



TRIM PUBLIC HEARING

September 12, 2019 – 5:01 p.m.

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY

TRIM PUBLIC HEARING, SEPTEMBER 12, 2019

COVER PAGES	Agenda & Synopsis of Exhibits
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EXHIBIT I Certification of Taxable Value/Independent Special District
Maximum Millage Levy Calculation Preliminary Disclosure

EXHIBIT II Comparison of Proposed 2019-2020 Budget to Approved
2018-2019 Annual Budget

EXHIBIT III Proposed 2019-2020 Annual Budget by Fund

EXHIBIT IV Proposed 2019-2020 Annual Budget by Division
(General Fund)

EXHIBIT V Notes

EXHIBIT VI Proposed TRIM Advertisement

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY

**TRIM PUBLIC HEARING
September 12, 2019, 5:01 p.m.**

2300 High Ridge Road, Boynton Beach, FL

AGENDA

- 1. CALL TO ORDER**
- 2. AGENDA**
 - A. Additions, deletions, substitutions
 - B. Adoption
- 3. 2019-20 TENTATIVE BUDGET**
 - A. Percent increase above rolled-back rate 6.35%
 - B. Presentation
 - C. Public Comment
 - D. Review
- 4. 2019-20 TENTATIVE MILLAGE RATE - .6497**
 - A. Review
 - B. Public Comment
 - C. Tentative Adoption
- 5. TENTATIVE ADOPTION OF 2019-20 BUDGET**
 - A. Tentative adoption of 2019-20 budget
- 6. ANNOUNCEMENT OF FINAL TRIM HEARING – SEPTEMBER 19, 2019 – 5:01 P.M. at 2300 High Ridge Road, Boynton Beach, FL.**
- 7. PERCENT BY WHICH PROPOSED MILLAGE RATE IS MORE THAN THE ROLLED-BACK RATE – 6.35%**
- 8. ADJOURNMENT**



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year : 2019	County : PALM BEACH
Principal Authority : PALM BEACH CHILDREN'S SERVICES	Taxing Authority : Children's Services Council

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	190,035,106,617	(1)
2.	Current year taxable value of personal property for operating purposes	\$	9,236,841,610	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	205,364,747	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	199,477,312,974	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	2,660,303,094	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	196,817,009,880	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	187,791,890,188	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/27/2019 9:37 AM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.6403	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	120,243,147	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	120,243,147	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	196,817,009,880	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		0.6109 per \$1000	(16)
17.	Current year proposed operating millage rate		0.6497 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	129,600,410	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	120,243,147	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.6109 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	121,860,690	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	129,600,410	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		0.6497 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		6.35 %	(27)

First public budget hearing	Date : 9/12/2019	Time : 5:01 PM EST	Place : 2300 High Ridge Road, Boynton Beach, FL 33426
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority			Date : 7/16/2019 12:35 PM	
	Title : LISA WILLIAMS-TAYLOR PH.D, CEO		Contact Name and Contact Title : DEBRA HEIM, CFO		
	Mailing Address : 2300 HIGH RIDGE ROAD		Physical Address : 2300 High Ridge Road		
	City, State, Zip : Boynton Beach, FL 33426		Phone Number : 5617407000		Fax Number : 5618351956



Reset Form


Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2019	County: PALM BEACH		
Principal Authority : PALM BEACH CHILDREN'S SERVICES	Taxing Authority: Children's Services Council		
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	0.6109	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2018 Form DR-420MM, Line 13	0.7076	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	0.6403	per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	187,791,890,188	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	132,881,541	(6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0	(7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	132,881,541	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	196,817,009,880	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.6752	per \$1,000	(10)
Calculate maximum millage levy			
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	0.6752	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0339		(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.6981	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.7679	per \$1,000	(14)
15. Current year proposed millage rate	0.6497	per \$1,000	(15)
16. Minimum vote required to levy proposed millage: (Check one)			
<input checked="" type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.			
<input type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.			
<input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.			
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.			
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	0.6981	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	199,477,312,974	(18)

Taxing Authority : Children's Services Council		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 129,600,410	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 139,255,112	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 129,600,410	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 139,255,112	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Taxing Authority		7/16/2019 12:35 PM
	Title :	Contact Name and Contact Title :	
	LISA WILLIAMS-TAYLOR PH.D, CEO	DEBRA HEIM, CFO	
	Mailing Address :	Physical Address :	
2300 HIGH RIDGE ROAD	2300 High Ridge Road		
City, State, Zip :	Phone Number :	Fax Number :	
Boynton Beach, FL 33426	5617407000	5618351956	

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

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

	<u>2018/19</u> <u>APPROVED/</u> <u>RESTATED BUDGET*</u>	<u>2019/20</u> <u>PROPOSED</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u> <u>DIFFERENCE</u>	<u>%</u> <u>INCREASE</u> <u>(DECREASE)</u>
REVENUES				
AD VALOREM TAXES	\$ 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	1,476,800	76,800	5.49%
INCOME FROM TENANTS	77,013	62,432	(14,581)	(18.93%)
OTHER INCOME	98,824	100,000	1,176	1.19%
CASH BALANCES BROUGHT FORWARD	12,210,846	8,187,008	(4,023,838)	(32.95%)
TOTAL	\$ 132,860,389	\$ 136,299,600	\$ 3,439,211	2.59%
EXPENDITURES				
CHILDREN'S PROGRAMS				
Direct Services	\$ 113,196,465	\$ 115,967,553	\$ 2,771,088	2.45%
Support Services	10,220,687	10,509,627	288,940	2.83%
Sub-Total Children's Programs	123,417,152	126,477,180	3,060,028	2.48%
ADMINISTRATIVE EXPENSES	5,591,996	5,836,361	244,365	4.37%
CAPITAL EXPENDITURES	100,000	35,000	(65,000)	(65.00%)
NON OPERATING EXPENSES				
Palm Beach County Property				
Appraiser Fees	840,440	859,051	18,611	2.21%
Palm Beach County Tax Collector Fees	2,410,801	2,592,008	181,207	7.52%
Sub-Total	3,251,241	3,451,059	199,818	6.15%
CONTINGENCY	500,000	500,000	-	0.00%
TOTAL	\$ 132,860,389	\$ 136,299,600	\$ 3,439,211	2.59%

PROPOSED MILLAGE RATE:

0.6497

* Based on TRIM Packet approved by Council and for purposes of consistent presentation, 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 FUND</u>		<u>SPECIAL REVENUE FUND</u>		<u>2019 - 2020</u>	
			<u>PREVENTION PARTNERSHIPS</u>		<u>FOR CHILDREN, INC.</u>	<u>TOTAL BUDGET</u>
REVENUES						
AD VALOREM TAXES	\$ 124,416,394	93.12%	-	0.00%	\$ 124,416,394	91.28%
GRANT INCOME						
Department of Health/Agency for Health Care Administration	2,056,966	1.54%	-	0.00%	2,056,966	1.51%
Sub-Total Grant Income	2,056,966	1.54%	-	0.00%	2,056,966	1.51%
INTEREST INCOME	1,476,800	1.11%	-	0.00%	1,476,800	1.08%
INCOME FROM TENANTS	62,432	0.05%	-	0.00%	62,432	0.05%
OTHER INCOME	100,000	0.07%	-	0.00%	100,000	0.07%
TRANSFER IN (OUT)	(2,687,734)	-2.01%	2,687,734	100.00%	-	0.00%
CASH BALANCES BROUGHT FORWARD	8,187,008	6.13%	-	0.00%	8,187,008	6.01%
TOTAL	\$ 133,611,866	100.00%	\$ 2,687,734	100.00%	\$ 136,299,600	100.00%
EXPENDITURES						
CHILDREN'S PROGRAMS						
Direct Services						
Program Services	\$ 111,620,319	83.54%	\$ 2,687,234	99.98%	\$ 114,307,553	83.86%
Special Funds and Other	50,000	0.04%	-	0.00%	50,000	0.04%
Public Education/Awareness	1,610,000	1.20%	-	0.00%	1,610,000	1.18%
Sub-total Direct Services	113,280,319	84.78%	2,687,234	99.98%	115,967,553	85.08%
Support Services						
Program Support Expenses	10,509,627	7.87%	-	0.00%	10,509,627	7.71%
Sub-total Support Services	10,509,627	7.87%	-	0.00%	10,509,627	7.71%
Sub-Total Children's Programs	123,789,946	92.65%	2,687,234	99.98%	126,477,180	92.79%
ADMINISTRATIVE EXPENSES	5,835,861	4.37%	500	0.02%	5,836,361	4.28%
CAPITAL EXPENDITURES	35,000	0.03%	-	0.00%	35,000	0.03%
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	1.94%	-	0.00%	2,592,008	1.90%
Sub-Total Non Operating Expenses	3,451,059	2.58%	-	0.00%	3,451,059	2.53%
CONTINGENCY	500,000	0.37%	-	0.00%	500,000	0.37%
TOTAL	\$ 133,611,866	100.00%	\$ 2,687,734	100.00%	\$ 136,299,600	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

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
SALARIES	\$ 592,204	\$ 1,083,701	\$ 1,157,703	\$ 3,983,447	\$ 707,680	\$ 1,455,316	\$ 8,980,052
TEMPORARY PERSONNEL	-	-	-	15,000	-	-	15,000
FRINGE BENEFITS							
A. FICA-Social Security	29,673	64,244	67,906	241,392	41,691	86,485	531,391
B. FICA-Medicare	8,587	15,714	16,787	57,760	10,261	21,102	130,211
C. FL Unemployment	888	1,626	1,737	5,975	1,062	2,183	13,471
D. Workers' Comp	678	2,712	3,389	11,298	1,808	3,389	23,275
E. Health Plan	104,403	266,439	396,028	1,365,290	193,166	391,677	2,717,002
F. Retirement	82,201	149,508	136,855	504,316	84,265	175,916	1,133,061
G. Long Term Disability	1,665	3,837	4,225	14,492	2,673	5,262	32,153
H. Tuition Reimbursement	-	25,000	-	-	-	-	25,000
I. Retirement Health Savings	4,553	18,211	22,763	75,877	12,140	22,763	156,307
J. Short Term Disability	1,348	3,199	3,522	12,080	2,228	4,387	26,763
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	244,595	564,889	671,212	2,348,480	358,893	731,164	4,919,233
TOTAL PERSONNEL	836,799	1,648,591	1,828,915	6,346,927	1,066,573	2,186,480	13,914,285
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	12,153	52,664	60,766	202,554	32,409	60,766	421,312
B. Utilities	4,413	19,125	22,067	73,557	11,769	22,067	152,998
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	19,352	83,863	96,767	322,553	51,609	96,766	670,910
COMMUNICATIONS							
A. Telecommunication (Voice/Data)	1,808	7,833	9,039	30,127	4,820	9,038	62,665
B. Postage	-	9,000	-	-	-	-	9,000
2019 Tax Notices	-	-	8,000	-	-	-	8,000
Total Postage	-	9,000	8,000	-	-	-	17,000
TOTAL COMMUNICATIONS	1,808	16,833	17,039	30,127	4,820	9,038	79,665
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	-	-	-	-	-	15,000	15,000
D. Printing	50	400	400	1,000	300	500	2,650
TOTAL PRINTING & SUPPLIES	2,633	12,775	7,013	25,712	3,754	21,513	73,400

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

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	80,061	-	-	-	-	-	80,061
2. Audit	-	-	80,500	-	-	-	80,500
3. Consulting	20,000	66,500	7,500	108,628	50,000	16,000	268,628
4. Inspector General Fee	-	29,048	29,048	-	-	-	58,096
B. Insurance	195,378	-	-	-	-	-	195,378
C. Staff Development - In House	-	17,000	-	-	-	-	17,000
D. Dues	123,079	3,904	2,900	1,589	5,500	3,200	140,172
E. Background Checks/Fingerprinting	-	2,000	-	-	-	-	2,000
F. Subscriptions/Publications	2,700	55,658	1,850	1,500	6,000	-	67,708
G. Public Notices & Employment Ads	-	3,000	1,800	-	1,000	-	5,800
H. Copier Equipment	1,298	5,625	6,491	21,635	3,462	6,490	45,001
I. Computer Maint & Support	-	-	-	-	-	351,084	351,084
J. Banking Services	-	-	7,000	-	-	-	7,000
K. Investment Advisory Services	-	-	80,000	-	-	-	80,000
L. Service Awards & Recognition	-	6,200	-	-	-	-	6,200
TOTAL OTHER EXPENSES	422,516	188,935	217,089	133,352	65,962	376,774	1,404,628
TOTAL ADMINISTRATIVE EXPENSES	1,298,158	1,973,296	2,196,573	6,945,171	1,216,218	2,716,071	16,345,488
CAPITAL EXPENSES							
A. Furniture & Equipment	-	-	-	-	-	-	-
B. Computer Hardware	-	-	-	-	-	25,000	25,000
C. Computer Software	-	-	-	-	-	10,000	10,000
D. Building Improvements	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENSES	-	-	-	-	-	35,000	35,000
NON OPERATING EXPENSES							
A. Property Appraiser Fee	859,051	-	-	-	-	-	859,051
B. Tax Collector Fee	2,592,008	-	-	-	-	-	2,592,008
TOTAL NON-OPERATING EXPENSES	3,451,059	-	-	-	-	-	3,451,059
ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES							
A. Direct Funded Programs and Initiatives	-	-	-	111,620,319	-	-	111,620,319
B. Healthy Safe & Strong Fund	-	-	-	-	50,000	-	50,000
C. Public Education	-	-	-	-	1,345,000	-	1,345,000
D. Communications Technology	-	-	-	-	265,000	-	265,000
TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES	-	-	-	111,620,319	1,660,000	-	113,280,319
CONTINGENCY	500,000	-	-	-	-	-	500,000
TOTAL BUDGET	5,249,217	1,973,296	2,196,573	118,565,490	2,876,218	2,751,071	133,611,866
Budget: Administrative Expenses	1,298,158	1,692,311	837,479	657,566	90,494	1,259,853	5,835,861
Budget: Capital Expenses	-	-	-	-	-	35,000	35,000
Budget: Children's Program: Direct Services	-	-	-	111,620,319	1,660,000	-	113,280,319
Budget: Children's Program: Support Services	-	280,985	1,359,094	6,287,605	1,125,724	1,456,218	10,509,627
Budget: Non-Operating Expenses	3,951,059	-	-	-	-	-	3,951,059
TOTAL BUDGET	\$ 5,249,217	\$ 1,973,296	\$ 2,196,573	\$ 118,565,490	\$ 2,876,218	\$ 2,751,071	\$ 133,611,866

Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget

1. Breakdown of Divisions/Departments

The budget is developed reflecting the functional and program operations within CSC. The functional and program operations as they appear on the detailed budget document are:

- **Executive Administration** – reflects the costs associated with the CEO function and administration of the Children's Services Council, such as legal fees, insurance, and non-operating expenses for the Property Appraiser and Tax Collector.
- **Talent & Operations** – consists of the Operations, Human Resources, Project Management and Talent Management departments.
- **Finance** – Consists of the Accounting, Program Budget Oversight and Audit and Compliance departments.
- **Program Services** – Reflects the costs associated with the funded children's programs and initiatives. In addition to funding from ad-valorem tax revenue there is financial support from the Department of Health and the Agency for Health Care Administration through the Healthy Start Coalition.
- **Communications**- Reflects the costs associated with the Communications department.
- **Information Management**- Reflects the costs associated with the Information Management department and Information Technology.

2. Personnel

- The proposed 2019/20 fiscal year budget contains funding for 103 approved positions, a 4% merit pool in correlation with staff performance evaluations and 0.5% for promotional increases.
- Fringe benefits are calculated at projected rates for FICA, Medicare and Florida Unemployment.
- Retirement is calculated at 10% of eligible salaries for employees hired on or after January 1, 2012. This percentage is based on the maximum exposure if a match is made depending on the employee's contribution. Prior to a hiring date of January 1,

Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget

2012, retirement is calculated at 13% of eligible salaries for employees employed ten years or less, 15% of eligible salaries for employees employed between eleven and fifteen years, 17% for employees employed between sixteen and twenty years, and 19% for employees employed twenty years or more.

- Workers' Compensation is calculated based on the formula supplied by CSC's insurance broker.
- Based on input from CSC's insurance broker and historical trends, health plan premiums have been projected at 10% over 2018/19 fiscal year rates to maintain coverage at existing levels.
- Long Term and Short Term Disability premiums are projected based on existing rates.
- Tuition reimbursements have been estimated based on anticipated usage for the 2019/20 fiscal year.
- Retirement Health Savings reflects an estimated amount based on historical expenditures.
- Other Fringe Benefits provides for enhancements or additions to the current benefit package offered by CSC and supports health related items; for this budget the entire amount is CSC's Wellness Plan which encourages employees to be proactive in their healthcare.

3. Travel

- The local mileage reimbursement rate is projected at \$0.58 per mile based on the Internal Revenue Service standard mileage rate for 2019. The mileage traveled for each position has been projected based on historical data.
- Staff Development / CSC business-related travel - Staff development reflects the expenses associated with CSC staff achieving their development plans. CSC business-related travel reflects the costs associated with CSC staff traveling on CSC related business. An amount has also been budgeted to provide for the costs of staff attendance at business meetings taking place outside of Palm Beach County.
- Council member travel is included to cover the costs relating to travel by Council

**Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget**

members on CSC related business.

4. Building Space

- Amounts have been budgeted for Maintenance and Security based on existing contracts and anticipated contracts for those services at the 2300 High Ridge Road building as well as actual expenditures incurred through the normal operation of the building. An additional \$50,000 is budgeted to provide for emergency repairs not covered under maintenance agreements. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.
- Utilities are based on projected actual usage and historical data. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.
- Quantum Park fees cover the costs charged by the Quantum Park Property Owners Association. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.
- Non Ad Valorem Assessments are projected assessments from Solid Waste Authority for trash removal services and from Quantum Park Overlay Dependent District for a pro-rata share of the cost for the public infrastructure that was financed by the District and the cost to administer and maintain the District.

5. Communications

- Telecommunication expenses are budgeted based on amounts being billed by various vendors for this item and reflect the costs associated with all telecommunication related expenses. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.
- Postage includes the costs for routine mailings as well as amounts projected for costs associated with the mailing of special reports and newsletters produced by CSC.
- The cost of mailing the 2020 tax notices has been included as an expenditure in conformity with legislation which requires each taxing authority to reimburse

**Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget**

the tax collector for its proportionate share of postage.

6. Printing & Supplies

- The anticipated costs for these items are based on planned expenditures, historical information, and projected price increases. Supplies includes anything related to office supplies, program supplies, meeting supplies, training supplies and/or computer supplies.
- Printing reflects the projected costs of producing various reports, posters and business cards.

7. Other Expenses

- Legal expenses reflect “not to exceed” amounts of contracts with outside counsel, if needed to assist with issues resulting from CSC's operations.
- Audit reflects the projected amounts for the CSC and Healthy Start Coalition annual audits. Revenue is collected for the cost related to the Healthy Start Coalition audit expense.
- Consulting has been budgeted under various divisions as follows:
 - Talent & Operations - Consultants may be used for leadership and organizational learning services as well as for administrative services.
 - Finance – Consultants may be used to provide professional assistance or training.
 - Program Services – Research consultants will be engaged to do research as it relates to cost benefit analysis and special projects. Consultants may be used for evidence-based trainings and the variety of other training programs offered by CSC. Consultants are engaged to provide feedback as to the feasibility of bringing evidence-based programs to Palm Beach County as well as to assist in the evaluation of initiatives.
 - Communications - Consultants may be used to assist Communications in the use of translation services and surveys.
 - Information Management - Consultants may be used to assist Information Management in the maintenance and training of various

Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget

databases and the equipment necessary to maintain these programs as well as security assessments, penetration testing and enhancements.

- The Inspector General fee is a charge for the Inspector General to investigate complaints.
- Insurance is made up of expenses related to non-benefit insurance premiums and budgeted based on information from insurance broker.
- Staff Development – In House is budgeted to cover the costs associated with training activities designed to enhance CSC staff knowledge and skills to support funded programs.
- Dues reflect the costs of memberships to various organizations to which CSC belongs.
- Background checks/fingerprinting are made up of background checks and fingerprinting expenses related to employees.
- Subscriptions & Publications reflect the costs of various "trade" magazines, journals, curriculums, videos, and books.
- Public Notices and Employment Advertising include the cost of required advertising for public meetings and other CSC activities as well as costs associated with recruitment of CSC staff positions.
- Copier equipment reflects the cost of maintaining and leasing CSC's copier equipment. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.
- Computer maintenance and support is provided to cover the costs of support for various software programs as well as the repair of the system for those items no longer covered by the manufacturer's warranty period.
- Banking and Investment Advisory services cover the costs of bank and investment advisory fees.
- Service Awards and Recognition cover the costs associated with awards and recognition to individuals and/or groups for their accomplishments and contributions to the work of the Children's Services Council.

8. Capital Expenditures

Capital Expenditures generally reflect the costs associated with the purchase or upgrade

**Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget**

of furniture and equipment items and the costs of replacing and increasing CSC's information and data processing technology. The total cost associated with these items is \$35,000 for computer hardware and computer software.

9. Non-operating expenses

The Property Appraiser fee is projected based on an estimate provided by the Property Appraiser and the Tax Collector fee is estimated at 2% of Ad Valorem revenue based on the proposed millage rate.

10. Allocations Children's Programs and Special Services

The total proposed allocation to children's programs and initiatives plus special services as well as public education and communication technology (related to the EveryParent website and apps) is \$115,967,553.

11. Contingencies

An amount totaling \$500,000 has been budgeted.

12. Ad Valorem Tax

Revenue is estimated to increase 7.52% based on an estimated increase in property tax values of 6% and increasing the millage rate by 1.47%, from .6403 to .6497.

13. Grant Income

Grant income is budgeted to reflect grant income from the following:

- Federal and State dollars through the Department of Health and Agency of Health Care Administration through the Healthy Start Coalition to support CSC's operation of several Healthy Beginnings programs. Florida's Healthy Start Coalition has had a redesign in their pricing structure, which is anticipated to reduce Council revenue by \$1.3 million

14. Other income

Other income reflects the revenues to be generated from tenant income and miscellaneous

**Children's Services Council
Notes to 2019/20 Fiscal Year Proposed Budget**

revenue

15. Interest income

Interest income is projected based on current interest rate trends applied to average invested balances as anticipated by our investment advisor.

16. Cash balances brought forward

Fund balance will not fall below 27.5% of the subsequent year total budget in accordance with CSC's fund balance policy.

**BUDGET SUMMARY
CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
FISCAL YEAR 2019-2020**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY ARE 2.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	FIXED ASSET FUND	SPECIAL REVENUE FUND	TOTAL BUDGET
Balances Brought Forward from Prior Fiscal Years	\$ 8,152,008	\$ 35,000	\$ -	\$ 8,187,008
ESTIMATED REVENUES				
TAXES:				
Millage per \$1000				
Ad Valorem .6497	124,416,394	-	-	124,416,394
GRANTS:				
Other Governmental Sources	2,056,966	-	-	2,056,966
INTEREST EARNINGS	1,476,800	-	-	1,476,800
MISCELLANEOUS REVENUES:				
Tenant/Other Income	<u>162,432</u>	-	-	<u>162,432</u>
Transfers In (Out)	<u>(2,687,734)</u>	-	<u>2,687,734</u>	<u>-</u>
Total Revenues	<u>125,424,858</u>	-	<u>2,687,734</u>	<u>128,112,592</u>
Total Estimated Revenues and Balances	<u>\$ 133,576,866</u>	<u>\$ 35,000</u>	<u>\$ 2,687,734</u>	<u>\$ 136,299,600</u>
EXPENDITURES/EXPENSES				
Children's Programs				
Direct Services	\$ 113,280,319	\$ -	\$ 2,687,234	\$ 115,967,553
Support Services	<u>10,509,627</u>	-	-	<u>10,509,627</u>
Sub-total Children's Programs	<u>123,789,946</u>	-	<u>2,687,234</u>	<u>126,477,180</u>
Administrative Expenses	5,835,861	-	500	5,836,361
Capital Expenditures	-	35,000	-	35,000
Allocation to Contingency Fund	500,000	-	-	500,000
Non-operating Expenses	<u>3,451,059</u>	-	-	<u>3,451,059</u>
Total Expenditures	<u>133,576,866</u>	<u>35,000</u>	<u>2,687,734</u>	<u>136,299,600</u>
Total Appropriated Expenditures and Reserves	<u>\$ 133,576,866</u>	<u>\$ 35,000</u>	<u>\$ 2,687,734</u>	<u>\$ 136,299,600</u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF PROPOSED TAX INCREASE

The Children's Services Council of Palm Beach County has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$120,540,063
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$296,916
C. Actual property tax levy	\$120,243,147

This year's proposed tax levy: \$129,600,410

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Thursday, September 19, 2019
5:01 P.M.
at
2300 High Ridge Road
Boynton Beach, FL 33426

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.