

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

36-2

AGENDA ITEM SUMMARY

Meeting Date: August 17, 2021 [ X ] Consent | | Regular  
[ ] Workshop | | Public Hearing

Department: Office of Financial Management and Budget

Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

**Motion and Title: Staff recommends motion to receive and file:** The Fiscal Year 2021/2022 Proposed Budget for Children's Services Council of Palm Beach County (CSCPBC).

**Summary:** The Children's Services Council has submitted their Fiscal Year 2021/2022 Proposed Budget as per section number 163.356(3)(d), Florida Statutes. Countywide (DB).

**Background and Justification:** N/A

**Attachments:** Proposed Budget

Recommended by:  7/18/2021  
Department Director Date

Approved by:  7/21/21  
County Administrator Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

<b>Fiscal Years</b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
<b>Capital Expenditures</b>	_____	_____	_____	_____	_____
<b>Operating Costs</b>	_____	_____	_____	_____	_____
<b>External Revenues</b>	_____	_____	_____	_____	_____
<b>Program Income (County)</b>	_____	_____	_____	_____	_____
<b>In-Kind Match (County)</b>	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	_____	_____	_____	_____	_____

**# 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:**

<p><u><i>Steve Mart</i> 7/8/21</u>                  OFMB <i>at 7:50</i>  <i>AP 7/8/21</i></p>	<p align="center">_____                  N/A                  Contract Dev. and Control</p>
---	---

**B. Legal Sufficiency:**

*[Signature]* 7/12/21  
 Assistant County Attorney  
 for D. Behar

**C. Other Department Review:**

\_\_\_\_\_  
 N/A  
 Department Director

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	<b>2020/21 APPROVED BUDGET</b>	<b>2021/22 PROPOSED BUDGET</b>	<b>INCREASE (DECREASE) VARIANCE</b>	<b>% INCREASE (DECREASE)</b>
<b>REVENUES</b>				
AD VALOREM TAXES	\$ 131,507,881	\$ 133,216,049	\$ 1,708,168	1.30%
GRANT INCOME				
Department of Health/Agency for Health Care Administration	2,556,966	3,000,000	\$ 443,034	17.33%
Department of Children and Families	500,000	750,000	250,000	50.00%
Sub-Total Grant Income	3,056,966	3,750,000	693,034	22.67%
INTEREST INCOME	500,000	265,927	(234,073)	(46.81%)
INCOME FROM TENANTS	69,057	72,275	3,218	4.66%
OTHER INCOME	100,000	70,000	(30,000)	(30.00%)
CASH BALANCES BROUGHT FORWARD	4,175,989	4,539,761	363,772	8.71%
<b>TOTAL</b>	<b>\$ 139,409,893</b>	<b>\$ 141,914,012</b>	<b>\$ 2,504,119</b>	<b>1.80%</b>
<b>EXPENDITURES</b>				
CHILDREN'S PROGRAMS				
Direct Services	\$ 118,781,780	\$ 120,222,710	\$ 1,440,930	1.21%
Support Services	10,791,915	11,379,945	588,030	5.45%
Sub-Total Children's Programs	129,573,695	131,602,655	2,028,960	1.57%
ADMINISTRATIVE EXPENSES	5,806,040	6,039,005	232,965	4.01%
CAPITAL EXPENDITURES	35,000	210,000	175,000	500.00%
NON OPERATING EXPENSES				
Palm Beach County Property Appraiser Fees	865,000	898,031	33,031	3.82%
Palm Beach County Tax Collector Fees	2,630,158	2,664,321	34,163	1.30%
Sub-Total Non Operating Expenses	3,495,158	3,562,352	67,194	1.92%
CONTINGENCY	500,000	500,000	-	0.00%
<b>TOTAL</b>	<b>\$ 139,409,893</b>	<b>\$ 141,914,012</b>	<b>\$ 2,504,119</b>	<b>1.80%</b>

PROPOSED MILLAGE RATE:

**0.6233**

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**FY 2021-2022 PROPOSED BUDGET BY FUND**

	General Fund	Special Revenue Fund (Prevention Partnership For Children, Inc.)	Total	Percentage
<b>REVENUES</b>				
AD VALOREM TAXES	\$ 133,216,049	-	\$ 133,216,049	93.87%
GRANT INCOME				
Department of Health/Agency for Health Care Administration	3,000,000	-	3,000,000	2.11%
Department of Children and Families	750,000	-	750,000	0.53%
Sub-Total Grant Income	<b>3,750,000</b>	-	<b>3,750,000</b>	<b>2.64%</b>
INTEREST INCOME	265,927	-	265,927	0.19%
INCOME FROM TENANTS	72,275	-	72,275	0.05%
OTHER INCOME	70,000	-	70,000	0.05%
TRANSFER IN (OUT)	(2,659,093)	2,659,093	-	0.00%
CASH BALANCES BROUGHT FORWARD	4,539,761	-	4,539,761	3.20%
<b>TOTAL</b>	<b>\$ 139,254,919</b>	<b>\$ 2,659,093</b>	<b>\$ 141,914,012</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>CHILDREN'S PROGRAMS</b>				
<b>Direct Services</b>				
Program Services	\$ 115,953,597	\$ 2,659,093	\$ 118,612,690	83.58%
Special Funds and Other	50,000	-	50,000	0.04%
Public Education/Awareness	1,560,020	-	1,560,020	1.10%
<b>Sub-total Direct Services</b>	<b>117,563,617</b>	<b>2,659,093</b>	<b>120,222,710</b>	<b>84.72%</b>
<b>Support Services</b>				
Program Support Expenses	11,379,945	-	11,379,945	8.02%
<b>Sub-total Support Services</b>	<b>11,379,945</b>	-	<b>11,379,945</b>	<b>8.02%</b>
<b>Sub-Total Children's Programs</b>	<b>128,943,562</b>	<b>2,659,093</b>	<b>131,602,655</b>	<b>92.73%</b>
ADMINISTRATIVE EXPENSES	6,039,005	-	6,039,005	4.26%
CAPITAL EXPENDITURES	210,000	-	210,000	0.15%
<b>NON OPERATING EXPENSES</b>				
Palm Beach County Property Appraiser Fees	898,031	-	898,031	0.63%
Palm Beach County Tax Collector Fees	2,664,321	-	2,664,321	1.88%
Sub-Total Non Operating Expenses	3,562,352	-	3,562,352	2.51%
CONTINGENCY	500,000	-	500,000	0.35%
<b>TOTAL</b>	<b>\$ 139,254,919</b>	<b>\$ 2,659,093</b>	<b>\$ 141,914,012</b>	<b>100.00%</b>

MILLAGE RATE:

0.6233

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
 PROPOSED ANNUAL BUDGET  
 GENERAL FUND  
 OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
<b>Expenses</b>							
<b>SALARIES</b>	\$ 470,981	\$ 1,273,039	\$ 1,261,737	\$ 4,340,262	\$ 778,263	\$ 1,574,757	\$ 9,699,039
<b>TEMPORARY PERSONNEL</b>	-	-	-	20,000	-	-	20,000
<b>FRINGE BENEFITS</b>							
A. FICA-Social Security	22,673	77,141	75,544	267,105	46,991	95,144	584,599
B. FICA-Medicare	6,829	18,459	18,296	62,934	11,285	22,834	140,637
C. FL Unemployment	706	1,909	1,892	6,510	1,167	2,362	14,546
D. Workers' Comp	636	2,755	3,179	10,595	1,695	3,179	22,038
E. Health Plan	101,293	316,331	411,523	1,401,230	196,372	400,908	2,827,658
F. Retirement	64,396	185,390	167,035	574,540	106,434	207,193	1,304,989
G. Long Term Disability	1,612	4,626	4,724	16,265	3,009	5,937	36,172
H. Tuition Reimbursement	-	25,000	-	-	-	-	25,000
I. Retirement Health Savings	6,171	26,743	30,857	102,857	16,457	30,857	213,944
J. Short Term Disability	1,344	3,856	3,938	13,559	2,508	4,949	30,154
K. Other Fringe Benefits	3,600	15,600	18,000	60,000	9,600	18,000	124,800
L. Auto Allowance	7,000	-	-	-	-	-	7,000
<b>Total Fringe Benefits</b>	<b>216,261</b>	<b>677,810</b>	<b>734,987</b>	<b>2,515,596</b>	<b>395,519</b>	<b>791,363</b>	<b>5,331,537</b>
<b>TOTAL PERSONNEL</b>	<b>687,242</b>	<b>1,950,849</b>	<b>1,996,725</b>	<b>6,875,859</b>	<b>1,173,782</b>	<b>2,366,120</b>	<b>15,050,576</b>
<b>TRAVEL</b>							
A. Local Mileage	125	250	900	6,500	4,000	500	12,275
B. Staff Development / CSC Business-Related Travel	9,680	24,000	22,553	71,800	18,633	28,633	175,299
C. Council Member Travel	1,000	-	-	-	-	-	1,000
<b>TOTAL TRAVEL</b>	<b>10,805</b>	<b>24,250</b>	<b>23,453</b>	<b>78,300</b>	<b>22,633</b>	<b>29,133</b>	<b>188,574</b>
<b>BUILDING SPACE</b>							
A. Maintenance & Security	12,258	53,116	61,289	204,300	32,688	61,290	424,941
B. Utilities	4,471	19,376	22,356	74,518	11,923	22,356	155,000
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	1,500	1,731	5,769	923	1,731	12,000
E. Non Ad Valorem Assessments	865	3,750	4,327	14,423	2,308	4,327	30,000
<b>TOTAL BUILDING SPACE</b>	<b>19,382</b>	<b>83,992</b>	<b>96,915</b>	<b>323,048</b>	<b>51,688</b>	<b>96,916</b>	<b>671,941</b>
<b>COMMUNICATIONS</b>							
A. Telecommunication (Voice/Data)	1,788	7,748	8,941	29,800	4,768	8,940	61,985
B. Postage	-	6,000	-	-	-	-	6,000
2021 Tax Notices	-	-	9,000	-	-	-	9,000
Total Postage	-	6,000	9,000	-	-	-	15,000
<b>TOTAL COMMUNICATIONS</b>	<b>1,788</b>	<b>13,748</b>	<b>17,941</b>	<b>29,800</b>	<b>4,768</b>	<b>8,940</b>	<b>76,985</b>
<b>PRINTING &amp; SUPPLIES</b>							
A. Supplies	1,183	5,125	5,913	19,712	3,154	5,913	41,000
B. Meeting Supplies	1,000	5,600	350	4,350	400	100	11,800
C. Computer Supplies	-	-	-	-	-	20,000	20,000
D. Printing	-	200	100	500	300	500	1,600
<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>2,183</b>	<b>10,925</b>	<b>6,363</b>	<b>24,562</b>	<b>3,854</b>	<b>26,513</b>	<b>74,400</b>

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
 PROPOSED ANNUAL BUDGET  
 GENERAL FUND  
 OCTOBER 1, 2021 - SEPTEMBER 30, 2022

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
<b>OTHER EXPENSES</b>							
A. Purchase of Service							
1. Legal	61,130	-	-	-	-	-	61,130
2. Audit	-	-	70,828	-	-	-	70,828
3. Consulting	500	35,500	6,000	77,380	50,000	16,000	185,380
4. Inspector General Fee	-	29,049	29,049	-	-	-	58,098
B. Insurance	228,034	-	-	-	-	-	228,034
C. Staff Development - In House	-	35,925	-	-	-	-	35,925
D. Dues	142,125	3,110	2,612	4,360	4,000	3,300	159,507
E. Background Checks/Fingerprinting	-	2,000	-	-	-	-	2,000
F. Subscriptions/Publications	3,204	37,600	900	4,500	9,606	-	55,810
G. Public Notices & Employment Ads	-	6,000	1,800	-	1,000	-	8,800
H. Copier Equipment	1,235	5,353	6,177	20,589	3,294	6,177	42,825
I. Computer Maint & Support	10,260	44,460	51,301	171,004	27,361	51,301	355,687
J. Banking Services	-	-	5,000	-	-	-	5,000
K. Investment Advisory Services	-	-	80,000	-	-	-	80,000
L. Service Awards & Recognition	-	7,450	-	-	-	-	7,450
<b>TOTAL OTHER EXPENSES</b>	<b>446,488</b>	<b>206,447</b>	<b>253,667</b>	<b>277,833</b>	<b>95,261</b>	<b>76,778</b>	<b>1,356,474</b>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>1,167,888</b>	<b>2,290,211</b>	<b>2,395,064</b>	<b>7,609,402</b>	<b>1,351,986</b>	<b>2,604,400</b>	<b>17,418,950</b>
<b>CAPITAL EXPENSES</b>							
A. Furniture & Equipment	-	-	-	-	-	175,000	175,000
B. Computer Hardware	-	-	-	-	-	13,000	13,000
C. Computer Software	-	-	-	-	-	10,000	10,000
D. Building Improvements	-	-	-	-	-	12,000	12,000
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>
<b>NON OPERATING EXPENSES</b>							
A. Property Appraiser Fee	898,031	-	-	-	-	-	898,031
B. Tax Collector Fee	2,664,321	-	-	-	-	-	2,664,321
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>3,562,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,562,352</b>
<b>ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES</b>							
A. Direct Funded Programs and Initiatives	-	-	-	115,953,597	-	-	115,953,597
B. Healthy Safe & Strong Fund	-	-	-	-	50,000	-	50,000
C. Public Education	-	-	-	-	1,256,000	-	1,256,000
D. Communications Technology	-	-	-	-	304,020	-	304,020
<b>TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,953,597</b>	<b>1,610,020</b>	<b>-</b>	<b>117,563,617</b>
<b>CONTINGENCY</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>TOTAL BUDGET</b>	<b>5,230,240</b>	<b>2,290,211</b>	<b>2,395,064</b>	<b>123,562,999</b>	<b>2,962,006</b>	<b>2,814,400</b>	<b>139,254,919</b>
Budget: Administrative Expenses	1,167,888	1,995,612	887,379	682,673	101,061	1,204,392	6,039,004
Budget: Capital Expenses	-	-	-	-	-	210,000	210,000
Budget: Children's Program: Direct Services	-	-	-	115,953,597	1,610,020	-	117,563,617
Budget: Children's Program: Support Services	-	294,599	1,507,685	6,926,729	1,250,925	1,400,008	11,379,945
Budget: Non-Operating Expenses	4,062,352	-	-	-	-	-	4,062,352
<b>TOTAL BUDGET</b>	<b>\$ 5,230,240</b>	<b>\$ 2,290,211</b>	<b>\$ 2,395,064</b>	<b>\$ 123,562,999</b>	<b>\$ 2,962,006</b>	<b>\$ 2,814,400</b>	<b>\$ 139,254,919</b>