

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

To: Members of the Board of County Commissioners

Date: March 13, 2024

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

From: Kristin Daniels
Director, Office of Management & Budget

Subject: Children's Services
Funding Allocation for Fiscal Year 2024/25

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. On March 7, 2023, the Board of County Commissioners elected to keep the millage rate at 0.1250, or 1/8th of a mill to fund the Children's Services programs for FY 2023/24, which provides \$2,773,383 in current fiscal year funding.

Staff is seeking Board approval regarding the millage rate to be levied for FY 2024/25, 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.

At the regular meeting of the CSAC on April 2, 2024, a motion made by Amber Cerda and seconded by Hope Woodhouse was passed by a vote of 5 to 3. The motion recommends a 10% increase above the current millage rate, which equates to a 23.6% increase over the current funding level. This would result in a total budget allocation of approximately \$3,455,635.

The County Administrator recommends keeping the millage rate status quo, at 0.1250 mills, which would generate \$3,149,531. This is an increase of \$376,148, or 13.6%, 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 \$3,149,351 in funding for FY 2024/25. This amount provides a 13.6% increase or \$376,148 additional dollars when compared to the current year's funding.

Attachment

Children's Services Funding History