

**Indian River County  
Interoffice Memorandum  
Office of Management and Budget**

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**To:** Members of the Board of County Commissioners

**Date:** February 27, 2025

**Through:** John A. Titkanich, Jr., County Administrator

**From:** Kristin Daniels  
Director, Office of Management & Budget

**Subject:** Children's Services  
Funding Allocation for Fiscal Year 2025/26

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**Description and Conditions**

Each year, the Board of County Commissioners approves a funding allocation for Children's Services. This amount is then allocated to the applicants based upon recommendations of the Children's Services Advisory Committee (CSAC). The County has historically changed the funding allocation based upon the previous fiscal year's tax roll change with exceptions during the economic downturn.

On May 17, 2022, the Board approved changes to the CSAC Ordinance which increased the maximum millage cap to 0.2500 mills, up from the previous cap of 0.1250 mills. Since then, the Board has approved levying 0.1250 mills for the Children's Services funding allocation each fiscal year. On July 2, 2024, CSAC and Community Services staff recommended, and the Board approved, withholding \$128,810 in program funding for FY 2024/25 which was the amount remaining after allocating funding to the 47 approved programs.

Staff is seeking Board approval regarding the millage rate to be levied for FY 2025/26, which will dictate the level of funding for the program.

Pursuant to Section 103.27(4) of the County Code, funds shall be used for administrative expenses in an amount not to exceed eight (8) percent of the approved Children's Services budget. This amount fluctuates each year, depending on the approved funding level, and will be included in the proposed budget when presented before the Board in July at the Budget Workshops.

The County Administrator recommends keeping the millage rate status quo, at 0.1250 mills, which would generate \$3,479,492. This is an increase of \$458,951, or 15.2%, in the upcoming fiscal year. This approach lessens the financial pressure on the General Fund, and in turn Indian River County taxpayers, while still providing for a healthy increase in funding for the program. Gradual increases in additional funding also ensure the Children's Services agencies have time to plan for the implementation of expanded or additional services.

**Recommendation**

The County Administrator recommends the Board approve funding for Children's Services agencies at the current 0.1250 millage rate which would generate \$3,479,492 in funding for FY 2025/26. This amount provides a 15.2% increase or \$458,951 additional dollars when compared to the current year's funding.

**Attachment**

Children's Services Funding History