



BUDGET IN BRIEF



FISCAL YEAR 2024/2025

PEOPLE FOCUSED.
PERFORMANCE DRIVEN.

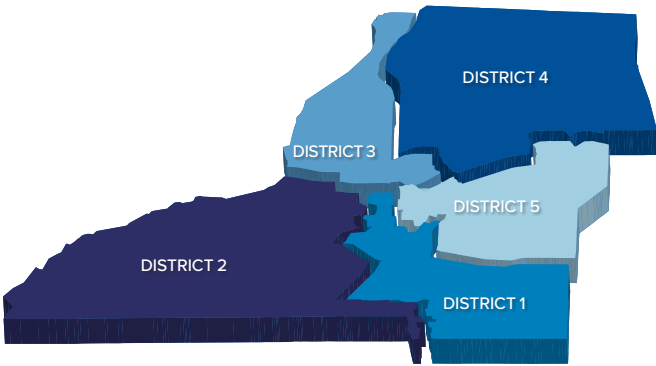


LEON COUNTY, FLORIDA



LEON COUNTY BOARD OF COUNTY COMMISSIONERS

(From left) At-Large Commissioner Nick Maddox, District 3 Commissioner Rick Minor, District 5 Commissioner David T. O’Keefe, At-Large Commissioner Carolyn D. Cummings (Chair), District 4 Commissioner Brian Welch (Vice Chairman), District 2 Commissioner Christian Caban, and District 1 Commissioner Bill Proctor.



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, 2024, and ending September 30, 2025. This document has been designed to communicate the basic budget information for the adopted FY 2025 annual operating and five-year capital improvement plan.

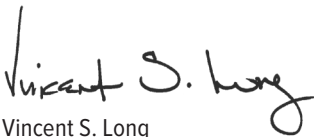
The Adopted Budget of \$377,886,993 represents an 8.1% increase from last fiscal year. The development of the FY 2024/2025 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the thirteenth 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 2024/2025 budget also reflects the fourth 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 2024/2025 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

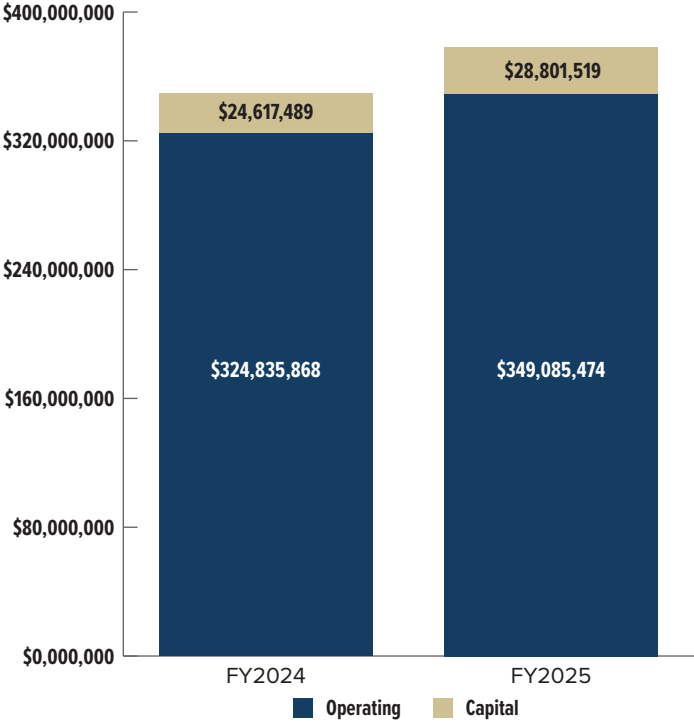
Leon County is approximately 702 square miles. It has a population of approximately 301,724 people, with 99,891 living in the unincorporated area of the County and 201,833 living within the city limits.

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 2025 BUDGET SUMMARY

The total budget for FY 2025 is \$377,866,993 or an 8.14% increase over last fiscal year. The **operating budget** of \$349,085,474 represents an increase of 7.47% from last year's adopted budget. The **capital budget** of \$28,801,519 represents an increase of 17% from last year's adopted budget.



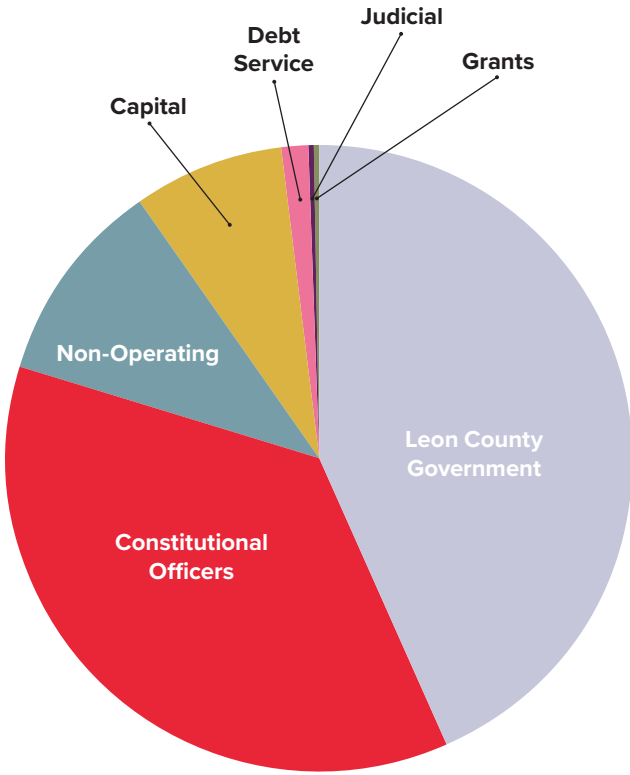
FY 2025 BUDGET HIGHLIGHTS

- No increase in the Countywide millage rate for the 13th consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Six new planned EMS positions to address increased call volumes;
- Reduced use of fund balances;
- Maximizing the last year of Federal and American Rescue Plan Act (ARPA) funding ;
- Restoring reserves;
- The FY 2025 budget funds essential Public Works vehicle and equipment replacements, strengthening the County's response and recovery capacity, and allocates reserves to support future emergency needs and storm resilience; 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 (\$1,077 per person) to operate their local county government.

FY 2025 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$163,854,026	43.4%	877
Constitutional Officers	\$137,851,909	36.5%	1,055
Non-Operating	\$40,175,945	10.6%	4.5
Capital	\$28,801,519	7.6%	N/A
Debt Service	\$5,712,825	1.5%	N/A
Judicial	\$1,211,159	0.3%	9.5
Grants	\$279,610	0.1%	0.0
Total FY 2025 Budget	\$377,886,993	100.0%	1,946

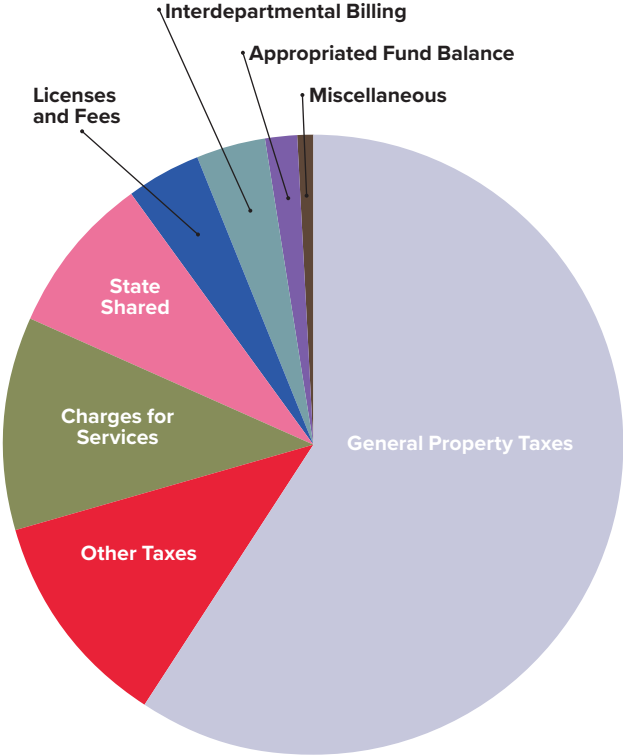
DID YOU KNOW?

For FY 2025, Leon County will maintain a millage rate of 8.3144 for the 13th consecutive year.

FY 2025 REVENUES BY SOURCE

Source	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget
General Property Taxes	\$182,187,421	\$198,689,630	\$218,558,627
Other Taxes	\$41,873,383	\$41,257,042	\$41,670,909
Charges for Services	\$37,022,739	\$37,900,394	\$40,517,450
State Shared	\$32,117,212	\$29,114,932	\$30,485,225
Licenses and Fees	\$36,457,112	\$13,983,373	\$14,572,685
Interdepartmental Billing	\$11,511,552	\$12,176,180	\$13,693,434
Appropriated Fund Balance	\$0	\$3,417,493	\$5,242,220
Local Government Payments	\$5,710,219	\$3,569,856	\$3,745,385
Miscellaneous	\$4,357,361	\$3,355,965	\$2,809,081
Interest and Investments	\$12,814,376	\$4,753,994	\$5,330,388
Fines and Forfeitures	\$423,099	\$384,655	\$398,104
Federal Shared	\$4,254,080	\$449,843	\$463,485
Excess Fees	\$4,790,441	\$400,000	\$400,000
TOTALS	\$373,518,994	\$349,453,357	\$377,886,993

**This figure represents the revenues by source for the FY 2025 Budget.*

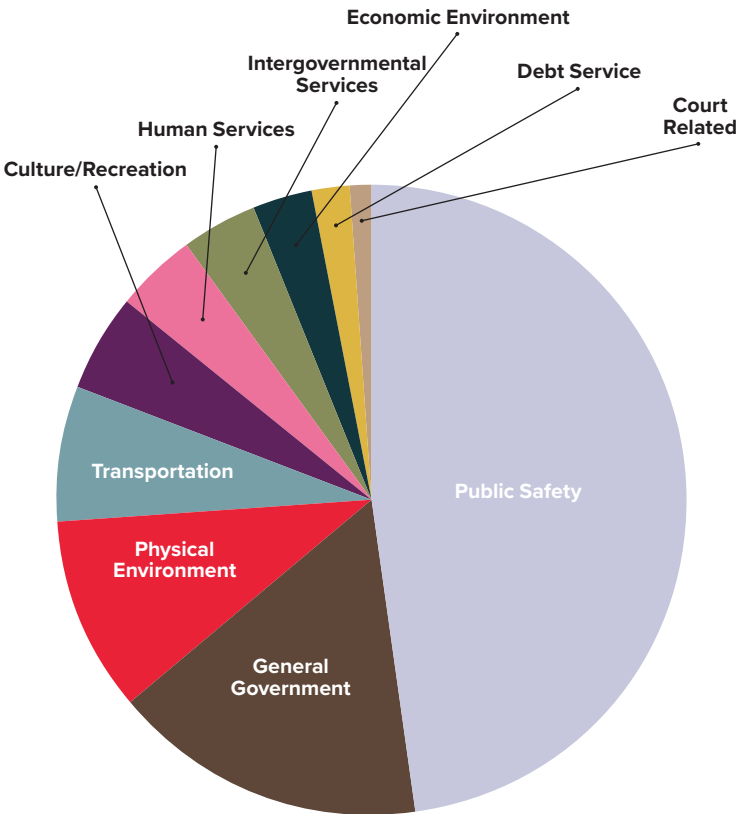


DID YOU KNOW? Leon County received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the 34th year in a row.

FY 2025 EXPENDITURES BY FUNCTION

Function	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budget
Public Safety	\$154,295,577	\$164,279,198	\$182,324,075
General Government	\$52,944,563	\$59,973,946	\$61,225,202
Physical Environment	\$34,720,595	\$33,893,790	\$37,076,967
Transportation	\$20,644,420	\$27,097,332	\$27,519,513
Culture/Recreation	\$18,069,389	\$17,042,183	\$18,616,325
Human Services	\$32,716,139	\$12,457,606	\$13,634,179
Intergovernmental Services	\$11,742,337	\$13,734,054	\$15,612,073
Economic Environment	\$13,491,321	\$11,433,275	\$12,099,044
Debt Service	\$5,715,521	\$5,717,190	\$5,712,825
Court Related	\$2,958,626	\$3,824,783	\$4,066,790
TOTALS	\$347,298,488	\$349,453,357	\$377,886,993

**This figure represents the expenditures by function for the FY 2025 Budget.*



DID YOU KNOW?

Leon County, in partnership with the City of Tallahassee, provides nearly \$5.6 million to support 50 agencies that provide a total of 82 human services programs through the Community Human Services Partnership (CHSP).

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

Average Value Single Family Home in Leon County

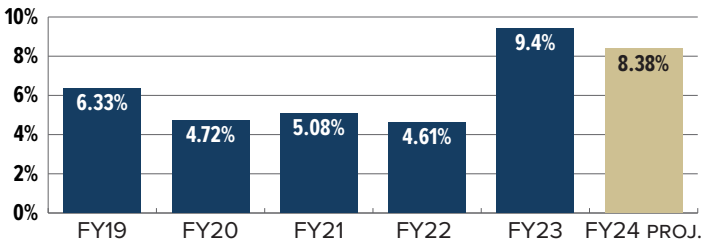
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2025 average taxable value¹ (\$165,921) of an average assessed² home (\$215,921) with a \$50,000 homestead exemption.

Services	FY 2025 Ad Valorem Tax Bill \$1,504	FY 2025 Monthly Cost	FY 2025 % of Ad Valorem Taxes
Sheriff - Law Enforcement	418.87	34.90	27.85%
Sheriff - Corrections	299.60	24.96	19.93%
Emergency Medical Services	124.44	10.36	8.28%
Facilities Management	84.18	7.02	5.60%
Health & Human Services	68.91	5.74	4.58%
Capital Improvement	55.41	4.62	3.68%
Management Information Services	52.46	4.37	3.49%
Library Services	44.99	3.75	2.99%
Tax Collector	43.28	3.61	2.88%
Property Appraiser	42.19	3.52	2.81%
Administrative Services ³	40.05	3.34	2.66%
Supervisor of Elections	37.25	3.10	2.48%
Other Non-Operating/Communications	36.10	3.01	2.40%
Other Criminal Justice (Probation, DJJ, Diversion)	35.27	2.94	2.34%
Community Redevelopment - Payment	20.60	1.72	1.37%
Clerk of Circuit Court	13.71	1.14	0.91%
Board of County Commissioners	13.70	1.14	0.91%
Veterans, Volunteer, Planning, Economic Development	13.44	1.12	0.89%
800 MHz Radio Communication System	12.52	1.04	0.83%
Geographic Information Systems	11.49	0.96	0.76%
Risk Allocations	10.28	0.86	0.68%
Court Administration and Other Court Programs ⁴	8.63	0.72	0.57%
Mosquito Control	5.48	0.46	0.36%
Sustainability/Cooperative Extension	5.26	0.44	0.35%
Office of Management and Budget	4.63	0.39	0.31%
Budgeted Reserves	1.26	0.10	0.09%
TOTALS	\$1,504.00	\$125.33	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 limits the annual growth of Assessed Values.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, Human Resources, Purchasing and Real Estate Management.
4. 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)

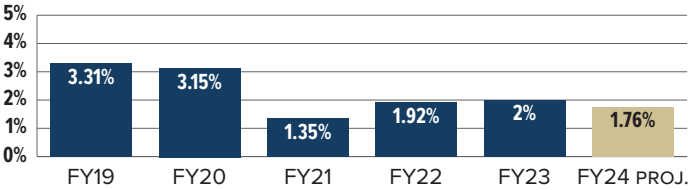


The Board maintained the 8.3144 millage rate through FY 2024. However, property tax revenue increased by 8.38% or \$7,775,693 in FY 2024.

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

Source: The 2023 Revised Recapitulation of the Ad Valorem Assessment Roll, 2023 Certification of Final Taxable Value and Statistical Digest.

Debt Service (Percentage of Total Operating Expenditures)

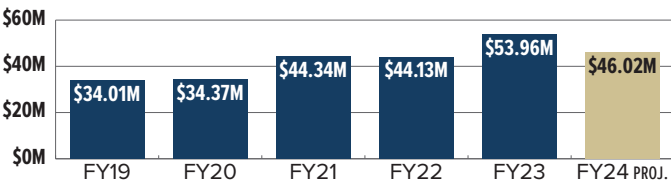


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has shown a decline since FY 2020. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. 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. Leon County's debt level remains extremely low for a comparable county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2023 Expenditure Summary and the FY 2024 Budget Summary.

General/Fine and Forfeiture Fund Balance



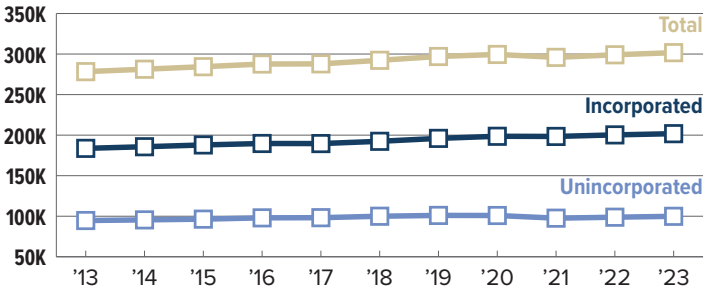
Analysis: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was \$44.34 million and the year ending fund balance for FY 2022 was \$44.13 million. The increase in FY 2021 reflects the remaining \$5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The year ending fund balance for FY 2023 was \$53.96 million. FY 2024 estimated fund balance of \$46.02 million, reflects 22% of FY 2024 operating expenditures.

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

Source: Summary of Fund Balance and Retained Earnings, FY 2023 Annual Performance & Financial Report.

COMMUNITY ECONOMIC PROFILE

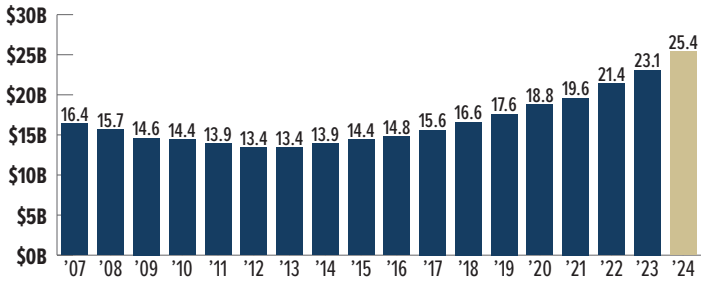
Population



According to the 2023 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 301,724 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 3.26% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (3.26%) since the 2020 Census. Jefferson (6.88%), Wakulla (6.87%), and Gadsden (-1.31%).

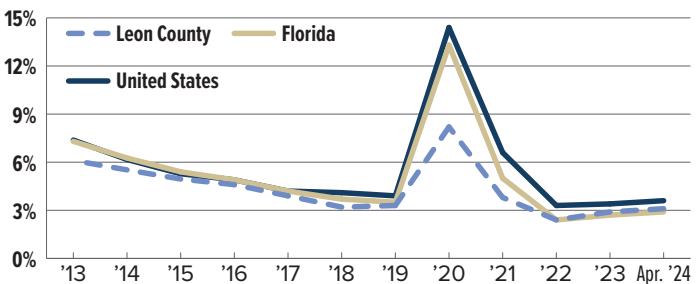
Taxable Values



The 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, 2024 show an 10.01% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2023 valuations are used to develop the FY 2024/2025 budget).

Unemployment Statistics

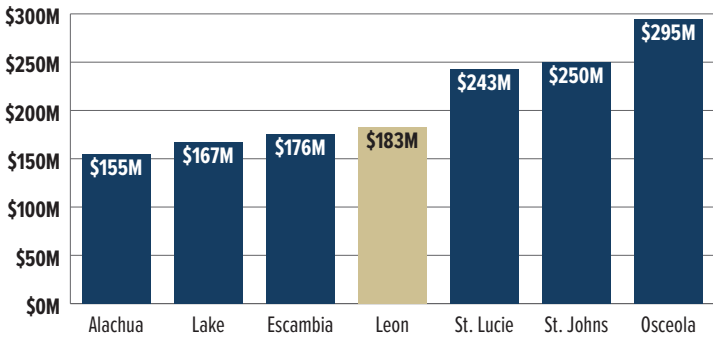


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

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 3.1% in April 2024, slightly above the State rate of 2.9%, and 0.7 points below the US unemployment rate of 3.6%.

HOW WE COMPARE

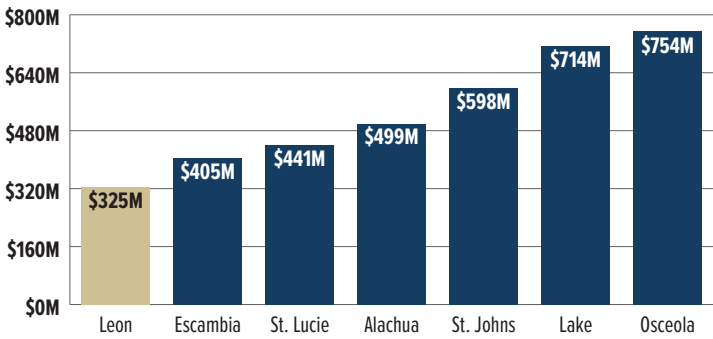
Anticipated Ad Valorem Tax Collections (FY 2024)



Among the like-sized counties, Leon County collects \$183 million in ad valorem taxes. Leon County collects \$27 million less than the mean collection (\$210 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 2024)

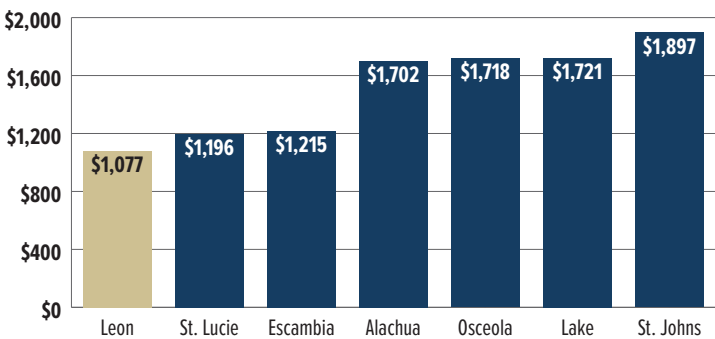


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$325 million. Escambia County's net budget is 25% higher than Leon County's.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY 2024)



Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 11% higher than Leon County's (St. Lucie County). St. Johns County spends 76% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2024 & FY 2024 Leon County Office of Management and Budget Survey

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PERFORMANCE
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**Office of Management
& Budget**

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Roshanda Bradley, Director
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Detailed information on the FY 2025 Budget
is available on the Leon County website at:
www.LeonCountyFL.gov/OMB

