G-1

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	August 25, 2020	[X]Consent []Workshop	[[] Regular] Public Hearing					
Department:	Office of Financial Management & Budget								
Submitted By:	Office of Financial Mana	agement & Budget							

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file: The Fiscal Year 2020/2021 Proposed Budget for Children's Services Council of Palm Beach County (CSCPBC).

Summary: The Children's Services Council has submitted their Fiscal Year 2020/2021 Proposed Budget. <u>Countywide</u> (DB).

Background and Justification: N/A

Attachments: Proposed Budget

Recommended by: Date Department Director Approved by: **County Administrator**

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2019</u>	<u>2020</u>		<u>2021</u>		<u>2022</u>	<u>2023</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 B	Budget?		Yes		No	X	
Does this item include the us	e of Federal	Funds?	Yes		No	X	
Budget Account No. Fund_	De	partment_		Unit	0	bject _	

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

С. **Departmental Fiscal Review:**

III. REVIEW COMMENTS

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

Une 7/8/2020 OFMB 5/10 8)7/8

N/A Contract Dev. and Control

Legal Sufficiency: В.

Anne Selfant 7/9/2020 Assistant County Attorney

С. **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, 2020 - SEPTEMBER 30, 2021

	2019/20 APPROVED BUDGET		2020/21 <u>PROPOSED</u> <u>BUDGET</u>		INCREASE (DECREASE) DIFFERENCE		% INCREASE (DECREASE)
REVENUES							
AD VALOREM TAXES	\$	124,416,394	\$	131,507,881	\$	7,091,487	5.70%
GRANT INCOME							
Department of Health/Agency for Health Care Administration		2,056,966		2,556,966	\$	500,000	24.31%
Department of Children and Families		-		400,000		400,000	0.00%
Sub-Total Grant Income		2,056,966		2,956,966		900,000	43.75%
INTEREST INCOME		1,476,800		600,000		(876,800)	(59.37%)
INCOME FROM TENANTS		62,432		69,057		6,625	10.61%
OTHER INCOME		100,000		100,000		-	0.00%
CASH BALANCES BROUGHT FORWARD		8,187,008		4,175,989		(4,011,019)	(48.99%)
TOTAL	\$	136,299,600	\$	139,409,893	\$	3,110,293	2.28%
EXPENDITURES							
CHILDREN'S PROGRAMS							
Direct Services	\$	115,967,553	\$	118,781,780	\$	2,814,227	2.43%
Support Services		10,509,627		10,849,155		339,528	3.23%
Sub-Total Children's Programs		126,477,180		129,630,935		3,153,755	2.49%
ADMINISTRATIVE EXPENSES		5,836,361		5,748,800		(87,561)	(1.50%)
CAPITAL EXPENDITURES		35,000		35,000		-	0.00%
NON OPERATING EXPENSES							
Palm Beach County Property							
Appraiser Fees		859,051		865,000		5,949	0.69%
Palm Beach County Tax Collector Fees		2,592,008		2,630,158		38,150	1.47%
Sub-Total		3,451,059		3,495,158		44,099	1.28%
CONTINGENCY		500,000		500,000		-	0.00%
TOTAL	\$	136,299,600	\$	139,409,893	\$	3,110,293	2.28%

PROPOSED MILLAGE RATE:

0.6497

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET OCTOBER 1, 2020 - SEPTEMBER 30, 2021

REVENUES International prime International prime AD VALOREM TAXES \$ 131,507,881 96,13% - 0.00% \$ 131,507,881 94,33% CRANT INCOME \$ 131,507,881 96,03% - 0.00% \$ 131,507,881 94,33% Department of Health/Agency for Health Care Administration 2,556,966 1.87% - 0.00% 2,556,966 1.83% Sub-Total Grant Income 2,956,966 2,16% - 0.00% 2,956,966 1.83% INCOME FROM TENANTS 680,057 0.00% - 0.00% 860,057 0.00% 6600,000 0.44% - 0.00% 80,057 0.00% 100,000 0.41% - 0.00% 100,000 4,175,989 3.00% - 0.00% 100,000 5 100,00% 5 100,00% 5 100,00% 5 100,00% 5 100,00% 5 100,00% 5 100,00% 5 100,00% 5 117,177,760 84,05% Dire		<u>GENERAL FUI</u>	<u>ND</u>	SPECIAL REVENU PREVENTION PARTI FOR CHILDREN	NERSHIPS	2020 - 202 TOTAL BUD(
GRANT INCOME Department of Health Agency for Health Care Administration 2,556,966 1.87% - 0.00% 2,556,966 1.83% Department of Children and Families 400,000 0.29% - 0.00% 400,000 0.29% Sub-Total Grant Income 2,956,966 2.18% - 0.00% 400,000 0.29% INTEREST INCOME 690,000 0.44% - 0.00% 690,000 0.43% INCOME FROM TENANTS 69,057 0.05% - 0.00% 69,057 0.05% - 0.00% 100,000 0.07% CTHANSEER IN (OUT) (2,608,767) -1.91% 2,608,767 100,00% \$ 13,999 3.00% TOTAL \$ 136,801,128 100.00% \$ 13,999 3.00% 100,00% \$ 13,999 3.00% Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100,00% \$ 117,177,760 84.05% Sub-total Support Services \$ 114,568,993 83,75%	REVENUES				1	101712 0001	
GRANT INCOME Department of Health Zaere Administration 2,556,966 1.87% - 0.00% 2,556,966 1.83% Department of Children and Families 400,000 0.29% - 0.00% 400,000 0.29% Sub-Total Grant Income 2,956,966 2.16% - 0.00% 400,000 0.43% INTEREST INCOME 600,000 0.04% - 0.00% 680,057 0.63% OTHER INCOME 100,000 0.07% - 0.00% 69,057 0.05% OTHER INCOME 100,000 0.07% - 0.00% 100,000 0.07% CASH BALANCES BROUGHT FORWARD 2,608,767 100,004 2,608,767 100,00% 117,175,69 3.00% TOTAL \$ 138,69,122 100,004 \$ 139,409,893 100,004% Program Services \$ 114,568,993 83.75% \$ 2,608,767 100,00% 117,177,760 84.05% Sub-total Support Exervices 11,554,020 1.14% 0.00% 5,00,00 <td< td=""><td>AD VALOREM TAXES</td><td>\$ 131.507.881</td><td>96.13%</td><td>-</td><td>0.00%</td><td>131.507.881</td><td>94.33%</td></td<>	AD VALOREM TAXES	\$ 131.507.881	96.13%	-	0.00%	131.507.881	94.33%
Department of Children and Families 400,000 0.29% - 0.00% 400,000 0.29% Sub-Total Grant Income 2,956,966 2,16% - 0.00% 2,966,966 2,12% INTEREST INCOME 600,000 0.44% - 0.00% 600,000 0.43% INCOME FROM TENANTS 600,000 0.07% - 0.00% 600,000 0.07% OTHER INCOME 100,000 0.07% - 0.00% 100,000 0.07% CASH BALANCES BROUGHT FORWARD 4,175,989 3.005% - 0.00% 4,175,989 3.00% TOTAL \$ 136,801,126 100.00% \$ 2,608,767 100.00% \$ 139,409,893 100.00% EXPENDITURES CHILDREN'S PROGRAMS 5 114,568,993 83,75% \$ 2,608,767 100.00% \$ 117,177,760 84,05% Sub-total Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100.00% \$ 17,77,760 84,05% <	GRANT INCOME						
Department of Children and Families 400,000 0.29% - 0.00% 400,000 0.29% Sub-Total Grant Income 2,956,966 2.16% - 0.00% 2.956,966 2.12% INTEREST INCOME 600,000 0.44% - 0.00% 600,000 0.43% INCOME FROM TENANTS 60,000 0.07% - 0.00% 600,000 0.07% CMERST INCOME 100,000 0.07% - 0.00% 100,000 0.07% CASH BALANCES BROUGHT FORWARD 4,175,989 3.005% - 0.00% 4,175,989 3.00% TOTAL \$ 136,801,126 100.00% \$ 2,608,767 100.00% \$ 139,409,893 100.00% CHILDREN'S PROGRAMS Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100.00% \$ 117,177,760 84,05% Sub-total Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100.00% \$ 17,77.860 84,05%	Department of Health/Agency for Health Care Administration	2,556,966	1.87%	-	0.00%	2,556,966	1.83%
Sub-Total Grant Income 2,956,966 2.16% - 0.00% 2,956,966 2.12% INTEREST INCOME 600,000 0.44% - 0.00% 600,000 0.43% INCOME FROM TENANTS 69,057 0.05% - 0.00% 600,000 0.03% OTHER INCOME 100,000 0.07% - 0.00% 100,00% - 0.00% TRANSFER IN (OUT) (2,608,767) -1.91% 2,608,767 100.00% 4,175,989 3.00% TOTAL 3136,801,126 100.00% \$ 133,409,833 100.00% EXPENDITURES CHILDREN'S PROGRAMS 5,000 0.04% - 0.00% \$ 117,177,760 84,05% Sub-total Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100.00% \$ 117,177,760 84,05% Sub-total Direct Services \$ 114,568,993 83,75% \$ 2,608,767 100.00% \$ 117,177,760 84,05% Sub-total Direct Services \$	Department of Children and Families	400,000	0.29%	-	0.00%		
INCOME FROM TENANTS B9,057 0.05% - 0.00% 69,057 0.05% OTHER INCOME 100,000 0.07% - 0.00% 100,000 0.07% TRANSFER IN (OUT) (2,608,767) -1.91% 2,608,767 100.00% 4,175,989 3.00% TOTAL \$ 136,801,126 100.00% \$ 2,608,767 100.00% \$ 139,409,893 100.00% EXPENDITURES CHILDREN'S PROGRAMS 1117,177,760 84.05% 50,000 0.04% - 0.00% \$ 117,177,760 84.05% Special Funds and Other 50,000 0.04% - 0.00% \$ 117,177,760 84.05% Sub-total Direct Services 1,554,020 1.14% - 0.00% 1554,020 1.11% Sub-total Direct Services 115,173,013 84.92% 2,608,767 100.00% 118,71,780 85.20% Sub-total Children's Programs 12,702,168 92.65% 2,608,767 100.00% 1118,73,1780 85.20% Sub-tota	Sub-Total Grant Income	 2,956,966	2.16%	-	0.00%		
OTHER INCOME 100,000 0.07% - 0.00% 100,000 0.07% TRANSFER IN (OUT) (2,608,767) -1.91% 2,608,767 100.00% 4,175,989 3.05% - 0.00% 4,175,989 3.05% - 0.00% 4,175,989 3.00% TOTAL \$ 136,801,126 100.00% \$ 2,608,767 100.00% \$ 139,409,983 100.00% EXPENDITURES CHILDREN'S PROGRAMS \$ 136,801,126 100.00% \$ 117,177,760 84.05% Special Funds and Other 50,000 0.04% - 0.00% \$ 117,177,760 84.05% Sub-total Direct Services 1,554,020 1.14% - 0.00% 1,554,020 1.11% Sub-total Direct Services 10,849,155 7.93% - 0.00% 10,849,155 7.78% Sub-total Support Expenses 10,849,155 7.93% - 0.00% 129,630,935 92.99% ADMINISTRATIVE EXPENSES 5,748,800 4.20% 0.00% <td< td=""><td>INTEREST INCOME</td><td> 600,000</td><td>0.44%</td><td>-</td><td>0.00%</td><td>600,000</td><td>0.43%</td></td<>	INTEREST INCOME	 600,000	0.44%	-	0.00%	600,000	0.43%
TRANSFER IN (OUT) (2,608,767) 1.191% 2,608,767 100.00% - 0,00% CASH BALANCES BROUGHT FORWARD (2,608,767) 1.191% 2,608,767 100.00% \$ 0,00% 4,175,989 3,00% TOTAL \$ 138,409,833 100.00% \$ 0,00% 4,175,989 3,00% EXPENDITURES CHILDREN'S PROGRAMS Direct Services \$ 114,568,993 83,75% \$ 100.00% \$ 100.00% \$ 100.00% \$ 0,00% \$ 0,00% \$ 0,00% \$ \$ 0,00% \$ 0,00% \$ 0,00% \$ \$ \$ \$ \$ \$ \$ \$							

MILLAGE RATE:

0.6497

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET GENERAL FUND OCTOBER 1, 2020 - SEPTEMBER 30, 2021

	Executive	Talent &	Finance	Program	Communications	Information	TOTALS
Expenses	Administration	Operations		Services		Management	
SALARIES	\$ 468,521	\$ 1,119,301	\$ 1,224,841	\$ 4,201,404	\$ 757,220	\$ 1,530,678	\$ 9,301,967
TEMPORARY PERSONNEL	-	-	-	15,000	-	-	15,000
FRINGE BENEFITS							
A. FICA-Social Security	22,292	67,263	72,993	258,150	45,340	92,065	558,103
B. FICA-Medicare	6,794	16,230	17,761	60,920	10,980	22,195	134,880
C. FL Unemployment	703	1,679	1,837	6,302	1,136	2,296	13,953
D. Workers' Comp	642	2,568	3,209	10,698	1,712	3,209	22,038
E. Health Plan	94,288	261,407	384,087	1,307,313	183,629	374,317	2,605,041
F. Retirement	63,063	163,703	157,227	527,053	95,990	190,974	1,198,010
G. Long Term Disability	1,612	4,213	4,604	15,610	2,942	5,777	34,758
H. Tuition Reimbursement	-	25.000	-	-	-	-	25,000
I. Retirement Health Savings	4,763	19,051	23,814	79,379	12,701	23,814	163,520
J. Short Term Disability	1,344	3,512	3,849	13,014	2,453	4,816	28,987
K. Other Fringe Benefits	3,600	14,400	18,000	60,000	9,600	18,000	123,600
L. Auto Allowance	7.000	-	-	-	-	-	7,000
Total Fringe Benefits	206,100	579,026	687,381	2,338,438	366,481	737,464	4,914,891
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TOTAL PERSONNEL	674,622	1,698,328	1,912,222	6,554,843	1,123,702	2,268,142	14,231,858
				.,,		-,,	
TRAVEL							
A. Local Mileage	1,150	250	2,100	6,800	4,500	500	15,300
B. Staff Development / CSC Bus	11,470	25,000	20,700	50,000	20,000	25,000	152,170
C. Council Member Travel	1,000	-	-	-	-	-	1,000
TOTAL TRAVEL	13,620	25,250	22,800	56,800	24,500	25,500	168,470
	i						
BUILDING SPACE							
A. Maintenance & Security	12,086	48,342	60,427	201,425	32,228	60,428	414,936
B. Utilities	4,515	18,058	22,573	75,242	12,039	22,573	155,000
C. Emergency Maintenance Fu	1,456	5,826	7,281	24,272	3,883	7,282	50,000
D. Quantum Park Property Ow	350	1,398	1,747	5,825	932	1,748	12,000
E. Non Ad Valorem Assessment	1,019	4,077	5,097	16,991	2,719	5,097	35,000
TOTAL BUILDING SPACE	19,426	77,701	97,125	323,755	51,801	97,128	666,936
COMMUNICATIONS		0.046	40.000			10.000	70 704
A. Telecommunication (Voice/		8,246	10,309	34,361	5,498	10,308	70,784
B. Postage	-	6,000	-	-	-	-	6,000
2019 Tax Notices	-	-	8,000	-	-	-	8,000
Total Postage TOTAL COMMUNICATIONS	-	6,000 14,246	8,000	-	-	-	14,000 84,784
TOTAL COMMUNICATIONS	2,062	14,246	18,309	34,361	5,498	10,308	84,784
PRINTING & SUPPLIES							
A. Supplies	1,194	4,778	5,972	19,903	3,184	5,971	41,002
B. Meeting Supplies	1,000	6,600	360	3,000	400	100	11,460
C. Computer Supplies	1,000	-	-			12,000	12,000
D. Printing	50	200	330	500	300	500	1,880
TOTAL PRINTING & SUPPLIES	2.244	11,578	6.662	23,403	3.884	18,571	66,342
		,570	5,502		2,004		

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY PROPOSED ANNUAL BUDGET GENERAL FUND OCTOBER 1, 2020 - SEPTEMBER 30, 2021

	Executive	Talent &	Finance	Program	Communications	Information	TOTALS
Expenses	Administration	Operations		Services		Management	
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	70,122	-	-	-	-	-	70,122
2. Audit	-	-	69,350		-	-	69,350
3. Consulting	-	33,000	7,700		50,000	16,000	171,078
4. Inspector General Fee	-	29,048	29,048		-	-	58,096
B. Insurance	208,235	-	-	-	-	-	208,235
C. Staff Development - In House		85,300	-	-	-	-	85,300
D. Dues	139,854	2,870	2,912	2,099	4,500	3,300	155,535
E. Background Checks/Fingerpr	-	1,500	-	-	-	-	1,500
F. Subscriptions/Publications	2,245	52,733	1,150	1,500	9,606	-	67,234
G. Public Notices & Employmen	-	5,000	1,800	-	1,000	-	7,800
H. Copier Equipment	1,223	4,893	6,116	20,388	3,262	6,117	41,999
I. Computer Maint & Support	-	-	-	-	-	350,316	350,316
J. Banking Services	-	-	7,800	-	-	-	7,800
K. Investment Advisory Services	-	-	80,000	-	-	-	80,000
L. Service Awards & Recognition	1 -	5,200	-	-	-	-	5,200
TOTAL OTHER EXPENSES	421,679	219,544	205,876	88,365	68,368	375,733	1,379,565
TOTAL ADMINISTRATIVE EXPEN	1,133,653	2,046,647	2,262,994	7,081,527	1,277,753	2,795,382	16,597,955
		Marketon (1997)					
CAPITAL EXPENSES							
A. Furniture & Equipment	-	-	-	-	-	-	-
B. Computer Hardware	-	-	-	-	-	35,000	35,000
C. Computer Software	-	-	-	-	-	-	-
D. Building Improvements	_	-	-	-	-	-	-
TOTAL CAPITAL EXPENSES	-		-	-	-	35.000	35,000
							,
NON OPERATING EXPENSES							
A. Property Appraiser Fee	865,000	-	-	-	-	•	865,000
B. Tax Collector Fee	2,630,158	-	-	-	-	-	2,630,158
TOTAL NON-OPERATING EXPEN			-	-	-	-	3,495,158
							-,,
ALLOCATIONS CHILDREN'S PROC	GRAMS AND SPEC	IAL SERVICES					
A. Direct Funded Programs and	_	-	-	114,568,993	-	-	114,568,993
B. Healthy Safe & Strong Fund	-	-	-	-	50,000	-	50,000
C. Public Education		-	-	-	1,350,000	-	1,350,000
D. Communications Technology		_			204,020		204,020
TOTAL ALLOCATIONS CHILDREN	-			114,568,993	1,604,020		116,173,013
TOTAL ALLOCATIONS CHILDREN		_		114,308,333	1,004,020		110,173,013
CONTINGENCY	500,000	-	-	-	-		500,000
CONTINGENCI	300,000			+		-	500,000
TOTAL BUDGET	5,128,810	2,046,647	2,262,994	121,650,520	2,881,773	2,830,382	136,801,126
	-,,						
Budget: Administrative Expense	1,133,653	1,770,226	790,868	660,606	97,249	1,296,198	5,748,800
Budget: Capital Expenses		_,,	-	-	-	35,000	35,000
Budget: Children's Program: Dir	-		-	114,568,993	1,604,020	-	116,173,013
Budget: Children's Program: Sup	-	276,420	1,472,126	6,420,921	1,180,504	1,499,184	10,849,155
Budget: Non-Operating Expense	3,995,158	- 270,420	-	-	-	-	3,995,158
sarger non operating cypense	5,555,250						5,555,150
TOTAL BUDGET	\$ 5,128,810	\$ 2,046,647	\$ 2,262,994	\$ 121,650,520	\$ 2,881,773	\$ 2,830,382	\$ 136,801,126