G-2

#### PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

# **AGENDA ITEM SUMMARY**

Meeting Date:	August 20, 2019	[X] Consent [] Workshop	[ [	] Regular ] Public Hearing
Department:	Office of Financial N	/lanagement & Budget		
Submitted By:	Office of Financial N	Management & Budget		

### I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to receive and file: The Fiscal Year 2019/2020 Proposed Budget for Children's Services Council of Palm Beach County (CSCPBC).

**Summary:** The Children's Services Council have submitted their Fiscal Year 2019/2020 Proposed Budget. <u>Countywide</u> (DB).

**Background and Justification:** N/A

Attachments: Proposed Budget

7/24/19 Date 7/25 Recommended by: Department ector Approved by: **County Administrator** 

## II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Capital Expenditures Operating Costs					
External Revenues Program Income (County)					
In-Kind Match (County) NET FISCAL IMPACT					
# ADDITIONAL FTE POSITIONS (Cumulative)					
Is Item Included In Current E Does this item include the us <b>Budget Account No. Fund</b>	e of Federal Fu	Yes nds? Yes tment	No	X X Object	

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

### III. <u>REVIEW COMMENTS</u>

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

ÓFMB

N/A Contract Dev. and Control

B. Legal Sufficiency:

7/25/19

Assistant County Attorney

C. Other Department Review:

N/A Department Director

This summary is not to be used as a basis for payment

#### CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	2018/19		2019/20	1	NCREASE	%
	 APPROVED/ /ISED BUDGET*		PROPOSED BUDGET	_	ECREASE) FFERENCE	INCREASE (DECREASE)
<u>REVENUES</u>						
AD VALOREM TAXES, net	\$ 115,718,460	\$	124,416,394	\$	8,697,934	7.52%
GRANT INCOME						
Department of Health/Agency for Health Care Administration	3,355,246		2,056,966		(1,298,280)	(38.69%)
Sub-Total Grant Income	3,355,246		2,056,966		(1,298,280)	(38.69%)
INTEREST INCOME	1,400,000		1,556,832		156,832	11.20%
INCOME FROM TENANTS	77,013		62,433		(14,580)	(18.93%)
OTHER INCOME	98,824		100,000		1,176	1.19%
CASH BALANCES BROUGHT FORWARD	12,210,846		8,787,008		(3,423,838)	(28.04%)
TOTAL	\$ 132,860,389	\$	136,979,633	\$	4,119,244	3.10%
<u>EXPENDITURES</u> CHILDREN'S PROGRAMS						
Direct Services	\$ 113,196,465	\$	116,556,791	\$	3,360,326	2.97%
Support Services	10,220,687		10,517,710		297,022	2.91%
Sub-Total Children's Programs	123,417,152		127,074,501		3,657,348	2.96%
ADMINISTRATIVE EXPENSES	5,591,996		5,919,073		327,078	5.85%
CAPITAL EXPENDITURES NON OPERATING EXPENSES Palm Beach County Property	100,000		35,000		(65,000)	(65.00%)
Appraiser Fees	840,440		859,051		18,611	0.040
Palm Beach County Tax Collector Fees	2.410.801		2,592,008		18,611	2.21%
Sub-Total	 3,251,241		3,451,059		181,207	7.52% 6.15%
CONTINGENCY	500,000		500,000		199,010	0.00%
TOTAL	\$ 132,860,389	\$	136,979,633	\$	4,119,244	3.10%
PROPOSED MILLAGE RATE: * Based on TRIM Packet approved by Council and for purposes	0.6403	L	0.6497			

PROPOSED MILLAGE RATE: \* Based on TRIM Packet approved by Council and for purposes of consistent presentatio n, Ad Valorem tax revenue for FY 2018/19 is shown net of \$4,821,603, a 4% reserve for uncollectible

taxes.

#### CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	<u>GENERAL FU</u>	<u>ND</u>	SPECIAL REVEN		2019 - 202	0
			FOR CHILDREN	N, INC.	TOTAL BUD	BUDGET   994 90.83%   66 1.50%   66 1.50%   632 1.14%   33 0.05%   00 0.07%   - 0.00%   08 6.41%   33 100.00%   91 83.88%   00 0.04%   00 1.18%   91 85.09%   10 7.68%   10 7.88%   01 92.77%   73 4.32%   00 0.03%   51 0.63%   02 1.89%
REVENUES						
AD VALOREM TAXES, net	\$ 124,416,394	92.65%	-	0.00% \$	124,416,394	90.83%
GRANT INCOME						
Department of Health/Agency for Health Care Administration	 2,056,966	1.53%	-	0.00%	2,056,966	1.50%
Sub-Total Grant Income	 2,056,966	1.53%	-	0.00%	2,056,966	1.50%
INTEREST INCOME	1,556,832	1.16%	-	0.00%	1,556,832	1.14%
INCOME FROM TENANTS	62,433	0.05%	-	0.00%	62,433	0.05%
OTHER INCOME	100,000	0.07%	-	0.00%	100,000	0.07%
TRANSFER IN (OUT)	 (2,688,734)	-2.00%	2,688,734	100.00%	-	0.00%
CASH BALANCES BROUGHT FORWARD	8,787,008	6.54%	-	0.00%	8,787,008	6.41%
TOTAL	\$ 134,290,899	100.00%	\$ 2,688,734	100.00% \$	136,979,633	100.00%
EXPENDITURES CHILDREN'S PROGRAMS Direct Services						
Program Services	\$ 112,209,557	83.56%	\$ 2,687,234	99.94% \$	114,896,791	82 880/
Special Funds and Other	50,000	0.04%		0.00%	50,000	
Public Education/Awareness	1,610,000	1.20%		0.00%	1,610,000	
Sub-total Direct Services	 113,869,557	84.79%	2,687,234	99.94%	116,556,791	
Support Services			2,007,204	00.0470	110,000,701	00.03%
Program Support Expenses	10,517,710	7.83%	-	0.00%	10,517,710	7 68%
Sub-total Support Services	 10,517,710	7.83%		0.00%	10,517,710	
Sub-Total Children's Programs	 124,387,267	92.63%	2,687,234	99.94%	127,074,501	
ADMINISTRATIVE EXPENSES	5,917,573	4.41%	1,500	0.06%	5.919.073	
CAPITAL EXPENDITURES	35,000	0.03%	· _	0.00%	35,000	
NON OPERATING EXPENSES					,	
Palm Beach County Property Appraiser Fees	859,051	0.64%	-	0.00%	859.051	0.63%
Palm Beach County Tax Collector Fees	2,592,008	1.93%	-	0.00%	2,592,008	
Sub-Total Non Operating Expenses	 3,451,059	2.57%		0.00%	3,451,059	
CONTINGENCY	500,000	0.37%	-	0.00%	500,000	0.37%
TOTAL	\$ 134,290,899	100.00%	\$ 2,688,734	100.00% \$	136,979,633	100.00%

MILLAGE RATE:

0.6497

#### CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET GENERAL FUND OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	Executive	Talent &	Finance	Program	Communications	Information	TOTALS
Expenses	Administration	Operations		Services		Management	
SALARIES	\$ 589,106	\$ 1,065,415	\$ 1,160,118	\$ 3,973,297	\$ 702,472	\$ 1,459,127	A 0.000 F3
		<i>y</i> 1,003,413	\$ 1,100,118	\$ 5,515,231	\$ 702,472	\$ 1,459,127	\$ 8,949,53
TEMPORARY PERSONNEL	-	-	-	15,000	-	-	15,00
FRINGE BENEFITS	-						
A. FICA-Social Security	29,433	63.033	67.040				
B. FICA-Medicare	8,485	62,922	67,819	239,975	41,242	86,485	527,87
C. FL Unemployment	884	15,220 1,598	16,537	56,662	10,034	20,872	127,81
D. Workers' Comp	678	2,712	1,740 3,389	5,960	1,054	2,189	13,42
E. Health Plan	78,803	266,439	394,883	11,298 1,454,014	1,808	3,389	23,27
F. Retirement	69,245	152,496	140,256	1,454,014	193,166	366,860	2,754,16
G. Long Term Disability	1,253	3,837	4,225		84,258	171,258	1,132,37
H. Tuition Reimbursement		25,000	4,225	15,092	2,673	5,073	32,15
I. Retirement Health Savings	4,553	18,211	22,763	75,877	-	-	25,000
J. Short Term Disability	1,005	3,199	3,522	12,580	12,140 2,228	22,763 4,229	156,30
K. Other Fringe Benefits	3,600	14,400	18,000	60,000			26,76
L. Auto Allowance	7,000	14,400	18,000	60,000	9,600	18,000	123,600
Total Fringe Benefits	204,939	566,033	673,135	2,446,321	258.202	-	7,000
	204,555	500,055	0/3,135	2,446,321	358,202	701,120	4,949,750
TOTAL PERSONNEL	794,046	1,631,449	1,833,252	6,434,618	1.060.674	2,160,246	13,914,28
		_,,		0,-13-1,010	1,000,074	2,100,240	13,514,20
TRAVEL							
A. Local Mileage	1,050	400	2,250	6,500	3,500	500	14,200
B. Staff Development / CSC Business-Related Travel	12,000	21,900	27,500	80,000	20,000	25,000	186,400
C. Council Member Travel	2,000	-	-	-	-	-	2,000
TOTAL TRAVEL	15,050	22,300	29,750	86,500	23,500	25,500	202,600
BUILDING SPACE							
A. Maintenance & Security	12,404	53,750	62,020	206,731	33,077	62,019	430.00
B. Utilities	4,269	18,500	21,346	71,153	11,385	21,346	147,999
C. Emergency Maintenance Fund	1,442	6,250	7,212	24,038	3,846	7,212	50,000
D. Quantum Park Property Owners Fees and Assessments	346	1,499	1,731	5,769	923	1,731	11,999
E. Non Ad Valorem Assessments	998	4,325	4,991	16,635	2,662	4,990	34,601
TOTAL BUILDING SPACE	19,459	84,324	97,300	324,326	51,893	97,298	674,600
COMMUNICATIONS							
A. Telecommunication (Voice/Data)	1,617	7,008	8,086	26,954	4,313	0.000	FC 00
B. Postage	-	9,008	8,086	26,954		8,086	56,064
2019 Tax Notices	-	2,000	8,000	-	-	-	9,000
Total Postage	-	9.000	8,000	-		-	
FOTAL COMMUNICATIONS	1.617	16,008	16,086	26,954	4,313	8,086	17,000
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PRINTING & SUPPLIES							
A. Supplies	1,183	5,125	5,913	19,712	3,154	5,913	41,000
B. Meeting Supplies	1,400	7,250	700	5,000	300	100	14,750
C. Computer Supplies		-	-	-	-	17,000	17,000
D. Printing TOTAL PRINTING & SUPPLIES	50	400	400	1,000	300	500	2,650
	2,633	12,775	7.013	25,712	3,754	23,513	75,400

#### CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET GENERAL FUND OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	Executive	Talent &	Finance	Program	Communications	Information	TOTALS
Expenses	Administration	Operations		Services		Management	
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	80,061	-	-	-			
2. Audit	80,001	-	80.500	•	-	-	80,0
3. Consulting	20,000	66,500		-		-	80,5
4. Inspector General Fee	20,000	58,095	7,500	108,628	50,000	28,000	280,6
B. Insurance	105 270		58,096	•	-	•	116,1
C. Staff Development - In House	195,378	-	-	-	-	-	195,3
D. Dues	-	37,000	-	-	-	-	37,0
E. Background Checks/Fingerprinting	135,691	3,904	2,900	1,589	5,500	3,200	152,7
F. Subscriptions/Publications	-	2,000	-		-	-	2,0
	2,700	55,658	1,850	1,500	6,000	•	67,7
G. Public Notices & Employment Ads	•	3,000	1,800	-	1,000	-	5,8
H. Copier Equipment	1,298	5,625	6,491	21,635	3,462	6,490	45,0
I. Computer Maint & Support	-	-	-	-	-	339,084	339,0
J. Banking Services	-	-	7,000	-	-	-	7,0
K. Investment Advisory Services	-	-	80,000	-	-	-	80,0
L. Service Awards & Recognition	-	6,200	-	-	-	-	6,2
TOTAL OTHER EXPENSES	435,128	237,982	246,137	133,352	65,962	376,774	1,495,3
TOTAL ADMINISTRATIVE EXPENSES	1,267,933	2,004,838	2,229,538	7,031,462	1,210,096	2,691,418	16,435,2
CAPITAL EXPENSES							
A. Furniture & Equipment	-	-	-	-	-	-	-
B. Computer Hardware	-		-	-	-	25,000	25,0
C. Computer Software	-	-	-	-	-	10,000	10,0
D. Building Improvements	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENSES			-			35,000	35,0
NON OPERATING EXPENSES				· · · · · · · · · · · · · · · · · · ·			
A. Property Appraiser Fee	859,051	-	-	-	-	-	850.0
B. Tax Collector Fee	2,592,008	-		-			859,0
TOTAL NON-OPERATING EXPENSES	3,451,059	en anne staffer (* 1905) Anne anne staffer (* 1905)		-	• Riteration (1977)	-	2,592,0
	3,431,035				•		3,451,0
ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES							
A. Direct Funded Programs and Initiatives			-	112,209,557			
B. Healthy Safe & Strong Fund		-	-	112,209,557	-	-	112,209,5
C. Public Education		-	-		50,000	-	50,0
D. Communications Technology	-	-	-	•	1,345,000	-	1,345,00
TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES					265,000		265,0
IOTAL ALLOCATIONS CHILDREN'S PROGRAINS AND SPECIAL SERVICES	<u> Alexandra (</u>	seeden kirkitetteen o	STATISTICS - TOTAL	112,209,557	1,660,000	199 <b>-</b> 1995 - 1997 - 19	113,869,5
CONTINGENCY	500,000	Neiment Miles • ann	05100000-001	•	-	an tha an	500,0
TOTAL BUDGET	5,218,992	2,004,838	2,229,538	119,241,019	2,870,096	2,726,418	134,290,8
Budget: Administrative Expenses	1 267 022	1 704 000					
Budget: Capital Expenses	1,267,933	1,721,891	870,109	671,339	90,706	1,295,596	5,917,5
Budget: Children's Program: Direct Services			-	-	-	35,000	35,00
	-	-	-	112,209,557	1,660,000	-	113,869,5
Budget: Children's Program: Support Services		282,946	1,359,429	6,360,123	1,119,390	1,395,822	10,517,7
udget: Non-Operating Expenses	3,951,059		-	-	-	-	3,951,0
TOTAL BUDGET	\$ 5,218,992	\$ 2,004,838	\$ 2,229,538	\$ 119,241,019	\$ 2,870,096	\$ 2,726,418	\$ 134,290