Leon County, Florida

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

Last 10 Fiscal Years*

(unaudited)

Net OPEB Liability	2025	2024	2023	2022	2021	2020	2019	2018
Service cost	$ 1,666,045	$ 1,263,548	$ 1,407,503	$ 2,333,956	$ 2,501,300	$ 540,572	$ 492,162	$ 534,336
Interest	1,586,376	1,566,896	1,657,783	1,141,365	934,003	607,217	666,184	621,125
Changes of benefit terms	-	961,621	-	-	-	1,067,856	-	-
Difference between expected & actual experience	(2,146,994)	46,230	(3,619,718)	-	5,600,923	15,714,047	(2,282,605)	-
Changes in assumptions & other inputs	(6,608,806)	4,029,142	(598,706)	(13,608,670)	(4,618,076)	7,277,059	(31,667)	(1,114,016)
Benefit payments	(1,390,480)	(1,349,473)	(1,217,979)	(1,100,812)	(753,917)	(215,848)	(249,553)	(227,947)
Net change in total OPEB liability	(6,893,859)	6,517,964	(2,371,117)	(11,234,161)	3,664,233	24,990,903	(1,405,479)	(186,502)
Net OPEB liability - beginning	38,095,590	31,577,626	33,948,743	45,182,904	41,518,671	16,527,768	17,933,247	18,119,749
Net OPEB liability - ending	31,201,731	$ 38,095,590	$ 31,577,626	$ 33,948,743	$ 45,182,904	$ 41,518,671	$ 16,527,768	$ 17,933,247
Covered-employee payroll	$ 122,846,792	$ 120,271,936	$ 110,522,187	$ 104,826,103	$ 101,778,576	$ 101,101,949	$ 97,005,441	$ 92,911,582
Net OPEB liability as a percentage of covered employee payroll	25.40%	31.67%	28.57%	32.39%	44.39%	41.07%	17.04%	19.30%

*This Schedule is presented to illustrate the requirement to show information for 10 years. However until a full 10-year trend is compiled, governments should present information for those years which information is available.

See report of independent auditors.