

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## »» Management and Budget Index

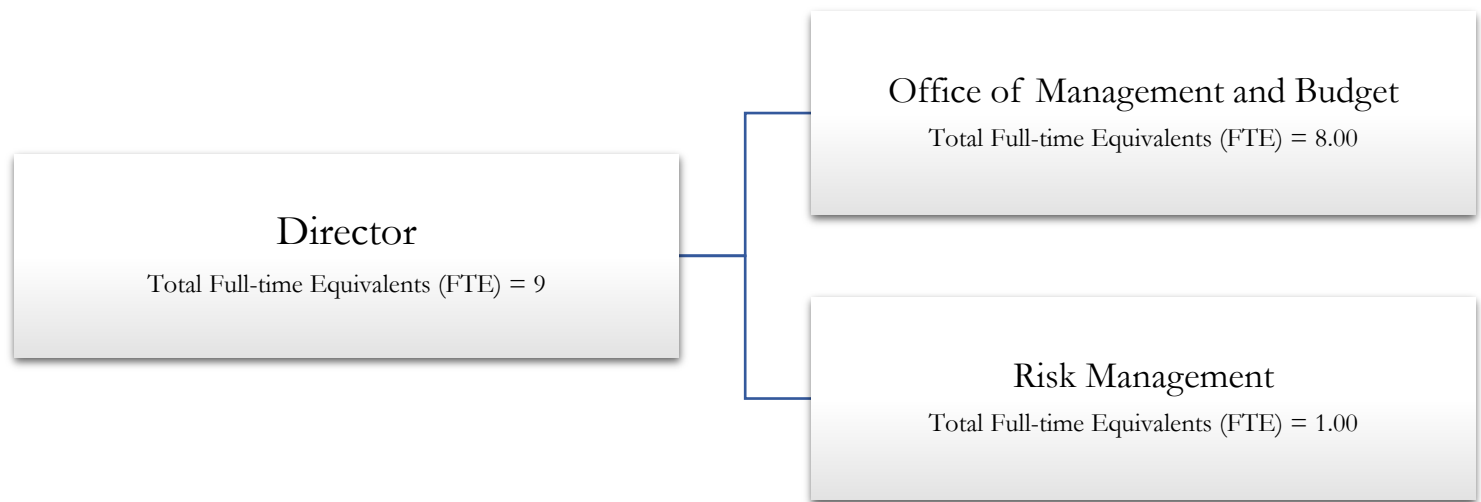
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## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## » Management and Budget Organizational Chart

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## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

# » Management and Budget Executive Summary

Management and Budget section of the Leon County FY 2025 Annual Budget is comprised of the Office of Management & Budget and Risk Management.

The Office of Management & Budget provides financial management and guidance to the Board, County Administrator, and other departments. Risk Management manages the County's activities in an effort to minimize total long-term costs associated with accidental losses.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management and Budget Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

## HIGHLIGHTS

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement Program, and Budget in Brief are available on the County's web page. To advance Strategic Initiative (2022-39), the budget realized more than \$12.2 million in new cost savings and cost avoidances, including leasing space to support the Leon County Sheriff's Office reentry and crime prevention programs rather than constructing new office space, saving \$11.3 million; Performing preventative maintenance and certain repairs in-house by Facilities Management, saving \$396,000; To support the expanded Street Lighting Program, the Leon County Engineering Services Division completed the design for 18 intersections and 15 school bus stops in-house, saving approximately \$120,000. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 34<sup>th</sup> consecutive year.

Risk Management continues to strive to protect the County against the financial consequences of accidental losses by establishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury rates have a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety and well-being of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working together with Departments to identify workplace hazards and develop innovative training programs. Risk Management coordinated twenty safety training sessions, including a Defensive Driving course, and conducted monthly site visits. The Florida Municipal Safety Excellence Initiative presented a Certificate of Safety Recognition to Leon County Risk Management in recognition of outstanding achievements in Safety Excellence. Additionally, Leon County was nominated for the 2023 Florida Municipal Insurance Trust Partnership Award. National Association of Counties recognized Risk and Safety Management Enhancements with a 2024 achievement award.

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

# » Management and Budget Business Plan

## MISSION STATEMENT

The mission of Leon County Management and Budget is to provide sound financial management, ethical procurement services and asset control to the Board of County Commissioners, County Administrator and Board departments, offices, and divisions, while minimizing long-term costs associated with accidental losses, in order to support effective decision making and ensure responsible stewardship of County resources.

## STRATEGIC PRIORITIES

### ECONOMY



EC1 - Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits.

### ENVIRONMENT



EN3 - Promote orderly growth and sustainable practices.

### GOVERNANCE



G1 - Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.



G2 - Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.



G4 - Retain and attract a highly skilled, diverse, and innovative County workforce, which exemplifies the County's Core Practices.



G5 - Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner.

## STRATEGIC INITIATIVES

### ECONOMY

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1. (EC1) Maximize the leveraging of the \$1.0 trillion federal infrastructure bill to fund County projects. (2022-8)

### ENVIRONMENT

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1. (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)

### GOVERNANCE

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1. (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
2. (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I<sup>2</sup>) Program. (2022-39)
3. (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)

## ACTIONS

### ECONOMY

1. Present update to the Board at June 2022 Budget Workshop. Discuss the status of IIJA implementation and include budget recommendations to maximize the County's ability to draw down federal funds over multiple fiscal years (e.g., budgeting funds for local match requirements). (Complete)

### ENVIRONMENT

1. Execute subgrant agreement with Apalachee Regional Planning Council, and grant agreement with Department of Environmental Protection. (Complete)

### GOVERNANCE


1. Invest in continual leadership development opportunities for Leon County Employees. (Ongoing)
2. Determine the cost savings by various employees who are to receive the Innovator Awards. (Ongoing)
3. Coordinate with Leon County Schools regarding property acquisition. (Complete)

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET








## » Management and Budget

## Office of Management and Budget (001-130-513)

<b>Goal</b>	The goal of the Office of Management & Budget is to continuously enhance the quality of County services by optimizing the use of County financial resources through the effective provision of planning, policy analysis, budget development, budget implementation, and program evaluation services to benefit citizens, elected officials, and staff.
<b>Core Objectives</b>	<ol style="list-style-type: none"> <li>1. Provide financial management assistance to the County Administrator and other departments.</li> <li>2. Responsible for the development, monitoring, and control of the annual operating budget and capital improvement program.</li> <li>3. Forecast and monitor County revenues.</li> <li>4. Responsible for the County's annual Truth in Millage (TRIM) process.</li> <li>5. Conduct research, fiscal policy analysis for special projects, and management reviews as requested by the County Administrator and Board.</li> </ol>
<b>Statutory Responsibilities</b>	Florida Statute, Chapter 125 "County Government"; Florida Statute, Chapter 129 "County Annual Budget"; Florida Statute, Chapter 200 "Determination of Millage"
<b>Advisory Board</b>	Financial Investment Advisory Committee; Investment Oversight Committee; Blueprint 2000 Finance Committee

Benchmarking			
Priorities	Benchmark Data	Leon County	Benchmark
	Net Budget Per Countywide Resident*	1:\$1,077	1:\$1,504*

\*Benchmark is generated from the average net budget per county resident of Like-Sized Counties. Benchmarked Counties include Lake, St. Lucie, Escambia, Alachua, Osceola and St. Johns.

Performance Measures					
Strategic Priorities	Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
	Meet all requirements of Florida Statutes 129 and 200 Truth-in-Millage (TRIM)	Yes	Yes	Yes	Yes
	Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget)	98%	105%	98%	98%
	Process budget amendment requests within 2 business days of the next scheduled Board meeting (% is an estimate)	100%	100%	100%	100%
	Develop 2 semi-annual performance reports by May 30 and November 30	2	2	2	2
	Review all agenda items in less than 2 days 95% of the time	99%	99%	99%	99%
	Percentage of departmental performance measures reviewed	100%	100%	100%	100%
	Number of program management analyses performed	0	0	1	1

## Notes:

1. Leon County has consistently received a letter of compliance from the State Department of Revenue for meeting all the Truth in Millage notification requirements. This trend is expected to continue in FY 2024 and FY 2025.
2. Forecasted revenues for FY 2024 and FY 2025 are expected to remain level as a percentage of the budget.
3. The division anticipates processing all budget amendments within a two-day period in FY 2025.
4. A mid-year performance report and an annual performance report will be submitted by the required deadlines for FY 2024 and FY 2025.
5. In FY 2024 and FY 2025 agenda items are anticipated to be reviewed at a consistent level.
6. The division expects to continue to review 100% of the performance measures submitted by departments.
7. An estimate of one program management analyses is to be performed in FY 2024 and FY 2025.

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## » Management and Budget

<b>Budgetary Costs</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Personnel Services	845,107	1,012,806	1,029,695	-	1,029,695	1,062,739
Operating	171,939	184,612	192,704	3,033	195,737	199,921
Capital Outlay	6,780	5,000	5,000	-	5,000	5,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,087,000	1,265,593	1,290,574	3,033	1,293,607	1,330,835

<b>Appropriations</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Office of Management and Budget	860,049	1,032,098	1,042,958	3,033	1,045,991	1,076,482
Risk Management	226,951	233,495	247,616	-	247,616	254,353
Total Budget	1,087,000	1,265,593	1,290,574	3,033	1,293,607	1,330,835

<b>Funding Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
001 General Fund	860,049	1,032,098	1,042,958	3,033	1,045,991	1,076,482
501 Insurance Service	226,951	233,495	247,616	-	247,616	254,353
Total Revenues	1,087,000	1,265,593	1,290,574	3,033	1,293,607	1,330,835

<b>Staffing Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Office of Management and Budget	8.00	8.00	8.00	-	8.00	8.00
Risk Management	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

<b>OPS Staffing Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Office of Management and Budget	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## » Management and Budget

## Office of Management &amp; Budget (001-130-513)

<b>Budgetary Costs</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Personnel Services	715,638	882,116	892,587	-	892,587	921,130
Operating	81,236	86,807	87,196	3,033	90,229	92,177
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	860,049	1,032,098	1,042,958	3,033	1,045,991	1,076,482

<b>Funding Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
001 General Fund	860,049	1,032,098	1,042,958	3,033	1,045,991	1,076,482
Total Revenues	860,049	1,032,098	1,042,958	3,033	1,045,991	1,076,482

<b>Staffing Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Principal Budget & Grants Coordinator	1.00	1.00	1.00	-	1.00	1.00
Sr. Mgmt & Budget Analyst	1.00	1.00	1.00	-	1.00	1.00
Director Office of Financial Stewardship	1.00	1.00	-	-	-	-
Management & Budget Analyst	2.00	2.00	3.00	-	3.00	3.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Budget Manager	-	-	1.00	-	1.00	1.00
Budget Director	1.00	1.00	1.00	-	1.00	1.00
Principal Management & Budget Analyst	1.00	1.00	-	-	-	-
Total Full-Time Equivalents (FTE)	8.00	8.00	8.00	-	8.00	8.00

<b>OPS Staffing Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
OMB Consolidated OPS	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

The major variances for the FY 2025 OMB budget are as follows:

Increases to Program Funding:

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, increase in workers' compensation costs, and funding for 5% raises for all employees.
2. Contractual costs associated with budgeting software.










## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## » Management and Budget

## Risk Management (501-132-513)

<b>Goal</b>	The goal of Risk Management is the preservation of physical and human assets and to minimize exposure to loss to avoid costly impacts.
<b>Core Objectives</b>	<ol style="list-style-type: none"> <li>1. Plan, evaluate and identify insurable risks and loss potential, and review current insurance trends and legislation to modify risk coverage.</li> <li>2. Prepare, negotiate, and coordinate all the County's insurance programs.</li> <li>3. Directly administer all insurance programs with the exception of employee health coverage.</li> <li>4. Coordinate and participate in all investigations, accidents and injuries that involve County employees on County maintained or owned facilities and/or properties. Review all reported workers' compensation injuries, near accidents and/or misses, over utilization, abuses, and circumstances surrounding all claims and periodically visiting the employee to ascertain their status.</li> <li>5. Maintain, process, and record all insurance or damage claims filed against the County and liaisons with the appropriate insurance carriers.</li> </ol>
<b>Statutory Responsibilities</b>	Title VI of the Civil Rights Act of 1964; Title VII of the Civil Rights Act of 1964; The Americans with Disabilities Act Title I; Vietnam Era Veterans' Readjustment Assistance Act of 1974; Mental Health Parity Act of 1996; Florida Statute, Chapter 110.227 "Suspension, Dismissals, Reduction in Pay, Demotions, Transfers, and Layoffs"; Florida Statute, Chapter 112.313, Code of Ethics, Chapter 440 "Workers' Compensation"; Federal Motor Carrier Safety Administration Part 382 Part, Section 382.305 Random Testing.
<b>Advisory Board</b>	The Leon County Safety Advisory Group; Courthouse Emergency Management Group

Performance Measures					
Strategic Priorities	Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
	Workers' compensation claims filed <sup>1</sup>	54	53	70	70
	Safety/Loss prevention training courses conducted <sup>2</sup>	18	51	20	20
	Auto accidents investigated <sup>3</sup>	2	4	4	4
	Coordinated Safety Advisory Group meetings <sup>4</sup>	12	12	12	12
	DOT tests administered annually <sup>5</sup>	102	81	110	110
	County building site inspections conducted <sup>6</sup>	N/A	N/A	20	45
	Safety communications distributed, Toolbox Talks, Safety Notices, etc. <sup>7</sup>	N/A	N/A	66	66

## Notes:

1. The number of Workers' Compensation claims is projected to remain flat in FY 2024 and FY 2025. To reduce workers compensation claims, the Division has broadened safety measures, resources, tools, and training opportunities to promote safety in the workplace.
2. In FY 2023 training increased due to the update of the Guide to Workplace & Health Safety manual. For FY 2024 and FY 2025, an estimated 20 safety training and health events will be provided at 12 separate locations. In a continuous effort to advocate and promote a culture of safety, Risk Management strives to enhance, increase, and support a variety of safety trainings that reflect County needs.
3. Annually the Division provides a Defensive Driving Course to refresh, train, and promote safe driving habits in the workplace. This concerted drive is to minimize At-Fault claims within the County.
4. The Safety Committee, now recognized as the Safety Advisory Group, continues to meet monthly, with a new approach to lead, promote, and advocate a culture of safety by serving as a hub of information, education, resources, and support.
5. Risk Management conducts random DOT drug testing in accordance with 49 CFR 382.305. FY 2024 and FY 2025 estimates are expected to remain level.
6. In 2023, Risk Management became a member of the National Safety Council and implemented a new Safety software program, Safety 101, which captures and documents all inspections, trainings, certifications, etc. Instituted a new Safety Charter, the Safety Advisory Group will assist in conducting various site inspections in FY 2025.
7. In FY 2024 the Division introduced several different types of safety correspondences, such as Toolbox Talks, intra updates, etc. to promote safety awareness to all county employees.

## LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

## » Management and Budget

## Risk Management (501-132-513)

<b>Budgetary Costs</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Personnel Services	129,469	130,690	137,108	-	137,108	141,609
Operating	90,702	97,805	105,508	-	105,508	107,744
Capital Outlay	6,780	5,000	5,000	-	5,000	5,000
Total Budgetary Costs	226,951	233,495	247,616	-	247,616	254,353
<b>Funding Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
501 Insurance Service	226,951	233,495	247,616	-	247,616	254,353
Total Revenues	226,951	233,495	247,616	-	247,616	254,353
<b>Staffing Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Continuation</b>	<b>FY 2025 Issues</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Budget</b>
Risk Manager	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

The major variances for the FY 2025 Risk Management budget are as follows:

Increases to Program Funding:

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, increase in workers' compensation costs, and funding for 5% raises for all employees.