



**AGENDA REPORT**  
**January 22, 2019**

**Repeal of Ordinance 90-41, District 5**

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**SUBJECT:**

An ordinance repealing Ordinance No. 90-41 of Brevard County, Florida which created the Children's Services Council and assuming the Council's debts, liabilities, contracts, and obligations.

**FISCAL IMPACT:**

\$0.00 - \$3,000.00 based on information available.

Pursuant to section 125.901(4)(b)4, Florida Statutes, the Board of County Commissioners will be assuming the Children's Services Council's debts, liabilities, contracts, and outstanding obligations within the total millage available to the Board of County Commissioners for all county and municipal purposes.

**DEPT/OFFICE:**

District 5

**REQUESTED ACTION:**

Approve proposed ordinance repealing the ordinance which created the Children's Services Council.

**SUMMARY EXPLANATION and BACKGROUND:**

The Children's Services Council is an independent special district created by Ordinance No. 90-41 by the County Commission in November 1990, pursuant to section 125.901, Florida Statutes. The Council's mission is to provide funding for children's services throughout Brevard County. It currently has no taxing authority. The Children's Services Council requested during the July 24, 2018 board meeting that the Board of County Commissioners place this item out for Referendum for the Nov 6, 2018 general election. The motion for Referendum failed for a lack of second.

Pursuant to section 189.072(2)(b) and section 125.901(4)(b)4, Florida Statutes, Brevard County may dissolve the Children's Services Council by Ordinance, as long as it does not have taxing authority and as long as Brevard County obligates itself to assume the Council's debts, liabilities, contracts, and outstanding obligations. The County Attorney's Office has requested a copy of the Children's Services Council financial statements.

Based on its December 2018 minutes, it appears the Children's Services Council has one outstanding administrative services contract with a total liability of approximately \$2,400. According to the contract, this agreement can be cancelled by either party with a 30 day

notice which would reduce the contract liability. If, as Chapter 189 mandates, the Council's accounts are transferred to the County, the Board will be asked to provide direction on the use of any remaining donation and grant funds, insofar as the funds available exceed the Council's liabilities.

The CSC has been in existence since 1990. In that time, they have been denied levying a tax twice by the Brevard County Board of County Commissioners. The CSC has had discussions about moving forward with a petition initiative. However, according to our charter, Article 5, Section 5.1.3, a ballot initiative is not permitted for the collection of taxes. If the county commission allows the CSC to move forward with this taxing initiative, and they were successful, we would have an independent and unelected taxing authority with the power to levy a maximum taxable millage rate-with zero voter recourse. Every resident that pays property taxes would see an increase in their homeowner's taxes, with many not receiving a direct benefit.

**CLERK TO THE BOARD INSTRUCTIONS:**

File a certified copy of this ordinance with the Office of the Secretary of State, State of Florida, within 10 days of enactment and return an executed and filed copy to the County Attorney's Office.

**ATTACHMENTS:**

**Description**

- ▢ **CSC Repeal Ordinance**
- ▢ **CSC Dec 2018 Mtg Packet**
- ▢ **CSC Agenda and Financial report 3-31-18**
- ▢ **CSC Minutes July 2018 Financials**
- ▢ **CSC Financial Rept to State**
- ▢ **CSC 4-4 Pkg containing 3-31 financial update**



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Tammy.Rowe@brevardclerk.us

January 23, 2019

**M E M O R A N D U M**

**TO:** Eden Bentley, County Attorney

**RE:** Item H.1., Repeal of Ordinance 90-41, creating the Children's Services Council

The Board of County Commissioners, in regular session on January 22, 2019, adopted Ordinance No. 19-02, repealing Ordinance 90-41 which created the Children's Services Council. Enclosed is a certified copy of the Ordinance.

Your continued cooperation is always appreciated.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK**

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)

cc: Each Commissioner  
County Manager  
Finance  
Budget



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**MICHAEL ERTEL**  
Secretary of State

January 22, 2019

Honorable Scott Ellis  
Clerk  
Board of County Commissioners  
Brevard County  
Post Office Box 999  
Titusville, Florida 32781-0999

Attention: Deborah Thomas

Dear Mr. Ellis:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Brevard County Ordinance No. 19-02, which was filed in this office on January 22, 2019.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb

**ORDINANCE NO. 19-02**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA, REPEALING ORDINANCE NO.  
90-41 WHICH CREATED THE CHILDREN'S SERVICES COUNCIL;  
ASSUMING THE COUNCIL'S DEBTS, LIABILITIES, CONTRACTS, AND  
OBLIGATIONS; PROVIDING FOR SEVERABILITY AND CONFLICTS;  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Brevard County Board of County Commissioners created the Children's Services Council on November 13, 1990 by Ordinance No. 90-41; and

**WHEREAS**, the Children's Services Council is an independent special district; and

**WHEREAS**, the Board of County Commissioners has the authority, pursuant to section 125.901(4)(b)4 and 189.072(2)(b), Florida Statutes, to dissolve the independent district known as the Children's Services Council by ordinance; and

**WHEREAS**, the Children's Services Council currently has no taxing authority; and

**WHEREAS**, the Board of County Commissioners is willing to assume the Children's Services Council's debts, liabilities, contracts, and outstanding obligations within the total millage available to the Brevard County Board of County Commissioners for all county and municipal purposes;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. Recitals.** The foregoing recitals are incorporated by reference into this Ordinance.

**SECTION 2. Repeal.** Ordinance 90-41 of Brevard County is repealed.

**SECTION 3. Assumption of Liabilities.** Pursuant to Section 125.901(4)(b)4, Florida Statutes, the Brevard County Board of County Commissioners assumes the Children's Services Council's debts, liabilities, contracts, and outstanding obligations within the total millage available to the Board of County Commissioners for all county and municipal purposes.

**SECTION 4. Severability.** If any section, subsection, sentence, clause or provision of this Ordinance shall be declared invalid, the remainder of this Ordinance shall be construed as not having contained said section, subsection, sentence, clause or provision and shall not be affected by such holding.

Officially filed with the Secretary of State on January 22, 2019.

**SECTION 5. Conflict.** All resolutions, ordinances, and agreements or parts thereof that may be determined to be in conflict with this ordinance are repealed.

**SECTION 6. Effective Date.** A certified copy of this ordinance shall be filed with the Office of the Secretary of State, State of Florida within ten (10) days of enactment. This Ordinance shall take effect upon adoption and filing pursuant to law.

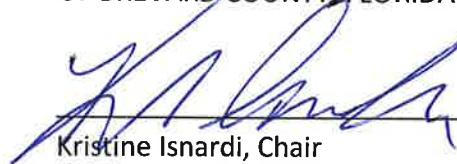
DONE, ORDERED AND ADOPTED, in regular session, this 22 day of Jan., 2019.

ATTEST:



Scott Ellis, Clerk  
(SEAL)

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA



Kristine Isnardi, Chair

As approved by the Board on 1/22/19

Reviewed for legal form and content:

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## Children's Services Council of Brevard County

December 5, 2018  
3:30 – 5:00 pm

Space Coast Health Foundation  
Center for Collaboration  
1100 Rockledge Blvd  
Conference Room B  
Rockledge, FL 32955

### AGENDA

- |      |   |                          |
|------|---|--------------------------|
| I.   | Call to Order/Introductions<br>A. Approval of Minutes<br>B. Review of Financial Statements                  | Judge McKibben           |
| II.  | Update on Council Appointments  | Rob Rains                |
| III. | Administrative Service Contract<br>A. Space Coast Health Foundation   | Rob Rains/Group          |
| IV.  | Looking Forward<br>A. Potential Future Referendum<br>B. Council Meetings/Work of the Council<br>C. Timeline | Judge McKibben/Rob Rains |
| V.   | Council Member Comments   | Judge McKibben/Council   |
| VI.  | Public Comment  | Judge McKibben           |
| VII. | Adjournment   | Judge McKibben           |

#### Council Member

**Judge Kelly Jo McKibben**, Circuit Judge, Eighteenth Judicial Circuit

**Dr. Mark Mullins**, Superintendent, Brevard County Public Schools

**Kristine Isnardi**, District 5 County Commissioner

**Traci Klinkbeil**, Department of Children and Families Circuit 18 Community Development Administrator

**TBD**, Brevard School Board Member

**Marilyn (Bunny) Finney**, Governor Appointed

**Bart Gaetjens**, Governor Appointed

**Adrian Laffitte**, Governor Appointed

**Todd Morley**, Governor Appointed

**Sharon Underhill**, Governor Appointed

Children's Services Council of Brevard County  
Meeting Notes

Tuesday, November 6, 2018  
3:30 – 5:00 pm

Space Coast Health Foundation  
Conference Room B  
1100 Rockledge Blvd.  
Rockledge, FL 32955

**Council Members Present**

Judge Kelly McKibben (*Chair*), Bunny Finney (*Vice Chair*), Bart Gaetjens (*Secretary/Treasurer*), Traci Klinkbeil, Todd Morley, Sharon Underill, Andy Ziegler

**Council Members Unable to Attend**

Commissioner Kristine Isnardi, Adrian Laffitte, Dr. Mark Mullins

**Staff Present**

Rob Rains, Nichole Wynn, Council Attorney Kim Rezanka

**Guests Present**

Sky Beard, Mark Broms, Libby Donoghue, Rob Johnson, Alicia Moore, Sanette Rigney, Kathryn Rudloff

**Welcome /Introductions/Approval of Minutes/Review of Financial Statements**

Judge McKibben called the meeting of the Council to order at 3:36 pm. Todd Morley/Sharon Underill moved approval of the September 19 minutes. **Motion carried.** Bunny Finney/Bart Gaetjens moved approval of the financial statement with the most recent approved expenditures. **Motion carried.** The council is still waiting for word from the Governor's office regarding Mr. Morley's reappointment and term.

**Administrative Services Agreement**

Judge McKibben opened up the discussion regarding Space Coast Health Foundation (SCHF) taking over the administrative responsibilities for the Council going forward. Mr. Rains shared that United Way terminated the current administrative services agreement to potentially allow United Way to support Put Brevard Kids First. He stated the plan is for Ms. Rigney with SCHF to take over Keith Heinly's support role and the SCHF finance team will take over financial reporting, public notices, etc. Mr. Rains would continue as a volunteer "executive director" of the Children's Services Council and the Space Coast Health Foundation would provide the other administrative work required. Mr. Rains discussed that the future work of the Council would include developing the RFP process, inviting the agencies to submit applications for funding, reviewing the requests, and bringing them to the Council for approval. Ms. Finney asked about Mr. Rains' continued role on the Council and if it should be noted in the agreement. Mr. Rains explained that the Brevard CSC can identify volunteers and hire staff whenever needed. Concerns were expressed about the term "executive director" in a volunteer capacity. Ms. Rezanka noted she is the Council's attorney on a volunteer basis. Ms. Finney and Mr. Morley recommended that Mr. Rains serve as a liaison with Space Coast Health Foundation. Mr. Rains stated he feels this path will be the least disruptive as the Council will have to make some key decisions on moving forward. Ms. Underill stated that the experience and history Mr. Rains has with the Children's Service Council is critical. She stated she believes he is the only qualified person to do it. Ms. Finney and Mr. Gaetjens discussed the use of the title as an "Advisor" instead of "Executive Director".

Mr. Rains stated he is very appreciative of the kind comments. He noted over the last year and a half this Council has become so much more engaged. He shared Judge McKibben has provided great leadership. He noted we are going to have a new School Board representative and potentially a new County Commission representative. Mr. Rains thanked Mr. Ziegler for his services. Mr. Morley stated that there is consensus by the Council for Mr. Rains to continue in his current role.



Judge McKibben suggested tabling a decision on the revised Administrative Services Agreement until the December meeting.

#### **Looking Forward**

Mr. Rains shared that he had briefed Dr. Mullins on the activity of the Council, including the Council's decision to go to referendum in 2020. Mr. Rains shared the Council needs to make a definitive decision on 2020 early in 2019. He stated once we print 30,000 petitions and start to receive thousands of signed petitions from citizens, it would be hard to turn back.

#### **Timeline**

Ms. Rezanka stated that the petition initiative is governed by the charter and a petition initiative for an ordinance would require 5% of the electorate. She mentioned that the language is submitted to the Supervisor of Elections and the Council will have nine (9) months to collect petitions. Ms. Rezanka also stated that the Supervisor of Elections will have sixty (60) days to review the petitions, we will have thirty (30) days to get more petitions signed if needed, and they have thirty (30) more days for review. She stated that the process has to be completed three (3) months before the election, and the council would have to begin the process eighteen (18) months before the election. Ms. Rezanka shared that it will go to the County Commission for approval. Mr. Ziegler stated that he does not believe that the Commission has the authority to vote against the existing ordinance. Ms. Finney asked if there is a per petition fee required. It was agreed more information is needed.

#### **Petitions**

Mr. Gaetjens asked about the process for obtaining signatures. Ms. Rudloff stated that we would start with a mail campaign from a donor list, and then move to events and community locations to obtain signatures. She stated that we could also email the petition. Mr. Rains stated that the ballot language will need to be approved by the Council in early 2019 and Put Brevard Kids First will need to begin building their campaign to begin gathering signatures on May 1<sup>st</sup>. Ms. Rudloff stated that to run the campaign, we would need to begin now to educate the community on the need, do a press release, and then transition to coalition building, plan rallies and events, and recruit volunteers. She stated that we can use the success stories from other counties as a result of this year's election.

Mr. Ziegler shared that the Brevard Public Schools should already be working on voter education. Mr. Ziegler stated that the campaign for the Children's Services Council should be completely separate from the school's campaign. He stated that the plan to distribute CSC information through the schools could create confusion with the voters.

#### **Comments**

Mr. Rains reminded the Council Ms. Finney's and Mr. Lafitte's appointments expire in the spring 2019, and three names for each position will need to be submitted to the County Commission for each seat. Judge McKibben asked if the Council will plan to continue to meet on a monthly basis. The Council agreed to continue meeting monthly for the time being.

#### **Next Meeting**

Wednesday, December 5, 2018 from 3:30 – 5:00 pm at Space Coast Health Foundation.

Adjourn at 4:40 pm.

## ADMINISTRATIVE SERVICES AGREEMENT

This Agreement is made this 1st day of January, 2019, by and between SPACE COAST HEALTH FOUNDATION, INC., (hereinafter "Space Coast Health Foundation") and CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY, (hereinafter "Children's Services Council").

### RECITALS:

Whereas, Space Coast Health Foundation is a Florida corporation not for profit and is an exempt organization under Section 501 (c) (3) of the Internal Revenue Code; and

Whereas, Children's Services Council is an organization created, organized and existing under Section 125.901 of the Florida Statutes (2017); and

Whereas, Space Coast Health Foundation provides certain administrative services to and on behalf of Children's Services Council; and

Whereas, Space Coast Health Foundation and Children's Services Council desire to set forth the terms and condition upon which Space Coast Health Foundation will provide such services.

NOW, THEREFORE, in consideration of mutual covenants herein, Space Coast Health Foundation and Children's Services Council agree as follows:

The foregoing recitations are true and correct:

1. Space Coast Health Foundation will perform the following services for and on behalf of Children's Services Council upon the direction of the Officers and Members of Children's Services Council:
  - a. Manage, account for and disburse, at the direction of Children's Services Council, funds of Children's Services Council deposited with Space Coast Health Foundation, to be held in a separate account and disbursed only as set forth in this Agreement or as set forth in financial policies and procedures adopted by the Space Coast Health Foundation and approved by the Children's Services Council;
  - b. Prepare and distribute agendas, notices, minutes and reports as shall be appropriate for the conduct of meetings of Children's Services Council;
  - c. Draft, for review and approval of Children's Services Council, all reports, financial accountings, budget proposals and programmatic proposals as may be required for Children's Services Council to carry out its responsibilities to county, state or federal agencies;
  - d. Organize and provide logistical support for meetings of Children's Services Council;
  - e. As requested by Children's Services Council, respond to written correspondence, email and telephone inquiries to Children's Services Council;
  - f. Draft, for review and approval, by Children's Services Council, all documents and correspondence as shall be appropriate and necessary for Children's Services Council, to carry out its statutory responsibilities;
  - g. Prepare an annual financial report and program report on behalf of Children's Services Council to be presented to the Board of County Commissioners of Brevard County;
  - h. Prepare and send invoices, as directed by Children's Services Council, for services rendered by Children's Services Council;
  - i. Pay, as directed by Children's Services Council, invoices or other instruments of indebtedness of Children's Services Council;
  - j. Maintain all records of the Children's Services Council;

- k. Assist with the development and management of the online grant application process for grant requests made to the Children's Services Council.
2. In consideration of the services provided pursuant to this Agreement, Children's Services Council shall pay to Space Coast Health Foundation the sum of One Hundred Dollars (\$100.00) per month each month during the term of this Agreement. Such payment shall be due and payable on or before the 15th day of each month. Space Coast Health Foundation is authorized to disburse such fee monthly from the account maintained by it for Children's Services Council pursuant to the terms of this Agreement.
3. The term of this Agreement shall commence on January 1, 2019, and terminate on December 31, 2020. Either party shall have the power to terminate this Agreement by written notice to the other party delivered at least thirty (30) days prior to the effective date of termination. Upon termination of this Agreement, all records, documents and items belonging to the Children's Service Council and any funds remaining in the account held by Space Coast Health Foundation pursuant to this Agreement will be disbursed to Children's Services Council;
4. The terms of this agreement may be modified with consent of both parties;
5. Any notice required to be given under this Agreement shall be effective if mailed by U.S. Mail, postage prepaid, to the following addresses:
- Space Coast Health Foundation, 1100 Rockledge Blvd., Rockledge, FL 32955
- Children's Services Council, c/o Kimberly B. Rezanka, Esq., Cantwell & Goldman, P.A., 96 Willard St., Ste. 302, Cocoa, FL 32922
6. Each party to this Agreement is an independent contractor and this Agreement does not constitute a joint venture or partnership or common enterprise of any nature. Neither party shall be responsible for the debts, obligations or liabilities of the other party, nor shall either party's actions bind the other party.

SPACE COAST HEALTH FOUNDATION, INC.

By: \_\_\_\_\_

\_\_\_\_\_  
Date

Johnette Gindling  
President

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY

By: \_\_\_\_\_

\_\_\_\_\_  
Date

Kelly Jo McKibben  
Chair, Children's Services Council

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

## Children's Services Council of Brevard County

April 4, 2018  
3:30 – 5:00 pm

Superintendent's Conference Room  
Educational Services Center  
2700 Judge Fran Jamieson Way  
Viera, FL 32940

### AGENDA

- |       |  |                          |
|-------|--|--------------------------|
| I.    | Call to Order/ Introductions/Approval of Minutes                                     | Judge McKibben           |
| II.   | Welcome to New Council Members   | Judge McKibben           |
| III.  | Contract with United Way   | Judge McKibben/Rob Rains |
| IV.   | Updates  | Rob Rains                |
|       | A. Friends of the CSC  |                          |
|       | B. Messaging   |                          |
| V.    | Presentation on Potential Focus Areas  | Rob Rains/Liz Lee        |
|       | A. Framing Discussion  |                          |
|       | B. Enhancing and integrating services for children, prenatal through three years old |                          |
|       | C. Increasing access and Improving quality of child care in Brevard                  |                          |
|       | D. Maximizing Out of School Time (MOST)  |                          |
|       | E. Serving Special Populations   |                          |
|       | F. Using Existing Work/Systems   |                          |
| VI.   | Council Discussion   | Group                    |
| VII.  | Next Steps   | Judge McKibben           |
| VIII. | Adjourn  | Judge McKibben           |

#### Council Member

**Judge Kelly Jo McKibben**, Circuit Judge, Eighteenth Judicial Circuit – Chair  
**Dr. Desmond Blackburn**, Superintendent, Brevard County Public Schools – Vice Chair  
**Kristine Isnardi**, District 5 County Commissioner  
**Traci Klinkbeil**, Department of Children and Families Circuit 18 Community Development Administrator  
**Andy Ziegler**, District 5 Brevard County School Board Member  
**Marilyn (Bunny) Finney**, Governor Appointed  
**Bart Gaetjens**, Governor Appointed  
**Adrian Laffitte**, Governor Appointed  
**Todd Morley**, Governor Appointed  
**Sharon Underhill**, Governor Appointed

Children's Services Council of Brevard County  
Meeting Notes  
Draft

Tuesday, March 6, 2018  
3:40 – 5:06 pm

Brevard Government Center  
Bldg. C, Florida Room  
2725 Judge Fran Jamieson Way  
Viera, FL 32940

**Members Present**

Judge Kelly Jo McKibben (Chair), Marilyn (Bunny) Finney, Kristine Isnardi, Traci Klinkbeil, Todd Morley, Sharon Underill

**United Way Staff Present**

Rob Rains, Elizabeth Lee, Keith Heinly

**Guests Present**

Sky Beard, Mark Broms, Libby Donoghue, Johnette Gindling, Erin Harvey, Jeff Kiel, Vic Luebker

**Welcome/Introductions/Approval of Minutes**

Judge Kelly McKibben called the meeting to order at 3:40 pm. and welcomed Commissioner Kristine Isnardi to her first meeting as a council member. Introductions were made. The minutes of February 6, 2018 meeting were approved as amended. Todd Morley moved, Traci Klinkbell seconded.

**Status of Gubernatorial Appointments**

Rob Rains explained that there are five gubernatorial appointees. All of the Brevard County CSC gubernatorial appointee's terms have expired. The county commission approved in their consent agenda the names of individuals interested in serving on the Council to be forwarded to the Governor's Appointment office. Judge McKibben confirmed that the list with the recommendations by the county commissioners was received by the Governor's office. Judge McKibben has been speaking to the Governor's staff responsible for the appointments. They have begun vetting the list which will take a couple of weeks, but they are making this a priority for many of the Children Services Councils throughout the state. Judge McKibben stated that she will get back in contact with the staff member in a couple of weeks to check on the progress made.

**Report on Visiting Other CSC's**

As the current council has decided to move forward on the path to referendum to let the voters choose to have a funded Children's Services Council, staff has began to research other council's and the impact they have on their communities. On Friday March 2nd, a team from United Way of Brevard visited two other Children Service Councils; Broward and Palm Beach. Last fall, Mr. Rains and Zachary Bell visited the CSCs in Martin and St. Lucie Counties. Mr. Rains noted that our Friday visit was just a few days ago and that we are still processing the vast amount of information received. However, we did want to share initial impressions. From the CSC Broward we learned about what has to happen after a referendum passes. The President of their CSC was originally on staff with Broward County. The County assigned her to the CSC as a lead to help build it up. She was later selected to be the CEO. They borrowed money from the county to build the initial CSC team, and then paid it back.

**Timeline for Brevard**

If the referendum passes in November, a CSC budget will need to be approved in April or May of 2019. It would need to go to the county commission with some stops along the way. The CSC will need to have two, public Trim meetings (Truth in Millage) in September. The Council will set the initial millage rate based on the budget. In November 2019, approximately 70% of the total funding based on the millage would come into the bank account of the CSC. It is conceivable that an RFP process could be put in place in anticipation of the funding with money flowing to programs as early as December, 2019.

Ms. Finney explained that once the Broward County election was held and they were approved, they received a small loan from the county for operational needs to get to November when the actual dollars started to flow. They had a small staff at that time. Rob mentioned that they now receive \$80 million and have 74 staff. In St. Lucie County, they have about 9 or 10 staff.

In Palm Beach County, they went back to referendum and increased from a half mil to a full mil. They receive \$130 million for children's services in Palm Beach. They have 99 people on staff.

Ms. Finney shared that CSC Broward's approach was to hire high quality staff and bring in the smartest people regarding children's needs. The Vice President of Innovation was hired to create the cutting edge in program development. Ms. Finney noted they were very impressive.

Mr. Rains suggested that if we raise this money, we need to consider how these funds could be best spent in Brevard. The team was interested in finding out how the other CSC's were determining how they prioritized their giving. We have discussed targeting programs regarding the age of children or types of services.

In Palm Beach County, the CSC focused on Prenatal through 5 yrs. of age. They focused on an integrated system of care for child development; prenatal care, screenings, parenting skills, early interventions. The thought process toward putting significant additional resources to build and improve our system of prenatal care through 3 yrs. would make sense.

Commissioner Isnardi asked if we are basing our thoughts on statistical data for Brevard County. Mr. Rains explained that we do have statistical data for Brevard County, but there is also the science and research on the importance of early child development.

Ms. Finney explained that our CSC has a task group providing a survey and gathering data for children's services and needs in Brevard. She noted Dr Blackburn was eloquent several meeting ago discussing the needs in Brevard and the lack of cohesion when students enter the school system (kindergarten readiness). The task force was gathering data from various sources, including DCF. The next area of focus presented by Mr. Rains was funding for more child care and improved child care. CSC Broward funded \$6million to the Early Learning Coalition. They were able to increase by fifty percent the number of children in subsidized child care.

CSC Palm Beach County funded the Early Learning Coalition with \$30 million. Brevard County Early Learning Coalition has a waiting list of 750 children for subsidized child care. Each spot costs about \$4,000 a year. Sky Beard explained how the addition of CSC funding enables the opportunity for quality child care in addition to subsidies. The funding also allows for a local match (\$16 to \$1) that pulls down more state dollars for increased subsidies.

Mr. Rains shared that CSC Broward has a program which funds \$10 million toward Maximizing out of School Time (MOST) to prevent juvenile delinquency and keep children safe after school. Sky Beard shared that they are not able to fund most before and after-school, summer programs, and breaks because the funding does not exist. There is also a concern about the quality of after-school programs. Ms. Finney stated that Broward County expanded their after-school programs into the summer months. The CSC engages with the Principals to develop curriculum that will help enhance and support what was happening in the classroom. CSC Broward ties the learning to active play. They were also required to use the USDA feeding program. CSC Broward targets all elementary schools with 87% or more Free and Reduced Lunch. The program is all evidence-based and consistent. Our local United Way efforts with BPS in the Summer Feed and Read program and the efforts toward reducing the summer slide were noted. CSC Broward also has a 21<sup>st</sup> Century Community learning Center, LEAP High, and Best Opportunity to Shine and Succeed (BOSS) programs offered at eleven (11) Broward County public high schools.

One of the things we learned was that the CSC's across the state have developed a proprietary software system Services & Activities Management Information System (SAMIS). If funded, it would make sense to look into this software system that is already being used around the state.

Mr. Rains mentioned that the design of these CSC's allows them to use a significant portion of their funding to provide large grants to improve the system of care; programs for birth to five (5) years of age such as Early Learning Coalitions, (improving quality and increasing slots for subsidized child care) and Healthy Families Program. They each had another pot of funds for smaller grants to other agencies for capacity building and expanding services. They both funded their local 211 call/referral system. CSC Palm Beach County funded Legal Aid for protective services for children. Staff plans to further research these programs and how they were selected.

#### **CSC Discussion on Research and Findings**

Ms. Finney stated that CSC Broward added a special needs category. She stated that during year one, our Council needs to grow what is right, good and strong in our community. She stated that the question about the role of the CSC post referendum would be analogous to a county commission directing the staff to develop a plan for affirmation and adoption. Commissioner Isnardi stated that the push-back will be that the Council is not an elected body spending a large amount of tax dollars and the public will want to have a say in who the people are who spend the money. Mr. Rains mentioned that the Council is appointed by statute. Commissioner Isnardi shared that other boards have experienced the same response because they are appointed, not elected. Commissioner Isnardi suggested that we may get a more favorable response from voters if we address mental health for children, based on what happened in Parkland. Mr. Morley mentioned that the design of the CSC was to be non-political. Commissioner Isnardi replied that most people are unhappy with government at varying levels.

It was stated that all of the programs discussed for children are important, but we also need to focus on the families. Commissioner Isnardi agreed that we can provide all of these services for children in Brevard, but we will need to change the culture; what is happening in the home. We need to change the mindset. She stated it takes years but it can be done. It is not an easy task, but it is more than just giving them a service. Mr. Rains agreed that our intent is to be data-driven, impactful, and preventative.

Judge McKibben reminded the council that this discussion began with the task group directed to identify the needs so that we can pitch this idea to the community. We need to focus on getting more information and create data points to narrow down the areas to consider. In some ways we are doing well in comparison to the state, but in other areas we are not. Mr. Rains agreed that gathering local data is one important piece. However, we can learn a great deal from other CSC's - even from their mistakes. Commissioner Isnardi suggested using the rate of young adults in jail and that mental health data is a big piece of it. Mr. Rains mentioned that most data is two or three years old. He suggested we consider targeted communities, identify how many are on free and reduced lunch, and start impacting children early. Commissioner Isnardi stated that voters will respond with questions about why they are paying a school tax if we focus on specific schools. Mr. Morley responded that this program would support out-of-school time and summer. Mr. Rains noted that CSC funds cannot be allocated to school districts. Elizabeth Lee stated that other CSC's are trying to be more proactive and less reactive. They don't want to respond just to those statistics, but want to build that holistic child as early as possible, and start identifying the social-emotional factors to identify the gaps and curb later violent tendencies and issues. The question in response is how to change the home environment. Programs like Help Me Grow can help identify developmental delays and work with the entire family unit. We want to catch these problems as early as possible to alleviate later issues, and provide the continuum of care from prenatal all the way through. The ability to track development from pre-school to VPK to elementary school could be beneficial. Advocates can be provided to families with informal supports. Ms. Finney shared the chart provided by Palm Beach County showing "Steps to Success" from pre-natal to adulthood. Ms. Beard mentioned that there is no one solution. We need each other to do the good work. None of us have the resources to do what our little piece might be. Without CSC dollars there is no where else to obtain the funds needed. It will enhance the network we have to find multi-faceted solutions. Ms. Finney explained about Help Me Grow and well-baby checks. The three minute developmental screenings are not being completed at the well-baby checks by physicians. There has been difficulty getting the medical community to provide this service. With these checks, we can be identifying these children for services. The ASQ's with social-emotional can identify indicators of need. In Broward, the CSC brought together funders and providers around these issues to improve the entire system of care.

Our council agreed that it was helpful to visit the other CSC's and bring back sample materials. Mr. Rain noted a picture has emerged as to how all of the CSC's distribute the funding. CSC Palm Beach funds 38 agencies with \$100 million dollars. CSC Broward supports more agencies, but many of them with \$10,000 and \$15,000 grants. The largest amounts were \$10 million distributed to two or three organizations. Large contracts were provided to specific areas and multiple contracts for other agencies. Jeff Kiel asked for a grid on how the CSC's are spending their funds. Mr. Morley suggested that the distribution is likely described in their budgets. Mr. Rains mentioned that each of them identify three or four main areas of focus (ex. Strengthening families). CSC Broward also provided multi-year grants. They would create an RFP for each area of focus; maximizing out-of-school time, after-school and summer programs, etc. CSC Broward would identify in the RFP what deliverables they are looking for. Funding is reimbursement-based. They would have the ongoing responsibility to prove effectiveness.

Mr. Rains stated that we will send out a packet with a meeting notice for the next meeting and call everyone with a reminder. We will work on getting more people in the audience.

#### **Organizing Efforts**

Mr. Rains mentioned the nice reception after last month's meeting and the soft ask, but we do not have the documentation for the 501 (c) 4 tax status yet. We are waiting to secure the officers. Mr. Kiel is considering the position as a co-chair. Kathryn Rudloff is also checking with her board to determine if there would be a conflict of interest for her to serve.

There has been some discussion on building the campaign team. Steve Vancore submitted an initial bid on how they would suggest spending resources. The bid was approximately \$200,000, but he would be willing to work within the confines of our budget. Keith Winsten from the Lagoon shared their information about how they allocated their funds.

Kim Rezanka is serving as a pro bono attorney helping us with filing our organization forms with the state and review the ballot language.

We do not have a plan yet to approach each county commissioner. Our request will be to ask the County Commission to put the CSC on the ballot and let the voters decide. The leadership for the CSC will identify who should approach each commissioner to garner their support. Rob has also had some conversations with Lori Scott, the Supervisor of Elections. Commissioner Isnardi stated it takes about two weeks to get onto the County Commission agenda.

#### **Contract with United Way**

Mr. Rains explained that when we called the Governor's office to ask about appointments we had limited access because we are not an official staffing agency of the Children's Services Council. United Way is not necessarily trying to recoup expenses, but it might be helpful to have a written agreement between United Way and the Children's Services Council with a small monthly fee for administrative services. Mr. Morley asked United Way to submit a proposal to consider a contract for services at our next meeting. There was consensus by the Council for a more formal agreement to present at the next meeting.

**Adjourn** at 5:06 pm.

#### **Next Meeting:**

Wednesday, April 4th at 3:30 pm



**Children's Services Council of Brevard County**  
**Statement of Financial Position**  
**As of March 31, 2018**

**Balance Year to Year Comparison 2014 to 2018**

	March 31, 2014	March 31, 2015	March 31, 2016	March 31, 2017	March 31, 2018
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings					
Community Credit Union Savings	44,116.98	42,079.11	42,290.50	42,502.37	25,174.76
<b>Total Checking/Savings</b>	<u>44,116.98</u>	<u>42,079.11</u>	<u>42,290.50</u>	<u>42,502.37</u>	<u>25,174.76</u>
<b>Total Current Assets</b>	<u>44,116.98</u>	<u>42,079.11</u>	<u>42,290.50</u>	<u>42,502.37</u>	<u>25,174.76</u>
<b>TOTAL ASSETS</b>	<u>44,116.98</u>	<u>42,079.11</u>	<u>42,290.50</u>	<u>42,502.37</u>	<u>25,174.76</u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Equity</b>					
Retained Earnings	44,029.34	41,974.38	42,184.66	42,396.58	42,608.99
Net Income	87.63	104.72	105.83	105.78	-17,434.24
<b>Total Equity</b>	<u>44,116.97</u>	<u>42,079.10</u>	<u>42,290.49</u>	<u>42,502.36</u>	<u>25,174.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>44,116.97</u>	<u>42,079.10</u>	<u>42,290.49</u>	<u>42,502.36</u>	<u>25,174.75</u>

<b>NOTES:</b>	
Beginning Balance - Savings Account	44,116.98
Income:	
1) Interest earned on Savings Account	795.72
<b>Expenditures</b>	
2) 6/30/2014 - Stick Marsh Consulting -	
Polling Contract	(2,250.00)
3) 3/2/2018 - Clearview Research -	
Polling Contract	(17,487.94)
	<u>25,174.76</u>

## ADMINISTRATIVE SERVICES AGREEMENT

This Agreement is made this    day of April, 2018, by and between UNITED WAY OF BREVARD COUNTY, INC., (hereinafter "United Way") and CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY, (hereinafter "Children's Services Council").

### WITNESSETH:

Whereas, United Way is a Florida corporation not for profit and is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code; and

Whereas, Children's Services Council is an organization created, organized and existing under Section 125.901 of the Florida Statutes (2017); and

Whereas, United Way provides certain administrative services to and on behalf Children's Services Council; and

Whereas, United Way and Children's Services Council desire to set forth the terms and condition upon which United Way will provide such services.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein set forth, United Way and Children's Services Council agree as follows:

The foregoing recitations are true and correct;

1. United Way will perform the following services for and on behalf of **Children's Council** upon the direction of the officers and agents of Children's Services Council:
  - a. Manage, account for and disburse, at the direction of Children's Services Council, funds of Children's Services Council to be deposited with United Way to be held in a separate account and disbursed only as set forth in this Agreement;
  - b. Prepare and distribute such agendas, notices, minutes and reports as shall be appropriate for the conduct of meetings of Children's Services Council;
  - c. Draft, for review and approval of Children's Services Council, such reports, financial accountings, budget proposals and programmatic proposals as may be required for Children's Services Council to carry out its responsibilities to county, state or federal agencies;
  - d. Organize and provide logistical support for meetings of Children's Services Council;
  - e. As requested by Children's Services Council, respond to telephone inquiries to Children's Council;
  - f. Draft, for review and approval, by Children's Services Council, such correspondence as shall be appropriate for Children's Services Council, to carry out its statutory responsibilities;
  - g. Prepare an annual financial report and program report on behalf of Children's Services Council to be presented to the Board of County Commissioners of Brevard County;
  - h. Prepare and send invoices, as directed by Children's Services Council, for services rendered by Children's Services Council;
  - i. Pay, as directed by Children's Services Council, invoices or other instruments of indebtedness of Children's Services Council.
2. In consideration of the services provided pursuant to this Agreement, Children's Services Council shall pay to United Way the sum of Five Hundred Dollars (\$500.00) per month each month during the term of this Agreement. Such payment shall be due and payable on or before the 15th day of each month. United Way is authorized to disburse such fee monthly

from the account maintained by it for Children's Services Council pursuant to the terms of this Agreement.

4. The term of this Agreement shall commence on April 4, 2018, and terminate on September 30, 2019. Either party shall have the power to terminate this Agreement by written notice to the other party delivered at least thirty (30) days prior to the effective date of termination. Upon termination of this Agreement any funds remaining in the account held by United Way pursuant to this Agreement will be disbursed to Children's Services Council;
5. Any notice required to be given under this Agreement shall be effective if mailed by U.S. Mail, postage prepaid, to the following addresses:

United Way, 937 Dixon Blvd., Cocoa, FL 32922

Children's Services Council, c/o United Way, 937 Dixon Blvd., Cocoa, FL 32922

6. Each party to this Agreement is an independent contractor and this Agreement does not constitute a joint venture or partnership or common enterprise of any nature. Neither party shall be responsible for the debts, obligations or liabilities of the other party.

WITNESS our hands the day and year first aforesaid.

UNITED WAY OF BREVARD COUNTY, INC.

By:

Robert R. Rains  
President

Witness

Witness

CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY

By:

Kelly Jo McKibben  
Chairperson

Witness

Witness

## **Children's Services Council of Brevard County**

July 11, 2018  
3:30 – 5:30

Space Coast Health Foundation  
Center for Collaboration  
Conference Room B  
1100 Rockledge Blvd.  
Rockledge, FL 32955

### **AGENDA**

- |   |                          |
|---|--------------------------|
| I. Call to Order/Introductions                  | Judge McKibben           |
| II. Approval of Minutes                         | Judge McKibben           |
| III. Bylaws Revision Approval                   | Judge McKibben/Council   |
| IV. County Commission Presentation              | Judge McKibben/Rob Rains |
| V. Key Council Decisions to Date                | Rob Rains/Council        |
| A. Clarification on 12% Limit                   |                          |
| VI. Preliminary Council Budget/Org Chart        | Rob Rains /Council       |
| VII. CSC Initial Committee Structure            | Rob Rains/Council        |
| A. Citizen's Review Committee (Program Funding) |                          |
| B. Finance and Audit Committee                  |                          |
| VIII. Program Funding - Continued Discussion    | Rob Rains/Council        |
| IX. Next Steps                                  | Judge McKibben/Council   |
| X. Public Comments                              | Judge McKibben           |
| XI. Adjourn                                     | Judge McKibben           |

Children's Services Council of Brevard County  
Minutes

Tuesday, June 20, 2018  
3:30 – 5:00 pm

Superintendent's Conference Room  
Educational Services Center  
2700 Judge Fran Jamieson Way  
Viera, FL 32940

**Council Members Present**

Judge Kelly McKibben (Chair), Bunny Finney (Vice Chair), Commissioner Kristine Isnardi, Traci Klinkbeil, Adrian Laffitte, Todd Morley, Andy Ziegler

**Council Attorney Present**

Kim Rezanka

**Council Members Unable to Attend**

Bart Gaetjens, Sharon Underill, Dr. Desmond Blackburn

**United Way Staff Present**

Rob Rains, Keith Heinly

**Guests Present**

Terri Barlow, Sky Beard, Mark Broms, Jim Carlson, Jim Clamons, Libby Donoghue, Lisa Haferkamp, Jeff Kiel, Vic Luebker, Suzanne Sparling

**Welcome New Council Members/Introductions/Approval of Minutes**

Judge McKibben called the meeting to order at 3:35 pm. and introductions were made. Adrian Laffitte/Todd Morley moved approval of the May 18, 2018 meeting minutes with edits. **Motion carried.**

**Public Records/Sunshine Law**

Judge McKibben stated a summary of the Sunshine Law was emailed to the members for review. United Way of Brevard, as administrative entity, will serve as keeper of the records. Ms. Rezanka reminded Council members the emails serve as public records and will need to be retained. She also stated each council member is required to file a statement of financial disclosures. Ms. Rezanka noted Council members that are elected officials and have filed financial disclosures for the current year need not file again for the CSC.

**Statement of Financial Position**

Judge McKibben shared that the Statement of Financial Position was sent out to the members in the meeting packet. Mr. Rains noted that there has been no expenditures since January.

**Bylaws Revision**

Mr. Rains stated that the CSC Bylaws Review Meeting was noticed with Mr. Gaetjens, Mr. Laffitte, and Ms. Underill along with staff attending. The revisions will be presented at this meeting and brought to a vote at the next. He shared there were some changes to the Bylaws which include the Secretary and Treasurer positions merged into one role. Also, minor terminology and small modifications were made. Ms. Klinkbeil requested an update for the DCF title. Commissioner Isnardi asked that the audio recordings be made available as public record. Judge McKibben mentioned the Bylaws include a seven-day notice of meeting and a tentative agenda required. Ms. Rezanka will research requirements for the notices of

public meeting. Mr. Rains suggested that we include the minimum in the Bylaws revision. Judge McKibben asked that the edits be made and the Bylaws be presented for approval at the next meeting.

### County Commission Presentation

Judge McKibben provided some brief background regarding the decision to table the presentation to the County Commission until July 24, 2018. Judge McKibben shared she plans to open and close the presentation, with remarks by one or two other Council members in between. She noted other individuals will likely offer supportive comments during Public Comments.

### Put Brevard Kids First

Mr. Kiel provided the update that Put Brevard Kids First is established as a political committee with a website, [www.putbrevardkidsfirst.com](http://www.putbrevardkidsfirst.com) and a Facebook Page. There are currently about 250 followers on Facebook. The website and Facebook page have a 'Donate Now' button. Ms. Rudloff and Mr. Kiel are working on a target list for requesting contributions. Mr. Kiel requested Council support in engaging networks through social media and volunteering for speaking opportunities.

### Lead Writer/Researcher

Mr. Rains requested the Council approve the funding for a lead writer/researcher to pull together the executive summary/report for the presentation to the County Commission. He shared Leigh Holt was recommended by Dr. Patricia Nellius to provide such contracted work. Mr. Rains shared a summary of Ms. Holt's background. Ms. Holt's requested rate is \$45 per hour plus travel. Staff requested approval for up to \$2,500 to contract with Ms. Holt. Mr. Ziegler shared his concern that anything brought forward at this point would not change the Commissioners' decisions. Commissioner Isnardi stated that United Way as the lead should already be prepared to make the presentation to the Commission. She stated that she will look at the presentation, the plan, and the research completed to make her decision. Mr. Rains explained the intent to provide Ms. Holt the plan and the research completed to date so she can pull the information to create a succinct presentation. Past councils have demonstrated need in the community and, once the referendum is approved, they have a year to determine how the funds are spent on structure and programs for children's services. Mr. Rains noted our understanding is the Commissioners require more information on structure and planned expenditures. Ms. Holt will serve as a local consultant to put the information together that makes sense for the community. Mr. Morley/Bunny Finney moved the Council hire Leigh Holt to complete an executive summary and report for the Children's Services Council in an amount up to \$2,500. **Motion carried with Commissioner Isnardi and Andy Ziegler voting no.**

The question was asked by Commissioner Isnardi and Mr. Ziegler regarding the plan to meet with each Commissioner. They noted appointments need to be made immediately as calendars get crowded in July. There was also discussion about avoiding Sunshine Law violations with conversations between members outside of the Council meetings. Commissioner Isnardi also stated that Council members need to be cautious with emails as well.

Ms. Finney explained that the process in the 1990 ordinance included a sequence of getting the tax passed and then beginning the planning to establish a Council. Our Council took that literally as we have approached the work of going to referendum. The budget, planning and funding decisions would typically follow approval on the ballot. Our Council has now been working to develop these items for the Commission before bringing it to referendum.

### Millage Rate

Judge McKibben turned the chair over to Ms. Finney as she is prohibited by statute to discuss the millage rates. Ms. Finney asked Mr. Rains to proceed with the presentation. Mr. Rains proposed the Council discuss a non-binding initial millage rate the Council would not exceed. Such a decision would help frame what our revenue and expenses would be during the first year. He noted the Council had already decided to limit their authority to .33 mil. Mr. Rains recommended that the Council further commit to .25 mil for at least the first one to three years as it takes some time to build the structure. He shared the average monthly cost at .25 mil would be \$4.58 per month for an average priced home.

### Voting Results of Other Councils

Mr. Rains shared the information from other Councils up the Florida coast showing the initial percentage for approval and the increased percentage for reauthorization. He said the CSC reauthorization for Miami-Dade, Palm Beach and St. Lucie County were passed with 85% voter support. Conservative Martin County's CSC reauthorization passed with 77%, with Broward County achieving 76% voter support. Our own polling results show a 64% approval rating. After the vote, the decisions on structure, funding, budgets, trim, and millage would typically happen in early 2019. Building the contracts and monitoring systems would come next. The agencies would not receive any funding until January 2020. The money comes into the coffers in late 2019. However, we are seeking to make earlier determinations on several key funding-related issues.

### Administrative Structure

Mr. Rains presented options for administrative structure including serving as a new independent organization, contracting with Brevard County, or contracting with United Way of Brevard. Eight of the current Councils are independent organizations. Mr. Rains provided the example of the Space Coast Transportation Planning Organization (SCTPO) as a potential model for organization within the Brevard County administration. He recommended an independent council structure, but shared the details of each proposed structure. Commissioner Isnardi suggested that the decision should be made before approaching the Commission. Mr. Ziegler recommended we make the decision to limit our overhead to 12%. Adrian Laffitte/Mr. Morley moved approval of an initial .25% millage rate for the first year and to establish an independent Children's Services Council staff structure with a cap of 12% for administrative costs. **Motion carried.**

### Funding Options

Mr. Rains shared the slides pertaining to priorities and return on investment. For the priority of child care, Sky Beard was asked how potential funding would have an impact. Ms. Beard shared that access to child care for low-income working families is a significant issue in Brevard County. The average cost of child care is \$210 per week. For serving birth to 5, Early Learning Coalition (ELC) has a waiting list of over 600 children for a program serving 3700 children each month. Every dollar obtained locally is matched by the Federal government at \$16.67. She stated that more children are able to be served because of the match. Ms. Beard mentioned that another option is the Child Care Executive Partnership designed for employers to support their employees with the cost of care. This is a dollar for dollar match program. Another area of need is for children with social/emotional needs and mental health behavioral issues. Ms. Beard explained that there is progress made toward increasing the quality of child care centers, and other CSCs provide support on increasing quality of care. There is also a professional development piece for teachers. Mr. Rains shared briefly about other potentially-funded programs as delineated in the PowerPoint presentation, including Boys' and Girls' Club, Legal Aid, and programs for children with intellectual, physical or mental health needs.

### Adjourn

Judge McKibben adjourned the meeting at 5:15 PM.

### Next Meeting:

Wednesday, July 11, 2018, at 3:30 pm at the Space Coast Health Foundation Center for Collaboration/United Way of Brevard, 1100 Rockledge Blvd., Conference Room B, Rockledge, FL.

**Children's Services Council of Brevard County**  
**Statement of Financial Position**  
**As of June 30, 2018**

5

**ASSETS**

**Current Assets**

**Checking/Savings**

Community Credit Union Savings 25,226

Total Checking/Savings 25,226

Total Current Assets 25,226

**TOTAL ASSETS** **25,226**

**LIABILITIES & EQUITY**

**Current Liabilities**

Accounts Payable 500

**Equity**

Retained Earnings 42,609

Net Income -17,883

Total Equity 25,226

**TOTAL LIABILITIES & EQUITY** **25,226**

**NOTES: Beginning Balance - Savings Account** 44,117

**Income:**

1) Interest earned on Savings Account 847

**Expenditures**

2) 6/30/2014 - Stick Marsh Consulting -  
Polling Contract (2,250)

3) 3/2/2018 - Clearview Reasearch -  
Polling Contract (17,488)

**25,226**



## **PREAMBLE**

The Children's Services Council of Brevard County has been established pursuant to Florida Statute 125.901 and Brevard County Ordinance 90-41. Its general purpose is to provide funding for children's services throughout Brevard County and it shall have the powers and functions described in Florida Statutes 125.901 and Brevard County Ordinance 90-41.

## **ARTICLE I - MEMBERSHIP AND TERM OF OFFICE**

### **Section 1. Membership**

The Children's Services Council of Brevard County, hereinafter referred to in these by-laws as CSC, shall consist of ten (10) members including the Superintendent of Schools; a local School Board member (as selected by the School Board); the District Administrator of District 7 from the Florida Department of Children and Families or his/her designee; a member of the Brevard County Board of Commissioners (as selected by the Board of County Commissioners); and a Judge assigned to juvenile cases appointed by the Chief Judge of the 18<sup>th</sup> Judicial Circuit Court. These members shall serve for as long as they hold office or until they are removed by their appointing body. The remaining five (5) members of the Council shall be appointed by the Governor initially for staggered terms of up to four years each after which all members shall be reappointed or appointed for four years each.

## **ARTICLE II - MEETINGS**

### **Section 1. Regular Meetings**

Regular meetings of the Council shall be held, at a time and place set by the Council. The Council will meet as needed in order to conduct the Council's business. The annual meeting, at which the election of officers shall take place, shall be held each December in lieu of its regular meeting. In the event of a regularly scheduled meeting falling on a holiday, the Council shall meet at such date and time as selected by the Council. Notice of regular meetings shall be given to each member at least seven (7) days prior to each meeting. Notice of said meeting shall also conform to state and county laws with respect to public notice regulations and Florida's sunshine laws.

### **Section 2. Special Meetings**

Special meetings of the CSC may be called:

- by the Chair, or
- by the Vice- Chair when acting on behalf of the Chair, or
- by the motion of the Council at a publicly advertised meeting

Forty-eight (48) hours notice of a special meeting shall be given to each member of the Council, with an agenda specifying the subject (s) of the special meeting. Only those subjects appearing on the special agenda may be discussed at that specially-called meeting. The date, time, and location of the special meeting shall be determined by the Chair and shall meet all public notice requirements of Florida Statutes.

### **Section 3. Minutes**

The CSC shall maintain minutes and audio recording each meeting including a record of all votes cast, and shall make such minutes and audio recording available to any interested person.

### **Section 4. Annual Meeting**

At the annual December meeting the Council shall approve the final draft of the "Annual Written Report" required by F.S. 125.901 which is to be submitted to the Brevard County Commissioners prior to January 1 of each year.

**ARTICLE III - VOTING**

Each member shall have one (1) vote which may be exercised only by the member.

The presence of a majority of six (6) members serving on the Council shall be necessary at any meeting to constitute a quorum.

The Judge appointed to the Council shall not vote or participate in the setting of ad valorem taxes.

**ARTICLE IV - OFFICERS, ELECTIONS, VACANCIES, COMMITTEES**

**Section 1. Officers**

The officers of the CSC shall consist of a Chair, Vice-Chair, and Secretary/Treasurer and shall be members of the Council. Elections shall be held once a year and officers shall hold office for a period of one (1) year. Officers shall serve no more than three (3) consecutive terms in the same office.

The Chair shall:

- a. Preside at all meetings of the Council
- b. Appoint all ad hoc Council committees
- c. Serve as ex-officio member of all committees of the Council
- d. Perform all the duties usually pertaining to the office of Chair.

The Vice-Chair shall:

- a. Preside at all meetings of the Council in the absence of the Chair
- b. Perform all such duties usually pertaining to the office of Vice-Chair
- c. Assume the office and duties of the Chair if office becomes vacant until the Council fills such vacancy through an election as set forth in Section 2.

The Secretary/Treasurer shall:

- a. Ensure that minutes of each meeting are accurately recorded
- b. Perform all other duties usually pertaining to the office of Secretary/Treasurer
- c. Ensure financial records are in proper order.

**Section 2. Elections and Vacancies**

Election of officers shall be held once a year. This election shall be by open nomination and voice vote. Vacancies shall be filled as soon as practicable by the appropriate appointing authority in accordance with Florida Statutes 125.901 and Brevard County Ordinance 90-41.

**Section 3. Committees**

Standing and ad hoc committees may be established by motion of the Council. Ad hoc committees shall not be established for a period of time exceeding one year. Each committee shall have a council member as its Chair selected by the Chair of the Council.

**ARTICLE V - FINANCE**

**Section 1. Fiscal Year**

The fiscal year of the Council shall be identical to that of the Board of County Commissioners.

**Section 2. Budget**

The Secretary/Treasurer shall be responsible for formulating the anticipated budget to be submitted prior to January 1 of each year, and the tentative budget to be submitted prior to July 1 of each year.

**Section 3. Financial Records**

The Secretary/Treasurer shall oversee the financial records of the Council. Within ninety (90) days after the close of its fiscal year, shall complete the Council's financial statement for the previous

fiscal year, which statements shall be prepared in compliance with generally accepted governmental accounting principles as set forth by Florida Statutes. The Council shall require that an annual financial report of its accounts and records be completed within six (6) months after the end of its respective fiscal year. The Council shall determine if an independent audit will be completed, if not otherwise required by Florida Statutes or grant requirements.

**Section 4. Bond**

The Secretary/Treasurer and all other officers and employees authorized to handle the funds of the Council shall be covered by a blanket bond paid for by the Council pursuant to Florida Statutes 125.901 and shall comply with all other Florida Statutes which are applicable to Independent Taxing Districts.

**ARTICLE VI - EXECUTIVE DIRECTOR**

An Executive Director may be employed by a vote of two-thirds (2/3) of all members of the Council. The Executive Director shall meet the qualifications established by the Council by separate document. The Executive Director shall be employed by written contract. The Executive Director shall serve at the pleasure of the Council and may be terminated at any time subject to the provisions of the terms of said contract by an affirmative vote of a majority of the Council members.

The powers and duties of the Executive Director shall include:

The employment and development of staff to implement policies and programs of the Children's Services Council of Brevard County

Establish policies and procedures relating to the evaluation, subject to approval of the Council, of funding requests, monitoring of programs funded by the Council, employment and evaluation of personnel and other similar matters.

Maintain all records of the Children's Services Council of Brevard County.

Perform such other administrative duties as may normally be performed by an administrative officer.

**ARTICLE VII – CONTRACTS**

The Council shall constitute the contracting agent for the Children's Services Council, unless such role is otherwise delegated by the Council. It may, when acting as a body, make contracts.

**ARTICLE VIII - CONFLICT OF INTEREST**

Members of the Council shall avoid entering into contracts or agreements involving, directly or indirectly, members of the Council in a manner that would be, or give the appearance of being, a conflict of interest.

Members of the Council will, prior to voting on funding issues which involve any program or agency in which they participate as an employee or member of the governing authority, disclose their interest in said program or agency and file a disclosure statement.

Members of the Council will comply with all Florida Statutes relating to "conflicts of interest".

**ARTICLE IX - RULES OF ORDER**

All procedural matters not addressed by these Bylaws, shall be governed by the latest edition of "Robert's Rules of Order" and must be consistent with Florida Statutes.

**ARTICLE X- COUNCIL ATTENDANCE**

When any member of the Children's Services Council fails to attend three (3) consecutive meetings or four (4) regular meetings within a twelve (12) month period, the Chair shall call attention of same to the Council, and the majority shall decide whether to recommend to the appropriate authority the removal and replacement of the absentee member.

**ARTICLE XI- AMENDMENTS TO BYLAWS**

The Bylaws may be amended at any regular meeting of the Council by two-thirds (2/3) vote, provided that the amendment has been submitted in writing at the previous regular meeting.

APPROVED AND ADOPTED by the Children's Services Council of Brevard County on July 18, 2018.

\_\_\_\_\_  
Judge Kelly McKibben, Chair

\_\_\_\_\_  
Ms. Marilyn (*Bunny*) Finney, Vice Chair

\_\_\_\_\_  
Mr. Bart Gaetjens, Secretary/Treasurer

	St Lucie Budget	Martin County	CSC of Brevard Proposed Budget
<b>Revenue</b>			
Ad Valorem	\$ 8,610,188	\$ 7,242,685	8,646,000
Interest Earnings	9,000	40,000	15,000
Lapse Funds		160,267	
Miscellaneous Income	2,506		
Rental Income	11,984	34,000	-
Intergovernmental Income		33,000	
Income from Reserves	408,047		
<b>Total Revenue</b>	<b>\$ 9,041,725</b>	<b>\$ 7,509,952</b>	<b>\$ 8,661,000</b>
<b>Expenses</b>			
<b>Salaries and Benefits</b>			
Salary Expense/Temp Staff	\$ 656,654	\$ 1,221,695	\$ 405,000
Payroll Taxes	50,822		31,260
Retirement	68,284		40,500
Health Insurance	155,890		60,944
LTD/Life Insurance/Other Benefits	4,462		7,870
Workers Compensation	2,200		5,022
<b>Total Salary and Benefits</b>	<b>938,312</b>	<b>1,221,695</b>	<b>550,596</b>
<b>Operations</b>			
Professional Services - Legal	10,000	7,000	15,000
Professional Services - Audit	13,500	15,000	13,500
Professional Services - Consulting	13,588	22,000	15,000
Travel Expenses	15,450	7,200	6,700
Continuing Education	5,065	6,300	5,000
Communication/Telephone Expense	16,470	7,000	8,000
Postage	1,040	1,500	1,000
Utilities	15,200	28,000	-
Rent Expense / Bldg Supplies/Bldg Maintenance	35,587	37,500	30,000
Insurance	6,050	30,000	6,000
Equipment - Bldg/Equipment - Copy-Leasing	43,310	9,750	3,500
Publications	5,500		1,200
Advertising/Communication - Marketing/Printing	1,800	29,000	12,000
Office Supplies	14,350	5,000	9,000
Books/Subscriptions	730	450	500
Dues/Memberships	12,413	12,000	12,000
Equipment - Under Capital Purchase (2,500)	5,000	2,500	5,000
Software - SAMIS	-	16,000	16,000
Contingency	90,000	7,750	5,000
<b>Total Operating Expenses</b>	<b>305,053</b>	<b>243,950</b>	<b>164,400</b>
<b>Fees</b>			
CRAs/Other Fees		8,575	
Collections Tax Expense	182,505	76,500	183,295
Collections Prop Appr	138,000	72,000	138,336
<b>Total Fees</b>	<b>\$ 320,505</b>	<b>\$ 157,075</b>	<b>\$ 321,631</b>
<b>Total Expenses</b>	<b>\$ 1,563,870</b>	<b>\$ 1,622,720</b>	<b>\$ 1,036,627</b>
<b>Program Allocations</b>			
<b>Total Program Allocations</b>	<b>\$ 7,477,855</b>	<b>\$ 5,887,232</b>	<b>\$ 7,624,373</b>
<b>Total Administration/Fees/Program Funding</b>	<b>\$ 9,041,725</b>	<b>\$ 7,509,952</b>	<b>\$ 8,661,000</b>

**Notes:**

1) Martin County - Does not include Carryover Funds,  
Reserves or Capital Outlay

2) Administrative % 17.3% 21.6% 12.0%

Children's Services Council of Brevard County  
Organizational Chart - Draft

11



July, 2018

1993

**Children's Services Council of Brevard Co**

Revenue		
	Contributions and Donations	1,170
	<b>Total</b>	<b>1,170</b>
Expenditure		
	Human Services	325
	<b>Total</b>	<b>325</b>

1994

**Children's Services Council of Brevard Co**

Expenditure		
	Human Services	347
	<b>Total</b>	<b>347</b>

1995

**Children's Services Council of Brevard Co**

Revenue		
	Contributions and Donations	5,001
	<b>Total</b>	<b>5,001</b>
Expenditure		
	Human Services	195
	<b>Total</b>	<b>195</b>

1997

**Children's Services Council of Brevard Co**

Revenue		
	State Grants	1,921
	Local Government Unit Grants	45,000
	<b>Total</b>	<b>46,921</b>
Expenditure		
	Human Services	11,409
	<b>Total</b>	<b>11,409</b>

1998

**Children's Services Council of Brevard Co**

Revenue		
	State Grants	30,456
	Contributions and Donations	16,069
	Miscellaneous Revenues	113,002
	<b>Total</b>	<b>159,527</b>
Expenditure		
	General Government	138,666
	<b>Total</b>	<b>138,666</b>

1999

**Children's Services Council of Brevard Co**

Revenue		
	Contributions and Donations	17,500
	Miscellaneous Revenues	49,251
	State Grants	60,000
	<b>Total</b>	<b>126,751</b>
Expenditure		
	General Government	143,816
	<b>Total</b>	<b>143,816</b>

2000

**Children's Services Council of Brevard Co**

Revenue		
	State Grants	72,232

	Contributions and Donations	11,752
	Miscellaneous Revenues	214,029
	<b>Total</b>	<b>298,013</b>
Expenditure	Human Services	127,084
	General Government	164,282
	<b>Total</b>	<b>291,366</b>

2001

**Children's Services Council of Brevard Co**

Revenue	Contributions and Donations	40,260
	State Grants	45,000
	Other Sources	155,849
	<b>Total</b>	<b>241,109</b>
Expenditure	General Government	218,482
	<b>Total</b>	<b>218,482</b>

2002

**Children's Services Council of Brevard Co**

Revenue	State Grants	38,989
	Contributions and Donations	40,355
	<b>Total</b>	<b>79,344</b>
Expenditure	Human Services	79,791
	<b>Total</b>	<b>79,791</b>

2003

**Children's Services Council of Brevard Co**

Revenue	Contributions and Donations	40,000
	Other Sources	44
	<b>Total</b>	<b>40,044</b>
Expenditure	Human Services	54,239
	<b>Total</b>	<b>54,239</b>

2004

**Children's Services Council of Brevard Co**

Revenue	Local Government Unit Grants	40,000
	Contributions and Donations	26
	<b>Total</b>	<b>40,026</b>
Expenditure	Human Services	17,204
	<b>Total</b>	<b>17,204</b>

2005

**Children's Services Council of Brevard Co**

Expenditure	Human Services	15,888
	<b>Total</b>	<b>15,888</b>

2006

**Children's Services Council of Brevard County**

Expenditure	Human Services	14,497
	<b>Total</b>	<b>14,497</b>



2007	<b>Children's Services Council of Brevard Co</b>		
	Expenditure		
		Human Services	15,262
		<b>Total</b>	<b>15,262</b>

2008	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	324
		<b>Total</b>	<b>324</b>
	Expenditure		
		General Government	7
		<b>Total</b>	<b>7</b>

2009	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	683
		<b>Total</b>	<b>683</b>
	Expenditure		
		Human Services	24,000
		<b>Total</b>	<b>24,000</b>

2010	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	510
		<b>Total</b>	<b>510</b>

2011	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	69
		<b>Total</b>	<b>69</b>

2012	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	175
		<b>Total</b>	<b>175</b>

2013	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	132
		<b>Total</b>	<b>132</b>

NO INFORMATION FOR 2014 -  
ACCORDING TO THE LOCAL  
GOVERNMENT GENERAL AD  
100 000000

2015	<b>Children's Services Council of Brevard County</b>		
	Revenue		
		Interest and Other Earnings	211
		<b>Total</b>	<b>211</b>

NO INFORMATION FOR 2016 -  
ACCORDING TO THE LOCAL  
GOVERNMENT GENERAL AD  
100 000000

2017	<b>Children's Services Council of Brevard County</b>		
	Revenue		

Interest and Other Earnings	212
<b>Total</b>	<b>212</b>

## Children's Services Council of Brevard County

April 4, 2018  
3:30 – 5:00 pm

Superintendent's Conference Room  
Educational Services Center  
2700 Judge Fran Jamieson Way  
Viera, FL 32940

### AGENDA

- |       |  |                          |
|-------|--|--------------------------|
| I.    | Call to Order/ Introductions/Approval of Minutes                                     | Judge McKibben           |
| II.   | Welcome to New Council Members   | Judge McKibben           |
| III.  | Contract with United Way   | Judge McKibben/Rob Rains |
| IV.   | Updates  | Rob Rains                |
|       | A. Friends of the CSC  |                          |
|       | B. Messaging   |                          |
| V.    | Presentation on Potential Focus Areas  | Rob Rains/Liz Lee        |
|       | A. Framing Discussion  |                          |
|       | B. Enhancing and integrating services for children, prenatal through three years old |                          |
|       | C. Increasing access and Improving quality of child care in Brevard                  |                          |
|       | D. Maximizing Out of School Time (MOST)  |                          |
|       | E. Serving Special Populations   |                          |
|       | F. Using Existing Work/Systems   |                          |
| VI.   | Council Discussion   | Group                    |
| VII.  | Next Steps   | Judge McKibben           |
| VIII. | Adjourn  | Judge McKibben           |

#### Council Member

**Judge Kelly Jo McKibben**, Circuit Judge, Eighteenth Judicial Circuit – Chair  
**Dr. Desmond Blackburn**, Superintendent, Brevard County Public Schools – Vice Chair  
**Kristine Isnardi**, District 5 County Commissioner  
**Traci Klinkbeil**, Department of Children and Families Circuit 18 Community Development Administrator  
**Andy Ziegler**, District 5 Brevard County School Board Member  
**Marilyn (Bunny) Finney**, Governor Appointed  
**Bart Gaetjens**, Governor Appointed  
**Adrian Laffitte**, Governor Appointed  
**Todd Morley**, Governor Appointed  
**Sharon Underhill**, Governor Appointed

Children's Services Council of Brevard County  
Meeting Notes  
Draft

Tuesday, March 6, 2018  
3:40 – 5:06 pm

Brevard Government Center  
Bldg. C, Florida Room  
2725 Judge Fran Jamieson Way  
Viera, FL 32940

**Members Present**

Judge Kelly Jo McKibben (Chair), Marilyn (Bunny) Finney, Kristine Isnardi, Traci Klinkbeil, Todd Morley, Sharon Underhill

**United Way Staff Present**

Rob Rains, Elizabeth Lee, Keith Heinly

**Guests Present**

Sky Beard, Mark Broms, Libby Donoghue, Johnette Gindling, Erin Harvey, Jeff Kiel, Vic Luebker

**Welcome/Introductions/Approval of Minutes**

Judge Kelly McKibben called the meeting to order at 3:40 pm. and welcomed Commissioner Kristine Isnardi to her first meeting as a council member. Introductions were made. The minutes of February 6, 2018 meeting were approved as amended. Todd Morley moved, Traci Klinkbeil seconded.

**Status of Gubernatorial Appointments**

Rob Rains explained that there are five gubernatorial appointees. All of the Brevard County CSC gubernatorial appointee's terms have expired. The county commission approved in their consent agenda the names of individuals interested in serving on the Council to be forwarded to the Governor's Appointment office. Judge McKibben confirmed that the list with the recommendations by the county commissioners was received by the Governor's office. Judge McKibben has been speaking to the Governor's staff responsible for the appointments. They have begun vetting the list which will take a couple of weeks, but they are making this a priority for many of the Children Services Councils throughout the state. Judge McKibben stated that she will get back in contact with the staff member in a couple of weeks to check on the progress made.

**Report on Visiting Other CSC's**

As the current council has decided to move forward on the path to referendum to let the voters choose to have a funded Children's Services Council, staff has began to research other council's and the impact they have on their communities. On Friday March 2nd, a team from United Way of Brevard visited two other Children Service Councils; Broward and Palm Beach. Last fall, Mr. Rains and Zachary Bell visited the CSCs in Martin and St. Lucie Counties. Mr. Rains noted that our Friday visit was just a few days ago and that we are still processing the vast amount of information received. However, we did want to share initial impressions. From the CSC Broward we learned about what has to happen after a referendum passes. The President of their CSC was originally on staff with Broward County. The County assigned her to the CSC as a lead to help build it up. She was later selected to be the CEO. They borrowed money from the county to build the initial CSC team, and then paid it back.

**Timeline for Brevard**

If the referendum passes in November, a CSC budget will need to be approved in April or May of 2019. It would need to go to the county commission with some stops along the way. The CSC will need to have two, public Trim meetings (Truth in Millage) in September. The Council will set the initial millage rate based on the budget. In November 2019, approximately 70% of the total funding based on the millage would come into the bank account of the CSC. It is conceivable that an RFP process could be put in place in anticipation of the funding with money flowing to programs as early as December, 2019.

Ms. Finney explained that once the Broward County election was held and they were approved, they received a small loan from the county for operational needs to get to November when the actual dollars started to flow. They had a small staff at that time. Rob mentioned that they now receive \$80 million and have 74 staff. In St. Lucie County, they have about 9 or 10 staff.

In Palm Beach County, they went back to referendum and increased from a half mil to a full mil. They receive \$130 million for children's services in Palm Beach. They have 99 people on staff.

Ms. Finney shared that CSC Broward's approach was to hire high quality staff and bring in the smartest people regarding children's needs. The Vice President of Innovation was hired to create the cutting edge in program development. Ms. Finney noted they were very impressive.

Mr. Rains suggested that if we raise this money, we need to consider how these funds could be best spent in Brevard. The team was interested in finding out how the other CSC's were determining how they prioritized their giving. We have discussed targeting programs regarding the age of children or types of services.

In Palm Beach County, the CSC focused on Prenatal through 5 yrs. of age. They focused on an integrated system of care for child development; prenatal care, screenings, parenting skills, early interventions. The thought process toward putting significant additional resources to build and improve our system of prenatal care through 3 yrs. would make sense.

Commissioner Isnardi asked if we are basing our thoughts on statistical data for Brevard County. Mr. Rains explained that we do have statistical data for Brevard County, but there is also the science and research on the importance of early child development.

Ms. Finney explained that our CSC has a task group providing a survey and gathering data for children's services and needs in Brevard. She noted Dr Blackburn was eloquent several meeting ago discussing the needs in Brevard and the lack of cohesion when students enter the school system (kindergarten readiness). The task force was gathering data from various sources, including DCF. The next area of focus presented by Mr. Rains was funding for more child care and improved child care. CSC Broward funded \$6million to the Early Learning Coalition. They were able to increase by fifty percent the number of children in subsidized child care.

CSC Palm Beach County funded the Early Learning Coalition with \$30 million. Brevard County Early Learning Coalition has a waiting list of 750 children for subsidized child care. Each spot costs about \$4,000 a year. Sky Beard explained how the addition of CSC funding enables the opportunity for quality child care in addition to subsidies. The funding also allows for a local match (\$16 to \$1) that pulls down more state dollars for increased subsidies.

Mr. Rains shared that CSC Broward has a program which funds \$10 million toward Maximizing out of School Time (MOST) to prevent juvenile delinquency and keep children safe after school. Sky Beard shared that they are not able to fund most before and after-school, summer programs, and breaks because the funding does not exist. There is also a concern about the quality of after-school programs. Ms. Finney stated that Broward County expanded their after-school programs into the summer months. The CSC engages with the Principals to develop curriculum that will help enhance and support what was happening in the classroom. CSC Broward ties the learning to active play. They were also required to use the USDA feeding program. CSC Broward targets all elementary schools with 87% or more Free and Reduced Lunch. The program is all evidence-based and consistent. Our local United Way efforts with BPS in the Summer Feed and Read program and the efforts toward reducing the summer slide were noted. CSC Broward also has a 21<sup>st</sup> Century Community learning Center, LEAP High, and Best Opportunity to Shine and Succeed (BOSS) programs offered at eleven (11) Broward County public high schools.

One of the things we learned was that the CSC's across the state have developed a proprietary software system Services & Activities Management Information System (SAMIS). If funded, it would make sense to look into this software system that is already being used around the state.

Mr. Rains mentioned that the design of these CSC's allows them to use a significant portion of their funding to provide large grants to improve the system of care; programs for birth to five (5) years of age such as Early Learning Coalitions, (improving quality and increasing slots for subsidized child care) and Healthy Families Program. They each had another pot of funds for smaller grants to other agencies for capacity building and expanding services. They both funded their local 211 call/referral system. CSC Palm Beach County funded Legal Aid for protective services for children. Staff plans to further research these programs and how they were selected.

#### **CSC Discussion on Research and Findings**

Ms. Finney stated that CSC Broward added a special needs category. She stated that during year one, our Council needs to grow what is right, good and strong in our community. She stated that the question about the role of the CSC post referendum would be analogous to a county commission directing the staff to develop a plan for affirmation and adoption. Commissioner Isnardi stated that the push-back will be that the Council is not an elected body spending a large amount of tax dollars and the public will want to have a say in who the people are who spend the money. Mr. Rains mentioned that the Council is appointed by statute. Commissioner Isnardi shared that other boards have experienced the same response because they are appointed, not elected. Commissioner Isnardi suggested that we may get a more favorable response from voters if we address mental health for children, based on what happened in Parkland. Mr. Morley mentioned that the design of the CSC was to be non-political. Commissioner Isnardi replied that most people are unhappy with government at varying levels.

It was stated that all of the programs discussed for children are important, but we also need to focus on the families. Commissioner Isnardi agreed that we can provide all of these services for children in Brevard, but we will need to change the culture; what is happening in the home. We need to change the mindset. She stated it takes years but it can be done. It is not an easy task, but it is more than just giving them a service. Mr. Rains agreed that our intent is to be data-driven, impactful, and preventative.

Judge McKibben reminded the council that this discussion began with the task group directed to identify the needs so that we can pitch this idea to the community. We need to focus on getting more information and create data points to narrow down the areas to consider. In some ways we are doing well in comparison to the state, but in other areas we are not. Mr. Rains agreed that gathering local data is one important piece. However, we can learn a great deal from other CSC's - even from their mistakes. Commissioner Isnardi suggested using the rate of young adults in jail and that mental health data is a big piece of it. Mr. Rains mentioned that most data is two or three years old. He suggested we consider targeted communities, identify how many are on free and reduced lunch, and start impacting children early. Commissioner Isnardi stated that voters will respond with questions about why they are paying a school tax if we focus on specific schools. Mr. Morley responded that this program would support out-of-school time and summer. Mr. Rains noted that CSC funds cannot be allocated to school districts. Elizabeth Lee stated that other CSC's are trying to be more proactive and less reactive. They don't want to respond just to those statistics, but want to build that holistic child as early as possible, and start identifying the social-emotional factors to identify the gaps and curb later violent tendencies and issues. The question in response is how to change the home environment. Programs like Help Me Grow can help identify developmental delays and work with the entire family unit. We want to catch these problems as early as possible to alleviate later issues, and provide the continuum of care from prenatal all the way through. The ability to track development from pre-school to VPK to elementary school could be beneficial. Advocates can be provided to families with informal supports. Ms. Finney shared the chart provided by Palm Beach County showing "Steps to Success" from pre-natal to adulthood. Ms. Beard mentioned that there is no one solution. We need each other to do the good work. None of us have the resources to do what our little piece might be. Without CSC dollars there is no where else to obtain the funds needed. It will enhance the network we have to find multi-faceted solutions. Ms. Finney explained about Help Me Grow and well-baby checks. The three minute developmental screenings are not being completed at the well-baby checks by physicians. There has been difficulty getting the medical community to provide this service. With these checks, we can be identifying these children for services. The ASQ's with social-emotional can identify indicators of need. In Broward, the CSC brought together funders and providers around these issues to improve the entire system of care.

Our council agreed that it was helpful to visit the other CSC's and bring back sample materials. Mr. Rain noted a picture has emerged as to how all of the CSC's distribute the funding. CSC Palm Beach funds 38 agencies with \$100 million dollars. CSC Broward supports more agencies, but many of them with \$10,000 and \$15,000 grants. The largest amounts were \$10 million distributed to two or three organizations. Large contracts were provided to specific areas and multiple contracts for other agencies. Jeff Kiel asked for a grid on how the CSC's are spending their funds. Mr. Morley suggested that the distribution is likely described in their budgets. Mr. Rains mentioned that each of them identify three or four main areas of focus (ex. Strengthening families). CSC Broward also provided multi-year grants. They would create an RFP for each area of focus; maximizing out-of-school time, after-school and summer programs, etc. CSC Broward would identify in the RFP what deliverables they are looking for. Funding is reimbursement-based. They would have the ongoing responsibility to prove effectiveness.

Mr. Rains stated that we will send out a packet with a meeting notice for the next meeting and call everyone with a reminder. We will work on getting more people in the audience.

#### **Organizing Efforts**

Mr. Rains mentioned the nice reception after last month's meeting and the soft ask, but we do not have the documentation for the 501 (c) 4 tax status yet. We are waiting to secure the officers. Mr. Kiel is considering the position as a co-chair. Kathryn Rudloff is also checking with her board to determine if there would be a conflict of interest for her to serve.

There has been some discussion on building the campaign team. Steve Vancore submitted an initial bid on how they would suggest spending resources. The bid was approximately \$200,000, but he would be willing to work within the confines of our budget. Keith Winsten from the Lagoon shared their information about how they allocated their funds.

Kim Rezanka is serving as a pro bono attorney helping us with filing our organization forms with the state and review the ballot language.

We do not have a plan yet to approach each county commissioner. Our request will be to ask the County Commission to put the CSC on the ballot and let the voters decide. The leadership for the CSC will identify who should approach each commissioner to garner their support. Rob has also had some conversations with Lori Scott, the Supervisor of Elections. Commissioner Isnardi stated it takes about two weeks to get onto the County Commission agenda.

#### **Contract with United Way**

Mr. Rains explained that when we called the Governor's office to ask about appointments we had limited access because we are not an official staffing agency of the Children's Services Council. United Way is not necessarily trying to recoup expenses, but it might be helpful to have a written agreement between United Way and the Children's Services Council with a small monthly fee for administrative services. Mr. Morley asked United Way to submit a proposal to consider a contract for services at our next meeting. There was consensus by the Council for a more formal agreement to present at the next meeting.

**Adjourn** at 5:06 pm.

#### **Next Meeting:**

Wednesday, April 4th at 3:30 pm

**Children's Services Council of Brevard County**  
**Statement of Financial Position**  
**As of March 31, 2018**

**Balance Year to Year Comparison 2014 to 2018**

	March 31, 2014	March 31, 2015	March 31, 2016	March 31, 2017	March 31, 2018
<b>ASSETS</b>					
Current Assets					
Checking/Savings					
Community Credit Union Savings	44,116.98	42,079.11	42,290.50	42,502.37	25,174.76
Total Checking/Savings	44,116.98	42,079.11	42,290.50	42,502.37	25,174.76
Total Current Assets	44,116.98	42,079.11	42,290.50	42,502.37	25,174.76
<b>TOTAL ASSETS</b>	<b>44,116.98</b>	<b>42,079.11</b>	<b>42,290.50</b>	<b>42,502.37</b>	<b>25,174.76</b>
<b>LIABILITIES &amp; EQUITY</b>					
Equity					
Retained Earnings	44,029.34	41,974.38	42,184.66	42,396.58	42,608.99
Net Income	87.63	104.72	105.83	105.78	-17,434.24
Total Equity	44,116.97	42,079.10	42,290.49	42,502.36	25,174.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>44,116.97</b>	<b>42,079.10</b>	<b>42,290.49</b>	<b>42,502.36</b>	<b>25,174.75</b>

<b>NOTES:</b> Beginning Balance - Savings Account	44,116.98
Income:	
1) Interest earned on Savings Account	795.72
Expenditures	
2) 6/30/2014 - Stick Marsh Consulting -	
Polling Contract	(2,250.00)
3) 3/2/2018 - Clearview Research -	
Polling Contract	(17,487.94)
	<u>25,174.76</u>



## ADMINISTRATIVE SERVICES AGREEMENT

This Agreement is made this    day of April, 2018, by and between UNITED WAY OF BREVARD COUNTY, INC., (hereinafter "United Way") and CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY, (hereinafter "Children's Services Council").

### WITNESSETH:

Whereas, United Way is a Florida corporation not for profit and is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code; and

Whereas, Children's Services Council is an organization created, organized and existing under Section 125.901 of the Florida Statutes (2017); and

Whereas, United Way provides certain administrative services to and on behalf Children's Services Council; and

Whereas, United Way and Children's Services Council desire to set forth the terms and condition upon which United Way will provide such services.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein set forth, United Way and Children's Services Council agree as follows:

The foregoing recitations are true and correct;

1. United Way will perform the following services for and on behalf of **Children's Council** upon the direction of the officers and agents of Children's Services Council:
  - a. Manage, account for and disburse, at the direction of Children's Services Council, funds of Children's Services Council to be deposited with United Way to be held in a separate account and disbursed only as set forth in this Agreement;
  - b. Prepare and distribute such agendas, notices, minutes and reports as shall be appropriate for the conduct of meetings of Children's Services Council;
  - c. Draft, for review and approval of Children's Services Council, such reports, financial accountings, budget proposals and programmatic proposals as may be required for Children's Services Council to carry out its responsibilities to county, state or federal agencies;
  - d. Organize and provide logistical support for meetings of Children's Services Council;
  - e. As requested by Children's Services Council, respond to telephone inquiries to Children's Council;
  - f. Draft, for review and approval, by Children's Services Council, such correspondence as shall be appropriate for Children's Services Council, to carry out its statutory responsibilities;
  - g. Prepare an annual financial report and program report on behalf of Children's Services Council to be presented to the Board of County Commissioners of Brevard County;
  - h. Prepare and send invoices, as directed by Children's Services Council, for services rendered by Children's Services Council;
  - i. Pay, as directed by Children's Services Council, invoices or other instruments of indebtedness of Children's Services Council.
2. In consideration of the services provided pursuant to this Agreement, Children's Services Council shall pay to United Way the sum of Five Hundred Dollars (\$500.00) per month each month during the term of this Agreement. Such payment shall be due and payable on or before the 15th day of each month. United Way is authorized to disburse such fee monthly

from the account maintained by it for Children's Services Council pursuant to the terms of this Agreement.

4. The term of this Agreement shall commence on April 4, 2018, and terminate on September 30, 2019. Either party shall have the power to terminate this Agreement by written notice to the other party delivered at least thirty (30) days prior to the effective date of termination. Upon termination of this Agreement any funds remaining in the account held by United Way pursuant to this Agreement will be disbursed to Children's Services Council;
5. Any notice required to be given under this Agreement shall be effective if mailed by U.S. Mail, postage prepaid, to the following addresses:

United Way, 937 Dixon Blvd., Cocoa, FL 32922

Children's Services Council, c/o United Way, 937 Dixon Blvd., Cocoa, FL 32922

6. Each party to this Agreement is an independent contractor and this Agreement does not constitute a joint venture or partnership or common enterprise of any nature. Neither party shall be responsible for the debts, obligations or liabilities of the other party.

WITNESS our hands the day and year first aforesaid.

UNITED WAY OF BREVARD COUNTY, INC.

By:

Robert R. Rains  
President

Witness

Witness

CHILDREN'S SERVICES COUNCIL OF BREVARD COUNTY

By:

Kelly Jo McKibben  
Chairperson

Witness

Witness

H.L.

TO: Brevard County Board of County Commissioners

FROM: Kimberly B. Rezanka, pro bono legal counsel, Cantwell & Goldman, P.A. <sup>KBR</sup>

RE: Dissolution of Children's Services Council of Brevard County; Repeal of Ordinance No. 90-41

DATE: January 21, 2019

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The County Commission has been advised that it may dissolve the Children's Services Council of Brevard County ("CSC") by Ordinance repealing Ordinance 90-41. The CSC, through extensive research and in consultation with several attorneys with expertise in special districts, has determined that the County cannot dissolve the CSC by mere ordinance. The CSC has approved the hiring of a law firm with special district expertise, but that firm could not attend the January 22, 2019 County Commission meeting due to the short time-frame caused by the Commission's rush to dissolve the CSC. However, the legal opinion reached as of the date above is as follows:

**CSC has taxing authority; therefore, the electorate must approve any ordinance to dissolve the CSC.**

The County Attorney's Office has concluded that the CSC can be disbanded because the CSC "has no taxing authority". This is incorrect. The CSC has been given taxing authority by Sec. 6 of Ordinance 90-41, and by F.S. 125.901(1). However, that taxing authority has not been exercised to date. As will be discussed below, since the CSC has taxing authority, it can only be dissolved "by the same procedure required to grant (the CSC) ad valorem taxation powers", which is by a vote of the electorate. F.S. 189.072(2)(b).

Several Florida Attorney General Opinions discuss "taxing authority" by special districts, and all have stated that a special district's taxing authority is found in the Florida Constitution and in statutes prescribing the ability to tax. Art. VII, s. 9, Florida Const., specifically authorizes ad valorem tax levies by special districts and requires the millage to be approved by the electors. In AGO 74-58, the Attorney General stated that special districts created for the benefit of the public have the power of taxation, and that ad valorem taxation by special districts require that the electorate approve the millage.

As noted by Justice Overton in *Canaveral Port Authority v. Dept. of Revenue*, 690 So. 2d 1226, 1231 (Fla. 1996), only four governmental entities have ad valorem taxing authority under the Florida Constitution: counties; special districts; school districts; and municipalities. Special districts with ad valorem taxing authority must have

its millage rate authorized by law and then have that tax approved by a vote of the electorate. *Id.* at 1233.

In AGO 85-54, 1985 WL 190099 (July 8, 1985), the Attorney General explained that once a taxing district has been lawfully established, it retains its character until changed in some manner authorized by law. The character of the CSC is indeed a "taxing district" with authority to tax. Simply because the electorate has not approved the millage rate does not eliminate the taxing authority of the CSC that has been granted by the Florida Legislature and a previous Board of County Commissioners.

The position of the CSC, as stated above, is supported by AGO 2007-17, 2007 WL 958601 (March 27, 2007). In that AGO, the Attorney General opined that the Lanark Village Water and Sewer District could only be dissolved by a freeholder election. The Lanark District was authorized to impose ad valorem taxes by the legislation that created that District and by F.S. 153.68. The levy by that District was related to the issuance of bonds which had to be "approved by an election of qualified electors". That AGO resolved that the requirement of an election to approve the bonds meant that a referendum election was required to dissolve that independent special district, pursuant to F.S. 189.4042(2) - now F.S. 189.072(2).

Additional support for the opinion that the CSC has "ad valorem taxing powers" is the distinction utilized by the Legislature in F.S. 125.901(4)(b)1. and 4., wherein the phrase "voter-approved taxing authority" is used. This phrase, "voter-approved taxing authority" obviously means that the millage has been approved by the electorate, as contemplated by the taxing power conferred to an independent special district for children's services in F.S. 125.901.

Because the CSC has been granted taxing authority, the County Commission cannot, on a whim, dissolve the CSC on its own. The CSC requests that the County Commission deny the proposed ordinance to dissolve the CSC. Alternatively, the County Commission should defer any vote until an Attorney General Opinion can be obtained related specifically to the CSC. A third option is to submit the dissolution ordinance to the vote of the electorate at the next County-wide election.

189.072. Dissolution of an independent special district, FL ST § 189.072

West's Florida Statutes Annotated

Title XIII. Planning and Development (Chapters 186-191)

Chapter 189. Uniform Special District Accountability Act (Refs & Annos)

Part VII. Merger and Dissolution

West's F.S.A. § 189.072

189.072. Dissolution of an independent special district

Effective: October 1, 2016

**(1) Voluntary dissolution.**--If the governing body of an independent special district created and operating pursuant to a special act elects, by a majority vote plus one, to dissolve the district, the voluntary dissolution of an independent special district created and operating pursuant to a special act may be effectuated only by the Legislature unless otherwise provided by general law.

**(2) Other dissolutions.**--

(a) In order for the Legislature to dissolve an active independent special district created and operating pursuant to a special act, the special act dissolving the active independent special district must be approved by a majority of the resident electors of the district or, for districts in which a majority of governing body members are elected by landowners, a majority of the landowners voting in the same manner by which the independent special district's governing body is elected. If a local general-purpose government passes an ordinance or resolution in support of the dissolution, the local general-purpose government must pay any expenses associated with the referendum required under this paragraph.

(b) If an independent special district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may dissolve the district pursuant to a referendum or any other procedure by which the independent special district was created. However, if the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to dissolve the district.

**(3) Inactive independent special districts.**--An independent special district that meets any criteria for being declared inactive pursuant to s. 189.062 may be dissolved by special act without a referendum. If an inactive independent special district was created by a county or municipality through a referendum, the county or municipality that created the district may dissolve the district after publishing notice as described in s. 189.062.

**(4) Debts and assets.**--Financial allocations of the assets and indebtedness of a dissolved independent special district shall be pursuant to s. 189.076.

**Credits**

Laws 1997, c. 97-255, § 8, eff. Oct. 1, 1997; Laws 1998, c. 98-320, § 1, eff. May 30, 1998; Laws 2001, c. 2001-266, § 142, eff. July 1, 2001; Laws 2012, c. 2012-16, § 1, eff. July 1, 2012. Renumbered from 189.4042(3) and amended by Laws 2014, c. 2014-22, § 19, eff. July 1, 2014. Amended by Laws 2016, c. 2016-22, § 18, eff. Oct. 1, 2016.

West's F. S. A. § 189.072, FL ST § 189.072

Current through the 2018 Second Regular Session  
of the 25th Legislature. End of Document

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## Florida Attorney General Advisory Legal Opinion

Number: AGO 74-58

Date: February 27, 1974

Subject: Ad valorem tax and special districts

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RE: TAXATION--AD VALOREM TAX POWERS OF SPECIAL DISTRICTS

To: Vince Fechtel, Jr., Representative, 34th District, Leesburg

Prepared by: Sydney H. McKenzie III, Assistant Attorney General, and Susan Potter, Legal Intern

### QUESTION:

Does the Florida Constitution as revised in 1968 allow ad valorem taxing power for the other water management districts being established under Ch. 72-299, Laws of Florida?

### SUMMARY:

Article VII, s. 9(a), State Const., specifically authorizes ad valorem tax levies by special districts when authorized by law; and the water management districts provided for by Ch. 72-299, Laws of Florida, as amended by Ch. 73-190, Laws of Florida, are among those so authorized upon the approval of the affected electors of such districts as prescribed by Art. VII, s. 9(b), State Const.

In answering your question in the affirmative, I am assuming that by "the other water management districts" you are referring to only those newly established by Ch. 72-299, Laws of Florida, and not those created by prior enactments.

It is well established that the legislature has the power to create special districts for the benefit of the public. *Hunter v. Owens*, 86 So. 839 (Fla. 1920). The establishment of a state water management plan is clearly for the public benefit. That these special districts have the power of taxation is also clear. Article VII, s. 9, State Const., specifically allows ad valorem taxation by special districts and requires the millage to be approved by the electors:

"(a) Counties, school districts and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes. . . .

(b) Ad valorem taxes . . . shall not be levied in excess of the following millages . . . and for special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. . . ."

189.072. Dissolution of an independent special district, FL ST § 189.072

West's Florida Statutes Annotated

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(b) If an independent special district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may dissolve the district pursuant to a referendum or any other procedure by which the independent special district was created. However, if the independent special district has ad valorem taxation powers, the same procedure required to grant the independent special district ad valorem taxation powers is required to dissolve the district.

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West's F. S. A. § 189.072, FL ST § 189.072

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In answering your question in the affirmative, I am assuming that by "the other water management districts" you are referring to only those newly established by Ch. 72-299, Laws of Florida, and not those created by prior enactments.

It is well established that the legislature has the power to create special districts for the benefit of the public. *Hunter v. Owens*, 86 So. 839 (Fla. 1920). The establishment of a state water management plan is clearly for the public benefit. That these special districts have the power of taxation is also clear. Article VII, s. 9, State Const., specifically allows ad valorem taxation by special districts and requires the millage to be approved by the electors:

"(a) Counties, school districts and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes. . . .  
(b) Ad valorem taxes . . . shall not be levied in excess of the following millages . . . and for special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. . . ."



Both Ch. 72-299, Laws of Florida (s. 373.503[3], F. S.), and Ch. 73-190, Laws of Florida, amending Ch. 72-299, state that the "districts created . . . may, upon approval of the affected electors pursuant to s. 9(b), Article VII . . . levy ad valorem taxes in the manner prescribed by ss. 378.19-378.32." This provision then is the "authoriz[ation] by law" referred to in Art. VII, s. 9, *supra*.

Since it is a special district ad valorem tax authorized by law, and the approval of the electors is required by virtue of the pertinent provisions of Art. VII, s. 9, State Const., your question is answered in the affirmative.

**Canaveral Port Authority v. Department of Revenue, 690 So.2d 1226 (1996)**  
21 Fla. L. Weekly S529, 22 Fla. L. Weekly S174

KeyCite Yellow Flag - Negative Treatment  
Distinguished by Markham v. Broward County, Fla.App. 4 Dist., August 7, 2002

690 So.2d 1226  
Supreme Court of Florida.

CANAVERAL PORT AUTHORITY, Petitioner,  
v.  
DEPARTMENT OF REVENUE, et al.,  
Respondents.

No. 84743.

Dec. 5, 1996.

Rehearing Denied March 27, 1997.

**Synopsis**

Port authority challenged county's assessment of ad valorem taxes on fee interest of real property owned by port authority and leased to private entities engaged in nongovernmental activities. The Circuit Court, Brevard County, Charles M. Holcomb, J., determined that port authority was immune from ad valorem taxes, and Department of Revenue and related parties appealed. The District Court of Appeal, 642 So.2d 1097, reversed, and port authority petitioned for review. The Supreme Court, Wells, J., held that: (1) port authority was not immune from ad valorem taxes, and (2) tax exemption for port authority property did not extend to property leased to nongovernmental entity for nongovernmental use.

Ordered accordingly.

Overton, J., dissented with separate opinion, in which Shaw and Anstead, JJ., concurred.

III

**Taxation**

Property of State or Municipality

**Taxation**

Agencies and instrumentalities of government in general

Only state and those entities which are expressly recognized in Florida Constitution as performing function of state comprise "the state" for purposes of immunity from ad valorem taxation; what comprises "the state" is thus limited to counties, entities providing public system of education, and agencies, departments, or

branches of state government that perform administration of state government. West's F.S.A. Const. Art. 8, § 1; Art. 9, § 4.

10 Cases that cite this headnote

[2]

**Taxation**

Agencies and instrumentalities of government in general

Port authority was not within ad valorem tax immunity available to "the state."

[3]

**Taxation**

Power of legislature in general

Florida Constitution does not empower legislature to designate what entities are immune from ad valorem taxation.

[4]

**Taxation**

Transfer of exemption or of property exempt

Ad valorem tax exemption for port authority property did not extend to property leased to nongovernmental entity for nongovernmental use. West's F.S.A. §§ 196.001, 196.199(2, 4), 315.11.

[5]

**Taxation**

Transfer of exemption or of property exempt

Fee interests in property owned by port authority and subject to lease by nongovernmental lessee is not exempt from ad valorem taxation unless lessee is serving governmental, municipal, or public purpose or function. West's F.S.A. §§ 196.001, 196.199(2, 4), 315.11.

[6]

**Taxation**

Interests less than fee in general; leasehold interests

Value of port authority's fee interest of leased property would include only what residual value, if any, could be attributed to fee interest after adjusting for value of leasehold interest, in

**Canaveral Port Authority v. Department of Revenue, 690 So.2d 1226 (1996)**

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determining ad valorem tax.

[7]

**Taxation**

Interests less than fee in general; leasehold interests

Leased property is not to be doubly taxed by assessing both leasehold and fee in such a way that value of leasehold includes fee or that value of fee includes leasehold; rather, they should be assessed separately.

**Attorneys and Law Firms**

**\*1226** Harold T. Bistline and Patricia K. Olney of Stromire, Bistline, Miniclier, McDermott & Griffith, Cocoa, for Petitioner.

Robert A. Butterworth, Attorney General and Joseph C. Mellichamp, III, Senior Assistant Attorney General, Tallahassee; and Joe Teague Caruso of the Law Office of Caruso & Seropian, P.A., Merritt Island, for Respondents.

Robert K. Robinson and John C. Dent, Jr. of Dent & Cook, P.A., Sarasota, for John W. Mikos, Property Appraiser of Sarasota County, Florida, amicus curiae.

**\*1227** Richard A. Harrison and Stewart C. Eggert of Allen, Dell, Frank & Trinkle, Tampa, for Hillsborough County Aviation Authority, amicus curiae.

Jon M. Wilson, Mark C. Extein and LiLi C. Metcalf of Foley & Lardner, Orlando, for the Greater Orlando Aviation Authority, amicus curiae.

John J. Copelan, Jr., County Attorney and Pamela M. Kane, Assistant County Attorney, Fort Lauderdale, for Broward County, a political subdivision of the State of Florida and Successor in Interest to Port Everglades Authority, amicus curiae.

Larry E. Levy and Loren E. Levy of the Law Offices of Larry E. Levy, Tallahassee, for John R. Jones, Escambia County Property Appraiser, amicus curiae.

Charles D. Bailey, Jr. of Williams, Parker, Harrison, Dietz & Getzen, Sarasota; and Benjamin K. Phipps of the Phipps Firm, Tallahassee, for Sarasota-Manatee Airport Authority, amicus curiae.

**REVISED OPINION**

WELLS, Justice.

We have for review *Florida Department of Revenue v. Canaveral Port Authority*, 642 So.2d 1097 (Fla. 5th DCA 1994), which expressly and directly conflicts with the opinion in *Sarasota-Manatee Airport Authority v. Mikos*, 605 So.2d 132 (Fla. 2d DCA 1992), review denied, 617 So.2d 320 (Fla.1993). We have jurisdiction. Art. V, § 3(b)(3), Fla. Const.

Canaveral Port Authority (CPA) filed suit challenging Brevard County's authority to assess ad valorem taxes pursuant to section 196.199(4), Florida Statutes (1991), on the fee interest of real property owned by CPA and leased to private entities engaged in nongovernmental activities.<sup>1</sup> Specifically, the leased properties were being used as warehouses, gas stations, deli restaurants, fish markets, charter boat sites, and docks. CPA alleged that it was immune from taxation because it was a political subdivision, or in the alternative, it was exempt from taxation pursuant to section 315.11, Florida Statutes (1991). After a nonjury trial, the trial court found in accord with *Sarasota-Manatee* that CPA was a political subdivision of the state and thus was immune from ad valorem taxation.

The Fifth District reversed. The court declined to address whether the legislature can create political subdivisions because, unlike the port authority at issue in *Sarasota-Manatee*, the legislature had not designated CPA a political subdivision. *Canaveral*, 642 So.2d at 1100. Instead, the court looked to case law and found that CPA was not a political subdivision because it did not act as a branch of general administration of the policy of the state. *Id.* at 1100-01. The district court further held that the CPA property at issue was not exempt from taxation because it was not used in direct connection with port business. *Id.* at 1102.

We approve the Fifth District's decision holding that CPA's fee-simple interest in property is not immune from ad valorem taxation. We do so based upon our conclusion that immunity from ad valorem taxation, which this Court has recognized as necessary to the proper functioning of state government,<sup>2</sup> must be kept within narrow bounds. In *Dickinson v. City of Tallahassee*, 325 So.2d 1 (Fla.1975), this Court acknowledged that the State's immunity was necessitated by the compelling policy reasons of fiscal management and constitutional homogenization. *Id.* at 4. We further stated:

**Canaveral Port Authority v. Department of Revenue, 690 So.2d 1226 (1996)**

21 Fla. L. Weekly S529, 22 Fla. L. Weekly S174

[I]t is inconsistent with sound governmental principles to suggest that a State which cannot finance itself on a deficit basis would indirectly authorize an indeterminate amount of revenue to be taken from all its citizens for the benefit of some of its municipal governments.

*Id.* (footnote omitted). The compelling policy reasons specified in *Dickinson* continue to exist with regard to the State. However, the \*1228 reasons become less than compelling when what comprises "the state" is expanded beyond the entities collectively referred to as "the State" in *Dickinson*.<sup>3</sup>

<sup>11</sup> <sup>12</sup> Accordingly, we find that only the State and those entities which are expressly recognized in the Florida Constitution as performing a function of the state comprise "the state" for purposes of immunity from ad valorem taxation. What comprises "the state" is thus limited to counties,<sup>4</sup> entities providing the public system of education,<sup>5</sup> and agencies, departments, or branches of state government that perform the administration of the state government.<sup>6</sup> CPA is not such an entity and therefore is not immune from ad valorem taxation. See *Hillsborough County Aviation Authority v. Walden*, 210 So.2d 193, 194-95 (Fla.1968).

We reject the Second District's holding in *Sarasota-Manatee* that classification as a political subdivision and, consequently, immunity from ad valorem taxation is dependent upon whether an entity is more like a county than a municipality. We recognize the confusion on this issue may have arisen because of cases that have stated that "[t]he state and its political subdivisions, like a county, are immune from taxation since there is no power to tax them." *Dickinson*, 325 So.2d at 3 (emphasis added) (quoting *Orlando Utilities Comm'n v. Milligan*, 229 So.2d 262, 264 (Fla. 4th DCA 1969), cert. denied, 237 So.2d 539 (Fla.1970)); see also *Hillsborough County*, 210 So.2d at 194-95; *Orange County Fla. v. Florida Dep't of Revenue*, 605 So.2d 1333, 1334 (Fla. 5th DCA 1992), approved, 620 So.2d 991 (Fla.1993). We herein clarify that immunity does not flow from a judicial determination that an entity is "like a county."

<sup>13</sup> We also reject the Second District's analysis in *Sarasota-Manatee* recognizing the Sarasota-Manatee Airport Authority as a "political subdivision" in part because the legislature designated it as such. 605 So.2d at 133. The Florida Constitution does not empower the legislature to designate what entities are immune from ad valorem taxation. See *Orange County*, 605 So.2d at 1334.

<sup>14</sup> Because CPA is not immune from ad valorem taxation, we address CPA's alternative argument that it is exempt from ad valorem taxation pursuant to section 315.11,

Florida Statutes (1991).<sup>7</sup> Section 315.11, which was passed in 1959, provides a statutory exemption from various state and local taxes for port authorities including port authority property.<sup>8</sup> This section has never made the exemption it provides dependent on the use of port authority property.

<sup>15</sup> \*1229 Respondent contends that sections 196.001 and 196.199, Florida Statutes (1991), supersede section 315.11 and make CPA's leased property taxable to the extent the property is leased to nongovernmental entities for nongovernmental uses. Section 196.001 provides that all property is subject to taxation unless expressly exempted.<sup>9</sup> Section 196.199 establishes the exemptions that apply to property owned by CPA and leased to nongovernmental entities. These statutes were adopted by the legislature in 1971. Ch. 71-133, Laws of Fla. In the same act, the legislature repealed an exemption in CPA's enabling legislation which was similar to the exemption provided by section 315.11.<sup>10</sup> Although the legislature did not expressly repeal the exemption provided by section 315.11, we find that by passing chapter 71-133, it imposed a limitation on that exemption. In view of the express language used in sections 196.001, 196.199(2), and 196.199(4), particularly the term "authorities," we conclude that the legislature intended to provide only a limited exemption for fee interests in port authority property. Together, sections 196.001, 196.199(2), and 196.199(4) require ad valorem taxation of fee interests in property owned by an authority and subject to a lease by a nongovernmental lessee unless the lessee is serving a governmental, municipal, or public purpose or function as defined in section 196.012(6) or uses the property exclusively for a literary, scientific, religious, or charitable purpose. We therefore construe section 315.11 in conjunction with sections 196.001, 196.199(2), and 196.199(4), and hold that section 315.11 provides an exemption only when port authority property is being used for a purpose which is specifically set forth in section 196.199(2) and (4). If the property is being used for some purpose other than that provided for in section 196.199(2) and (4), then the fee interest will be subject to taxation.

Our construction of these statutes is consistent with this Court's earlier analysis of sections 196.001(2) and 196.199, Florida Statutes, in *Williams v. Jones*, 326 So.2d 425 (Fla.1975). There we stated:

The practical effect of Sections 196.001(2) and 196.199, Florida Statutes, is to withdraw exemption from certain users of property and to impose an ad valorem real

property tax upon them consistent with the tax imposed upon persons who make similar uses of property.

*Id.* at 432. Furthermore, this construction gives effect to the policy consideration enunciated in *Williams*:

The operation of the commercial establishments represented by appellants' cases is purely proprietary and for profit. They are not governmental functions. If such a commercial establishment operated for profit in Panama City Beach, Miami Beach, Daytona Beach, or St. Petersburg Beach is not exempt from tax, then why should such an establishment operated for profit on Santa Rosa Island Beach be exempt? No rational basis exists for such a distinction.

*Id.* at 433. Similarly, no rational basis exists for exempting from ad valorem taxation a commercial establishment operated for profit on CPA property while a similar establishment located near, but not on, CPA property is not exempt.

Accordingly, we conclude that the fee interest in the property at issue is not exempt \*1230 from ad valorem taxation because the property is leased to a nongovernmental entity for a nongovernmental use.<sup>16</sup> We approve the Fifth District's decision on both the immunity and exemption issues to the extent they are consistent with our opinion. We disapprove the Second District's decision in *Sarasota-Manatee* finding immune from ad valorem taxation the authority at issue in that case.

<sup>16</sup> <sup>17</sup> We do specifically and expressly point out that irrespective of the leases, the County cannot tax the property in excess of its total appraised value.

It is so ordered.

KOGAN, C.J., and GRIMES and HARDING, JJ., concur.

OVERTON, J., dissents with an opinion, in which SHAW and ANSTEAD, JJ., concur.

OVERTON, Justice, dissenting.

I dissent.

The critical issue in this case is clear. We must decide whether there is constitutional authority for counties and school districts, as constitutional governmental entities, to directly tax special districts, also constitutional governmental entities, for property that the special districts own and lease for private purposes. We must remain cognizant that while the lessees might use the special district properties for nongovernmental purposes, the lease revenues are used by the special districts for public purposes. In simple terms, this type of taxation results in no net gain to the public. Instead, it simply transfers funds from the pockets of one set of taxpayers (those in special districts) to the pockets of another set of taxpayers (those in counties, school districts, and municipalities). As stated, the real issue is clear. We cannot, however, simply state the answer without tracing the constitutional underpinnings of local governmental taxation in Florida.

First, it must be completely understood that the Florida Constitution contemplates, and this Court has unanimously confirmed, that the State, its counties, and its school districts are immune from ad valorem taxation. Second, the constitution contemplates, and this Court has never disagreed, that special districts should be treated as co-equals with school districts and counties. Third, we need to avoid the temptation to analogize municipalities and special districts. There can be no doubt that the constitution expressly distinguishes municipalities from counties, school districts, and special districts. Fourth, we must develop a full awareness of the significant role played by special districts in the governance of this State. Finally, we must acknowledge that, if allowed, the type of intergovernmental taxation proposed here will, at best, have detrimental effects on special districts and, more probably, will write special districts out of our constitution. I find that, after reviewing these five historical and policy considerations, there can be no doubt that special districts are immune from ad valorem taxation.

I digress briefly, though, to emphasize one issue not raised by this case. We are not asked to alter any of our prior decisions relating to leasehold interests. There is no dispute that private lessees that use government property for nongovernmental purposes are subject to taxation on their leasehold interests. We must not confuse such taxation of leasehold interests with the direct taxation of special districts at issue here. In this case, the special district was directly assessed a tax on its property. This

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direct taxation is unprecedented. As the Fifth District Court of Appeal wrote in this case:

This appears to be the first time the property appraiser had attempted to assess such taxes. Prior to this time, the lessees had been required to pay ad valorem taxes on buildings and improvements they had constructed on the property, but \*1231 the CPA had not been assessed ad valorem taxes on the land.

*Florida Dep't of Revenue v. Canaveral Port Auth.*, 642 So.2d 1097, 1098 n. 3 (Fla. 5th DCA 1994). Florida has 922 special districts. These include fire districts, hospital districts, water districts, port authorities, and airport authorities. Accordingly, I think that the broad and substantial ramifications that will ensue from changing the status quo are unjustified.

*Governmental Immunity from Taxation*

In *Dickinson v. City of Tallahassee*, 325 So.2d 1 (Fla.1975), this Court addressed the concept of intergovernmental taxation. The City of Tallahassee attempted to impose a utility tax upon "the State of Florida and its agencies and departments, on Leon County, and on the Leon County School Board." *Id.* at 2. We rejected such an effort. We stated that "[p]recedent and logic both dictate that the sovereign's general freedom from taxation derives from an 'immunity', not from an 'exemption'." *Id.* at 3. We then quoted with approval the observation that "[t]he state and its political subdivisions, like a county, are immune from taxation since there is no power to tax them." *Id.* The core policy rationale underlying this decision was that "broad grounds of fundamentals in government" dictate against governmental entities taxing each other when, instead, those entities should be cooperating to further the public interest. *Id.* We therefore found that the State, counties, and school districts were expressly immune from taxation. No special district was a party in the *Dickinson* case. The Department of Revenue and Brevard County now suggest, twenty-one years later, that the reasoning of *Dickinson* does not extend to special districts. They argue that special districts are not "like a county" and, therefore, do not represent a political subdivision of the State immune from taxation. Our constitution refutes this assertion.

*Constitutional Similarity Between Counties, Special Districts and School Districts*

It is significant that only four governmental entities have ad valorem taxing authority under our constitution. Those four entities are counties, special districts, school districts, and municipalities. The authority is contained in article VII, section 9(a), of the Florida Constitution, which reads as follows:

*Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.*

(Emphasis added.) The constitution gives no indication that special districts should be treated differently than counties and school districts. In addition to the similar treatment accorded to these governmental entities in the section quoted above, the constitution expressly mentions special districts seventeen other times. Indeed, counties and special districts are mentioned in the very same sentence fourteen times. It is clear that the constitution envisions counties and school districts receiving equal treatment under the law. County lands, under *Dickinson*, cannot be taxed when they are leased for nongovernmental purposes. Special district properties should be treated the same. Some may suggest, however, that the constitution also mentions municipalities in the same sentence with counties and school districts multiple times. They then conclude that special districts could be treated in a manner similar to municipalities. This approach, though, fails to acknowledge that our constitution expressly sets municipalities apart from counties, school districts, and special districts.

*Municipalities are Different*

The relationship between municipalities and the other three governmental taxing entities (counties, school boards, and special districts) is different because the

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constitution grants municipalities an express exemption from taxation in article VII, section 3(a), which reads as follows:

*All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required \*1232 by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.*

(Emphasis added.) Municipalities are not immune from taxation. Therefore, the framers of the 1968 Florida Constitution had to expressly provide an exemption for municipal property used for municipal or public purposes. In fact, the constitution goes one step further. It provides that municipalities owning property outside their municipal limits may be forced, by general law, to make "payment" to the taxing unit in which the property is located. A "payment" is different from an ad valorem tax. In fact, this provision limits intergovernmental taxation by requiring the legislature to establish the method of payment.

Recently, we addressed the municipal exemption in the unique factual situation presented by *Capital City Country Club, Inc. v. Tucker*, 613 So.2d 448 (Fla.1993). In that case, Capital City Country Club leased 192 acres of land owned by the City of Tallahassee. The term of the lease was ninety-nine years. Rent of one dollar per year was paid to the City of Tallahassee. The lease contained a provision that required the club to be responsible for all ad valorem taxes levied against the property. The club conceded that the golf course was not being used for municipal or public purposes. We held that the golf course property was subject to real estate taxation and, by reason of its agreement with the city, the club was obligated to pay those taxes. We further rejected the club's contention that the imposition of real estate taxes on the land and the imposition of intangible taxes on the leasehold interest constituted double taxation. The *Capital City* case is inapposite here. Specifically, we limited *Capital City* by noting that "it is a municipality which owns the property *rather than some other governmental entity*." *Id.* at 450 (emphasis added).

In addition, I note that the City of Tallahassee was not a party in *Capital City* and the issue of taking city revenues to pay these taxes was not before the Court.

More importantly, though, the constitution does in fact treat municipalities differently. There is, however, no

separate provision for special districts. In the absence of a separate provision, special districts should be viewed similarly to those governmental entities (counties and school districts) with which they repeatedly appear in the constitution. To do otherwise is to create an "ugly duckling" governmental taxing entity. Counties and school districts are immune. Municipalities are constitutionally exempt. Special districts would fall into a third category. Such a third category would be judicially created by this Court and would find no basis in the constitution. Special districts, governmental entities with important public responsibilities, should not be treated as "ugly ducklings."

*The Important Public Functions Served by Special Districts*

I reject the argument that special districts provide only a limited governmental function. I also reject the suggestion that *Dickinson* should apply only to counties, entities providing the public system of education, and agencies, departments, or branches of state government that perform the administration of state government. Such an approach has no constitutional support.

Special districts have been given very substantial governmental responsibilities. It is special districts that manage the State's water supply. Further, special districts are involved in transportation, health care, and public safety matters. The constitution recognizes the importance of special districts by granting them the following rights and responsibilities. Special districts may have ad valorem taxing authority. Art. VII, § 9, Fla. Const.<sup>12</sup> Special districts are considered to be local governmental entities in matters concerning the transfer of powers and functions among such entities. Art. VII, § 4, \*1233 Fla. Const. Special districts may issue revenue bonds to finance port facilities that are payable "solely from the revenue derived from the sale, operation, or leasing of the projects." Art. VII, § 10, Fla. Const. Special districts may issue bonds payable from ad valorem taxation. Art. VII, § 12, Fla. Const. Special districts are authorized to establish civil service systems. Art. III, § 14, Fla. Const. Finally, special districts must comply with the dictates of the public records and meetings provisions. Art. I, § 24, Fla. Const.

Not only does the constitution give special districts important rights and responsibilities; but, indeed, this

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Court has also found that special districts are important governmental entities. For instance, special districts are entitled to sovereign immunity under the provisions of section 768.28, Florida Statutes (1995). *Eldred v. North Broward Hosp. Dist.*, 498 So.2d 911 (Fla.1986)(special districts called "independent establishments of the state"). The employee records of special districts are subject to the Florida Public Records Act. *Michel v. Douglas*, 464 So.2d 545 (Fla.1985). Special districts are subject to the Public Employees Relations Act. *See National Union v. Southeast Volusia Hosp. Dist.*, 436 So.2d 294 (Fla. 1st DCA 1983); *Southeast Volusia Hosp. Dist. v. National Union of Hosp. & Health Care Employees*, 429 So.2d 1232 (Fla. 5th DCA 1983), *review dismissed*, 452 So.2d 568 (Fla.1984); *Hitt v. North Broward Hosp. Dist.*, 387 So.2d 482 (Fla. 4th DCA 1980). Finally, special districts are subject to the government-in-the-sunshine law. *News-Press Publishing Co. v. Carlson*, 410 So.2d 546 (Fla. 2d DCA 1982).

In light of the crucial duties and responsibilities held by special districts, it makes no sense to unduly burden the taxpayers in these districts by judicially stripping the districts of their immunity. The public policy ramifications of such a stripping would undoubtedly be significant.

*Public Policy Ramifications*

If we allow counties, school districts, and municipalities to tax special districts, four negative public policy ramifications will ensue. First, the taxpayers of special districts will be denied the benefits of their bargain. A special district with ad valorem taxing authority must have its millage rate authorized by law and then have that tax approved by a vote of those electors who are holders of freeholds within the special district not wholly exempt from taxation. Art. VII, § 9(b), Fla. Const. The creation of a special district, therefore, is similar to the creation of a contract. The voters approve a certain millage rate with the expectation that a certain level of services will be provided through the tax revenues generated. The special district's budget is constructed based upon projected revenues. If the unprecedented tax at issue in this case is approved, special districts will undoubtedly experience a budget shortfall. Special district taxpayers will then receive either a reduced level of services or a request for increased taxes. Neither is fair.

Further, the type of taxation at issue deprives many special district taxpayers of input as to the expenditure of their taxes. Indeed, many of those taxpayers will receive no benefits from their taxes. This is because, in the case of multi-county special districts, the taxes will be largely paid by special district residents living outside the borders of the taxing entity.

Second, the Department of Revenue and Brevard County are concerned that the lessees in this case are using governmental property for nonpublic purposes. I reiterate that this view ignores the fact that the lease revenues are being used for the public purposes of the special district. It also ignores the fact that the constitution foresees and authorizes the use of leases by port authorities. Article VII, section 10, of the Florida Constitution reads, in relevant part, as follows:

Neither the state nor any county, school district, municipality, special district, or agency of any of them, shall become a joint owner with, or stockholder of, or give, lend or use its taxing power or credit to aid any corporation, association, partnership, or person; but this shall not prohibit laws authorizing:

....

(c) the issuance and sale by any county, municipality, special district or other local \*1234 governmental body of (1) revenue bonds to finance or refinance the cost of capital projects for airports or port facilities, or (2) revenue bonds to finance or refinance the cost of capital projects for industrial or manufacturing plants to the extent that the interest thereon is exempt from income taxes under the then existing laws of the United States, when in either case, the revenue bonds are payable solely from revenue derived from the sale, operation, or leasing of the projects.

(Emphasis added.) There is no justification for taxing CPA simply because it has entered leases that are expressly authorized by the constitution.

Third, drawing a line of distinction between special districts and counties or school districts creates a constitutional caste system. Governmental entities treated the same in the text of the constitution should not, by whim, be given varying degrees of importance. Such an outcome is analogous to a judicial decision declaring that the executive branch of government has less importance than the judicial or legislative branches. There is no more constitutional support for a finding of inequality among governmental entities at issue in this proceeding than there would be for a determination of inequality among the three branches of government.



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*Conclusion*

Fourth, the taxation at issue in this case, if allowed, will severely limit the use of special districts in Florida. This is not simply a prediction that "the sky is falling." Instead, it is well supported by the absurd scenario presented by the Broward County amicus brief. Broward County is a successor in interest to the Port Everglades Authority. It takes the position that the authority should be immune from taxation and thereby relieved of all liability for taxes that Broward County itself assessed for the years 1990 through 1994. This situation highlights the incongruous results that would be expected if special districts are stripped of their immunity. Indeed, Broward County makes the point that it is only concerned with those taxes assessed on property leased for nongovernmental purposes between 1990 and 1994. That same property, presumptively still leased for nongovernmental purposes, is now immune because it is owned by the county. This reenforces the view that special districts will become the "ugly ducklings" of governmental entities if stripped of their immunity. Many will likely transfer their powers to immune entities. It makes no sense whatsoever to create a system in which the Canaveral Port Authority is liable for taxes at its port for using property in the same way that Broward County uses its port property with immunity. Needless to say, the framers of the constitution certainly did not envision such an outcome.

Accordingly, for the reasons expressed, I dissent. This Court has no authority to destroy the constitutional concept of special districts in order that counties, school districts, and municipalities might divide the spoils derived solely by this judicial fiat. I would find that the taxpayers of the Canaveral Port Authority and other special districts are immune from this unjustified and inequitable intergovernmental taxation. Such taxation violates the core policy rationale upon which governmental immunity is based; that is, "broad grounds of fundamentals in government" dictate that governmental entities should not tax each other, but rather, they should cooperate to further the public interest. *Dickinson*, 325 So.2d at 3.

SHAW and ANSTEAD, JJ., concur.

**All Citations**

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**Footnotes**

- <sup>1</sup> As the district court noted, the lessees had been required to pay ad valorem taxes on buildings and improvements they had constructed on the property leased from CPA, but CPA had not been assessed ad valorem taxes on the land.
- <sup>2</sup> See *Dickinson v. City of Tallahassee*, 325 So.2d 1 (Fla.1975); *State ex rel. Charlotte County v. Alford*, 107 So.2d 27 (Fla.1958); *Park-N-Shop, Inc. v. Sparkman*, 99 So.2d 571 (Fla.1957).
- <sup>3</sup> In *Dickinson*, the Court referred collectively to the State of Florida, its agencies and departments, Leon County, and the Leon County School Board as the state. 325 So.2d at 2.
- <sup>4</sup> See Art. VIII, § 1, Fla. Const.
- <sup>5</sup> See Art. IX, § 4, Fla. Const.
- <sup>6</sup> We note that our holding differs from that of the Fifth District in that we find that what comprises the state for purposes of ad valorem tax immunity must have a basis in the Florida Constitution. The Fifth District's opinion holds only that what makes an entity a political subdivision entitled to immunity from taxation is its role as a branch of the general administration of the policy of the state. *Canaveral*, 642 So.2d at 1100-01. We quash the Fifth District's decision to the extent that it finds an entity may be a part of the state without any constitutional basis.
- <sup>7</sup> Immunity and exemption differ in that immunity connotes an absence of the power to tax while exemption presupposes the existence of that power. *Dickinson*, 325 So.2d at 3; *Orlando Utilities*, 229 So.2d at 264.

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- 8 Section 315.11, Florida Statutes (1991), specifically provides:  
As adequate port facilities are essential to the welfare of the inhabitants and the industrial and commercial development of the area within or served by the unit, and as the exercise of the powers conferred by this law to effect such purposes constitutes the performance of proper public and governmental functions, and as such port facilities constitute public property and are used for public purposes, the unit shall not be required to pay any state, county, municipal or other taxes or assessments thereon, whether located within or without the territorial boundaries of the unit, or upon the income therefrom, and any bonds issued under the provisions of this law, their transfer and the income therefrom (including any profit made on the sale thereof) shall at all times be free from taxation within the state. The exemption granted by this section shall not be applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations.
- 9 Subdivision (1) provides for the taxation of all real and personal property. § 196.001, Fla.Stat. (1991). Subdivision (2) provides for the taxation of all leasehold interests in property owned by the United States, the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state. § 196.001 Fla.Stat. (1991).
- 10 Chapter 28922, article XII, section 1, Laws of Florida (1953), the special act creating CPA, provides:  
All property, real and personal, tangible and intangible, now owned or hereafter acquired and held by the Canaveral Port Authority, the governing authority of the Canaveral Port District, shall be exempt from all taxation levied and assessed pursuant to the Constitution and Laws of the State of Florida by any taxing unit.  
In chapter 71-133, section 14, Laws of Florida, the legislature provided in part:  
All special and local acts or general acts of local application granting specific exemption from property taxation are hereby repealed to the extent that such exemption is granted....  
Consequently, the exemption granted CPA in its enabling legislation was repealed. See *Straughn v. Camp*, 293 So.2d 689 (Fla.1974).
- 11 The parties agree that the uses of the property in this case were nongovernmental. If a dispute had arisen on this issue, the trial court would be required to resolve it as held by *State Department of Revenue v. Port of Palm Beach District*, 650 So.2d 700 (Fla. 4th DCA 1995), *review granted*, 659 So.2d 1088 (Fla.1995). The determination should be made in accord with our decision in *Sebring Airport Authority v. McIntyre*, 642 So.2d 1072 (Fla.1994); see also *Williams*, 326 So.2d at 432-33.
- 12 The special district in this case, Canaveral Port Authority, actually does have such ad valorem taxing authority.

1985 Fla. Op. Atty. Gen. 152 (Fla.A.G.), Fla. AGO 85-54, 1985 WL 190099

Office of the Attorney General

State of Florida  
AGO 85-54  
July 8, 1985

**Re: HOSPITAL DISTRICTS—NOT-FOR-PROFIT CORPORATIONS—TAXATION—effect on taxation power of Highlands County Hospital District Board of determination to forego exercise of powers of taxation. § 155.40, F.S. (1984 Supp.); Ch. 61-2232, Laws of Florida, as amended by Ch. 81-384, Laws of Florida.**

\*1 Mr. James L. Livingston  
Attorney for the Highlands County Hospital District  
445 S. Commerce Avenue  
Post Office Box 1068  
Sebring, Florida 33870

Dear Mr. Livingston:

This is in response to your request for an Attorney General's Opinion on substantially the following question:

IS THERE ANY LEGAL IMPEDIMENT OR RESTRICTION ON THE POWER OF THE BOARD OF COMMISSIONERS OF THE HIGHLANDS COUNTY HOSPITAL DISTRICT TO RESUME ITS POWER OF TAXATION PURSUANT TO § 26, CH. 61-2232, LAWS OF FLORIDA, AS AMENDED BY CH. 81-384, LAWS OF FLORIDA, AFTER FAILING TO EXERCISE SUCH POWERS OF TAXATION?

Your letter states that the Board of Commissioners of the Highlands County Hospital District has, pursuant to § 155.40, F.S. (1984 Supp.), entered into a lease with a private, not-for-profit corporation for the operation and maintenance of the hospital previously established, operated and maintained by the hospital district. During the term of the lease with the private corporation, the board anticipates that it may not be necessary to annually levy a tax for purposes of the district. You question whether the authority of the board of commissioners to levy a tax pursuant to § 26, Ch. 61-2232, Laws of Florida, as amended by § 26, Ch. 81-384, Laws of Florida, would be restricted or limited for any year subsequent to a year during which it does not exercise its taxing powers.

Chapter 61-2232, Laws of Florida, creates and incorporates the Highlands County Hospital District as a special tax district. Pursuant to § 26, Ch. 81-384, Laws of Florida, amending Ch. 61-2232.

The board of commissioners of the Highlands county hospital district is authorized and directed annually to levy ... a sufficient tax necessary for the purposes and needs of the district incurred in the exercise of the powers and purposes herein granted.... The tax levy authorization provided for herein shall not be subject to repeal or revision downward so long as the Highlands County Hospital District continues to be a provider of health care services to indigent residents of Highlands County to the end that the Board may offset the losses occasioned by the provision of such services from tax receipts.

It is clear that it is the Legislature which has created the Highlands County Hospital District for the purposes originally set out in Ch. 61-2232, Laws of Florida. Once a taxing district has been lawfully established it will retain its character until changed in some manner authorized by law. 84 C.J.S. Taxation § 306. As taxing districts are created by legislative act, the sole method of termination of their legal status is by legislative act or in a manner authorized by legislative act. See, for example Ch. 165, specifically § 165.052, F.S. Cf., AGO 77-92 in which it was concluded that the Lee County Housing Authority, created under Ch. 412, F.S., and activated by the board of county commissioners, remained a valid public corporation or public quasi corporation even though it had been inactive for a period of approximately 10 years and that the dissolution of the housing authority could not be effected by the adoption of a resolution of need by the Lee County Board of Commissioners; and AGO 76-236 wherein it was stated that legislative failure to provide funds for travel expenses and staff of the State Board of Building Codes and Standards did not operate to abolish said board, such board continued in existence

until statutory authority for its existence was either expressly or impliedly repealed by the Legislature.

\*2 This rule has been applied by courts considering the status of municipal corporations which have remained dormant for extended periods of time. Thus, in *Treadwell v. Town of Oak Hill*, 175 So.2d 777, 778 (Fla.1965), the court held that the town of Oak Hill was a "valid, subsisting municipality" notwithstanding the fact that the last meeting of the town commissioners had been held on July 2, 1930. The court ruled that only the Legislature had the authority to abolish municipalities and that "[a] non-user of municipal powers does not result in dissolution." (e.s.) Accord, *Brown v. City of Marietta*, 142 S.E.2d 235 (Ga.1965), holding that a municipal charter had not expired or been forfeited although it had not been activated for 79 years and no city officials had ever been appointed or elected; 62 C.J.S. Municipal Corporations § 103, p. 230, stating that a municipal corporation may not surrender the municipal charter unless authority to do so has been conferred by law; AGO's 77-92, 76-96. Cf., § 165.052, F.S., which provides that the Secretary of State shall, by proclamation, declare inactive any municipality or special district in this state upon the filing of a report by the Department of Community Affairs which shows that the municipality or special district is no longer active based upon a finding that certain specified activities have not occurred including, in subsection (1)(b), that the special district has not had appointed or elected a governing body within the 4 years immediately preceding or as otherwise provided by law or has not operated within the 2 years immediately preceding; § 165.052(2), F.S., which requires the state agency charged with collecting financial information from special districts to report to the Department of State and the Department of Community Affairs any special district which has failed to file a report within the time set by law.

The provisions of § 155.40, F.S. (1984 Supp.), do not affect the organization or existence of the Highlands County Hospital District but authorize the district to reorganize the district hospital as a not-for-profit corporation or to contract or enter into a lease with a not-for-profit Florida corporation for the purpose of managing and operating such facilities. Thus, the exercise by the Board of Commissioners of the Highlands County Hospital District of its authority (pursuant to § 155.40) to enter into a lease with a private not-for-profit corporation would not affect the authority of the district "to levy ... a sufficient tax necessary for the purposes and needs of the district ..." as it is directed to do by § 26, Ch. 81-384, Laws of Florida. A determination by the Board of Commissioners of the Highlands County Hospital District as to the amount of tax which is sufficient "for the purposes and needs of the district" is within the discretion of the district and this office will not comment thereon. However, it does not appear that a determination by the board that no levy is necessary to meet the needs of the district for a particular fiscal year would limit or foreclose the authority of the board to levy taxes for the needs and purposes of the district in subsequent years.

\*3 Therefore, it is my opinion that if the Board of Commissioners of the Highlands County Hospital District does not levy a tax in a particular year after determining that no such levy is necessary to meet the needs of the district, the board will not be foreclosed or limited in its authority to levy a sufficient tax necessary for the purposes and needs of the district in subsequent years.

Sincerely,

Jim Smith  
Attorney General

Prepared by:

Gerry Hammond  
Assistant Attorney General

1985 Fla. Op. Atty. Gen. 152 (Fla.A.G.), Fla. AGO 85-54, 1985 WL 190099

Fla. AGO 2007-17 (Fla.A.G.), 2007 WL 958601

Office of the Attorney General

State of Florida  
AGO 2007-17  
March 27, 2007

**RE: WATER AND SEWER DISTRICTS - COUNTIES - SPECIAL DISTRICTS - ELECTIONS - authority of county and of commissioners of water and sewer district to alter district board and dissolve district. ss. 153.50 -153.95, Fla. Stat.; Ch. 189, Fla. Stat.**

\*1 Thomas M. Shuler  
Franklin County Attorney  
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Post Office Drawer 850  
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Mr. Brian Armstrong  
Attorney for the Lanark Village  
Water and Sewer District  
Nabors, Giblin & Nickerson  
Suite 200  
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Tallahassee, Florida 32308

Dear Mr. Shuler and Mr. Armstrong:

On behalf of the Franklin County Board of County Commissioners and the Lanark Village Water and Sewer District, you have asked for my opinion on substantially the following questions:

1. Can Franklin County expand the membership of the board of the Lanark Village Water and Sewer District from three members to five?
2. Can the Franklin County Board of County Commissioners act as the *ex officio* governing board of the Lanark Village Water and Sewer District pursuant to section 153.60, Florida Statutes?
3. What is the procedure for dissolution of the Lanark Village Water and Sewer District?

According to information supplied to this office, the Lanark Village Water and Sewer District was created by county order in 1973 utilizing the provisions of Part II,

Chapter 153, Florida Statutes.<sup>1</sup> The district is located within an unincorporated area of Franklin County and is an independent special district.<sup>2</sup>

#### Questions One and Two

Your first two questions deal with the relationship between the Franklin County Board of County Commissioners and the Board of Commissioners of the Lanark Village Water and Sewer District and will be answered together.

The County Water and Sewer District Law, sections 153.50 - 153.88, Florida Statutes, authorizes the board of county commissioners of any county to establish one or more districts as it deems necessary for the public interest in the unincorporated areas of the county. At the time the board fixes the date for an election to determine if

a district is to be established, it may also call an election for three persons to serve as commissioners of the proposed district.<sup>3</sup>

The district is established "upon a favorable vote in person or by proxy of the owners of 50 percent or more of the property within the district, and the three persons receiving the highest number of votes cast for candidates shall be elected commissioners of the district until their successors are elected."<sup>4</sup> Section 153.53(7), Florida Statutes, provides that the powers and duties of the elected commissioners of the district shall be the same as those of county commissioners supervising districts as provided for under subsection (1) of this section.

**\*2** Among the powers district boards are authorized to exercise are the powers:

"(3) To construct, install, erect, acquire and to operate, maintain, improve, extend, or enlarge and reconstruct a water system or a sewer system or both within said district and the environs thereof and to have the exclusive control and jurisdiction thereof; to issue its general obligation bonds, revenue bonds or assessment bonds, or any combination of the foregoing, to pay all or part of the cost of such construction, reconstruction, erection, acquisition or installation of such water system, sewer system or both....

(4) To levy and assess ad valorem taxes without limitation of rate or amount on all taxable property within said district for the purpose of paying principal of and interest on any general obligation bonds which may be issued for the purposes of this law.... (5) To regulate the use of sewers and the supply of water within the district and to prohibit the use and maintenance of outhouses, privies, septic tanks or other unsanitary structures or appliances.

(6) To fix and collect rates, fees and other charges to persons or property or both for the use of the facilities and services provided by any water system or sewer system or both and to fix and collect charges for making connections with any such water system or sewer system and to provide for reasonable penalties on any users or property for any such rates, fees or charges that are delinquent.

(7) To acquire in the name of the district by purchase, gift or the exercise of the right of eminent domain, such lands and rights and interest therein, including lands under water and riparian rights and to acquire such personal property as it may deem necessary in connection with the construction, reconstruction, improvement, extension, installation, erection or operation and maintenance of any water system or sewer system or both and to hold and dispose of all real and personal property under its control; provided, however nothing herein contained shall authorize the power of eminent domain to be exercised beyond the limits of the district.

(8) To exercise exclusive jurisdiction, control and supervision over any water system or sewer system or both, or any part thereof owned, operated and maintained by the district and to make and enforce such rules and regulations for the maintenance and operation of any water system or sewer system or both as may be, in the judgment of the district board, necessary or desirable for the efficient operation of any such systems or improvements in accomplishing the purposes of this law.

\* \* \* \*

(10) To join with any other district or districts, cities, towns, counties or other political subdivisions, public agencies or authorities in the exercise of common powers.

(11) To contract with municipalities or other private or public corporations or persons to provide or receive a water supply or for sewage disposal, collection or treatment."<sup>5</sup>

**\*3** District commissioners are paid \$5.00 a day for each day of their service and must be reimbursed for travel expenses. The statute requires that "[a]ll boards of commissioners shall hold regular monthly meetings, and special meetings as needed, in the courthouse or in an appropriate place within the district."<sup>6</sup>

The "County Water and Sewer District Law" was originally enacted in 1959<sup>7</sup> and included provisions authorizing the board of county commissioners of the county in which any district was created to serve as the *ex officio* governing board of the district.<sup>8</sup> Amendments in 1970 to section 153.53, Florida Statutes, provided an alternative method of establishing a water and sewer system district authorizing an election for a board of commissioners for the district.<sup>9</sup> These amendments made in 1970

were the provisions relied upon by Franklin County to create the Lanark Village Water and Sewer District and control the continued operation of the district.<sup>10</sup>

It is a general rule of statutory construction that a legislative direction as to how a thing is to be done is, in effect, a prohibition against it being done in any other way.<sup>11</sup> As an alternative method for establishing a water and sewer system district, it does not appear the provisions of Part II, Chapter 153, which authorized the board of county commissioners to serve as the *ex officio* board of the district would continue to be effective once the voters elected a district board utilizing the provisions of section 153.53(2)(a), Florida Statutes.

Further, I find no provision in Part II, Chapter 153, Florida Statutes, which delegates the authority or otherwise authorizes or empowers the county commission to alter the statutorily prescribed composition of the water and sewer district or to increase or decrease the number of members of the agency's governing body.<sup>12</sup>

Accordingly, it is my opinion that the Franklin County Commission has no authority to expand the membership of the Board of Commissioners of the Lanark Village Water and Sewer District. Further, the Franklin County Commission may not act as the *ex officio* governing board of the Lanark Village Water and Sewer District.

### Question Three

Your third question relates to the procedure for dissolving the Lanark Village Water and Sewer District. Neither Part II, Chapter 153, Florida Statutes, nor the Franklin County legislation creating the water and sewer district provide a procedure for the dissolution of the district.

However, Chapter 189, Florida Statutes, the "Uniform Special District Accountability Act of 1989,"<sup>13</sup> provides generally for the definition, creation, and operation of special districts. The Legislature's intent in adopting this chapter was to provide one centralized location for all legislation governing special districts.<sup>14</sup>

\*4 Section 189.403(1), Florida Statutes, defines "[s]pecial district" for purposes of Chapter 189 to mean:

"a local unit of special purpose, as opposed to general-purpose, government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The special purpose or purposes of special districts are implemented by specialized functions and related prescribed powers.... The term does not include a school district, a community college district, a special improvement district created pursuant to s. 285.17, a municipal service taxing or benefit unit as specified in s. 125.01, or a board which provides electrical service and which is a political subdivision of a municipality or is part of a municipality."

The Lanark Village Water and Sewer District would appear to fall within the definition of "special district" contained in section 189.403(1), Florida Statutes.

Section 189.403(2) defines "[d]ependent special district" as a special district that meets at least one of the following criteria: "(a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.

(b) All members of its governing body are appointed by the governing body of a single county or a single municipality.

(c) During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.

(d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality."

An "[i]ndependent special district" means a special district that is not a dependent special district as defined in subsection (2) above.<sup>15</sup> It would appear that the Lanark Village Water and Sewer District, as currently constituted, is an independent special district within the scope of the Uniform Special District Accountability Act. Indeed, the Lanark Village Water and Sewer District is listed on the Official List of Special Districts as an independent special district by the Department of Community Affairs.<sup>16</sup>

Section 189.402(5), Florida Statutes, provides that:

"It is the legislative intent and purpose, based upon, and consistent with, its findings of fact and declarations of policy, to authorize a uniform procedure by general law to create an independent special district as an alternative method to manage and finance basic capital infrastructure, facilities, and services. *It is further the legislative intent and purpose to provide by general law for the uniform operation, exercise of power, and procedure for termination of any such independent special district.*" (e.s.)

The act provides for the dissolution of special districts in section 189.4031, Florida Statutes, and requires that all special districts, regardless of other more specific provisions of applicable law, must comply with the dissolution requirements set forth in Chapter 189.<sup>17</sup> Section 189.4042, Florida Statutes, provides merger and dissolution procedures for both dependent and independent special districts. Subsection (2) of the statute states, in part, that

\*5 "[i]f an independent district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may merge or dissolve the district pursuant to the same procedure by which the independent district was created. However, for any independent district that has ad valorem taxation powers, the same procedure required to grant such independent district ad valorem taxation powers shall also be required to dissolve or merge the district." (e.s.)

The Lanark Village Water and Sewer District was created by freeholder election, as prescribed by section 153.53, Florida Statutes.<sup>18</sup> The district is authorized to impose ad valorem taxes both by the terms of the Franklin County order and by statute.<sup>19</sup> Any levy of ad valorem taxes pursuant to section 153.68, Florida Statutes, is related to the issuance of bonds which must be "approved at an election of the qualified electors who are freeholders residing in said district, such election to be called, noticed and conducted in the manner provided in the constitution and statutes of Florida for freeholder elections."<sup>20</sup> Based on the requirements of section 189.4042(2), Florida Statutes, it appears that a freeholder election is required to dissolve an independent district with ad valorem taxing powers.

Therefore, it is my opinion that the Lanark Village Water and Sewer District may be dissolved through a referendum election of freeholders on the question of dissolution.

Sincerely,

Bill McCollum  
Attorney General

#### Footnotes

<sup>1</sup> See, *In Re: Lanark Village Water and Sewer District, Petition for the Establishment of the Lanark Village Water and Water [sic] and Sewer District in an Unincorporated Area of Franklin County and Resolution Board of County Commissioners Franklin County* dated October 17, 1973; and *Order Establishing Lanark Village Water and Sewer District*, dated November 6, 1973.

<sup>2</sup> See Department of Community Affairs, Division of Housing and Community Development, Special Districts Detail Report, Lanark Village Water & Sewer District.

<sup>3</sup> Section 153.53(3)(a), Fla. Stat.

<sup>4</sup> Section 153.53(3)(d), Fla. Stat.



5 Section 153.62, Fla. Stat.

6 Section 153.53(8), Fla. Stat.

7 See Ch. 59-466, Laws of Fla.

8 See s. 11, Ch. 59-466, Laws of Fla., and s. 153.60, Fla. Stat.

9 See s. 1, Ch. 70-433, Laws of Fla.

10 See Franklin County documents. *supra* n1.

11 *Thayer v. State*, 335 So. 2d 815 (Fla. 1976) and *Alsop v. Pierce*, 19 So. 2d 799 (Fla. 1944).

12 See generally *First National Bank of Key West v. Filer*, 145 So. 204, 207 (Fla. 1933) (authority of public officers to proceed in a particular way or only upon specific conditions implies a duty not to proceed in any other manner than that which is authorized by law); *Alsop v. Pierce*, 19 So. 2d 799 (Fla. 1944). Cf. , Ops. Att'y Gen. Fla. 84-74 (1984) in which this office concluded that a municipality in establishing a community redevelopment agency pursuant to Part III, Ch. 163, Fla. Stat., did not have the authority to alter the composition of the board of commissioners of the agency from that prescribed by the statute; 78-115 (where Legislature had prescribed the structural organization of industrial development authorities and composition, terms and cycles of office of members, the board of county commissioners was precluded from altering composition or number of authority members).

13 Section 189.401, Fla. Stat.

14 Section 189.402 (1) and (2), Fla. Stat.

15 Section 189.403(3), Fla. Stat.

16 See n.2, *supra*.

17 Section 189.4031(1), Fla. Stat.

18 See s. 153.53(3)(e), Fla. Stat., which provides that "only persons owning property within the district shall be qualified to vote. Such vote shall be in person or by proxy. No proxy shall be effective unless acknowledged by a notary public.:

19 See ss. 153.62(4) and 153.68(1), Fla. Stat., and Section 9, *Petition for the Establishment of the Lanark Village Water and Water [sic] and Sewer District in an Unincorporated Area of Franklin County*.

20 Section 153.68(1), Fla. Stat.

Select Year: 2007 ▼ Go

## The 2007 Florida Statutes

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[Title XIII](#)[Chapter 189](#)[View Entire Chapter](#)

## PLANNING AND DEVELOPMENT

## SPECIAL DISTRICTS: GENERAL PROVISIONS

**189.4042 Merger and dissolution procedures.--**

(1)(a) The merger or dissolution of dependent special districts may be effectuated by an ordinance of the general-purpose local governmental entity wherein the geographical area of the district or districts is located. However, a county may not dissolve a special district that is dependent to a municipality or vice versa, or a dependent district created by special act.

(b) A copy of any ordinance and of any changes to a charter affecting the status or boundaries of one or more special districts shall be filed with the Special District Information Program within 30 days of such activity.

(2) The merger or dissolution of an independent special district or a dependent district created and operating pursuant to a special act may only be effectuated by the Legislature unless otherwise provided by general law. If an inactive independent district was created by a county or municipality through a referendum, the county or municipality that created the district may dissolve the district after publishing notice as described in s. [189.4044](#). If an independent district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may merge or dissolve the district pursuant to the same procedure by which the independent district was created. However, for any independent district that has ad valorem taxation powers, the same procedure required to grant such independent district ad valorem taxation powers shall also be required to dissolve or merge the district.

(3) The provisions of this section shall not apply to community development districts implemented pursuant to chapter 190 or to water management districts created and operated pursuant to chapter 373.

**History.**--s. 8, ch. 89-169; s. 8, ch. 97-255; s. 1, ch. 98-320; s. 142, ch. 2001-266.

FY 15-16 PUBLIC SERVICES ALLOCATIONS

H4 1/22/19  
Repeal of SSCODA

Agency	Program	Funding Source	Fund Amt
Aging Matters	Senior Assistance	CBO	\$30,000.00
Aging Matters	Senior Nutrition	CBO	\$60,000.00
Ambassador Christian Academy	Mentoring	CBO	\$15,279.42
AMI Kids Space Coast	Health Services	CBO	\$59,993.46
Big Brothers Big Sisters	Youth Mentoring & Development	CBO	\$60,000.00
Brevard Alzheimer's Foundation	Transportation Services to the Elderly	CBO	\$44,073.90
Brevard County Legal Aid	Legal Assistance	GENERAL REVENUE (State Mandate)	\$256,500.00
Central Brevard Sharing Center	Emergency Food	CBO	\$32,006.80
Community Development Institute (CDI) Early Head Start	Child Care Services	CBO	\$7,713.20
Circles of Care	Baker Act/Mental Health Services	GENERAL REVENUE (State Mandate)	\$1,748,507.00
Crosswinds Youth Services	Brevard County Juvenile Assessment Center	GENERAL REVENUE	\$208,815.00
Family Counseling Center	Mental Health Services	CBO	\$40,000.00
LEAD Brevard	Brevard County Preferred Future	GENERAL REVENUE	\$40,700.00
Links of Hope	Parent Education and Anger Management Classes	CBO	\$11,999.50
Salvation Army North Brevard	Soup Kitchen	CBO	\$19,200.00
Salvation Army Central Brevard	Domestic Violence	CBO	\$12,000.00
South Brevard Women's Center	Domestic Violence Victim Services	CBO	\$60,000.00
Space Coast Center for Independent Living	Need a Ride Program	CBO	\$57,893.64
Space Coast Health Foundation/CPT	Children's Advocacy & Child Protection Team	GENERAL REVENUE (State Mandate)	\$86,000.00
211 Brevard	Helpline	GENERAL REVENUE	\$28,800.00
<b>TOTAL</b>			<b>\$2,879,481.92</b>



Diana Schommer <cdschommer@gmail.com>

## Re: Charitable Contributions by BoCC for FY 15-16 - PRR 7344

1 message

Ray, Brittany <brittany.ray@brevardfl.gov>

To: "cdschommer@gmail.com" <cdschommer@gmail.com>

Cc: "Esseesse, Alexander" <Alexander.Esseesse@brevardfl.gov>

Fri, Apr 7, 2017 at 2:28 PM

Ms. Schommer,

Attached please Brevard County's partial response to your public records request dated March 7, 2017. The information provide is Brevard County Budget Office, Housing and Human Services, North Brevard Economic Development Zone, and UF/Brevard County Extension Services' responsive records. Please note that Brevard County's Central Services Dept., County Manager's Office, Fire Rescue Dept., Human Resources Dept., Information Technology Dept., Natural Resources Dept., Parks and Rec Dept., Planning and Development Dept., Public Works Dept., Solid Waste Dept., Transit Services Dept., Utilities Dept., and the Merritt Island Redevelopment Agency do not have any responsive records. As soon as the remaining responsive records are made available, I will forward them to you.

If you have any questions regarding your public records request or the partial response provided, please feel free to contact me.

Brittany Ray

Legal Secretary II

County Attorney's Office

2725 Judge Fran Jamieson Way, Bldg. C

**From:** [Post, Troy](#)  
**To:** [Ray, Brittany](#)  
**Cc:** [Whitten, Stockton E](#); [Knox, Scott L](#)  
**Subject:** RE: Re: Monies paid by the general fund for charities or non-profit organizations for FY 2015-2016 - PRR 7344  
**Date:** Monday, March 20, 2017 11:06:40 AM  
**Attachments:** [image001.png](#)

---

Brittany - In response to your public records request (below) dated March 17, 2017 - RE funds paid by the North Brevard Economic Development Zone (NBEDZ) during fiscal year 2015-16 to "charities or non-profit organizations" - please find the following information:

- \$35,000 provided to the non-profit Greater Titusville Renaissance (GTR), per its mission to facilitate the economic revitalization of the greater Titusville area.

The NBEDZ did not provide grant assistance to any other non-profit organization during that fiscal year.

Should you have any questions, please let me know.

Thanks -

**Troy Post**

**North Brevard Economic Development Zone (NBEDZ)**

[www.NBEDZ.com](http://www.NBEDZ.com)

321-264-6750 (Office)

321-264-6751 (Fax)

321-960-1458 (Cell)

**From:** Ray, Brittany

**Sent:** Friday, March 17, 2017 3:52 PM

**To:** Wallace, Pam D <Pam.Wallace@brevardfl.gov>; McKuhen, Barbara <Barbara.McKuen@brevardfl.gov>; Lewis, Sally A <Sally.Lewis@brevardfl.gov>; Barrett, Pamela A <Pamela.Barrett@brevardfl.gov>; Cuff-Waite, Patricia <Pat.Cuff-Waite@brevardfl.gov>; Cotter, Carrie L <Carrie.Cotter@brevardfl.gov>; Wright, Pam <Pam.Wright@brevardfl.gov>; Torres, Yvette <Yvette.Torres@brevardfl.gov>; Colon, Alice <Alice.Colon@brevardfl.gov>; Thompson-External, Jeffery <jthompson@brev.org>; Patterson, Bobbe <Bobbe.Patterson@brevardcounty.us>; Blakely, Mary B <Mary.Blakely@brevardfl.gov>; Post, Troy <troy.post@brevardfl.gov>; Renninger, Melissa L <melissa.renninger@brevardfl.gov>; Grivas-Pereno, Bessie <Bessie.Grivas-Pereno@brevardfl.gov>; Scott, Jeanette <Jeanette.Scott@brevardfl.gov>; Walker, Don <Don.Walker@brevardfl.gov>; Guppenberger, Mandy <Miranda.Guppenberger@brevardfl.gov>; Narmore, Candace L <Candace.Narmore@visitspacecoast.com>; Lively, Cathy <Cathy.Lively@brevardfl.gov>; Lyons, Rose A <Rose.Lyons@brevardfl.gov>; Borowski, Steve <steve.borowski@brevardfl.gov>; Wishe, Lisa <lisa.wishe@brevardfl.gov>

**From:** [Hayes, Jill J](#)  
**To:** [Ray, Brittany](#)  
**Cc:** [Whitten, Stockton E](#); [Abbate, Frank B](#)  
**Subject:** RE: Re: Monies paid by the general fund for charities or non-profit organizations for FY 2015-2016 - PRR 7344  
**Date:** Thursday, March 23, 2017 9:45:29 AM  
**Attachments:** [image002.png](#)  
[image003.png](#)

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Brittany,

The following non-profits are paid from General Government:



- LEAD Brevard, \$40,700
- My Region, \$25,000



Thanks,

*Jill J. Hayes*

Budget Director

Brevard County Board of County Commissioners

321-633-2153, x5-2857

---

**From:** Whitten, Stockton E  
**Sent:** Monday, March 20, 2017 10:28 AM  
**To:** Directors List  
**Subject:** FW: Re: Monies paid by the general fund for charities or non-profit organizations for FY 2015-2016 - PRR 7344

Please respond as necessary.

Thank you,

*Stockton Whitten*

County Manager

2725 Judge Fran Jamieson Way, Suite 301

Viera, FL 32940

321-633-2001 (Phone)

321-633-2115 (Fax)



**From:** [Wishe, Lisa U](#)  
**To:** [Ray, Brittany](#)  
**Subject:** RE: Monies paid by the general fund for charities or non-profit organizations for FY 2015-2016 - PRR 7344  
**Date:** Monday, March 20, 2017 9:36:38 AM  
**Attachments:** [image001.png](#)

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Brittany

In FY 2015-2016, for the Extension Services department, the monies paid from the general fund to non-profits were all for organizational memberships:

Epsilon Sigma Phi - \$60 – 1 staff membership

Florida Association of County Agricultural Agents – \$300 for 3 staff memberships

National Association of Community Development Extension Professionals - \$150 for 2 staff memberships

Florida Association of Extension 4-H Agents - \$250 for 2 staff memberships

Florida Extension Association of Family and Consumer Sciences - \$420 for 3 staff memberships

Association of Natural Resource Extension Professionals - \$190 for 2 staff memberships

Society for Nutrition Education - \$190 for 1 staff membership

International Society of Aboriculture/Florida Society of Aboriculture - \$130 for 1 staff membership

The time spent gathering and documenting this information was approximately 30 minutes.

Please let me know if you have any questions.

Lisa

*Lisa Wishe*

Administrative Assistant to

Linda Seals, Director

UF/IFAS Extension Brevard County

3695 Lake Drive, Cocoa, FL 32926

Tel: 321.633.1702x237

Fax: 321.633.1890

[lwishe@ufl.edu](mailto:lwishe@ufl.edu)

[lisa.wishe@brevardfl.gov](mailto:lisa.wishe@brevardfl.gov)

An Equal Opportunity Institution

In accordance with the Americans with Disabilities Act and Section 286.26, F.S., persons needing accommodations or an interpreter to participate should notify the University of Florida IFAS Extension Brevard no later than 5 days prior to the meeting at 321-633-1702 or 711 (TDD).

360  
300  
150  
250  
420  
190  
190  
130  
\$1690.00  
Membership dues  
in non profits  
from general  
fund.

(FYE 06/2017)

United Way

**REVENUE****Contributions**

Contributions, Gifts &amp; Grants \$6,777,974

Federated Campaigns \$0

Membership Dues \$0

Fundraising Events \$0

Related Organizations \$0

Government Grants \$1,523,646

**Total Contributions** \$8,301,620

Program Service Revenue \$0

**Total Primary Revenue** \$8,301,620

Other Revenue \$122,454

**TOTAL REVENUE** \$8,424,074**EXPENSES**

Program Expenses \$7,111,708

Administrative Expenses \$269,524

Fundraising Expenses \$578,762

**TOTAL FUNCTIONAL EXPENSES** \$7,959,994

Payments to Affiliates \$86,040

Excess (or Deficit) for the year \$464,080

Net Assets \$3,021,245

[Back to Top ▲](#)**Financial Charts**



[Back to Top ▲](#)**Compensation of Leaders****(FYE 06/2017)**

Compensation	% of Expenses	Paid to	Title
\$179,780	2.25%	Robert Rains	President

[Back to Top ▲](#)**Charities Performing Similar Types of Work****Highly Rated**

Charity Name & State	Overall Score	Overall Rating
United Way of Brevard (FL)	87.97	★★★★☆
United Way of Greater Cleveland (OH)	85.71	★★★★☆
United Way of Escambia County (FL)	90.04	★★★★★
Trident United Way (SC)	89.08	★★★★☆
United Way of Marion County (FL)	86.14	★★★★☆

[Compare These Charities \(Highly Rated\)](#)**Charity Representative Login**

This charity has an official representative registered with Charity Navigator.

**Join Our Mailing List**

Join over 400,000 other informed givers and get updates on charity ratings, new features, hot topics, and tips for donating.

There are many worthy causes out there but your job as elected officials with the power to tax is to take care of our schools, our infrastructure, fire and police. I believe that Brevard County has gotten so far off track with all the funding of all the charities and the 20 plus CRA's (Community Redevelopment Agencies), which are charities for local businesses, that you never have enough money to do the basic jobs anymore. I would implore you to do away with the steady stream of charities that come here for money and do away with the CRA's which are siphoning off millions and millions of dollars and their funding grows exponentially while the county has to be satisfied with a base rate for every business that got a grant for the foreseeable future.

I tried to get an accounting for the amounts given to charities for Brevard County and it was very confusing. The first question I was asked was, Do you want just the not-for profit charities or do you want the charities for profit also? I wanted them all but that does beg the question, Do we in Brevard County also give to charities that are for profit??

The information I have is from fiscal year 2015-2016. I had asked for the data in 2017.

On the list are 20 charities totaling \$2,879,481.92 and this does not mention the Children's Services Council at all. 2 are funded as state mandates. How can the state mandate what we HAVE to pay for?

One email said that LEAD Brevard was funded with \$40,700 and My Region got \$25,000. I have NO idea what either of these do. Both are non-profits not on the list.

In addition the North Brevard Economic Development Zone, which operates the same as a CRA, gave \$35,000 to the non-profit Greater Titusville Renaissance to facilitate revitalization. So our charities now are giving to charities? Lord knows they get

enough of our taxes to be able to do that. This North Brevard Economic Development Zone got about three million that same year.

I believe it is wrong to tax people to give to your favorite charities, that should be our choice to make. Not yours to make for us. Charities all have come to the conclusion that it is easier to get money from the government that it is to get donations. But it should not be easy. The harder the money is to get the more careful one will be with it.

I noticed that United Way gets \$1.5 million from Government Grants. Does Brevard County also help fund them.

Rob Rains, president makes \$179,780 for being the president of this organization in Brevard County alone. His revenue to work with was \$6.75 million for 2017 without government grants. That should be enough. Brevard County should not be participating in the grant giving if they are.

I urge the Commissioners to go over this entire scope of gift giving to see what the real totals are and to start reigning it in. If you don't the list will continue to grow and grow. Abe Lincoln once said, "we cannot and should not do for people what they can and should do for themselves." He also said that charity is not the business of government.

By all means, stop the Childrens' Services Council but it too was not on the list and is only the tip of the iceberg.

As a side note the Extension Services Department spent \$1,690 on memberships of non-profits sheet included.

FROM  
GENERAL  
FUNDS

Thank you for your time.

As much as you make the govt our  
Caretaker-you just that much make it  
our MASTER! I forgot who said it!