

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 Budget? Yes _____ No X
 Does this item include the use of Federal Funds? Yes _____ No X
Budget Account No. Fund _____ **Department** _____ **Unit** _____ **Object** _____

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

[Signature] 7/8/2020 _____
 OFMB *PC/18* *8/7/18* N/A
 Contract Dev. and Control

B. Legal Sufficiency:

Anne Helgert 7/9/2020
 Assistant County Attorney

C. Other Department Review:

_____ N/A
 Department Director

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

	2019/20 <u>APPROVED BUDGET</u>	2020/21 <u>PROPOSED BUDGET</u>	<u>INCREASE (DECREASE) DIFFERENCE</u>	<u>% INCREASE (DECREASE)</u>
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**

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>		<u>2020 - 2021</u>	
			<u>PREVENTION PARTNERSHIPS</u>		<u>TOTAL BUDGET</u>	
			<u>FOR CHILDREN, INC.</u>			
REVENUES						
AD VALOREM TAXES	\$ 131,507,881	96.13%	-	0.00%	\$ 131,507,881	94.33%
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	2.16%	-	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%	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%	-	0.00%
CASH BALANCES BROUGHT FORWARD	4,175,989	3.05%	-	0.00%	4,175,989	3.00%
TOTAL	\$ 136,801,126	100.00%	\$ 2,608,767	100.00%	\$ 139,409,893	100.00%
EXPENDITURES						
CHILDREN'S PROGRAMS						
Direct Services						
Program Services	\$ 114,568,993	83.75%	\$ 2,608,767	100.00%	\$ 117,177,760	84.05%
Special Funds and Other	50,000	0.04%	-	0.00%	50,000	0.04%
Public Education/Awareness	1,554,020	1.14%	-	0.00%	1,554,020	1.11%
Sub-total Direct Services	116,173,013	84.92%	2,608,767	100.00%	118,781,780	85.20%
Support Services						
Program Support Expenses	10,849,155	7.93%	-	0.00%	10,849,155	7.78%
Sub-total Support Services	10,849,155	7.93%	-	0.00%	10,849,155	7.78%
Sub-Total Children's Programs	127,022,168	92.85%	2,608,767	100.00%	129,630,935	92.99%
ADMINISTRATIVE EXPENSES	5,748,800	4.20%	-	0.00%	5,748,800	4.12%
CAPITAL EXPENDITURES	35,000	0.03%	-	0.00%	35,000	0.03%
NON OPERATING EXPENSES						
Palm Beach County Property Appraiser Fees	865,000	0.63%	-	0.00%	865,000	0.62%
Palm Beach County Tax Collector Fees	2,630,158	1.92%	-	0.00%	2,630,158	1.89%
Sub-Total Non Operating Expenses	3,495,158	2.55%	-	0.00%	3,495,158	2.51%
CONTINGENCY	500,000	0.37%	-	0.00%	500,000	0.36%
TOTAL	\$ 136,801,126	100.00%	\$ 2,608,767	100.00%	\$ 139,409,893	100.00%

MILLAGE RATE: **0.6497**

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

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
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
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
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 Fun	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							
A. Telecommunication (Voice/D	2,062	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	-	6,000	8,000	-	-	-	14,000
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	-	-	-	-	-	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

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

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	70,122	-	-	-	-	-	70,122
2. Audit	-	-	69,350	-	-	-	69,350
3. Consulting	-	33,000	7,700	64,378	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	-	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
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 EXPENSES	3,495,158	-	-	-	-	-	3,495,158
ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL 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
CONTINGENCY	500,000	-	-	-	-	-	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	-	-	-	-	-	3,995,158
TOTAL BUDGET	\$ 5,128,810	\$ 2,046,647	\$ 2,262,994	\$ 121,650,520	\$ 2,881,773	\$ 2,830,382	\$ 136,801,126