



TRIM PUBLIC HEARING

September 24, 2020 – 5:01 p.m.

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY

TRIM PUBLIC HEARING, SEPTEMBER 24, 2020

COVER PAGES	Agenda & Synopsis of Exhibits
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RESOLUTION #20-030	2020-2021 Millage Rate
RESOLUTION #20-031	2020-2021 Budget
EXHIBIT I	Certification of Taxable Value/Independent Special District Maximum Millage Levy Calculation Preliminary Disclosure
EXHIBIT II	Comparison of Proposed 2020-2021 Budget to Approved 2019-2020 Annual Budget
EXHIBIT III	Proposed 2020-2021 Annual Budget by Fund
EXHIBIT IV	Proposed 2020-2021 Annual Budget by Division (General Fund)
EXHIBIT V	Notes
EXHIBIT VI	TRIM Advertisement

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY

**TRIM PUBLIC HEARING
September 24, 2020, 5:01 p.m.**

2300 High Ridge Road, Boynton Beach, FL (and via Skype/Teleconference)

AGENDA

- 1. CALL TO ORDER**
- 2. AGENDA**
 - A. Additions, deletions, substitutions
 - B. Adoption
- 3. 2020-21 MILLAGE RATE - .6497**
 - A. Percent increase above rolled-back rate 4.37%
 - B. Presentation of Resolution #20-030
 - C. Public Comment
 - D. Reading of Statutory Statement
 - E. Resolution of Final Adoption
- 4. 2020-21 BUDGET**
 - A. Presentation of Resolution #20-031
 - B. Review
 - C. Public Comment
 - D. Resolution of Final Adoption
- 5. ANNOUNCEMENT OF PERCENT BY WHICH PROPOSED MILLAGE RATE IS MORE THAN THE ROLLED-BACK RATE – 4.37%**
- 6. ADJOURNMENT**

RESOLUTION #20-030

**RESOLUTION OF THE CHILDREN’S SERVICES COUNCIL OF PALM BEACH COUNTY
TO LEVY A MILLAGE RATE FOR FISCAL YEAR 2020-2021**

WHEREAS, an estimate of expenses and revenues for the fiscal year beginning October 1, 2020 and ending September 30, 2021 has been prepared and the Children’s Services Council of Palm Beach County (the “Council”) has complied with all requirements of law; and

WHEREAS, the Council has, at two public hearings, one held September 10, 2020, and the second held on September 24, 2020, as required by the Florida Department of Revenue, reviewed the millage rate; and

WHEREAS, the millage rate to be levied in Palm Beach County for the Children’s Services Council of Palm Beach County taxing district is as follows:

<u>Children’s Services Council (Taxing District)</u>	2020-2021	.6497
<u>Percentage above Rolled-Back Rate</u>		4.37%
<u>Rolled-Back Rate</u>		.6225

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CHILDREN’S SERVICES COUNCIL OF PALM BEACH COUNTY, that the millage rate hereinabove set forth is hereby levied.

The foregoing Resolution was offered by Council Member _____ who moved its adoption. The motion was seconded by Council Member _____ and upon being put to a vote, the vote was as follows:

- Thomas Bean
- Elisa Cramer
- Donald E. Fennoy, II, Ed.D.
- Vincent Goodman
- Kathleen Kroll
- Melissa McKinlay
- Debra Robinson, M.D.
- Jose Luis Rodriguez, Esq.
- Thomas P. Weber

The Chairman thereupon declared the Resolution duly passed and adopted this 24th day of September, 2020.

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY

BY: _____
Debra E. Gotlib
Attorney for Children's Services Council
of Palm Beach County

BY: _____
Thomas Bean, Chair

BY: _____
Lisa Williams-Taylor, Ph.D.
Chief Executive Officer

RESOLUTION #20-031

**RESOLUTION OF THE CHILDREN’S SERVICES COUNCIL OF PALM BEACH COUNTY
ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2020-2021
FOR THE CHILDREN’S SERVICES COUNCIL**

WHEREAS, an estimate of expenses and revenues for the fiscal year beginning October 1, 2020 and ending September 30, 2021 has been prepared and reviewed by the Children’s Services Council of Palm Beach County (the “Council”).

WHEREAS, the Council has, at two public hearings, one held September 10, 2020 and the second held on September 24, 2020, as required by the Florida Department of Revenue, reviewed its proposed budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CHILDREN’S SERVICES COUNCIL OF PALM BEACH COUNTY, that the Council hereby adopts a final budget for the Children’s Services Council of Palm Beach County for fiscal year 2020-2021. Such Budget, in full, with revisions if any, are included in the Minutes of this meeting and is incorporated herein by reference. A summary of this Budget is attached hereto as Exhibit “A”.

The foregoing Resolution was offered by Council Member _____

who moved its adoption. The motion was seconded by Council Member

_____ and upon being put to a vote, the vote was as follows:

- Thomas Bean
- Elisa Cramer
- Donald E. Fennoy, II, Ed.D.
- Vincent Goodman
- Kathleen Kroll
- Melissa McKinlay
- Debra Robinson, M.D.
- Jose Luis Rodriguez, Esq.

Thomas P. Weber

The Chairman thereupon declared the Resolution duly passed and adopted this 24th day of September, 2020.

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY

CHILDREN'S SERVICES COUNCIL
OF PALM BEACH COUNTY

BY: _____
Debra E. Gotlib
Attorney for Children's Services Council
of Palm Beach County

BY: _____
Thomas Bean, Chair

BY: _____
Lisa Williams-Taylor, Ph.D.
Chief Executive Officer

**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		500,000	0.37%	-	0.00%	500,000 0.36%
Sub-Total Grant Income		<u>3,056,966</u>	<u>2.23%</u>	<u>-</u>	<u>0.00%</u>	<u>3,056,966 2.19%</u>
INTEREST INCOME		500,000	0.37%	-	0.00%	500,000 0.36%
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	\$	<u>136,801,126</u>	<u>100.00%</u>	\$ <u>2,608,767</u>	<u>100.00%</u>	\$ <u>139,409,893</u> <u>100.00%</u>
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		<u>116,173,013</u>	<u>84.92%</u>	<u>2,608,767</u>	<u>100.00%</u>	<u>118,781,780</u> <u>85.20%</u>
Support Services						
Program Support Expenses		10,791,915	7.89%	-	0.00%	10,791,915 7.74%
Sub-total Support Services		<u>10,791,915</u>	<u>7.89%</u>	<u>-</u>	<u>0.00%</u>	<u>10,791,915</u> <u>7.74%</u>
Sub-Total Children's Programs		<u>126,964,928</u>	<u>92.81%</u>	<u>2,608,767</u>	<u>100.00%</u>	<u>129,573,695</u> <u>92.94%</u>
ADMINISTRATIVE EXPENSES		5,806,040	4.24%	-	0.00%	5,806,040 4.16%
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		<u>3,495,158</u>	<u>2.55%</u>	<u>-</u>	<u>0.00%</u>	<u>3,495,158 2.51%</u>
CONTINGENCY		500,000	0.37%	-	0.00%	500,000 0.36%
TOTAL	\$	<u>136,801,126</u>	<u>100.00%</u>	\$ <u>2,608,767</u>	<u>100.00%</u>	\$ <u>139,409,893</u> <u>100.00%</u>

MILLAGE RATE: 0.6497



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year : 2020	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	\$	200,588,888,212	(1)
2.	Current year taxable value of personal property for operating purposes	\$	10,074,619,667	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	183,615,130	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	210,847,123,009	(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.)	\$	3,068,868,199	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	207,778,254,810	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	199,079,154,269	(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	6/25/2020 8:33 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>	0.6497	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	129,341,727	(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>	\$	129,341,727	(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>	\$	207,778,254,810	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.6225	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>	\$	136,987,376	(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>	\$	129,341,727	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.6225 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	131,252,334	(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>	\$	136,987,376	(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>		4.37 %	(27)

First public budget hearing	Date : 9/10/2020	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 : 7/23/2020 5:55 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 : 5613747824



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: 2020	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	0.6225	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2019 Form DR-420MM, Line 13	0.6981	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	0.6497	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	\$	199,079,154,269	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	138,977,158	(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>	\$	138,977,158	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	207,778,254,810	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.6689	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>	0.6689	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0322		(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.6904	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.7594	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>	0.6904	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	210,847,123,009	(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>	\$	136,987,376 (19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	145,568,854 (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>	\$	136,987,376 (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>	\$	145,568,854 (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		7/23/2020 5:55 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	5613747824	

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, 2020 - SEPTEMBER 30, 2021

	2019/20	2020/21	INCREASE	%
	APPROVED BUDGET	PROPOSED BUDGET	(DECREASE)	INCREASE
			DIFFERENCE	(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	-	500,000	500,000	0.00%
Sub-Total Grant Income	2,056,966	3,056,966	1,000,000	48.62%
INTEREST INCOME	1,476,800	500,000	(976,800)	(66.14%)
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	10,791,915	282,288	2.69%
Sub-Total Children's Programs	126,477,180	129,573,695	3,096,515	2.45%
ADMINISTRATIVE EXPENSES	5,836,361	5,806,040	(30,321)	(0.52%)
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>FOR CHILDREN, INC.</u>	<u>TOTAL BUDGET</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		500,000	0.37%	-	0.00%	500,000	0.36%
Sub-Total Grant Income		3,056,966	2.23%	-	0.00%	3,056,966	2.19%
INTEREST INCOME		500,000	0.37%	-	0.00%	500,000	0.36%
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		10,791,915	7.89%	-	0.00%	10,791,915	7.74%
Sub-total Support Services		10,791,915	7.89%	-	0.00%	10,791,915	7.74%
Sub-Total Children's Programs		126,964,928	92.81%	2,608,767	100.00%	129,573,695	92.94%
ADMINISTRATIVE EXPENSES		5,806,040	4.24%	-	0.00%	5,806,040	4.16%
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 Business-Related Travel	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 Fund	1,456	5,826	7,281	24,272	3,883	7,282	50,000
D. Quantum Park Property Owners Fees and Assessments	350	1,398	1,747	5,825	932	1,748	12,000
E. Non Ad Valorem Assessments	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/Data)	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/Fingerprinting	-	1,500	-	-	-	-	1,500
F. Subscriptions/Publications	2,245	52,733	1,150	1,500	9,606	-	67,234
G. Public Notices & Employment Ads	-	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 EXPENSES	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 Initiatives	-	-	-	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'S PROGRAMS AND SPECIAL SERVICES	-	-	-	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 Expenses	1,133,653	1,770,226	848,108	660,606	97,249	1,296,198	5,806,040
Budget: Capital Expenses	-	-	-	-	-	35,000	35,000
Budget: Children's Program: Direct Services	-	-	-	114,568,993	1,604,020	-	116,173,013
Budget: Children's Program: Support Services	-	276,420	1,414,886	6,420,921	1,180,504	1,499,184	10,791,915
Budget: Non-Operating Expenses	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

Children's Services Council
Notes to 2020/21 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. Also included is funding from the Florida Department of Children and Families related to eligible reimbursable costs under Title IV-E Foster Care.
- **Communications**- Reflects the costs associated with the Communications department.
- **Information Management**- Reflects the costs associated with the Information Management and Information Technology departments.

2. Personnel

- The proposed 2020/21 fiscal year budget contains funding for 103 approved positions, a 3% merit pool in correlation with staff performance evaluations and a 0.5% pool for promotional increases.
- Fringe benefits are calculated at estimated rates for FICA, Medicare and Florida Unemployment.
- Retirement is calculated at 10% of eligible salaries for employees hired on or after

Children's Services Council
Notes to 2020/21 Fiscal Year Proposed Budget

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, 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 2019/20 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 2020/21 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 \$0.575 per mile based on the Internal Revenue Service standard mileage rate for 2020. 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

**Children's Services Council
Notes to 2020/21 Fiscal Year Proposed Budget**

County.

- Council member travel is included to cover the costs relating to travel by Council 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.

Children's Services Council
Notes to 2020/21 Fiscal Year Proposed Budget

- The cost of mailing the tax notices has been included as an expenditure in conformity with legislation which requires each taxing authority to reimburse 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 – Consultants may be/have been/are engaged to assist with conducting literature reviews, due diligence of early childhood systems of care nationally, visualization of data, and other efforts aimed at increasing community and family involvement in CSC services.
 - 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 2020/21 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 2020/21 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 \$118,781,780.

11. Contingencies

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

12. Ad Valorem Tax

Revenue is estimated to increase 2.28% based on an estimated increase in property tax values of 5.7% and the millage rate remaining at .6497. Ad Valorem tax revenue is reported at 96% of the certified taxable value, rather than 100% due to discounts and uncollectible taxes.

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.
- Federal dollars through the Department of Children and Families related to eligible reimbursable costs under Title IV-E Foster Care.

**Children's Services Council
Notes to 2020/21 Fiscal Year Proposed Budget**

14. Other income

Other income reflects the revenues to be generated from tenant income and miscellaneous 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 2020-2021**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY ARE 2.3% 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	\$ 4,140,989	\$ 35,000	\$ -	\$ 4,175,989
ESTIMATED REVENUES				
TAXES:				
Millage per \$1000				
Ad Valorem .6497	131,507,881	-	-	131,507,881
GRANTS:				
Other Governmental Sources	3,056,966	-	-	3,056,966
INTEREST EARNINGS	500,000	-	-	500,000
MISCELLANEOUS REVENUES:				
Tenant/Other Income	<u>169,057</u>	-	-	<u>169,057</u>
Transfers In (Out)	<u>(2,608,767)</u>	-	<u>2,608,767</u>	<u>-</u>
Total Revenues	<u>132,625,137</u>	-	<u>2,608,767</u>	<u>135,233,904</u>
Total Estimated Revenues and Balances	<u>\$ 136,766,126</u>	<u>\$ 35,000</u>	<u>\$ 2,608,767</u>	<u>\$ 139,409,893</u>
EXPENDITURES/EXPENSES				
Children's Programs				
Direct Services	\$ 116,173,013	\$ -	\$ 2,608,767	\$ 118,781,780
Support Services	<u>10,791,915</u>	-	-	<u>10,791,915</u>
Sub-total Children's Programs	<u>126,964,928</u>	-	<u>2,608,767</u>	<u>129,573,695</u>
Administrative Expenses	5,806,040	-	-	5,806,040
Capital Expenditures	-	35,000	-	35,000
Allocation to Contingency Fund	500,000	-	-	500,000
Non-operating Expenses	<u>3,495,158</u>	-	-	<u>3,495,158</u>
Total Expenditures	<u>136,766,126</u>	<u>35,000</u>	<u>2,608,767</u>	<u>139,409,893</u>
Total Appropriated Expenditures and Reserves	<u>\$ 136,766,126</u>	<u>\$ 35,000</u>	<u>\$ 2,608,767</u>	<u>\$ 139,409,893</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	\$129,600,410
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$258,683
C. Actual property tax levy	\$129,341,727

This year's proposed tax levy: \$136,987,376

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

Thursday, September 24, 2020
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.