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

Truth In Millage (TRIM) Hearing

Thursday, October 3, 2024, 5:05 p.m.

CSC Leon Office, 2002 Old St. Augustine Rd., Building A, Suite 50, Tallahassee, FL 32301

Members of the public can view the meeting via live stream, when available, on this YouTube channel: https://www.youtube.com/channel/UCc74A9evhLxbHIrH63-cIbQ.

AGENDA

I. Call to Order
II. Roll Call
III. Approval of Agenda
IV. General Public Comment
V. Truth in Millage (TRIM)
    A. Presentation of Resolution 2024-04 to Approve Final FY 2024-25 Millage Rate
    B. Questions and Answers/Discussion
    C. Public Comment
    D. Consideration to Approve Tentative Millage Rate
VI. FY 2024-25 Draft Budget
    A. Presentation of Resolution 2024-05 to Approve Final FY 2024-25 Budget
    B. Questions and Answers/Discussion
    C. Public Comment
    D. Consideration to Approve Tentative Budget
VII. Next Meeting Dates
    A. Finance and Budget Committee: Thursday, October 3, 2024, 5:15 p.m.
    B. Governing Council Workshop: Thursday, October 10, 2024, 4:00 p.m.
    C. Governing Council Meeting: Wednesday, October 16, 2024, 4:00 p.m.
VIII. Committee Member Comments
IX. Adjournment

DRAFT

RESOLUTION NO. 2024-04

A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY ESTABLISHING THE FINAL MILLAGE RATE FOR AD VALOREM TAX REVENUE FOR FISCAL YEAR 2024-25 AT THE RATE OF 0.3477 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 12, 2024, to consider a proposed millage rate for ad valorem tax revenue for the fiscal year commencing October 1, 2024 ("Fiscal Year 2024-25"), and by resolution adopted a proposed millage rate of 0.3477 mills and scheduled a public hearing for September 26, 2024, 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 October 3, 2024, 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 $25,435,693,909.

SECTION 3. FINAL MILLAGE RATE. The final millage rate for ad valorem taxes imposed by CSC Leon for Fiscal Year 2024-25 is hereby set at 0.3477 mills.

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 3rd day of October 2024.

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY

By: _____
Chair

ATTEST:

_____
Executive Director

RESOLUTION NO. 2024-05

A RESOLUTION OF THE CHILDREN'S SERVICES COUNCIL OF LEON COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-25; 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 12, 2024, to consider a proposed budget for the fiscal year commencing October 1, 2024 ("Fiscal Year 2024-25"), and by resolution adopted a proposed budget and scheduled a public hearing for October 3, 2024, to consider adoption and approval of the final budget for Fiscal Year 2024-25.

(C) At its public hearing held on October 3, 2024, 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 2024-25, 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 3rd day of October 2024.

CHILDREN'S SERVICES COUNCIL OF LEON COUNTY

By: _____
Chair

ATTEST:

_____
Executive Director

APPENDIX A

CSC LEON
FINAL OPERATING BUDGET
FOR FISCAL YEAR 2024-25

BUDGET SUMMARY

Children's Services Council of Leon County	Proposed FY 2025
REVENUE	
Ad Valorem Proceeds - .3477 millage @95% collection rate	$ 8,401,791
Prior Fiscal Year Fund Balance	$ 508,773
Interest @ 2.0%	$ 168,036
Total Revenues and Balances	**$ 9,078,600**
EXPENDITURES	
Reserves	$ 840,179
Compensation and Employee Benefits (Full-Time)	$ 656,200
Contract Services - Staffing	$ 326,500
Collection Expense (Tax Collector & Property Appraiser Offices)	$ 254,258
Operations	$ 212,524
Program Investments and Supports	**$ 6,788,943**
Total Expenditures, Reserves, and Balances	**$ 9,078,600**
Net Revenue/Expense [surplus/(deficit)]	$ -

The tentative, adopted and/or final budgets are on file in the office of the above referenced taxing authority as a public record.