

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	August 25, 2026	☒ 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 2026/2027 Proposed Budget for Children’s Services Council of Palm Beach County (CSCPBC).

Summary: The CSCPBC has submitted their Fiscal Year 2026/2027 Proposed Budget as per section number 125.901(3)(f), Florida Statutes. Countywide (DB).

Background and Justification: N/A

Attachment 1: FY 2026/2027 Proposed Budget

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

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</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
Does this item include the use of State 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:

 6/30/2026
OFMB DC 6/29
KMP 6/29

N/A
Contract Dev. and Control

B. Legal Sufficiency:

 6/30/26
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, 2026 - SEPTEMBER 30, 2027
(COMPARED TO APPROVED PRIOR YEAR ANNUAL BUDGET)

	2025/2026 APPROVED BUDGET	2026/2027 PROPOSED BUDGET	INCREASE (DECREASE) VARIANCE	% INCREASE (DECREASE)
REVENUES				
AD VALOREM TAXES	\$ 160,177,040	\$ 170,796,966	\$ 10,619,926	6.6%
GRANT INCOME				
Department of Health/Agency for Health Care Administration	3,500,000	4,000,243	500,243	14.3%
Department of Children and Families	400,000	400,000	-	0.0%
Sub-Total Grant Income	3,900,000	4,400,243	500,243	12.8%
INTEREST INCOME	500,000	500,000	-	0.0%
INCOME FROM TENANTS	56,468	58,031	1,563	2.8%
OTHER INCOME	20,000	20,000	-	0.0%
CASH BALANCES BROUGHT FORWARD	11,648,992	12,564,960	915,968	7.9%
TOTAL	\$ 176,302,500	\$ 188,340,200	\$ 12,037,700	6.8%
EXPENDITURES				
CHILDREN'S PROGRAMS				
Direct Services	\$ 149,797,238	\$ 159,597,238	\$ 9,800,000	6.5%
Support Services	14,657,797	15,353,579	695,782	4.7%
Sub-Total Children's Programs	164,455,035	174,950,817	10,495,782	6.4%
ADMINISTRATIVE EXPENSES	7,068,924	6,825,531	(243,393)	-3.4%
CAPITAL EXPENDITURES	210,000	1,750,000	1,540,000	733.3%
NON OPERATING EXPENSES				
Palm Beach County Property Appraiser Fees	865,000	897,913	32,913	3.8%
Palm Beach County Tax Collector Fees	3,203,541	3,415,939	212,398	6.6%
Sub-Total Non Operating Expenses	4,068,541	4,313,852	245,311	6.0%
CONTINGENCY/RESERVE	500,000	500,000	-	0.0%
TOTAL	\$ 176,302,500	\$ 188,340,200	\$ 12,037,700	6.8%

PROPOSED MILLAGE RATE:	0.4908	0.4908
------------------------	--------	--------