



BUDGET IN BRIEF

FISCAL YEAR 2023/2024

PEOPLE FOCUSED.

PERFORMANCE DRIVEN.

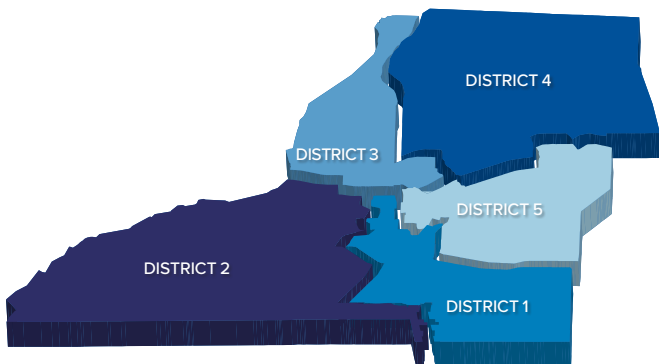
LEON COUNTY, FLORIDA





LEON COUNTY BOARD OF COUNTY COMMISSIONERS

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



Vision

A community that is safe, healthy and vibrant.

Mission

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



Vincent S. Long
County Administrator



Chasity H. O'Steen
County Attorney

ADMINISTRATOR'S MESSAGE

Fellow Citizens,

On behalf of Leon County, I am proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2023 and ending September 30, 2024. This document has been designed to communicate the basic budget information for the adopted FY 2024 annual operating and five-year capital improvement plan.

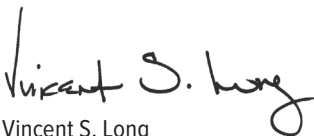
The Adopted Budget of \$349,453,357 represents an 9.9% increase from last fiscal year. The development of the FY 2023/2024 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the twelfth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government.

The FY 2023/2024 budget also reflects the second year of the FY 2022 - 2026 Strategic Plan and aligns department and division resources with Plan priorities ranging from: septic to sewer in the Primary Springs Protection Zone, the construction of sidewalks and trails, parks and community center enhancements, supporting affordable housing, and reducing homelessness.

Leon County's FY 2023/2024 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and one of the lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

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

Sincerely,



Vincent S. Long
County Administrator

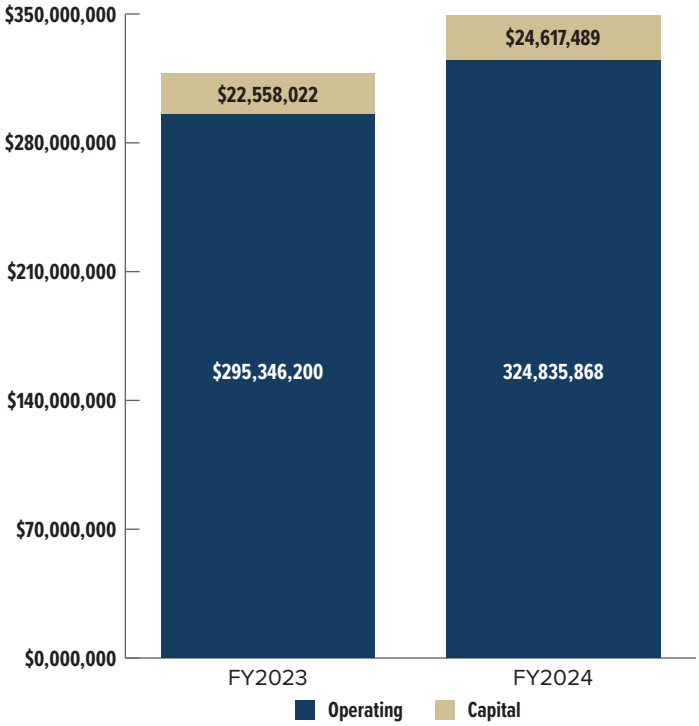
Leon County is approximately 702 square miles. It has a population of approximately 299,130 people, with 98,841 living in the unincorporated area of the County and 200,289 living within the city limits.

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

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

FY 2024 BUDGET SUMMARY

The total budget for FY 2024 is \$349,453,357 or an 9.9% increase over last fiscal year. The **operating budget** of \$324,835,868 represents an increase of 10% from last year's adopted budget. The **capital budget** of \$24,617,489 represents an increase of 9.1% from last year's adopted budget.



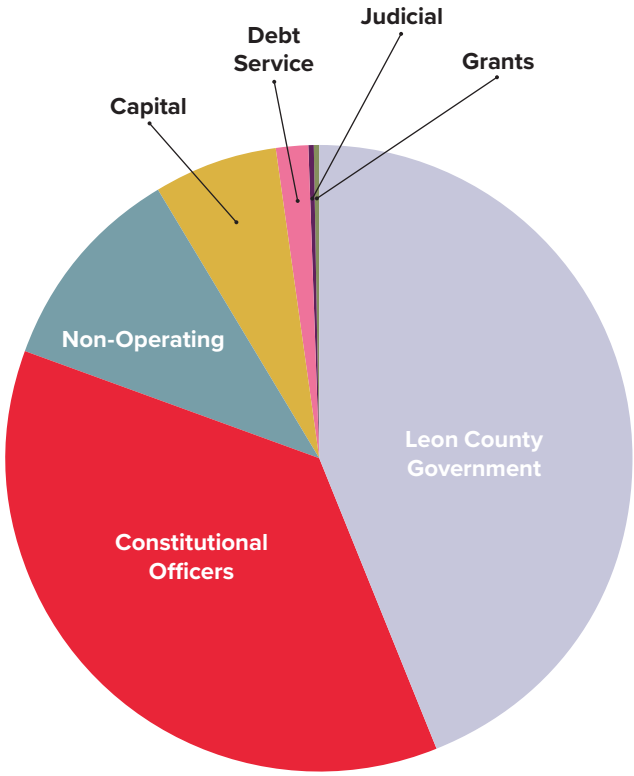
FY 2024 BUDGET HIGHLIGHTS

- No increase in the Countywide millage rate for the 12th consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Implementing a planned increase in the Emergency Medical Service MSTU for the first time since the inception of the Leon County EMS program in FY 2004 to ensure sufficient funding for current and future services;
- Implementing a planned rate increase for the fire service fee to adequately fund services;
- Maximizing Federal and American Rescue Plan Act (ARPA) funding;
- Maintaining strategic, long-term investments in infrastructure; and
- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

DID YOU KNOW?

Among comparable counties, Leon County residents pay the lowest amount (\$987 per person) to operate their local county government.

FY 2024 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$153,324,935	43.9%	858.95
Constitutional Officers	\$127,277,930	36.4%	1,013
Non-Operating	\$36,987,879	10.7%	5.5
Capital	\$24,617,489	7.0%	N/A
Debt Service	\$5,717,190	1.6%	N/A
Judicial	\$1,284,577	0.3%	9.5
Grants	\$243,356	0.1%	0.0
Total FY 2024 Budget	\$349,453,357	100.0%	1,886.95

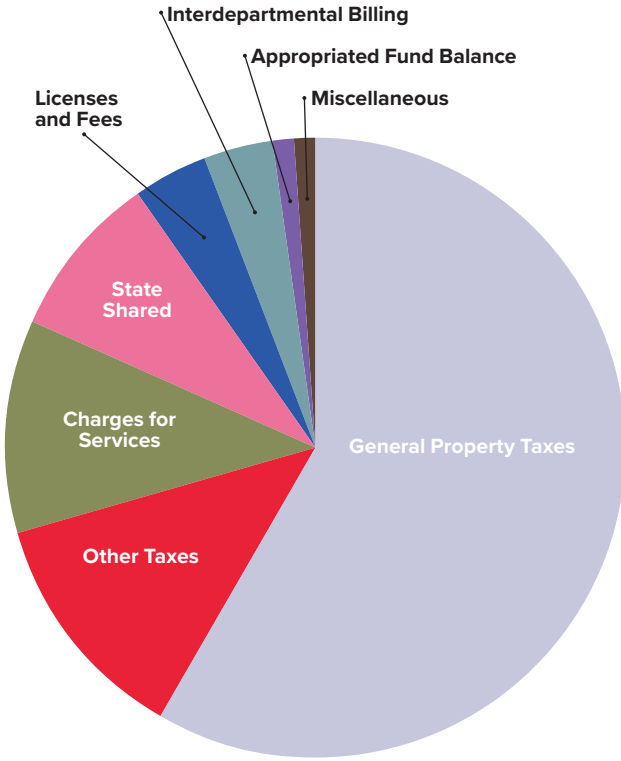
DID YOU KNOW?

For FY 2024, Leon County will maintain a millage rate of 8.3144 for the 12th consecutive year.

FY 2024 REVENUES BY SOURCE

Source	FY 2022 Actual	FY 2023 Adopted	FY 2024 Budget
General Property Taxes	\$165,682,418	\$179,132,017	\$198,689,630
Other Taxes	\$39,727,444	\$38,079,925	\$41,257,042
Charges for Services	\$34,890,908	\$33,806,510	\$37,900,394
State Shared	\$33,024,573	\$27,371,674	\$29,114,932
Licenses and Fees	\$14,490,581	\$12,395,765	\$13,983,373
Interdepartmental Billing	\$12,077,013	\$10,523,500	\$12,176,180
Appropriated Fund Balance	\$0	\$7,346,139	\$3,417,493
Local Government Payments	\$5,758,106	\$3,594,184	\$3,569,856
Miscellaneous	\$9,134,678	\$1,971,374	\$3,355,965
Interest and Investments	(\$3,106,102)	\$2,559,937	\$4,753,994
Fines and Forfeitures	\$405,793	\$377,055	\$384,655
Federal Shared	\$33,205,841	\$446,142	\$449,843
Excess Fees	\$1,834,307	\$300,000	\$400,000
TOTALS	\$347,125,558	\$317,904,222	\$349,453,357

*This figure represents the revenues by source for the FY 2024 Budget.



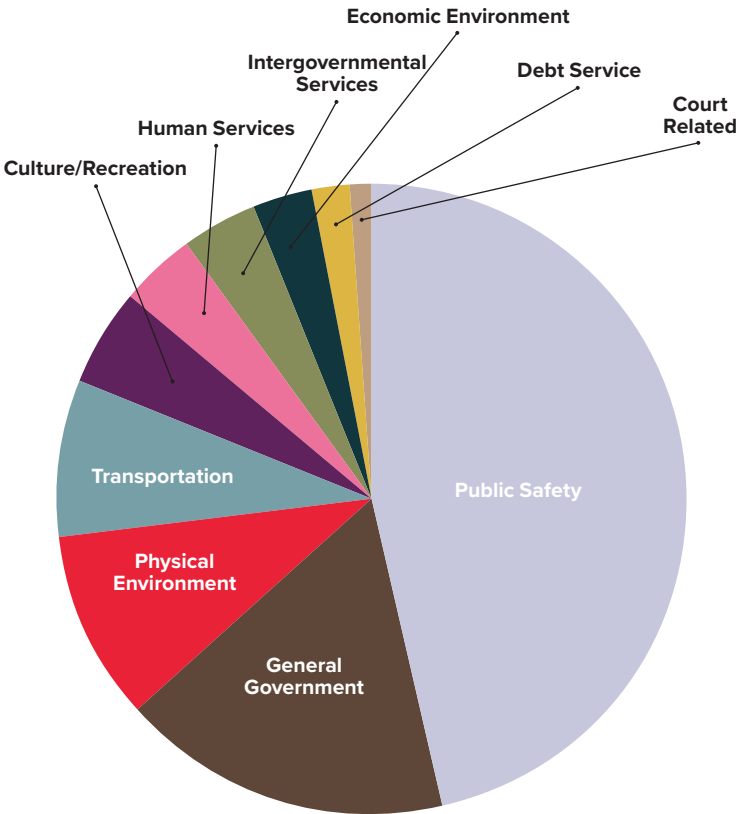
DID YOU KNOW?

Leon County received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the 33rd year in a row.

FY 2024 EXPENDITURES BY FUNCTION

Function	FY 2022 Actual	FY 2023 Adopted	FY 2024 Budget
Public Safety	\$148,114,636	\$147,551,126	\$164,279,198
General Government	\$58,485,202	\$54,249,638	\$59,973,946
Physical Environment	\$28,692,549	\$31,470,280	\$33,893,790
Transportation	\$22,711,354	\$24,961,547	\$27,097,332
Culture/Recreation	\$17,646,859	\$16,530,141	\$17,042,183
Human Services	\$10,990,997	\$12,002,820	\$12,457,606
Intergovernmental Services	\$10,794,337	\$10,674,491	\$13,734,054
Economic Environment	\$15,648,056	\$11,132,240	\$11,433,275
Debt Service	\$5,084,340	\$5,715,522	\$5,717,190
Court Related	\$3,077,708	\$3,616,417	\$3,824,783
TOTALS	\$321,246,038	\$317,904,222	\$349,453,357

*This figure represents the expenditures by function for the FY 2024 Budget.



DID YOU KNOW?

Leon County contributed \$1.3 million to help fund more than 7,700 visits for primary care, dental care and mental health services for uninsured and low-income residents at Neighborhood Medical Center, Bond Community Health Center and Apalachee Center.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

Average Value Single Family Home in Leon County

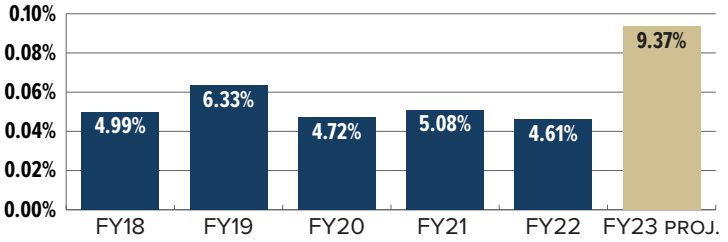
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2024 average taxable value¹ (\$154,947) of an average assessed² home (\$204,947) with a \$50,000 homestead exemption.

Services	FY 2024 Ad Valorem Tax Bill \$1,405	FY 2024 Monthly Cost	FY 2024 % of Ad Valorem Taxes
Sheriff - Law Enforcement	381.46	31.79	27.15%
Sheriff - Corrections	279.79	23.32	19.91%
Emergency Medical Services	116.25	9.69	8.27%
Facilities Management	77.55	6.46	5.52%
Health & Human Services	63.41	5.28	4.51%
Management Information Services	49.06	4.09	3.49%
Supervisor of Elections	47.47	3.96	3.38%
Library Services	44.41	3.70	3.16%
Tax Collector	41.99	3.50	2.99%
Capital Improvement	38.87	3.24	2.77%
Property Appraiser	38.68	3.22	2.75%
Other Non-Operating/Communications	35.40	2.95	2.52%
Other Criminal Justice (Probation, DJJ, Diversion)	33.08	2.76	2.35%
Administrative Services ³	31.38	2.62	2.23%
Community Redevelopment - Payment	19.49	1.62	1.39%
Veterans, Volunteer, Planning, Economic Development	15.52	1.29	1.10%
Board of County Commissioners	13.29	1.11	0.95%
Geographic Information Systems	13.27	1.11	0.94%
Clerk of Circuit Court	12.52	1.04	0.89%
800 MHz Radio Communication System	11.42	0.95	0.81%
Financial Stewardship ⁴	10.57	0.88	0.75%
Court Admin. and Other Court Programs ⁵	8.76	0.73	0.62%
Risk Allocations	8.45	0.70	0.60%
Mosquito Control	5.34	0.45	0.38%
Sustainability/Cooperative Extension	5.59	0.47	0.40%
Budgeted Reserves	1.28	0.11	0.09%
Line Item Agency Funding	0.64	0.05	0.05%
TOTALS	\$1,405.00	\$117.08	100.00%

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less \$50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2024 is 3.0%.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, and Human Resources.
4. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.
5. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

FINANCIAL INDICATORS

Property Tax Revenues (Rate of Change)

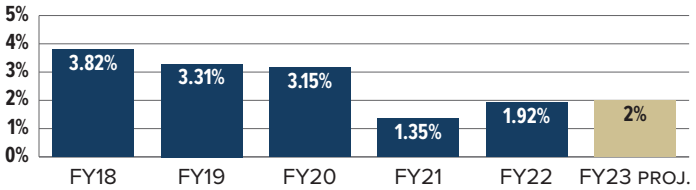


The Board maintained the 8.3144 millage rate through FY 2023. However, property tax revenue increased by 9.37% or \$12,652,336 in FY 2023.

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

Source: The 2022 Revised Recapitulation of the Ad Valorem Assessment Roll, 2022 Certification of Final Taxable Value and Statistical Digest.

Debt Service (Percentage of Total Operating Expenditures)

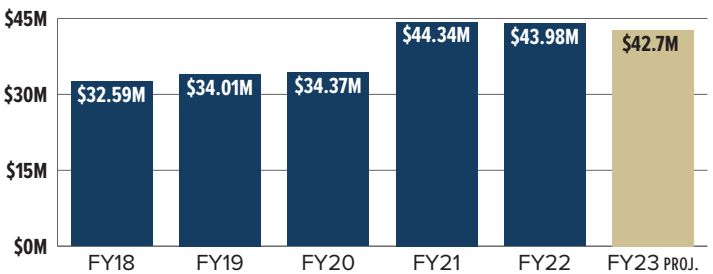


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County’s financial obligations. Leon County’s debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County’s debt service has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. The FY 2023 debt level is extremely low for a comparable county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2022 Expenditure Summary and the FY 2023 Budget Summary

General/Fine and Forfeiture Fund Balance



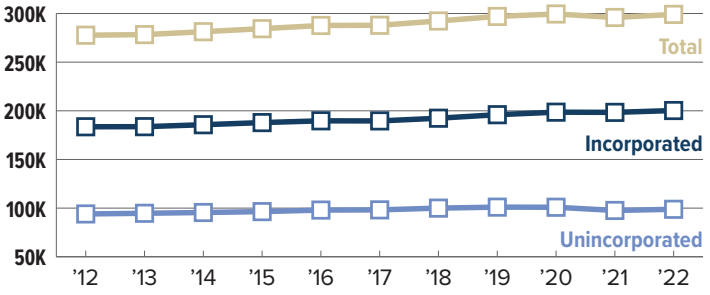
Analysis: Positive fund balance can be thought of as reserves. The County’s Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 is \$44.34 million and the year ending fund balance for FY 2022 is \$43.98 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services

Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2022 Annual Performance & Financial Report.

COMMUNITY ECONOMIC PROFILE

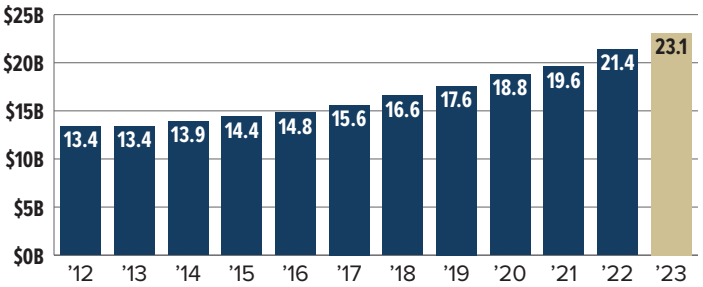
Population



According to the 2022 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 299,130 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.37% from the 2020 census.

Leon County had the second highest growth rate of neighboring counties at (2.37%) since the 2020 Census. Wakulla (4.19%), Gadsden (-0.97%) and Jefferson (-0.23%).

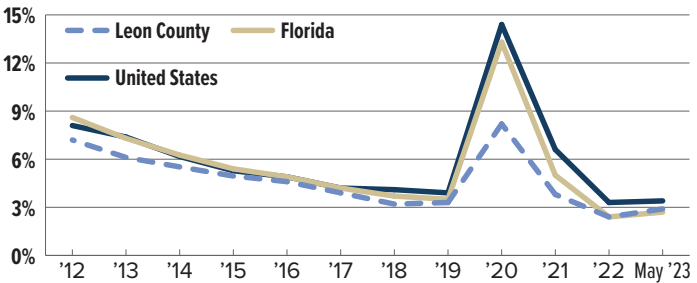
Taxable Values



From 2012 to 2013, valuations remained flat. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27%. At the end of the height of the economic rebound FY 22 values increased by 9.33%. Valuations provided on July 1, 2023 show an 7.87% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2022 valuations are used to develop the FY 2023/2024 budget).

Unemployment Statistics

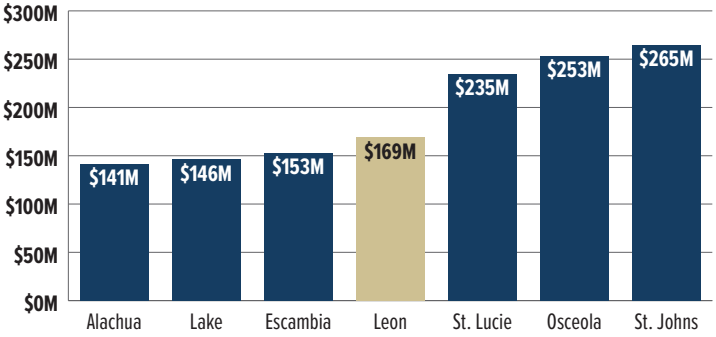


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Recession in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate had been declining since 2012, when the rate was 8.60%. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 2.9% in May 2023, slightly above the State rate of 2.7%, and 0.7 points below the US unemployment rate of 3.4%.

HOW WE COMPARE

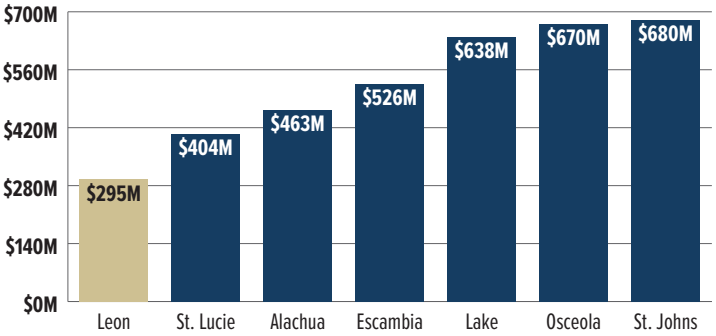
Anticipated Ad Valorem Tax Collections (FY 2023)



Among the like-sized counties, Leon County collects \$169 million in ad valorem taxes. Leon County collects \$25 million less than the mean collection (\$194 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County’s operating revenue.

Source: Florida Department of Revenue 2023 Taxable Value by County

Total Net Budget (FY 2023)

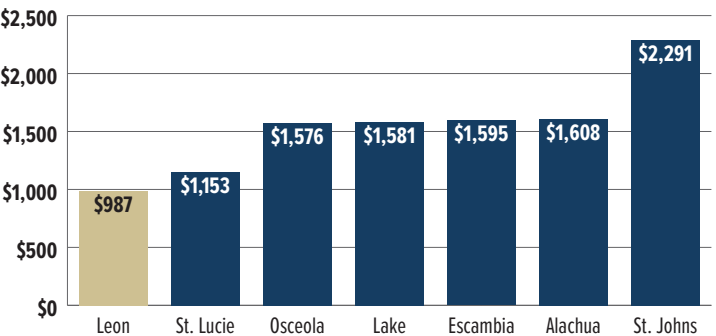


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$295 million. St. Lucie County’s net budget is 37% higher than Leon County’s.

As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Source: FY 2023 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY 2023)



Leon County spends the least dollars per county resident of all like-sized counties. The next closest County’s net budget per capita is 17% higher than Leon County’s (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2023 & FY 2023 Leon County Office of Management and Budget Survey



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PERFORMANCE
DRIVEN.

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Office of Management & Budget**
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Detailed information on the FY 2024 Budget
is available on the Leon County website at:
www.LeonCountyFL.gov/OMB

