



Leon County Sheriff's Office 2026 BUDGET REPORT



TRANSMITTAL LETTER



Sheriff Walt McNeil

LEON COUNTY SHERIFF'S OFFICE

HONESTY & INTEGRITY ACCOUNTABILITY TEAMWORK TRUST & RESPECT COMMITMENT TO EXCELLENCE

May 1, 2025

Honorable Brian Welch, Chair
Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Dear Chairman Welch:

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 2025-2026. This submission outlines the funding required to support the constitutional duties of the Sheriff's Office, ensuring the proper and efficient operation of our agency.

The proposed budget reflects our commitment to public safety, operational excellence, and community engagement. As part of our 2025's "Year of Balance," LCSO will continue to build on the foundation of progress, working to strike the right balance between public safety, community engagement, and fairness for all. These efforts are made possible by the dedication of our agency members as evidenced by our Capital Region Real-Time Crime Center being recognized as the 2024 RTCC Center of the Year and achieving the prestigious Gold Standard CALEA Accreditation by the Commission on Accreditation for Law Enforcement Agencies. Our agency is committed to our continued efforts to effectively deploy law enforcement resources to drive down crime in our community, protect our schools and leverage law enforcement technology. These efforts include being ever vigilant to combat drug and gun related crimes in partnership with our federal, state and local partners.

Our comprehensive plan, **ALLin Leon**, emphasizes prevention, re-entry, enforcement, and community involvement to mitigate crime and its underlying causes. Key programs include the Capital Region Real Time Crime Center, Mental Health Unit, Council on the Status of Men and Boys and Homeless Outreach Street Team (HOST), each driving positive outcomes for our community. For continued success and in alignment with the commission's priorities, I respectfully request \$202,345 for HOST through a separate budget appropriation, which includes funding for one additional specialized deputy to address homelessness-related concerns and provide direct support to individuals in need.

In addition to the much-needed HOST deputy, I am requesting two additional special budget appropriations to add a second deputy to each pod in an overtime capacity in a phased in approach until the positions can be filled. Pursuant to the commission's independent consultant report, the detention facility survey, officer safety is a concern as the ratio in most pods is ninety-four inmates to one detention

deputy. The third special appropriation is for four (4) law enforcement deputies to assist in our crime fighting efforts. It has been several years since I have requested additional law enforcement deputies. While I understand the fiscal impact, remaining proactive in our law enforcement resource deployment is a priority to me.

The Fiscal Year 2025-2026 proposed budget totals \$121,928,622—a 6.7% increase or \$7.6 million—to address the operational needs of law enforcement, detention, and judicial functions. Notable adjustments include increases of 5.9% for law enforcement, 6.8% for detention, 10.8% for judicial responsibilities, and 14.2% for school resource programs. Net of contractual contributions, the certified budget includes the Leon County School Board's 50% funding of \$2,209,665 for the School Resource Division which includes an additional school resource deputy to assist with staffing.

Recruiting and retaining skilled personnel remain crucial to achieving our mission. The proposed budget includes an increased starting salary of \$62,000 for law enforcement and detention deputies, along with adjustments to the step plan per our collective bargaining agreement. Additionally, the budget accommodates a 3% cost of living adjustment for civilians and non-bargaining unit members. While rising costs and inflation necessitate further consideration, I respectfully defer to the Commission's decision regarding a broader 4%-5% cost of living adjustment for civilians and non-bargaining members.

The requested \$6.3 million increase in personnel services is essential to attracting and retaining qualified professionals, while the \$1.3 million increase in operating and capital expenditures covers rising costs in contractual services, communication, rentals and leases, and insurance.

I deeply appreciate the continued support of the Board of County Commissioners and County staff in securing the necessary resources to fulfill LCSO's vital functions. Together, we will uphold our shared commitment to the safety and well-being of Leon County's residents in the upcoming fiscal year.

Sincerely,

Walt McNeil
Sheriff

WM/emg



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ALLin
Working together to make Leon County safer



DISTINGUISHED BUDGET AWARD

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, 2024. 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.



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: 9/11/2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Leon County Sheriff's Office
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrell
Executive Director

**PREPARED BY:
Leon County Sheriff's Office**

Honorable Walt McNeil
Leon County Sheriff

Executive Staff

Mr. Ron Cave
Undersheriff

Dr. Argatha Gilmore
Chief of Staff

Ms. Elise Gann
Chief Financial Officer

Ms. Shonda Knight
Executive Director of Community and Media
Relations

Mr. James Pimentel
General Counsel

Department of Finance

Ms. Elise Gann
Chief Financial Officer

Mr. Scott Otte
Director of Finance & Accounting

Mrs. Lisa Billups
Staff Accountant

Mr. Andrew Sorenson
Staff Accountant



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INTRODUCTION TO LEON COUNTY

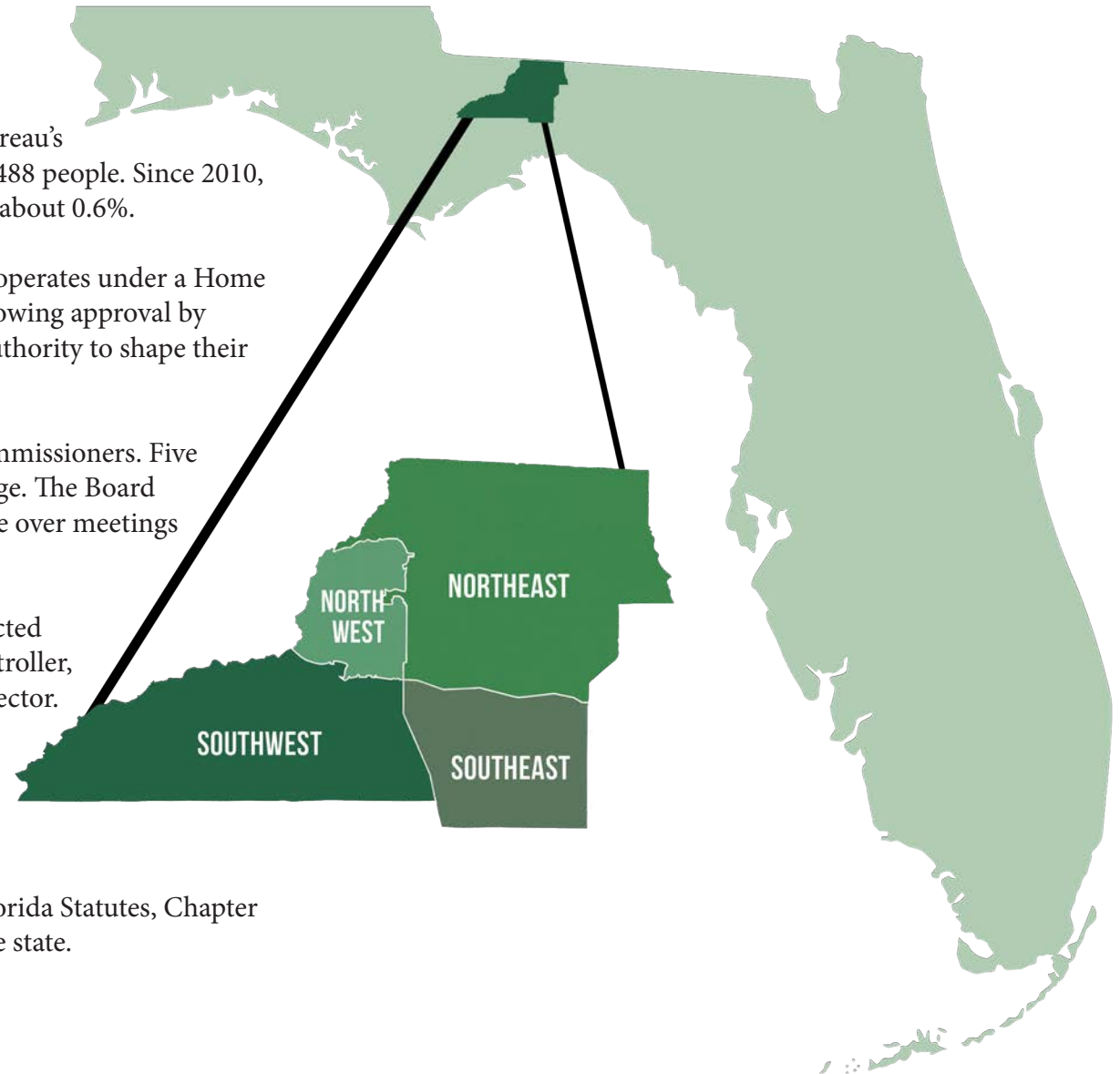
Leon County, located in the Panhandle region of Florida, covers approximately 702 square miles. According to the U.S. Census Bureau's 2024 estimate, the county has a population of approximately 300,488 people. Since 2010, Leon County's population has grown at an average annual rate of about 0.6%.

Leon County is a political subdivision of the State of Florida and operates under a Home Rule Charter, which became effective on November 12, 2002, following approval by county voters. The charter provides local residents with greater authority to shape their government according to the community's specific needs.

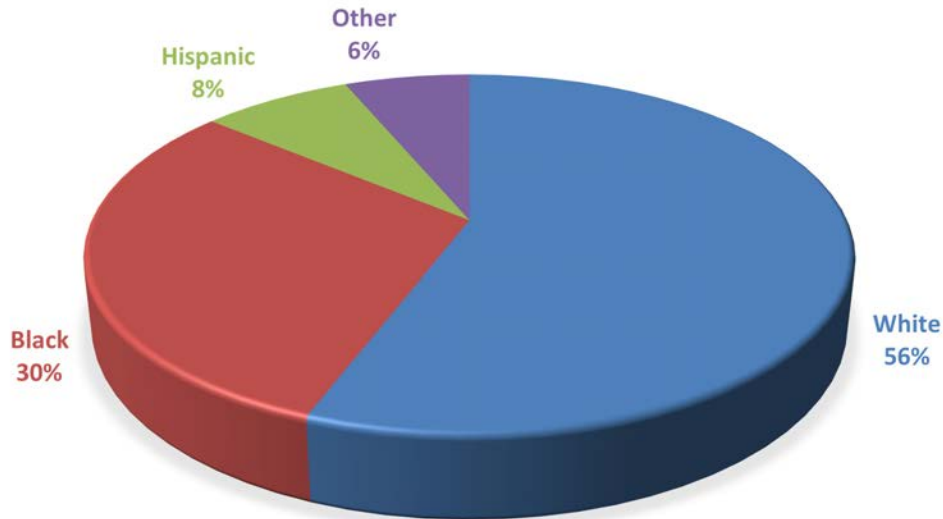
The county is governed by a seven-member Board of County Commissioners. Five commissioners are elected by district, while two are elected at-large. The Board selects a chairperson annually from among its members to preside over meetings and represent the Board at official functions.

In addition to the County Commission, Leon County has five elected Constitutional Officers: the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. These officers are responsible for specific governmental functions and are directly accountable to the citizens of Leon County. The Board of County Commissioners is responsible for funding all or part of the operating budgets of these offices.

The authority and responsibilities of the Sheriff are outlined in Florida Statutes, Chapter 30, which defines the powers and duties of sheriffs throughout the state.



LEON COUNTY RACIAL DIVERSITY



Demographics & Population Statistics

Category	Leon County	Florida
Population (estimated 2024 via Census)	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 (2019-2023)	\$1,230	\$1,564
Unemployment Rate	3.50%	3.20%
Median Property Value	\$279,800	\$292,200
Homeownership rate	51.90%	66.90%

Bordering Counties

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



Universities

	Enrollment	Graduation rate
Florida State University	42,515	83%
Florida A&M University	9,265	52%
Tallahassee State College	11,699	37%



LEON COUNTY SHERIFF'S OFFICE

AGENCY ORGANIZATIONAL CHART

PEOPLE OF LEON COUNTY



Shonda Knight
Executive Director
Community and
Media Relations



James Pimentel
General Counsel



Walter McNeil
Sheriff of Leon County



Stephanie Jones
Executive Assistant



Elise Gann
Chief
Financial Officer



Ron Cave
Undersheriff



Argatha Gilmore
Chief of Staff



Benjamin Benedict
Assistant Sheriff
Law Enforcement



Brice Google
Assistant Sheriff
Detention



Grady Jordan
Assistant Sheriff
Youth Services
and Intelligence



Sara Bourdeau
Executive Director
Research, Analysis,
Planning and
Innovation



Greg Gibson
Assistant Sheriff
Business Services



Mary Nicholson
Executive
Director
Human Relations



Kristi Gordon
Executive Director
Employee
Development and
Support

Effective March 21, 2025



The Leon County Sheriff's Office Honor Guard and sworn Command Staff members participate in the annual Law Enforcement Memorial March.



EXECUTIVE COMMAND STAFF



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.

Undersheriff Cave holds criminal justice instructor certifications in general topics, firearms, defensive tactics, and vehicle operations. He has worked continuously in the criminal justice field since 1996. Cave has been a Florida Certified Correctional Officer since 1997, and a Florida-certified Law Enforcement Officer since 1998. He has served in various positions and roles with local and state criminal justice agencies including Investigator (internal affairs and criminal), Deputy Sheriff, Lieutenant, Captain, Major, Chief (statewide operations), and Director.

As of March 2024, Cave serves as the Undersheriff of the Leon County Sheriff's Office.



Argatha Gilmore
Chief of Staff

Chief of Staff Dr. Argatha Gilmore was reared in Indian River County, Florida. She is a graduate of Vero Beach High School and Indian River Community College. From Florida State University, she received a Bachelor of Science degree in Criminology (1980) and a Certified Public Manager certification (CPM 2001). In addition, she has a Master's Degree in Social Science and Public Administration from Florida A&M University (1991). Chief of Staff Gilmore is a graduate of the FBI National Academy, Session #214 (2003) and a graduate of Harvard University's John F. Kennedy School of Government State & Local Executive Program (2002). She successfully completed the Florida Department of Law Enforcement Chief Executive Training in 2010.

On March 23, 2018, Chief of Staff Gilmore received her Doctorate in Strategic Leadership Foresight from Regent University. Chief of Staff Gilmore's law enforcement career began at the Tallahassee Police Department on August 31, 1984. She retired from the Tallahassee Police Department after 25 years of service having served in numerous leadership roles throughout the department.

On September 28, 2009, the Mayor of the City of Lake City swore in Police Chief Argatha Gilmore. Under her leadership, the Department renewed its status as an Accredited Law Enforcement Agency in Florida. On December 3, 2021, Chief of Staff Gilmore was sworn in as Leon County Sheriff's Office Assistant Sheriff over Law Enforcement Operations, becoming the first African American female to do so.

As of March 2024, Dr. Argatha Gilmore was promoted to Chief of Staff with oversight over the Department of Administration, Department of Human Relations, and the Department of Business Services.

EXECUTIVE COMMAND STAFF



Ben Benedict
Assistant Sheriff of
Law Enforcement

Assistant Sheriff Benjamin Benedict grew up in Port Charlotte, Florida, and moved to Tallahassee in 1994 to attend Florida State University where he graduated with a Bachelor's degree in Criminology. Benedict has worked at the Leon County Sheriff's Office for 21 years.

During his time at the Leon County Sheriff's Office, Benedict has been assigned to Patrol, Field Training, Traffic (DUI, Motors, and Traffic Homicide), Financial Crimes, and Violent Crimes. He also served as Chief of Investigations which consisted of managing the Violent Crimes Unit, Special Victims Unit, Special Investigations Unit, Crime Scene Unit, Victims Advocate Unit, Financial Crimes Unit, Property Crimes Unit, Vice Unit, High Intensity Drug Trafficking Area (HIDTA) Unit, Property and Evidence Unit, Aviation Unit, and the Intelligence Unit.

Assistant Sheriff Benedict recently earned his Master's degree in Criminology from Southern New Hampshire University and became a Certified Public Manager (CPM) through the Florida Center for Public Management at Florida State University. He holds certifications as a criminal justice general instructor and field training officer.

As of March 2024, Benjamin Benedict serves as the Assistant Sheriff over Law Enforcement.



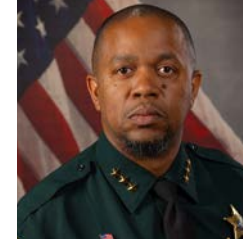
Greg Gibson
Assistant Sheriff of Business Services
and Training

With over three decades in law enforcement, Assistant Sheriff Greg Gibson brings a wealth of experience to Leon County Sheriff's Office (LCSO). His career began in 1990 with the Tallahassee Police Department, where he served in patrol, school resource, and the Drug Abuse Resistance Education Program (D.A.R.E.).

In 1998, he transitioned to the Florida Department of Environmental Protection (DEP) Office of Inspector General, later rising through leadership roles in DEP's Division of Law Enforcement (DLE) and the Florida Fish and Wildlife Conservation Commission (FWC). At FWC, he oversaw statewide intelligence, investigations, technology, fleet services, and training. He also played a key role in Florida's response to the 2010 Deepwater Horizon oil spill.

Gibson has also led law enforcement efforts at the Florida Department of Business and Professional Regulation, Tallahassee State College, and the Florida Department of Agriculture and Consumer Services. Before his current role, he served as Executive Director of the Leon County Sheriff's Office Research, Analysis, Planning, and Innovation Division (RAPID).

As of March 2024, Greg Gibson serves as the Assistant Sheriff over the Department of Business Services and Training.



Brice Google
Assistant Sheriff of Detention

Assistant Sheriff Brice Google began his career with the Leon County Sheriff's Office (LCSO) in 1994 as a dispatcher before joining Uniform Patrol in 1997.

Over the years, he has served in various capacities, including School Resource Deputy and Detective in the Criminal Investigations Bureau, where he worked in the Vice Unit, Robbery Task Force, and Violent Crimes Unit. His undercover work in a federal case earned recognition from the U.S. Attorney's Office, Northern District of Florida.

In 2006, he investigated Florida's first hazing case to go to trial under a new anti-hazing law. Rising through the ranks, he was promoted to Sergeant (2008), Lieutenant (2015), and Captain (2018) overseeing Uniform Patrol, Property Crimes, Vice, and Violent Crimes.

By 2020, he was named Chief over Patrol and Investigations, later leading Judicial Services (2021) and Detention Administration (2023). He also served as a dedicated member of the LCSO SWAT Team from 2000 to March 2024.

As of March 2024, Brice Google serves as the Assistant Sheriff over Detention.



EXECUTIVE COMMAND STAFF



Grady Jordan, Jr.
Assistant Sheriff of
Youth Services and Intelligence

Assistant Sheriff Grady Jordan, Jr. is a Tallahassee native with over 30 years of law enforcement experience. He holds a graduate certificate in Criminal Justice Education from the University of Virginia and is a graduate of the FBI National Academy (285th Session).

Jordan began his career in 1993 as a Corrections Officer at the Leon County Detention Facility and has served in Uniform Patrol, Narcotics, Violent Crimes, Homeland Security/Intelligence, and Community and Media Relations.

In 2008, he helped develop Florida's first Gang Control Strategy in collaboration with the Attorney General's Office. He has received specialized counter-terrorism training in Israel with the Israeli Defense Forces.

Assistant Sheriff Jordan, Jr. remains actively involved in Domestic Security and the Regional Domestic Security Task Force. Before his promotion to Assistant Sheriff, he supervised Detention Administration, Judicial Services, and Special Operations as a Chief.

As of March 2024, Grady Jordan serves as the Assistant Sheriff of the Department of Youth Services and Intelligence.



Elise Gann
Chief Financial Officer

Elise Gann serves as the Chief Financial Officer at the Leon County Sheriff's Office, leading the Department of Finance.

The Department of Finance plays a crucial role in the overall functioning of the agency by serving as its financial steward, managing its financial resources, ensuring fiscal responsibility and transparency, and supporting the achievement of the Sheriff's goals. A native of Orange Park, Florida, Ms. Gann earned a Bachelor of Business Administration with an emphasis in Accounting from the University of North Florida. Ms. Gann is a Certified Public Manager (CPM) and a graduate of the FDLE Executive Leadership Seminar, recently completing the prestigious FBI Trilogy award.

As a member of the Florida Sheriff's Association Finance Committee, Ms. Gann plays a vital role in developing best practices for financial management across law enforcement agencies statewide. Ms. Gann has over 15 years of experience in senior leadership roles in the private sector and law enforcement. She joined the Leon County Sheriff's Office in January 2022.

Beyond her professional work, Ms. Gann is committed to supporting non-profit organizations focused on youth athletics and music education and is the mother to two wonderful children.



Stephanie Jones
Executive Assistant

Stephanie Jones joined the Leon County Sheriff's Office (LCSO) in December 2016 as the Executive Assistant to Sheriff Walt McNeil.

As a member of the executive staff, Jones maintains Sheriff McNeil's schedule and assists in planning appointments, agendas, board meetings, conferences, etc. She records minutes of official meetings for distribution. She oversees the reception and routing of phone calls and handles prioritizing all outgoing and incoming correspondence for Sheriff McNeil. Jones conducts research and prepares presentations and reports as assigned.

Prior to LCSO, Jones served as an Administrative Assistant with the Florida Department of Corrections from 2008-2016. She worked as an Executive Assistant for the Florida Department of Juvenile Justice from 2007-2008.

Jones received certification in word processing and office management from Thomas Area Vo-Technical College. She has held positions as an Accounting Control Clerk, Administrative Aide, Executive Assistant, Personal Secretary, and Staff Assistant with several state agencies and city governments.

EXECUTIVE COMMAND STAFF



Shonda Knight
Executive Director
Community and Media Relations

Shonda Knight is currently the Executive Director of Community and Media Relations.

The Community and Media Relations Unit disseminates public safety information, coordinates and promotes LCSO's outreach initiatives, and creates and maintains community partnerships. Under Knight's leadership, LCSO was awarded the top, statewide Community Relations Award from the Florida Public Relations Association in 2018 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. In addition, Knight anchored The Good Morning Show, 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. 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.



James W. Pimentel
General Counsel and Constitutional
Policing Advisor

James W. Pimentel was appointed by Sheriff Walt McNeil in 2017 as the General Counsel and Constitutional Policing Advisor. As General Counsel, he provides legal assistance to the entire agency.

Pimentel is a graduate of the University of Florida College of Law. From 1997-2004, Pimentel served as an Asst. State Attorney in the Fourth Judicial Circuit of Florida. From 2005-2017, Pimentel served as General Counsel for the Clay County Sheriff's Office.

He earned his B.S. in Political Science, from Northeastern University in Boston. Upon graduation, Pimentel was commissioned as a Naval Officer from 1988 until 1994. He qualified as a Navy Surface Warfare Officer and served tours in USS El Paso and USS Dale. He served as Third Division Officer, Combat Information Center Officer, and Assistant Operations Department head during those tours of duty. After completing his active duty obligation, Pimentel entered the Naval Reserve and served in Mobile Inshore Undersea Warfare Unit 207 (MIUWU-207). While serving in MIUWU-207, Pimentel was recalled to active duty following the 9/11 terrorist attacks.





MISSION, VISION, VALUES

Mission Statement

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.







STRATEGIC GOALS



Leon County Sheriff's Office Strategic Plan 2025-2027

The Leon County Sheriff's Office (LCSO) 2025-2027 Strategic Plan is a detailed proposal that provides a clear outline of the goals and objectives for the next three years. The plan ensures the agency prioritizes identified key areas through resource allocation, community partnerships, and operational procedures.

Rooted in the 21st Century Policing Pillars, the LCSO Strategic Goals represent key priority areas for the agency. The six Strategic Goals established for this plan address current crime trends, citizen needs, community issues, and neighborhood dynamics that are specific to Leon County.

Strategic Objectives are specific projects or initiatives that align with LCSO's Strategic Goals. Successful implementation of these objectives will ensure the agency achieves these goals.

This Strategic Plan was developed using:

- County crime data
- Data from the Leon County Detention Facility (LCDF)
- Feedback from citizens and LCSO employees
- Data on community social issues (graduation rates, housing and homelessness, issues related to mental health and substance use, and socioeconomic factors)

This plan represents our intentions for the next three years. We are committed to providing World-class public service, safeguarding the lives and property of the people we serve, maintaining respect for individual rights and human dignity, and working alongside the community to make Leon County safer.

GOAL 1 - PUBLIC SAFETY

Promote the safety of citizens, deputies, and the community through crime reduction and collaboration with partner agencies.

GOAL 2 - EMPLOYEE SUPPORT & WELLNESS

Provide comprehensive employee support resources that address the personal and professional needs of employees from recruitment through retirement.

GOAL 3 - COMMUNITY SOCIAL ISSUES

Engage community members to address emerging social issues.

GOAL 4 - CARE, CUSTODY, CONTROL & REENTRY

Enhance the continuity of care for persons within our custody by providing a safe housing environment that is conducive to successful reintegration.

GOAL 5 - RESEARCH & INNOVATIVE TECHNOLOGY

Leverage research and modern technology to incorporate evidence-based solutions and respond to emerging challenges and opportunities.

GOAL 6 - ACCOUNTABILITY, TRANSPARENCY & ORGANIZATIONAL EFFECTIVENESS

Utilize standardized, equitable, and efficient processes that promote organizational effectiveness, open communication, accountability, and transparency.



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. New for the 2026 budget year, GovMax allows unit budget managers to compile and submit proposals for the upcoming year. 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 May, 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 FY25/26 budget:

- Preliminary Budget Workshop – Tuesday, April 22, 2025
- First Budget Workshop – Tuesday, June 17, 2025
- Second Budget Workshop (if needed) – Tuesday, July 8, 2025
- First Public Hearing on Tentative Millage Rate and Budgets – Tuesday, September 16, 2025
- Second Public Hearing on Final Millage Rate and Final Budgets – Tuesday, September 23, 2025

*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.

Throughout the fiscal year, if a modification to the approved budget is needed, the Sheriff submits a proposed budget amendment to the Board of County Commissioners for review and vote at the next scheduled Board meeting. Upon approval, the amended budget will be reflected in the Sheriff's next monthly budget draw. For more information about the budgeting process, see Section 30.49, Florida Statutes.

BUDGET DEVELOPMENT CALENDAR

October - December	January - March	April - June	July - September
<p>October 1</p> <ul style="list-style-type: none"> New fiscal year begins <p>October 1 - November 30</p> <ul style="list-style-type: none"> LCSO identifies priorities/projects <p>December 1 - December 31</p> <ul style="list-style-type: none"> Agency members notified of LCSO priorities Internal budget workshops and ongoing training are conducted Budget managers for all agency units draft and submit budget proposals through the budgeting system. 	<p>January</p> <ul style="list-style-type: none"> Draft Leon County Internal Services Matrix requests Submit Matrix request to Leon County Office of Management & Budget (OMB) LCSO Command Staff approve or deny budget proposals <p>February</p> <ul style="list-style-type: none"> Priorities, projects, and approved budget proposal requests are compiled for Sheriff and Executive Staff review New Capital Projects reviewed <p>March</p> <ul style="list-style-type: none"> 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 	<p>April 1 - April 9</p> <ul style="list-style-type: none"> Costs are reevaluated according to priority and adjusted in alignment with LCSO's goals and available financial resources. Final proposed budget is reviewed/ approved <p>April 10 - April 14</p> <ul style="list-style-type: none"> Annual Proposed Budget Report is created <p>April 22</p> <ul style="list-style-type: none"> Preliminary budget workshop <p>May 1</p> <ul style="list-style-type: none"> Annual Proposed Budget and Budget Book due to Leon County Board of County Commissioners <p>June 17</p> <ul style="list-style-type: none"> First Budget Workshop 	<p>July 8</p> <ul style="list-style-type: none"> Second Budget Workshop <p>September 16</p> <ul style="list-style-type: none"> BOCC - 1st public hearing on tentative millage rate and budgets <p>September 23</p> <ul style="list-style-type: none"> BOCC - 2nd public hearing on final millage rate and final budgets <p>September 26</p> <ul style="list-style-type: none"> Adopted budget resolutions are submitted to constitutional officers, including the Sheriff



BUDGET INFORMATION

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) 2026 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.

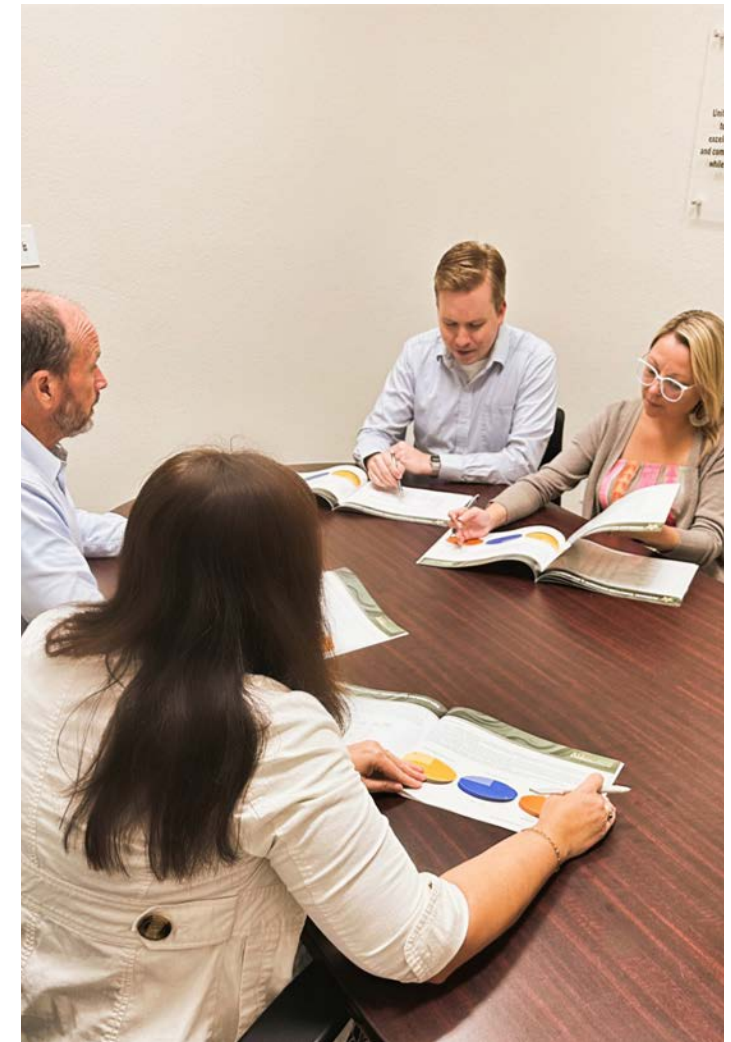
The Sheriff's budget is submitted by May 1st to the Board of County Commissioners. Budget workshops are held between April and July, and the Board of County Commissioners adopts proposed millage rates in August based on the tentative spending plan and assessed taxable values provided by the Property 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 Long Term Financial 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 \$1,000 are considered assets and capitalized pursuant to Florida Statute 274.02. 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.

LCSO's Drone Team





BUDGET OVERVIEW: Significant Items & Trends

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 \$6.3 million, or 7% 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). In November 2024, the PBA agreement was renegotiated, and provided for: across-the-board increases to the pay scales; remediation of pay compression for supervisors; and greater earned years of experience for new hires with prior law enforcement and/or detention service. The agreement increases the starting salary for a deputy sheriff and detention deputy from \$60,000 to \$62,000.

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 2026, rates increased for most membership classes, but most notably for the special risk category which increased to 35%. 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.

A standard 3% cost of living adjustment (COLA) is budgeted for civilian employees and non-bargaining members who will have at least one year of service as of April 1, 2025.

Funded Positions

The Leon County Sheriff's Office employs over 780 staff members in full-time, part-time, and grant-funded capacities. For the 2026 fiscal year, the general fund budget contains funding for 727.5 full-time equivalents (FTE). Four new positions are being requested for the 2026 fiscal year: one aviation drone deputy; one IT analyst; one IT support specialist; and one school resource deputy, which is 50% funded by the Leon County School Board. These positions are being requested in response to community and partner agency demands, and an increased need for operational support.

Rentals & Leases

Rentals & leases increased approximately \$265,000, which contains the annual cost increase \$35,000 to the leased property at DISC Village, where many of the Sheriff's administrative functions are located. Additionally, leased data processing supplies are now budgeted in this category, from repair & maintenance.

Contractual Services

Contractual services increased approximately \$1,375,000. The largest increases in this category are Drone as First Responder (DFR), matching funds for the US Department of Justice Body-Worn Camera Implementation grant, and contractual increases for inmate medical services.

DFR is a burgeoning law enforcement initiative in which law enforcement agencies deploy a drone to respond to an emergency call in real time. Upon arrival, the drone livestreams video from the exact location of the call, giving en route officers the advantage of aerial intelligence to prepare them for what they might encounter. Research & Innovative Technology is one of the Sheriff's strategic goals, and the investment in DFR technology represents action toward that end.

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. Body worn cameras enhance transparency and safety of officers and inmates at the LCDF and tie in with several of the agency's strategic goals. The \$241,000 increase represents the matching funds required by DOJ for the project.

Inmate medical services represent some of the most significant costs to operate the Leon County Detention Facility and are expected to rise by \$793,000 annually for the 2026 fiscal year. Approximately \$534,000

BUDGET OVERVIEW: Significant Items & Trends

represents the cost associated with the increase in treating mental health issues of detainees.

Communications

Communication charges increased by \$137,000 due to the increased usage fee allocation associated with supporting the County's communications infrastructure. The communications infrastructure costs are paid by the Board of County Commissioners and billed to its departmental users (including the Sheriff's Office) on a cost-reimbursement basis.

Insurance

Insurance increased approximately \$72,000 overall which results from an increase to professional liability and a decrease to motor vehicle liability and collision.





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, 2025 and ending September 30, 2026.

	<u>Law Enforcement</u>	<u>Detention</u>	<u>Judicial</u>	<u>School Resource</u>	<u>Total</u>
Personnel Services	\$ 49,147,327	\$ 37,630,338	\$ 5,706,887	\$ 4,074,835	\$ 96,559,387
Operating Expenditures	11,791,263	12,942,647	243,874	295,080	25,272,864
Capital Outlay	1,846,984	199,000	-	85,052	2,131,036
Grants and Aids	25,000	-	-	-	25,000
Budgeted Contingency	75,000	75,000	-	-	150,000
Subtotal:	<u>\$ 62,885,574</u>	<u>\$ 50,846,985</u>	<u>\$ 5,950,761</u>	<u>\$ 4,454,967</u>	<u>\$ 124,138,287</u>
Less: LCS Contractual Contributions				\$ (2,209,665)	\$ (2,209,665)
Total FY 2026 Proposed Budget	<u>\$ 62,885,574</u>	<u>\$ 50,846,985</u>	<u>\$ 5,950,761</u>	<u>\$ 2,245,302</u>	<u>\$ 121,928,622</u>

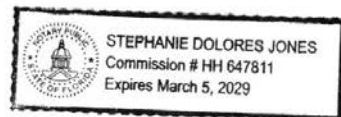
These expenditures are reasonable and necessary for the proper, efficient operation of the Leon County Sheriff's Office.

Respectfully submitted,

Walt McNeil
Sheriff of Leon County

STATE OF FLORIDA, COUNTY OF LEON the following instrument was acknowledged before me this 22 day of April, 2025, by Walt McNeil, who is personally known to me.

Notary Public, State of Florida





LEON COUNTY
SHERIFF'S OFFICE

LARRY CAMPBELL
ADMINISTRATION BUILDING

2825

"COMMITTED TO EXCELLENCE"



FUND DESCRIPTIONS & STRUCTURE

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.



HOST searches through homeless encampment to assist locals and to help clear the area.



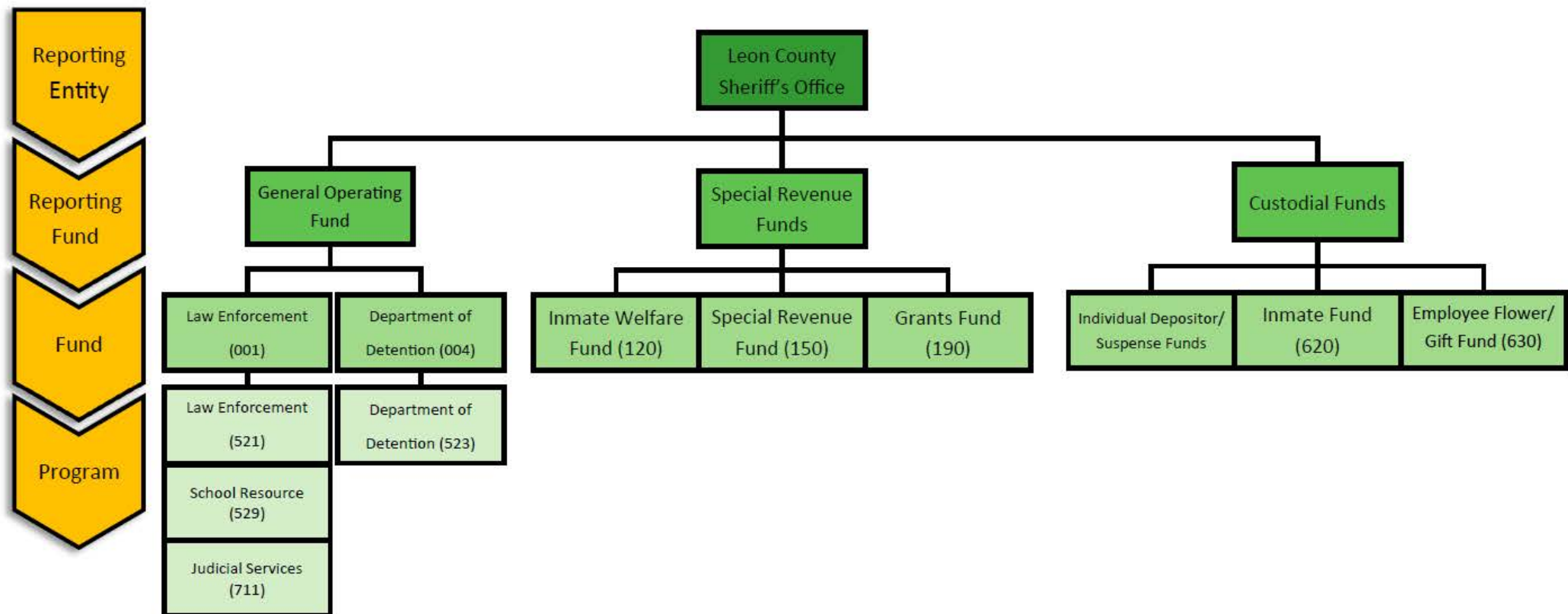
HOST walking through wooded areas to assist local homeless individuals.



HOST partnered with the Salvation Army to collect and provide clothing to local homeless population.

FUND DESCRIPTIONS & STRUCTURE

The following chart depicts the relationship between the various funds of the Leon County Sheriff's Office.





SUMMARY OF REVENUES & EXPENDITURES

Revenue Sources

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.

Summary of Revenues and Expenditures

	Revenues		
	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Proposed</u>
Leon County Board of County Commissioners	\$ 105,651,425	\$ 114,311,957	\$ 121,928,622
Leon County School Board	1,809,740	1,934,011	2,209,665
Other Miscellaneous Revenues	693,559	-	
Total Revenue	\$ 108,154,724	\$ 116,245,968	\$ 124,138,287
	Expenditures		
	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Proposed</u>
Personnel Services	\$ 80,269,039	\$ 90,262,458	\$ 96,559,387
Operating Expenditures	21,560,277	23,635,363	25,272,864
Capital Outlay	4,133,473	2,148,147	2,131,036
Grants and Other Aids	-	50,000	25,000
Interfund Transfers	2,191,936	-	-
Budgeted Reserves	-	150,000	150,000
Total Expenditures	\$ 108,154,724	\$ 116,245,968	\$ 124,138,287

SUMMARY OF REVENUES & EXPENDITURES

Expenditure Object Code Summary

Personnel Services:

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

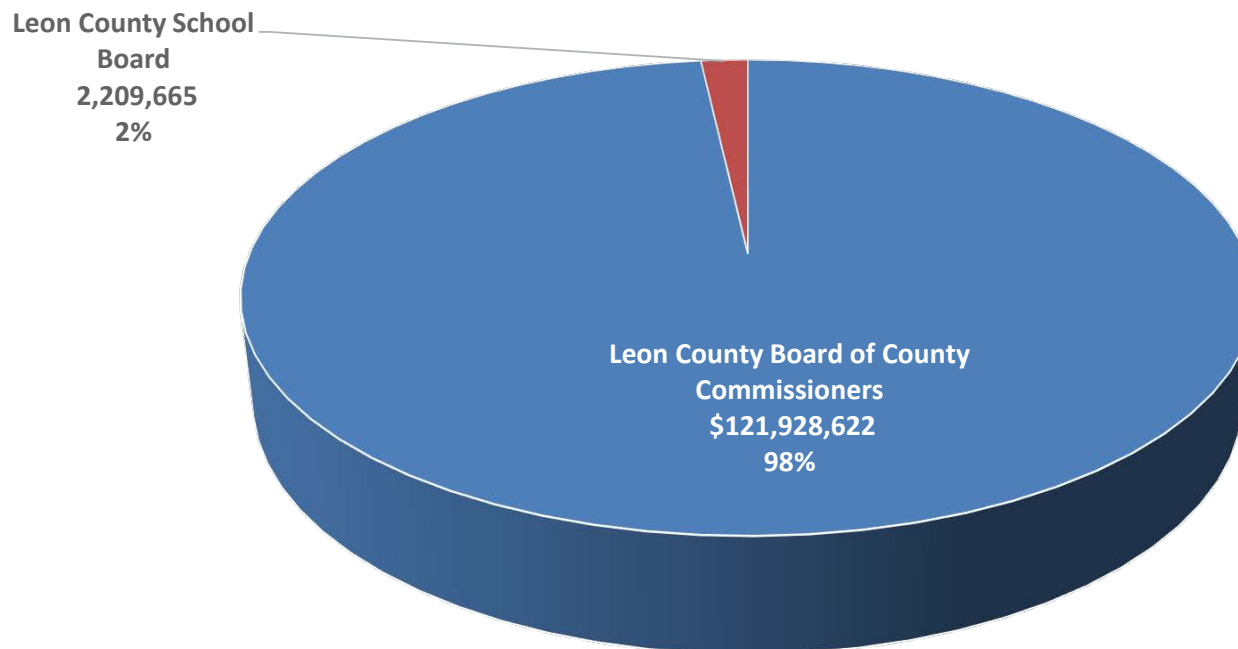
Operating Expenditures:

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 our facility and equipment, and any new small equipment purchases that have a per item value of less than \$1,000.

Capital Outlay:

Capital expenditures represent the cash outlays for equipment that has a per unit purchase price of \$1,000 or greater.

FY 2026 Proposed Budget Revenue Sources





MAJOR AND KEY REVENUE SOURCES

Revenue Sources: Budget and Contractual

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.

For the 2026 fiscal year, the Leon County Sheriff's Office intends to request two special appropriations in response to community needs, which are detailed within this budget document.

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 Revenue

Includes contractual reimbursements for providing security and services to other agencies including, but not limited to: Florida State University, Drug Enforcement Administration (DEA), US Marshals, High Intensity Drug Trafficking Areas (HIDTA), and the Internal Revenue Service (IRS). The sale of agency assets or scrap, as well as any insurance settlements or proceeds, are also recorded as miscellaneous revenues. Miscellaneous revenues received during the course of the 2024 fiscal year were approximately \$700,000, which is less than 1% of year-end revenues.

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

MAJOR AND KEY REVENUE SOURCES

aiming to disrupt and eliminate the opportunities and conditions that lead those at-risk to resort to violence.

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.

Pedestrian and Bicycle Safety High Visibility Enforcement and Support Program: Funding from the Federal Department of Transportation passing through the Florida Department of Transportation, which provides funding to support education activities to decrease motor vehicle accidents involving pedestrians and bicyclists.

Local Firearm Safety Training Program: This Florida Department of Law Enforcement grant provides funding for LCSO to provide several free firearm safety courses to members of the public.

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: 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.





**LCSO's Homeless Outreach Street Team (HOST)
and Mental Health Unit (MHU)**

LAW ENFORCEMENT INTRODUCTION

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 STRATEGIC OBJECTIVES

Law Enforcement Strategic Objectives

2024 Actual

2025 Estimated

<p>Strategic Objective: Increase the number of narcotics-related arrests, drug seizures, forfeitures, and executed search warrants.</p> <p>Related Goal: Goal 1: Public Safety</p> <p>Metric: Number of narcotics arrests</p> <p>Metric: Quantity of drugs seized</p> <p>Metric: Number of executed search warrants</p>					
				<i>New Metric</i>	18 arrests
				<i>New Metric</i>	36 kilograms
				<i>New Metric</i>	32 search warrants
<p>Strategic Objective: Increase clearance rates for property crimes by establishing a case evaluation process that identifies solvability factors.</p> <p>Related Goal: Goal 1: Public Safety</p> <p>Metric: New property crime cases opened</p> <p>Metric: Property crime cases closed</p>					
				<i>New Metric</i>	950 cases
				<i>New Metric</i>	400 cases
<p>Strategic Objective: Assist at least 10 unhoused individuals with receiving housing to address the increasing unsheltered population in Leon County.</p> <p>Related Goal: Goal 3: Community Social Issues</p> <p>Metric: Number of individuals for which housing was secured</p>					
				5 individuals	10 individuals
<p>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.</p> <p>Related Goal: Goal 3: Community Social Issues</p> <p>Metric: Number of cumulative mobile app downloads</p>					
				15,204 downloads	20,000 downloads

LAW ENFORCEMENT STRATEGIC OBJECTIVES

Law Enforcement Strategic Objectives

2024 Actual

2025 Estimated

<p>Strategic Objective: Host four Community Gun Safety courses by June 30, 2025.</p> <p>Related Goal: Goal 1: Public Safety</p> <p>Metric: Number of gun safety classes held</p>	New Metric	4 classes
<p>Strategic Objective: Deploy a Drones as First Responders (DFR) program to provide rapid situation awareness, reduce response times, and minimize risks to deputies & the community.</p> <p>Related Goal: Goal 5: Research & Innovative Technology</p> <p>Metric: Budget dollars appropriated to DFR for FY26</p>	New Metric	\$332,000
<p>Strategic Objective: Install 30 printers in non-supervisor Uniform Patrol vehicles to promote operational efficiency.</p> <p>Related Goal: Goal 5: Research & Innovative Technology</p> <p>Metric: Budget dollars appropriated to printers for FY26</p>	New Metric	\$12,900
<p>Strategic Objective: Obtain accreditation for LCSO's Aviation Bureau through the Airborne Public Safety Accreditation Commission</p> <p>Related Goal: Goal 6: Accountability, Transparency & Organizational Effectiveness</p> <p>Metric: Budget dollars appropriated to new accreditation programs for FY26</p>	New Metric	\$16,000



LAW ENFORCEMENT REVENUE & EXPENDITURE

Law Enforcement (001-521)

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Executive Salaries	\$ 108,260	\$ 119,705	\$ 127,777	\$ 8,072	
Regular Salaries and Wages	24,512,998	28,535,361	30,414,943	1,879,582	
Other Salaries and Wages	18,292	48,928	17,715	(31,213)	
Overtime	1,279,967	861,003	847,200	(13,803)	
Special Pay	180,649	211,019	161,525	(49,494)	
FICA Taxes	1,919,545	2,271,888	2,437,274	165,386	
Retirement Contributions	7,346,913	8,154,589	9,033,126	878,537	
Life and Health Insurance	4,708,866	5,053,846	5,413,449	359,603	
Workers' Compensation	516,439	544,570	684,318	139,748	
Unemployment Compensation	275	10,000	10,000	-	
Personnel Services	\$ 40,592,206	\$ 45,810,909	\$ 49,147,327	\$ 3,336,418	7.3%
Operating Expenditure/Expenses					
Professional Services	\$ 97,867	\$ 118,425	\$ 130,825	\$ 12,400	
Contractual Services	1,557,795	2,307,673	2,585,484	277,811	
Investigations	38,428	81,852	76,500	(5,352)	
Travel and Per Diem	207,909	240,001	232,601	(7,400)	
Communication Services	940,406	1,055,045	1,191,013	135,968	
Freight & Postage Services	16,813	22,090	21,980	(110)	
Utility Services	15,343	7,500	14,500	7,000	
Rentals and Leases	1,508,478	1,612,668	1,779,770	167,102	
Insurance	674,549	781,263	795,356	14,093	
Repair and Maintenance Services	1,382,789	1,789,716	1,824,967	35,251	
Printing and Binding	46,788	63,075	67,125	4,050	
Promotional Activities	29,538	46,775	50,175	3,400	
Other Current Charges and Obligations	622,045	65,633	65,633	-	
Office Supplies	40,365	37,385	33,325	(4,060)	
Operating Supplies	2,361,093	2,639,552	2,452,240	(187,312)	
Books, Publications, and Subscriptions	162,582	118,251	133,625	15,374	
Training	279,773	348,426	336,144	(12,282)	
Operating Expenditure/Expenses	\$ 9,982,562	\$ 11,335,330	\$ 11,791,263	\$ 455,933	4.0%

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Capital Outlay					
Machinery and Equipment	\$ 3,634,906	\$ 2,111,147	\$ 1,846,984	\$ (264,163)	
Capital Outlay	\$ 3,634,906	\$ 2,111,147	\$ 1,846,984	\$ (264,163)	-12.5%
Grants and Aids					
Aids to Private Organization	\$ -	\$ 50,000	\$ 25,000	\$ (25,000)	
Grants and Aids	\$ -	\$ 50,000	\$ 25,000	\$ (25,000)	-50.0%
Other Uses					
Intragovernmental Transfers	\$ 1,400,933	\$ -	\$ -	\$ -	
Other Uses	\$ 1,400,933	\$ -	\$ -	\$ -	
Budgeted Contingency					
Budget Reserves	\$ -	\$ 75,000	\$ 75,000	\$ -	
Budgeted Contingency	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%
Law Enforcement Total	\$ 55,610,606	\$ 59,382,386	\$ 62,885,574	\$ 3,503,188	5.9%

LAW ENFORCEMENT CAPITAL EXPENDITURES

Law Enforcement (001-521)

Capital/Fixed Asset - All property with a unit value of \$1,000 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 FY26 Budget Year are itemized below.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget
Capital Outlay			
<u>Law Enforcement</u>			
Supply	\$ 29,260	\$ 27,234	\$ 27,234
Information Technology Division	183,756	279,000	151,600
Fleet Management Division	3,027,818	1,600,000	1,600,000
Uniform Patrol Division	151,716	-	12,900
Aviation	17,337	-	-
K-9 Unit	14,000	-	-
Crime Scene	18,236	30,500	3,500
Real Time Crime Center	80,915	-	-
Special Projects	16,160	-	-
Facilities Management Division	18,948	-	-
Hazardous Device Team	-	60,000	-
SWAT Team	47,627	51,750	51,750
Homeless Outreach	-	62,663	-
Traffic	29,131	-	-
Law Enforcement Total	\$ 3,634,906	\$ 2,111,147	\$ 1,846,984
<u>School Resource Unit</u>			
School Resource Unit	\$ -	\$ -	\$ 85,052
School Resource Unit Total	\$ -	\$ -	\$ 85,052



RESEARCH, ANALYSIS, PLANNING & INNOVATION DIVISION

UNIT SHOWCASE

Research, Analysis, Planning & Innovation Division (RAPID)

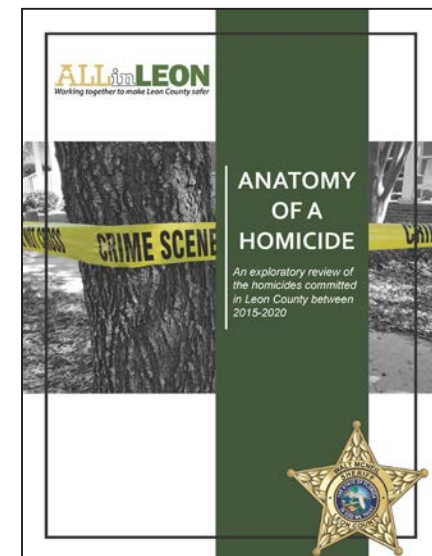
The utilization of technology and data will increasingly continue to be a vital tool to prevent and reduce crime. The Research, Analysis, Planning, and Innovation Division (RAPID) is an operational arm of the agency that supports the agency through strategic planning, cutting-edge research and data analysis, performance management, and project oversight. RAPID is staffed by both sworn and non-sworn members, each possessing a congruous set of skills, experience, and education.

In September 2021, the RAPID Division published *Anatomy of a Homicide*, an exploratory review of homicides in Leon County, which sought to identify the underlying issues and commonalities in which homicides are committed. This report led to the creation of the Council on the Status of Men and Boys (CSMB), and the award of a 3-year, \$1.5 million grant from the Department of Justice under the Community Violence Intervention and Prevention Initiative.

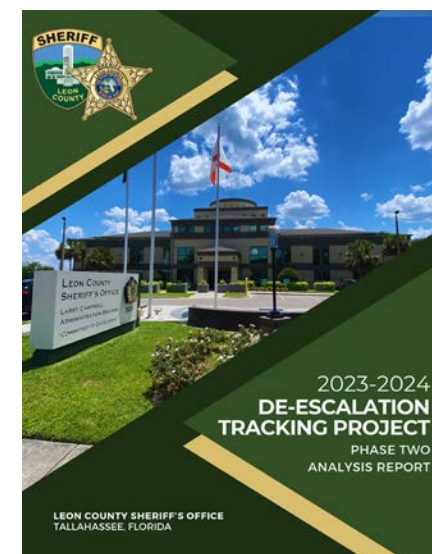
Based on the extensive research and data collected by RAPID and the CSMB throughout the Community Violence Intervention and Prevention Initiative award period, *Anatomy of a Homicide* will be updated in late 2025.

Emerging Technologies

- The RAPID Division continues to help the Sheriff's Office leverage emerging technologies to enhance public safety, improve response times, and enhance de-escalation strategies. Through the integration of real-time data analytics, smart surveillance, drone capabilities, and upgraded dispatch systems, the agency aims to modernize operations while maintaining a strong, service-oriented presence.
- In response to the emerging use of artificial intelligence, the division continues to engage a working group of key stakeholders across state who meet every other month to review emerging trends, concerns, and opportunities with AI in law enforcement.
- The grant funded De-Escalation project involves analyzing body-worn camera footage of interactions between citizens and deputies to identify best practices for reducing conflict and use-of-force. This has led to the development of evidence-based strategies, trainings, tools, and policies that support peaceful outcomes in high-stress situations.
- The Drones as First Responder project utilizes cutting-edge drone technology to provide rapid responses to law enforcement calls for service while also providing better safety to first responders. RAPID assessed the feasibility of this program by analyzing calls for service and identifying target areas of high volumes of Priority 1 calls.



To view the full *Anatomy of a Homicide* Report, please visit:
<https://www.leoncountysos.com/ALLin-LEON/Anatomy-of-a-Homicide>



Click [here](#), to download the full De-escalation Tracking Project

HOMELESS OUTREACH STREET TEAM

UNIT SHOWCASE

Homeless Outreach Street Team (HOST)

The Homeless Outreach Street Team (HOST) addresses concerns related to homelessness, responds to calls for service that involve an individual identified as homeless, and provide resources/support to unsheltered individuals. Due to the nature of their clients, they often engage with individuals on several occasions and work to build a rapport with them. Many of their clients who engage in crime also suffer from mental illness and typically have minor repeat offenses.

Budget

The HOST program began as a special appropriation from the Leon County Board of County Commissioners for the 2024 fiscal year, and was comprised of two full-time HOST deputies. As the need for homelessness supportive services continues to be proven, the HOST program has grown and is currently comprised of three full-time HOST deputies. The current HOST budget has been permanently adopted into the agency's annual budget and is no longer presented as a special appropriation. A special appropriation for the 2026 fiscal year is being requested which would add a fourth full-time HOST deputy position to the team; and the addition allows for the creation of two teams composed of two deputies, effectively doubling their reach.

Performance

During 2024, HOST deputies:

- Had 1,123 client interactions

- Secured permanent housing for 5 clients
- Facilitated 5 veteran referrals

HOST Success Stories

HOST recently assisted a woman who had been experiencing homelessness for several years. Coordination with Big Bend Continuum of Care made it possible to provide needed resources and complete all required paperwork for housing. As a result of this joint effort, the woman has now been placed in permanent housing and is doing well.

This outcome demonstrates the impact of coordinated work between HOST and partner agencies and reflects

a shared commitment to supporting individuals on the path to stability.

HOST Deputies responded to a report of a young couple with a 9-month-old child who were experiencing homelessness. Upon contact, it was determined that the family had recently lost their housing and was in immediate need of assistance. HOST Deputies collaborated with community partners to secure temporary shelter in a hotel for the family. Ongoing support has been provided, including essential items such as clothing, footwear, and baby supplies.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Homeless Outreach Street Team - HOST					
Personnel Services					
Regular Salaries and Wages	\$ 132,209	\$ 218,328	\$ 238,195	\$ 19,867	
Overtime	2,549	-	-	-	
Special Pay	875	-	1,820	1,820	
FICA Taxes	9,973	16,977	20,161	3,184	
Retirement Contributions	44,365	71,591	84,462	12,871	
Life and Health Insurance	24,270	50,929	49,413	(1,516)	
Workers' Compensation	3,800	-	-	-	
Personnel Services	\$ 218,040	\$ 357,825	\$ 394,051	\$ 36,226	10.1%
Operating Expenditure/Expenses					
Other Current Charges and Obligations	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	44	8,835	-	(8,835)	
Operating Expenditure/Expenses	\$ 44	\$ 8,835	\$ -	\$ (8,835)	-100.0%
Capital Outlay					
Machinery and Equipment	\$ -	\$ 65,020	\$ -	\$ (65,020)	
Capital Outlay	\$ -	\$ 65,020	\$ -	\$ (65,020)	-100.0%
Homeless Outreach Street Team - HOST	\$ 218,084	\$ 431,680	\$ 394,051	\$ (37,629)	-8.7%



CAPITAL REGION REAL TIME CRIME CENTER

UNIT SHOWCASE

In 2017, the Leon County Sheriff's Office researched the feasibility of creating a Real Time Crime Center (RTCC) in Tallahassee, Florida. The mission of an RTCC is to provide a law enforcement agency with the ability to capitalize on a wide and expanding range of technologies for efficient and effective policing. When word spread through the community about these efforts, other local law enforcement agencies were eager to partner.

On February 25, 2023, the Capital Region Real Time Crime Center (CRRTCC) officially opened its doors. The CRRTCC is a partnership between the Florida State University Police Department, Florida State University (FSU) College of Criminology and Criminal Justice, Florida Department of Law Enforcement, Leon County Sheriff's Office, and the Tallahassee Police Department.

The CRRTCC carries out a broad range of functions that centralize technology to support law enforcement in real time. RTCCs provide law enforcement with the ability to quickly access a wide range of technologies for responding to calls for service more efficiently, effectively, and safely.

From a central location in Leon County, the CRRTCC brings all technology and intelligence available to each agency into one room for the sharing of information and to collaborate on high priority calls.

As a research partner, the FSU College of Criminology and Criminal Justice continually evaluates the CRRTCC to ensure its programs and practices are producing the intended public and officer safety

outcomes. This partnership represents a unique and groundbreaking initiative, as most other RTCC programs do not incorporate a research component. As a result of this relationship, new educational opportunities for graduate and undergraduate students have been made available.

Performance

- Awarded 2024 RTCC Center of the Year by the National Real Time Crime Center Association
- 8,000+ Analytical assists
- Assisted with 416 arrests (persons)
- Recovered 137 stolen vehicles
- FSU College of Criminology and Criminal Justice has completed three surveys concerning law enforcement and technology
- FSU College of Criminology and Criminal Justice will begin a certificate program in fall 2025

Success Stories

A call for service came through to the Consolidated Dispatch Agency (CDA) where, unbeknownst to law enforcement, an infant child was involved. Though details were sparse, CRRTCC swiftly began mining data to pinpoint a potential vehicle location. While the suspect would have ordinarily received a 15-minute head start from traditional vehicle tracking methods, the Tallahassee Fire Department revealed the infant was left at the fire department – a lead on a potential location. CRRTCC quickly furnished law enforcement with the vehicle's approximate location, description, and unique identifiers. With air

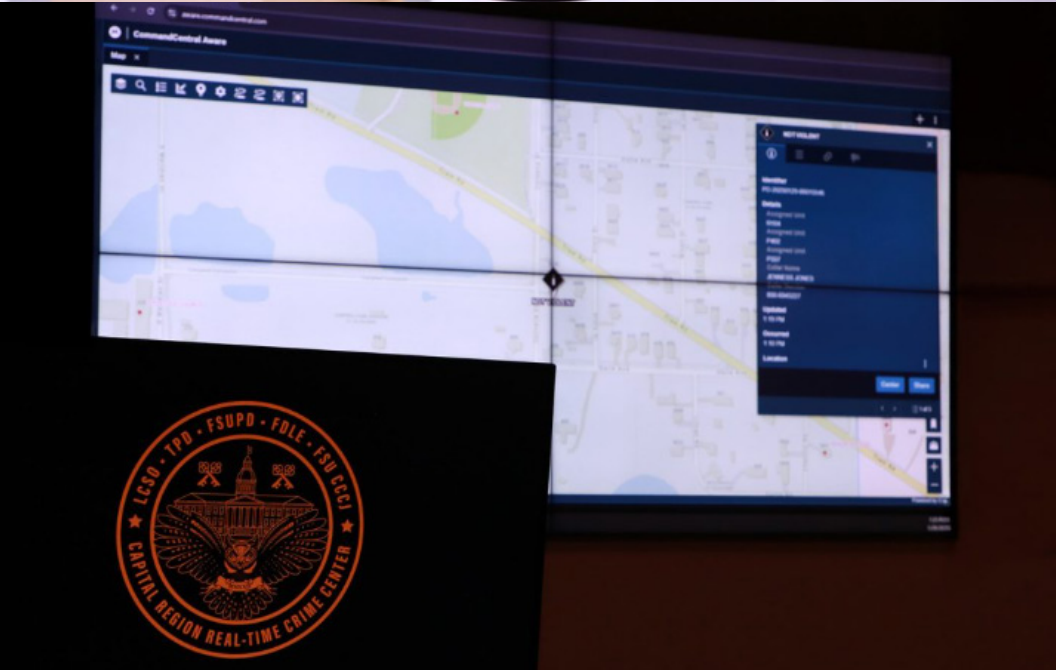
support, ground units were able to locate and pursue the suspect vehicle. Following a brief pursuit, the suspect was apprehended. Throughout the operation, CRRTCC served as the communications hub for all agencies involved, providing real-time support until the suspect was apprehended.

Numerous reports were received by the CDA regarding multiple gunshots and two victims found lying on the ground. CRRTCC monitored communication channels and promptly responded to active requests. Witnesses at the scene provided the suspect's name and physical description to officers, which was immediately relayed to CRRTCC to obtain information on potential suspect location and associated vehicles. CRRTCC cross-referenced this data with local law enforcement databases to validate witness accounts. With CRRTCC's assistance, the suspect's vehicle was found. This crucial information was shared with on-site law enforcement and local and state partner agencies, leading to the swift apprehension of the suspect.

Law enforcement received information regarding a wanted suspect and his associates, who were known to have a history of violent crimes. To locate the suspect, law enforcement requested CRRTCC to monitor open sources. CRRTCC provided information which enabled law enforcement to locate several vehicles related to the suspect and conducted high-risk traffic stops. During the stops, four firearms were recovered, two of which were reported stolen and two of which were modified to be machine guns.

CAPITAL REGION REAL TIME CRIME CENTER

UNIT SHOWCASE





Overview of Detention

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 FY26 FTE proposal for the LCDF is 286.

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.

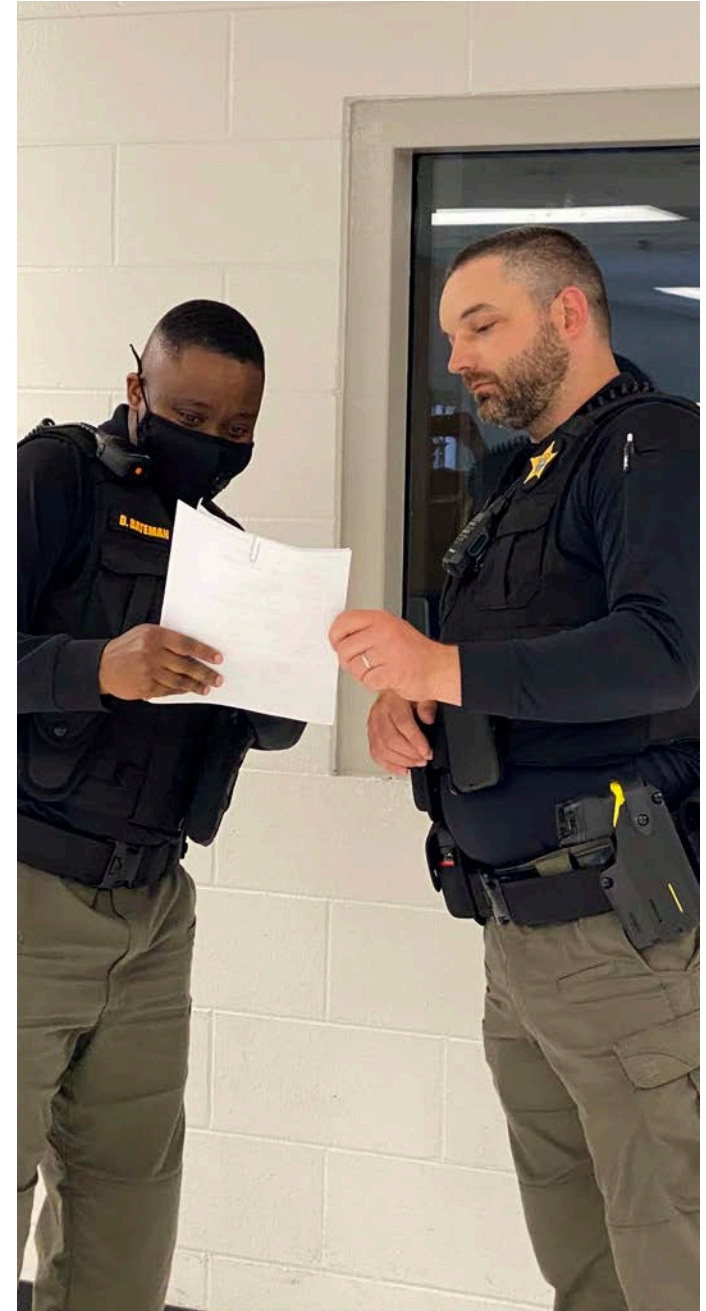
Detention Administrative Priorities

The Needs Assessment Report for the LCDF, 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 FY26 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 and prisoner interactions for review when incidents occur, as well as generate training resources for positive interactions that should be replicated.

Contractual costs for on-site medical services increased substantially due to an increasing inmate population suffering from mental challenges.





DETENTION STRATEGIC OBJECTIVES

Detention Strategic Objectives

2024 Actual

2025 Estimate

Strategic Objective: Maintain the safety and security of the detention facility for detainees, detention staff and visitors to 1. Safeguard against the increasing population of detainees with violent and/or felony arrests		
Related Goal: Goal 4: Care, Custody, Control & Re-entry		
Metric: Budget dollars appropriated to Body Worn Cameras for FY26	New Metric	\$ 241,000
Strategic Objective: Maintain the safety and security of the detention facility for detainees, detention staff and visitors to 2. Protect detainees, detention staff, and visitors from harm		
Related Goal: Goal 4: Care, Custody, Control & Re-entry		
Metric: Inmate Welfare Fund (IWF) dollars used for specialized furnishings for Mental Health	New Metric	\$ 31,500
Strategic Objective: Maintain the safety and security of the detention facility for detainees, detention staff and visitors to 2. Protect detainees, detention staff, and visitors from harm		
Related Goal: Goal 4: Care, Custody, Control & Re-entry		
Metric: Number of specialized training courses hosted and completed for Detention	9	12

DETENTION REVENUE & EXPENDITURES

Detention (004-523)

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Executive Salaries	\$ 108,260	\$ 119,705	\$ 127,777	\$ 8,072	
Regular Salaries and Wages	17,333,350	21,558,115	21,921,012	362,897	
Other Salaries and Wages	-	-	17,368	17,368	
Overtime	2,406,278	899,519	1,452,500	552,981	
Special Pay	59,728	49,584	82,355	32,771	
FICA Taxes	1,456,464	1,736,817	1,827,125	90,308	
Retirement Contributions	6,011,797	6,498,675	7,611,123	1,112,448	
Life and Health Insurance	3,378,763	4,030,316	4,047,776	17,460	
Workers' Compensation	676,063	679,695	523,302	(156,393)	
Unemployment Compensation	-	20,000	20,000	-	
Personnel Services	\$ 31,430,704	\$ 35,592,426	\$ 37,630,338	\$ 2,037,912	5.7%
Operating Expenditure/Expenses					
Professional Services	\$ 42,191	\$ 33,900	\$ 44,100	\$ 10,200	
Contractual Services	9,815,907	9,744,113	10,840,669	1,096,556	
Travel and Per Diem	16,757	38,810	30,650	(8,160)	
Communication Services	125,922	19,136	19,706	570	
Freight & Postage Services	1,095	1,090	1,090	-	
Utility Services	1,178	5,500	5,500	-	
Rentals and Leases	87,139	53,485	148,585	95,100	
Insurance	326,269	340,840	374,476	33,636	
Repair and Maintenance Services	171,589	497,920	201,000	(296,920)	
Printing and Binding	8,393	16,000	14,000	(2,000)	
Promotional Activities	4,123	5,000	5,000	-	
Other Current Charges and Obligations	6,351	-	-	-	
Office Supplies	(31)	-	-	-	
Operating Supplies	621,105	1,030,091	1,151,682	121,591	
Books, Publications, Subscriptions	79,662	78,079	86,079	8,000	
Training	14,674	21,820	20,110	(1,710)	
Operating Expenditure/Expenses	\$ 11,322,323	\$ 11,885,784	\$ 12,942,647	\$ 1,056,863	8.9%
Capital Outlay					
Machinery and Equipment	\$ 498,567	\$ 37,000	\$ 199,000	\$ 162,000	
Capital Outlay	\$ 498,567	\$ 37,000	\$ 199,000	\$ 162,000	437.8%
Other Uses					
Intragovernmental Transfers	\$ 791,002.74	\$ -	\$ -	\$ -	
Other Uses	\$ 791,002.74	\$ -	\$ -	\$ -	
Budgeted Contingency					
Budget Reserves	\$ -	\$ 75,000	\$ 75,000	\$ -	
Budgeted Contingency	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%
Detention Total	\$ 44,042,596	\$ 47,590,210	\$ 50,846,985	\$ 3,256,775	6.8%

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
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Detention Capital Expenditures

Capital/Fixed Asset - All property with a unit value of \$1,000 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 spec new equipment, capital/asset items, replacement of broken or aging items, and operational increases. Reque prioritized according to greatest need and any assets approved for consideration in the FY25 Budget Year are

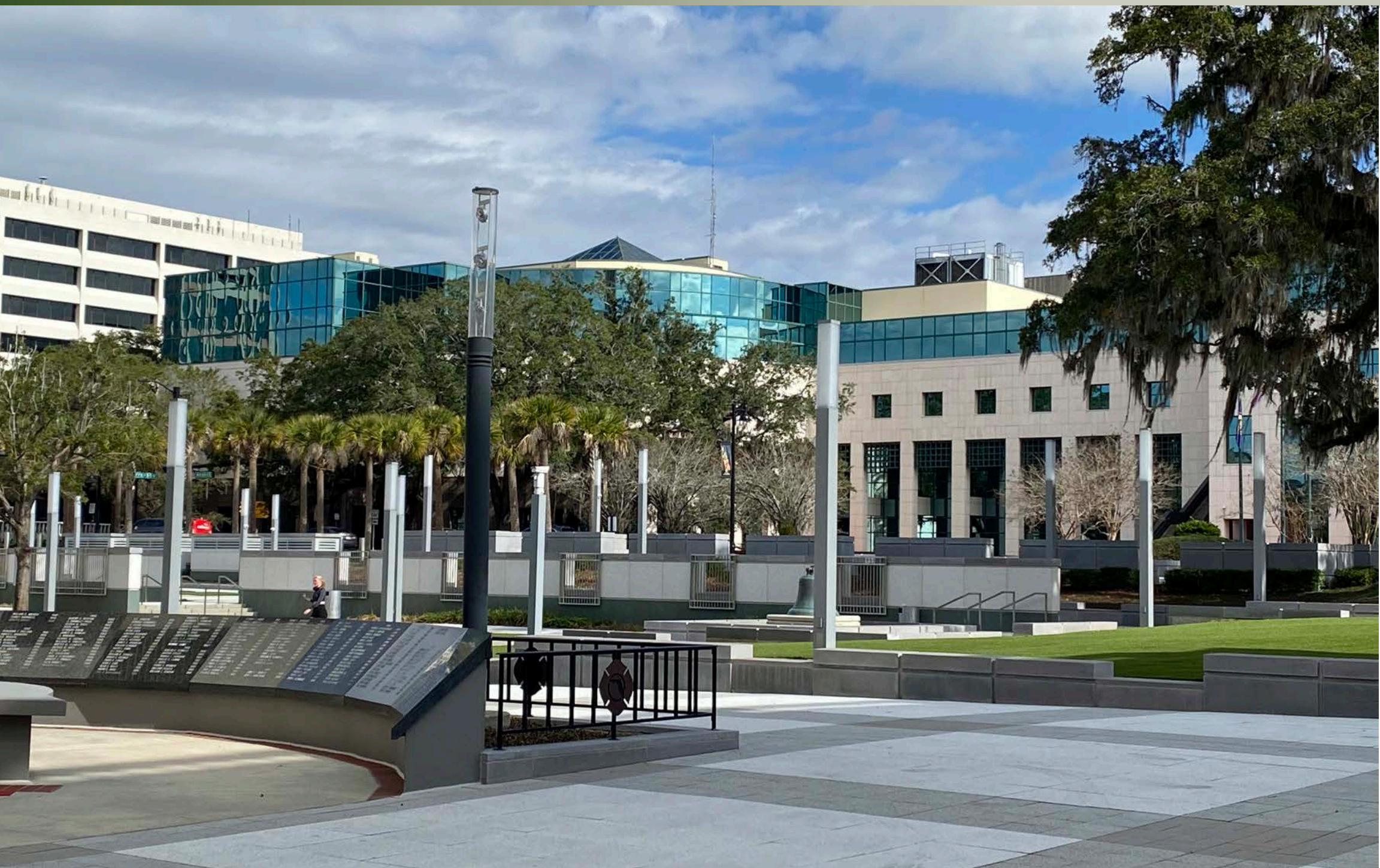


DETENTION CAPITAL EXPENDITURES

Capital/Fixed Asset - All property with a unit value of \$1,000 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 FY26 Budget Year are itemized below.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget
Capital Outlay			
<u>004 Detention</u>			
Information Technology Division	\$ 6,068	\$ 9,000	\$ 71,000
Inmate Services Section	14,205	-	-
Housing Services Division	401,530	28,000	28,000
Facility Management Division	72,200	-	100,000
Locksmith	4,564	-	-
Detention Total	<u>\$ 498,567</u>	<u>\$ 37,000</u>	<u>\$ 199,000</u>



JUDICIAL INTRODUCTION

Overview of Judicial

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 STRATEGIC OBJECTIVES

Judicial Strategic Objectives

2024 Actual

2025 Estimate

Strategic Goal:

Promote the safety of citizens, deputies, and the community through crime reduction and collaboration with partner agencies

Metric: Courthouse security - Individuals scanned

154,628

168,114

Metric: Courthouse security - Articles

169,387

179,664

Metric: Courthouse arrests

105

172

Strategic Objective: Leverage technology to increase courthouse security and prevent escapes during inmate transport

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

Metric: Technology Purchase: E Band Restrictors

\$ -

\$ 5,624.00

JUDICIAL REVENUE & EXPENDITURES

Judicial (001-711)

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Regular Salaries and Wages	\$ 2,823,647	\$ 2,993,022	\$ 3,357,332	\$ 364,310	
Other Salaries and Wages	90,904	137,205	96,636	(40,569)	
Overtime	280,717	155,000	121,900	(33,100)	
Special Pay	24,319	19,197	25,480	6,283	
FICA Taxes	234,573	244,787	281,196	36,409	
Retirement Contributions	910,281	920,019	1,109,167	189,148	
Life and Health Insurance	537,876	631,429	642,901	11,472	
Workers' Compensation	85,521	85,350	72,275	(13,075)	
Unemployment Compensation	-	-	-	-	
Personnel Services	\$ 4,987,837	\$ 5,186,009	\$ 5,706,887	\$ 520,878	10.0%
Operating Expenditure/Expenses					
Contractual Services	\$ -	\$ 1,224	\$ 1,224	\$ -	
Travel and Per Diem	75,804	65,500	65,500	-	
Rentals and Leases	18,150	13,560	15,960	2,400	
Insurance	41,324	43,168	60,540	17,372	
Repair and Maintenance Services	-	17,417	17,417	-	
Office Supplies	-	2,500	2,500	-	
Operating Supplies	20,227	36,172	74,733	38,561	
Training	1,126	6,000	6,000	-	
Operating Expenditure/Expenses	\$ 156,631	\$ 185,541	\$ 243,874	\$ 58,333	31.4%
Capital Outlay					
Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Other Uses					
Intragovernmental Transfers	\$ -	\$ -	\$ -	\$ -	
Other Uses	\$ -	\$ -	\$ -	\$ -	
Judicial Total	\$ 5,144,469	\$ 5,371,550	\$ 5,950,761	\$ 579,211	10.8%



SCHOOL RESOURCE DEPUTY PROGRAM INTRODUCTION

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, which includes one new school resource deputy position requested for the 2026 fiscal year. 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.

The SRD program also operates the Back on Track program, a youth delinquency prevention program which serves first or second-time juvenile offenders who have been sentenced to probation. Back on Track is intended to bridge the gap between officers and troubled youth through a curriculum focused on developing mutual respect and trust. The ultimate goal is to provide valuable training to all participants, identify unmet needs of juveniles and refer them to community services, with the hopes of getting them "back on track" and away from the justice system.

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%).

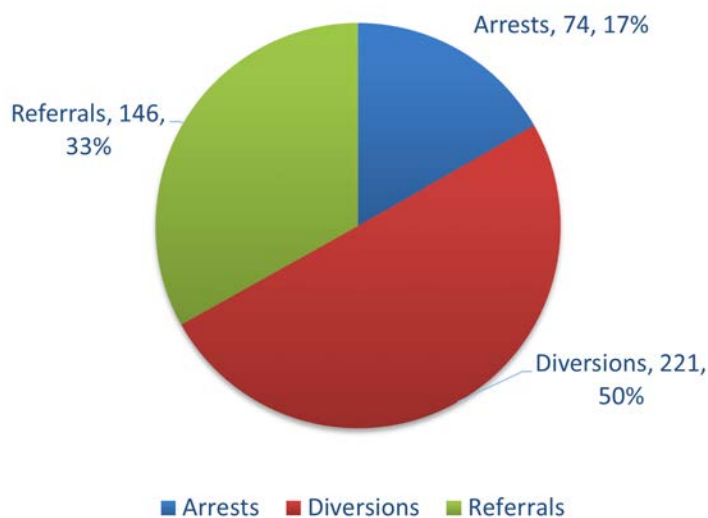
Back on Track Program Attendance 2024-2025 School Year-to-Date



The above line graph depicts the youth attendance rate of the Back on Track program discussed above. Participation grew steadily throughout the year.

SCHOOL RESOURCE DEPUTY PROGRAM REVENUE & EXPENDITURES

**School Resource Deputy Program
2024-2025 School Year-to-Date
Arrests, Diversions, & Referrals**



The pie chart above depicts the rate of outcomes resulting from incidents in schools during the 2024-2025 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 Deputy Program (001-524)

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budget	Increase/ Decrease (\$)	Increase/ Decrease (%)
Personnel Services					
Regular Salaries and Wages	\$ 1,904,785	\$ 2,130,223	\$ 2,371,362	\$ 241,139	
Overtime	121,625	125,000	125,000	-	
Special Pay	15,810	18,700	22,750	4,050	
FICA Taxes	150,312	171,154	193,874	22,720	
Retirement Contributions	608,370	734,471	822,720	88,249	
Life and Health Insurance	384,279	443,790	474,544	30,754	
Workers' Compensation	73,112	49,776	64,585	14,809	
Personnel Services	\$ 3,258,292	\$ 3,673,114	\$ 4,074,835	\$ 401,721	10.9%
Operating Expenditure/Expenses					
Travel and Per Diem	\$ 29,350	\$ 27,500	\$ 32,200	\$ 4,700	
Communication Services	-	13,932	14,448	516	
Rentals and Leases	-	21,276	22,064	788	
Insurance	55,920	59,200	66,329	7,129	
Repair and Maintenance Services	-	55,000	59,822	4,822	
Promotional Activities	228	-	-	-	
Operating Supplies	664	38,300	85,377	47,077	
Training	12,600	13,500	14,840	1,340	
Operating Expenditure/Expenses	\$ 98,761	\$ 228,708	\$ 295,080	\$ 66,372	29.0%
Capital Outlay					
Machinery and Equipment	\$ -	\$ -	\$ 85,052	\$ 85,052	
Capital Outlay	\$ -	\$ -	\$ 85,052	\$ 85,052	
School Resource Unit Total	\$ 3,357,053	\$ 3,901,822	\$ 4,454,967	\$ 553,145	14.2%



SPECIAL APPROPRIATION

Additional HOST Deputy

The purpose of this special appropriation is to add an additional full-time Deputy to the Homeless Outreach Street Team (HOST), with the goal of creating two units each containing two HOST deputies. The budget of approximately \$200,000 contains all recurring personnel costs and one-time outfitting costs (e.g. vehicle, supplies, and equipment) associated with one sworn deputy position.

Special Appropriation - HOST Deputy

Personnel Services

Regular Salaries and Wages	\$	67,246
Special Pay		910
FICA Taxes		5,214
Retirement Contributions		23,984
Life and Health Insurance		24,253
Personnel Services	\$	121,607

Operating Expenditure/Expenses

Contractual Services	\$	216
Communication Services		900
Operating Supplies		9,570
Operating Expenditure/Expenses	\$	10,686

Capital Outlay

Machinery and Equipment	\$	70,052
Capital Outlay	\$	70,052

Four Additional Deputy Sheriffs

This special appropriation would add four (4) deputy sheriffs to the Uniform Patrol Division. Its budget of approximately \$800,000 contains all recurring personnel costs and one-time outfitting costs (e.g. vehicle, supplies, and equipment) associated with four sworn deputy positions.

Special Appropriation - Four Additional Deputy Sheriffs

Personnel Services

Regular Salaries and Wages	\$	276,784
Special Pay		3,640
FICA Taxes		21,456
Retirement Contributions		95,936
Life and Health Insurance		97,012
Personnel Services	\$	494,828

Operating Expenditure/Expenses

Contractual Services	\$	864
Communication Services		3,599
Operating Supplies		38,278
Operating Expenditure/Expenses	\$	42,741

Capital Outlay

Machinery and Equipment	\$	280,210
Capital Outlay	\$	280,210
Grand Total	\$	817,779

Leon County Sheriff's Office General Fund Positions by Program

Program Staffing Summary	FY 2024		FY 2025		FY 2026
	Adopted	(+ / -)	Adopted	(+ / -)	Proposed
Law Enforcement	364.00	(1.00)	363.00	11.00	374.00
Detention	289.50	-	289.50	(3.50)	286.00
Judicial	41.00	-	41.00	(1.50)	39.50
School Resource	26.00	1.00	27.00	1.00	28.00
Total Full-time Equivalents	720.50	-	720.50	7.00	727.50

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.

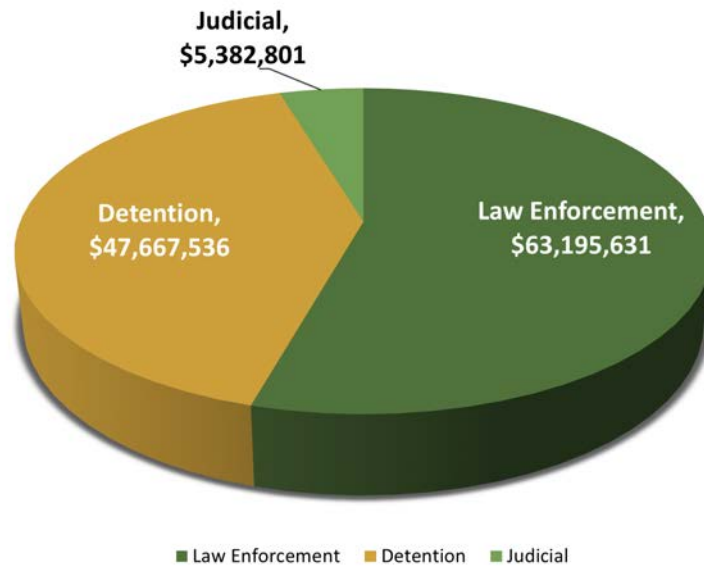
Subsequent to the adoption of the fiscal year 2025 budget, three positions were added to the general fund. For fiscal year 2026, four new positions are being requested: an aviation deputy pilot, an IT analyst, an IT support specialist, and a school resource deputy sheriff. These positions are being requested in response to community and partner agency demands, and an increased need for operational support.



FISCAL 2024-2025 BUDGET DATA

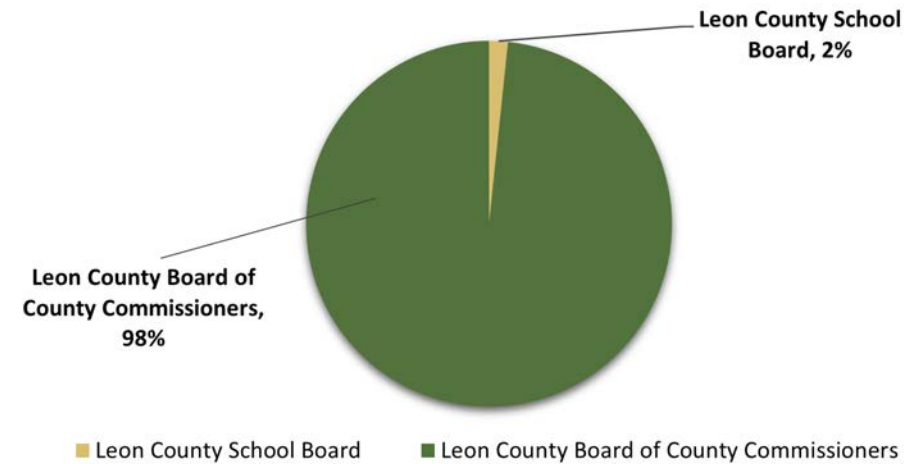
The budget is divided into three main functions: personnel services, operating expenses, and capital outlay. Each function is broken down by Law Enforcement, Detention, or Judicial.

**Leon County Sheriff's Office
FY 2024-2025
Budget by Function**

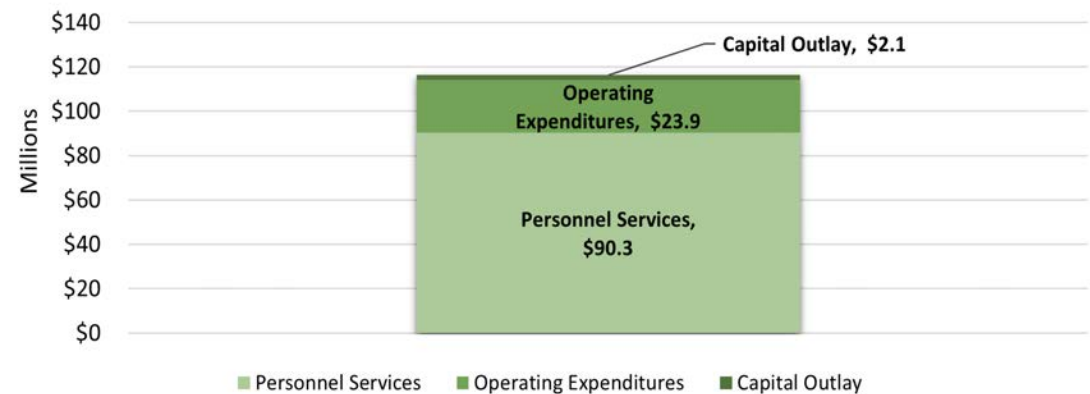


The main sources of funding for the Leon County Sheriff's Office budget are transfers from the Board of County Commissioners, consisting mainly of ad valorem revenues in the form of property taxes. The budget funds salaries and benefits, operating expenses, and capital-related items. In addition, the Leon County School Board funds approximately half the cost to fund the School Resource Deputy (SRD) program.

**Leon County Sheriff's Office
FY 2024-2025
Funding Sources**



**Leon County Sheriff's Office
FY 2024-2025
Budget by Category**







FLORIDA STATUTE 30.49 SHERIFF'S BUDGET

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 or budget commission.

History.—s. 3, ch. 57-368; ss. 3, 4, ch. 59-216; ss. 12, 28, 35, ch. 69-106; s. 7, ch. 71-355; s. 7, ch. 73-349; s. 1, ch. 74-103; s. 17, ch. 77-104; s. 85, ch. 79-190; s. 28, ch. 81-259; s. 1, ch. 82-33; s. 12, ch. 82-154; s. 1, ch. 83-204; s. 35, ch. 84-254; s. 9, ch. 90-360; s. 188, ch. 95-147; s. 1, ch. 95-169; s. 12, ch. 96-406; s. 22, ch. 97-96; s. 2, ch. 2002-193; s. 91, ch. 2003-261; s. 2, ch. 2011-144; s. 1, ch. 2022-23.

- 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:** 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.
- Encumbrance:** A budgetary control account used to show obligated portions of appropriations.
- Executive Staff:** The sheriff, chief of staff, and undersheriff. A subset of Command Staff who are at the highest level of executive leadership.



GLOSSARY

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

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: 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.

FRS: Florida Retirement System, the state retirement fund in which the Sheriff's Office participates for its employees.

Full-Time Equivalents (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 purposed 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.

GAAP: Generally Accepted Accounting Principles - Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

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.

HIDTA: High Intensity Drug Traffic Area

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.

LDCF: 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.

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.

Personal 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



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Sheriff's Office website, or scan the QR code shown.
www.leoncountysos.com/

