

Children's Services Council of Leon County (CSC Leon)

TRIM Public Hearing

Thursday, September 22, 2022, 5:15 p.m.

Sunshine Health Community Room

2525 S. Monroe Street, Suite 1, Tallahassee, FL 32301

Members of the public can view the meeting via live stream on this YouTube channel:

<https://www.youtube.com/channel/UCc74A9evhLxbHlrH63-clbQ>.

AGENDA

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. TRIM Overview & Public Reading
- V. Resolution 2022-08 to Set FY 2022-23 Final Millage Rate
 - A. Public Comment
 - B. Consideration to Approve Resolution
- VI. Resolution 2022-09 to Adopt FY 2022-23 Final Budget
 - A. Public Comment
 - B. Consideration to Approve Resolution
- VII. Member Comments
- VIII. Adjourn

RESOLUTION NO. 2022-08

A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY ESTABLISHING THE FINAL MILLAGE RATE FOR AD VALOREM TAX REVENUE FOR FISCAL YEAR 2022-23 AT THE RATE OF 0.3750 MILLS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Children's Services Council of Leon County ("CSC Leon") is adopted pursuant to Ordinance No. 2018-13 adopted by the Board of County Commissioners of Leon County, Florida on June 19, 2018, as approved by the electorate of Leon County at the general election conducted on November 3, 2020, section 125.901, Florida Statutes; Chapter 189, Florida Statutes; and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Section 200.065, Florida Statutes, establishes the method for determining and levying an ad valorem millage rate and adopting a budget for all taxing authorities in the State of Florida including the CSC Leon.

(B) In accordance therewith, the Governing Council of CSC Leon (the "Governing Council") conducted a public hearing on September 8, 2022, to consider a proposed millage rate for ad valorem tax revenue for the fiscal year commencing October 1, 2022 ("Fiscal Year 2022-23"), and by resolution adopted a proposed millage rate of 0.3750 mills and scheduled a public hearing for September 22, 2022, to consider adoption and approval of the final millage rate for such Fiscal Year.

(C) Notice of such public hearing, including notice of the Governing Council's intent to adopt a final millage rate, was published pursuant to section 200.065, Florida Statutes.

(D) At its public hearing held on September 22, 2022, the Governing Council heard objections to and answered questions regarding the final millage rate prior to adoption of this Resolution.

(E) The gross taxable value for operating purposes not exempt from taxation within the jurisdictional limits of CSC Leon has been certified by the Leon County Property Appraiser to the Governing Council as \$21,424,270,363.

SECTION 3. FINAL MILLAGE RATE. The final millage rate for ad valorem taxes imposed by CSC Leon for Fiscal Year 2022-23 is hereby set at 0.3750 mills. The final millage rate exceeds the rolled back rate of 0.3482 mills by 7.70%.

SECTION 4. COPY OF RESOLUTION TO FLORIDA DEPARTMENT OF REVENUE, PROPERTY APPRAISER AND TAX COLLECTOR. The Executive Director of CSC Leon is hereby authorized and directed to forward a copy of this Resolution to the Florida Department of Revenue, the Leon County Property Appraiser and the Leon County Tax Collector within three (3) days after its adoption.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 22nd day of September 2022.

**CHILDREN'S SERVICES COUNCIL
OF LEON COUNTY**

By:

Chair

ATTEST:

Executive Director

[SEAL]

RESOLUTION NO. 2022-09

A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-23; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Children's Services Council of Leon County ("CSC Leon") is adopted pursuant to Ordinance No. 2018-13 adopted by the Board of County Commissioners of Leon County, Florida on June 19, 2018, as approved by the electorate of Leon County at the general election conducted on November 3, 2020, section 125.901, Florida Statutes; Chapter 189, Florida Statutes; and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Section 200.065, Florida Statutes, establishes the method for determining and levying an ad valorem millage rate and adopting a budget for all taxing authorities in the State of Florida including CSC Leon.

(B) In accordance therewith, the Governing Council of CSC Leon (the "Governing Council") conducted a public hearing on September 8, 2022, to consider a proposed budget for the fiscal year commencing October 1, 2022 ("Fiscal Year 2022-23"), and by resolution adopted a proposed budget and scheduled a public hearing for September 22, 2022, to consider adoption and approval of the final budget for Fiscal Year 2022-23.

(C) At its public hearing held on September 22, 2022, the Governing Council heard objections to and answered questions regarding the final budget prior to adoption of this Resolution.

SECTION 3. FINAL BUDGET. The final operating budget of CSC Leon for Fiscal Year 2022-23, a copy of which is attached hereto as Appendix A, is hereby approved.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 22nd day of September 2022.

**CHILDREN'S SERVICES COUNCIL
OF LEON COUNTY**

By:

Chair

ATTEST:

Executive Director

[SEAL]

APPENDIX A

CSC LEON FINAL OPERATING BUDGET FOR FISCAL YEAR 2022-23

					Oct 2022 - Sept 2023
Ordinary Income/Expense					
Income					
		Ad Valorem Proceeds (@95% collection rate)		\$	7,632,396.32
		Rolling Reserves (from FY 2021-22		\$	320,250.00
		Rollover from Previous FY 2021-22 (approximate)		\$	4,469,388.59
		Rollover Occupancy Allocation (FY 2021-22 per Res. 2022-05		\$	149,340.00
		Interest		\$	10,057.10
Total Income					\$ 12,581,432.01
Expenses					
Reserves					
		Reserve Funds		\$	381,619.82
Subtotal Expense - Reserves					\$ 381,619.82
Compensation & Employee Benefits					
Subtotal Expense - Staff Compensation & Benefits					\$ 515,144.00
Contract Services					
Subtotal Expense - Contract Services					\$ 245,000.00
Operations					
Subtotal Expense - Operations					\$ 642,091.89
Total Administrative Expense					\$ 1,402,235.89
Program Investments					
Subtotal Expense - Program Investments					\$ 10,722,906.30
Total Expense					\$ 12,506,762.01
Net Ordinary Income [surplus/(deficit)]*					\$ 74,670.00
Reserves (Rolling)					\$ 701,869.82
*FY 2023-24 Rent Payments per Resolution 2022-05					