rooms at the Courthouse and Annex. A Bailiff is assigned to each judge presiding in a courtroom. The Bailiff is also responsible for the safety and security of the presiding judge, jurors, and courtroom staff. The Transport Unit is responsible for the movement of inmates between the Leon County Detention Center and the Courthouse, as well as, transport of in-custody persons, to and from Leon County to other jurisdictions.



JUDICIAL INTRODUCTION & STRATEGIC GOALS & OBJECTIVES

Judicial Strategic Goals and Objectives

2025 Actual

2026 Annualized

2027 Estimate

<p>Strategic Goal: Goal 1: Promote the safety of citizens, deputies, and the community through crime reduction and collaboration with partner agencies</p>			
<p>Metric: Courthouse security - Individuals scanned</p>	16,005	175,356	184,124
<p>Metric: Courthouse security - Articles scanned</p>	11,779	191,136	200,693
<p>Metric: Courthouse arrests (including Remands by Judge)</p>	191	240	252



Judicial

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Regular Salaries and Wages	3,361,819	3,359,848	3,245,302	(114,546)	-
Other Salaries and Wages	112,388	96,636	136,077	39,441	-
Overtime	236,732	121,900	125,600	3,700	-
Special Pay	23,667	25,480	23,660	(1,820)	-
FICA Taxes	271,216	281,388	278,227	(3,161)	-
Retirement Contributions	1,073,913	1,109,520	1,131,787	22,267	-
Life and Health Insurance	583,664	642,901	641,198	(1,703)	-
Workers' Compensation	96,878	72,275	72,275	0	-
Personnel Services Total	5,760,279	5,709,948	5,654,126	(55,822)	-1.0%
Operating Expenditure/Expenses					
Contractual Services	199	1,224	1,224	0	-
Travel and Per Diem	135,926	65,500	54,800	(10,700)	-
Communication Services	65,460	0	0	0	-
Rentals and Leases	18,570	15,960	15,960	0	-
Insurance	58,652	60,540	60,540	0	-
Repair and Maintenance Services	66,451	17,417	17,417	0	-
Office Supplies	0	2,500	2,500	0	-
Operating Supplies	42,149	74,733	81,077	6,344	-
Training	3,779	6,000	6,000	0	-
Operating Expenditure/Expenses Total	391,187	243,874	239,518	(4,356)	-1.8%
Capital Outlay					
Machinery and Equipment	5,385	0	0	0	-
Capital Outlay Total	5,385	0	0	0	-
Other Uses					
Intragovernmental Transfers	2,703	0	0	0	-
Other Uses Total	2,703	0	0	0	-
-711 Judicial Total	6,159,553	5,953,822	5,893,644	(60,178)	-1.0%

Overview of School Resource Deputy (SRD) Program

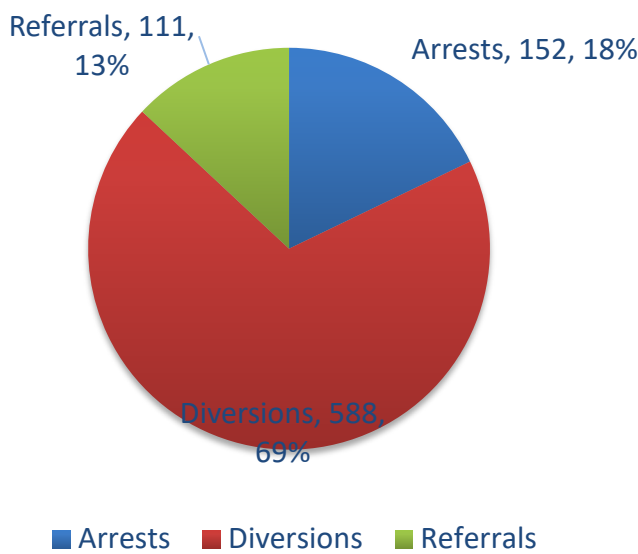
“The School Resource Unit currently serves 18 schools within the district. A total of 24 deputies are assigned to the unit. Deputies are given primary assignments at six high schools, ten middle schools, and two nontraditional schools. Members are also given secondary school assignments and respond as requested. The unit is supervised by one lieutenant and three sergeants.

The main objective of the SRD program is to enhance students’ educational opportunities by promoting a safe and secure learning environment. In addition to prevention programs, deputies also teach the basic understanding of the Criminal Justice System and the role of a law enforcement officer and their duties. They also take law enforcement action as required within their assigned school.”

Budget

The budget for the School Resource Deputy (SRD) Program for the 2026 fiscal year is approximately \$4.5 million, and is funded by charges for service (50%) to the Leon County School Board, and a budgeted appropriation from the Leon County Board of County Commissioners (50%).

Year-to-Date Arrests, Diversions, & Referrals



The above pie chart depicts the rate of outcomes resulting from incidents in schools during the 2025-2026 school year. Referrals represent the lowest level disciplinary action and are a formal notification of a student’s breach of conduct. Civil citation diversions are used to handle low-level offenses, with the goal of connecting youth with community resources to divert the delinquency prior to arrest. Referrals and diversions represent successful criminal justice alternatives and outnumber arrests, the most severe type of delinquency outcome.

School Resource Unit

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Regular Salaries and Wages	2,149,598	2,371,362	2,400,259	28,897	-
Overtime	145,676	125,000	128,800	3,800	-
Special Pay	17,335	22,750	22,750	0	-
FICA Taxes	168,997	193,874	194,994	1,120	-
Retirement Contributions	715,031	822,720	867,081	44,361	-
Life and Health Insurance	392,535	474,544	511,285	36,741	-
Workers' Compensation	62,202	64,585	64,585	0	-
Personnel Services Total	3,651,373	4,074,835	4,189,754	114,919	2.8%
Operating Expenditure/Expenses					
Travel and Per Diem	32,151	32,200	32,200	0	-
Communication Services	44,185	14,448	14,448	0	-
Rentals and Leases	16,859	22,064	22,064	0	-
Insurance	62,532	66,329	66,329	0	-
Repair and Maintenance Services	59,755	59,822	59,822	0	-
Promotional Activities	0	0	0	0	-
Operating Supplies	55,865	85,377	92,426	7,049	-
Training	11,230	14,840	14,840	0	-
Operating Expenditure/Expenses Total	282,577	295,080	302,129	7,049	2.4%
Capital Outlay					
Machinery and Equipment	0	85,052	0	(85,052)	-
Capital Outlay Total	0	85,052	0	(85,052)	-100.0%
School Resource Unit Total	3,933,950	4,454,967	4,491,883	36,916	0.8%

General Fund Positions by Program

Program Staffing Summary	FY 2025 Adopted	(+/-)	FY 2026 Proposed	(+/-)	FY 2026 Amended	(+/-)	FY 2027 Proposed
Law Enforcement	363.00	11.00	374.00	5.00	379.00	9.50	388.50
Detention	289.50	(3.50)	286.00	-	286.00	1.00	287.00
Judicial	41.00	(1.50)	39.50	-	39.50	(3.50)	36.00
School Resource	27.00	1.00	28.00	-	28.00	-	28.00
Total Full-time Equivalents	720.50	7.00	727.50	5.00	732.50	7.00	739.50

General fund positions are reported at the Full Time Equivalent (FTE). Full time employees are reported at 1, and part-time employees are reported at 0.5.

Through a special appropriation, five new law enforcement FTEs were added to the fiscal year 2026 budget: 4 deputy sheriffs, and 1 Homeless Outreach Street Team (HOST) deputy. For fiscal year 2027, seven FTEs were added to the general fund due to agency reorganization, and the planned absorption of positions funded by grants that will have ended by October 1, 2026.



Agency At A Glance

SWORN
CORRECTIONS
EMPLOYEES

217

SWORN
DEPUTIES

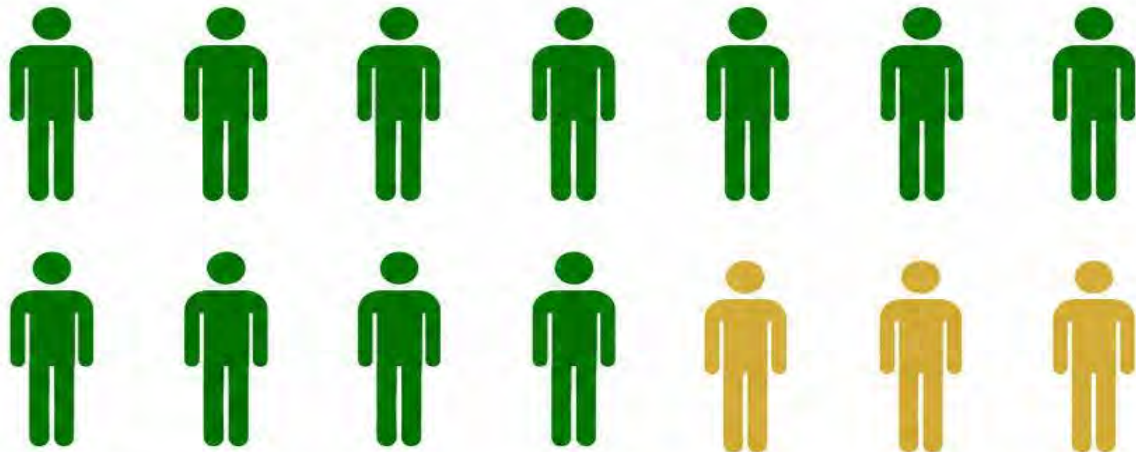
288

CIVILIAN
EMPLOYEES

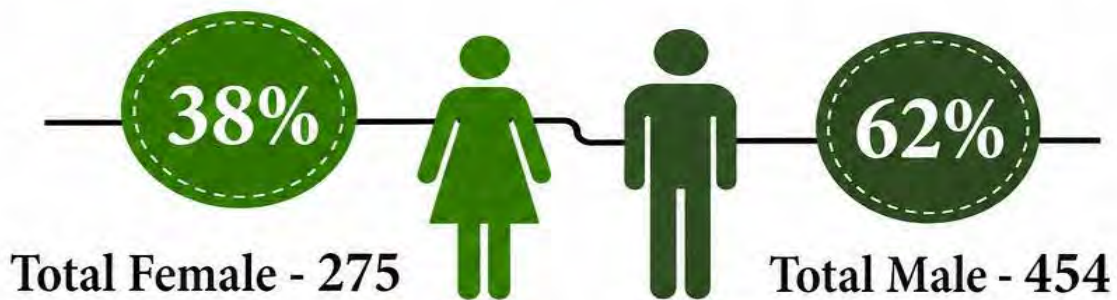
200

LEON COUNTY SHERIFF'S OFFICE DEMOGRAPHICS

Total Workforce - 729



■ Total Sworn - 505 ■ Total Non Sworn - 200



Employee Breakdown by Ethnicity



Sheriff's Budget - Section 30.49, Florida Statutes

30.49 Budgets.—

(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.

(2)(a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

1. General law enforcement.
2. Corrections and detention alternative facilities.
3. Court services, excluding service of process.

(b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.

(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1).

(4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.

(a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.

(b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor, and shall deliver a copy of such reply to the sheriff.

(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.

(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

- (7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.
- (8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.
- (9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.
- (10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.
- (11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.
- (12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners, city council, or budget commission. This subsection shall apply to a sheriff in a consolidated government, consolidated pursuant to s. 3 or s. 6(e), Art. VIII of the State Constitution or s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution.

Account Code - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments.

Adopted Budget - The financial plan of revenues and expenditures for a fiscal year, as approved by the Leon County Board of County Commissioners.

ALLin - A collaborative effort to reduce crime in Leon County through prevention, re-entry, enforcement, and community involvement.

Amendment - A change to an adopted budget which may increase or decrease a fund total.

Appropriation - The amount of money authorized to be expended by the government in a given time period.

Available - Cash and collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period.

BOCC - The Leon County Board of County Commissioners; also referred to as BOCC, or the Board.

Budget - A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar - The schedule of key dates involved in the process of preparing a budget for the ensuing fiscal year.

Budget Document - The official written statement which details the annual fiscal year financial plan.

Budget Recapitulation - A year-end schedule provided by the Sheriff to the Board of County Commissioners reflecting the year's inflows of resources (budget transfers and other revenues) and outflows of resources (expenditures and transfers-out of excess revenues).

Budgeted Contingency - A budget appropriation set aside for unexpected expenditures, serving as a safety net.

Capital Expenditure - Expenditures to acquire, upgrade, or maintain long-term assets such as property, buildings, machinery, and equipment.

Capital Improvement Plan (CIP) - An interlocal agreement between Leon County Sheriff's Office and the Leon County Board of County Commissioners, which delegates the maintenance responsibilities of the LCSO Complex and Facilities between each party.

Capital/Fixed Asset - All property with a unit value of \$1,000 or more, and a useful life of one (1) year or more.

COLA - Cost of Living Adjustment.

Command Staff - The Sheriff's executive directors, captains, chiefs, assistant sheriffs, undersheriff, and chief of staff.

Custodial Funds - Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, and other funds.

Department - An organizational unit responsible for carrying out a major governmental function within the Sheriff's Office.

Division - A basic organizational unit which is functionally unique in its service delivery.

Executive Staff - The sheriff, chief of staff, and undersheriff. A subset of Command Staff who are at the highest level of executive leadership.

Expenditure - Decreases in fund financial resources through actual payments, transfers for the procurement of assets, or the cost of goods or services received.

Expendable - Expendable funds are those funds that can be used for current operations.

Fees - A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Policy - Policies with respect to spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) - The annual budget year runs from October 1 through September 30.

Fringe Benefits - Employee benefits such as social security, retirement, group health insurance, and life insurance.

Full Time Equivalent (FTE) - This is a measure of the number of full time employees allocated to a department or cost center. Part-time employees are counted as 0.5 FTE, while full-time employees are counted as 1.0 FTE.

Function - A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between assets and liabilities on the governmental fund statements.

General Fund - The primary operating fund of the Sheriff. This fund is used to account for all financial transactions not required to be accounted for in another fund.

Governmental Finance Officers Association (GFOA) - The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance. (Source: www.gfoa.org)

Governmental Funds - Funds generally used to account for tax-supported activities.

Grant - A contribution of assets (usually cash) by one governmental unit or other organization to another, made for a specified purpose.

ICAC - Internet Crimes Against Children.

Inmate Welfare Fund - The fund used to account for the operations related to various rehabilitative programs and other expenditures benefiting inmates.

Intergovernmental Revenue - Revenue received from another governmental unit.

LCDF - Leon County Detention Facility.

LCSB - Leon County School Board.

LCSO - Leon County Sheriff's Office.

Mandate - Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Measurable - The amount of the transaction that can be reasonably estimated.

Modified Accrual Basis of Accounting - A basis of accounting whereby revenues are recognized when they become measurable and available. Expenditures are recognized when a liability is incurred.

Obligations - Legally binding commitment to spend funds for a specific purpose. Once funds are obligated, they must be expended within a specified period of time.

Operating Budget - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.

Operating Expenditures - Expenditures of day-to-day operations such as office supplies, repairs and maintenance, and travel and per diem.

Personnel Services - Costs related to compensating employees, including salaries and wages and fringe benefit costs.

Revenue - Funds that a government receives as income, including tax payments, interest earnings, service charges, grants, and intergovernmental payments.

RTCC - Real Time Crime Center - an investigatory unit that captures and analyzes intelligence in real time through the use of modern technology.

Special Appropriation - An additional appropriation from the Board of County Commissioners, separate from the annual budget, that gives the Sheriff spending authority for a specific purpose.

Special Revenue Fund - The fund used to account for various law enforcement grants and the proceeds of specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes.

SRD - School Resource Deputy.

Step Plan - A salary structure with standard progression rates established within a pay range for a job.

Strategic Objective - The planned attainment of an accomplishment which contributes to reaching an established strategic goal.

Strategic Plan - A document that establishes the direction of an organization.

SWAT **Special Weapons And Tactics** - a specialty team that responds to extreme, high-risk situations.

Transmittal Letter - A brief written statement presented by the Sheriff to the Board to explain principal budget issues.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

VOCA - Victims of Crime Act.

ALL In

**FOR OUR COMMUNITY.
FOR EACH OTHER.**



LEON COUNTY SHERIFF'S OFFICE



Leon County Sheriff's Office

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Tallahassee, Florida, 32304