TRIM PUBLIC HEARING

September 24, 2020 – 5:01 p.m.
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<td>RESOLUTION #20-031</td>
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</tr>
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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:

<table>
<thead>
<tr>
<th>Children’s Services Council (Taxing District)</th>
<th>2020-2021</th>
<th>.6497</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage above Rolled-Back Rate</td>
<td></td>
<td>4.37%</td>
</tr>
<tr>
<td>Rolled-Back Rate</td>
<td></td>
<td>.6225</td>
</tr>
</tbody>
</table>

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

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

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.

Resolution #20-031
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

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

CHILDREN’S SERVICES COUNCIL
OF PALM BEACH COUNTY

BY: ___________________________
Thomas Bean, Chair

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

Resolution #20-031
# CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
## PROPOSED ANNUAL BUDGET
### OCTOBER 1, 2020 - SEPTEMBER 30, 2021

### REVENUES
- **AD VALOREM TAXES**: $131,507,881 $131,507,881 $131,507,881 96.13% 96.13%
- **GRANT INCOME**
  - Department of Health/Agency for Health Care Administration: $2,556,966 $2,556,966 $2,556,966 1.87% 1.87%
  - Department of Children and Families: $500,000 $500,000 $500,000 0.37% 0.37%
  - **Sub-Total Grant Income**: $3,056,966 $3,056,966 $3,056,966 2.23% 2.23%
- **INTEREST INCOME**: $500,000 $500,000 $500,000 0.37% 0.37%
- **INCOME FROM TENANTS**: $69,057 $69,057 $69,057 0.05% 0.05%
- **OTHER INCOME**: $100,000 $100,000 $100,000 0.07% 0.07%
- **TRANSFER IN (OUT)**: ($2,608,767) ($2,608,767) ($2,608,767) -1.91% -1.91%
- **CASH BALANCES BROUGHT FORWARD**: $4,175,989 $4,175,989 $4,175,989 3.05% 3.05%

**TOTAL**: $136,801,126 $136,801,126 $136,801,126 100.00% 100.00%

### EXPENDITURES
#### CHILDREN'S PROGRAMS
- **Direct Services**
  - Program Services: $114,568,993 $114,568,993 $114,568,993 83.75% 83.75%
  - Special Funds and Other: $50,000 $50,000 $50,000 0.04% 0.04%
  - Public Education/Awareness: $1,554,020 $1,554,020 $1,554,020 1.14% 1.14%
  - **Sub-total Direct Services**: $116,173,013 $116,173,013 $116,173,013 84.92% 84.92%
- **Support Services**
  - Program Support Expenses: $10,791,915 $10,791,915 $10,791,915 0.80% 0.80%
  - **Sub-total Support Services**: $10,791,915 $10,791,915 $10,791,915 0.80% 0.80%
- **Sub-Total Children's Programs**: $126,964,928 $126,964,928 $126,964,928 92.81% 92.81%
- **ADMINISTRATIVE EXPENSES**: $5,806,040 $5,806,040 $5,806,040 4.24% 4.24%
- **CAPITAL EXPENDITURES**: $35,000 $35,000 $35,000 0.03% 0.03%
- **NON OPERATING EXPENSES**
  - Palm Beach County Property Appraiser Fees: $865,000 $865,000 $865,000 0.63% 0.63%
  - Palm Beach County Tax Collector Fees: $2,630,158 $2,630,158 $2,630,158 1.92% 1.92%
  - **Sub-Total Non Operating Expenses**: $3,495,158 $3,495,158 $3,495,158 2.55% 2.55%
- **CONTINGENCY**: $500,000 $500,000 $500,000 0.37% 0.37%

**TOTAL**: $136,801,126 $136,801,126 $136,801,126 100.00% 100.00%

### MILLAGE RATE:
- **0.6497**
## CERTIFICATION OF TAXABLE VALUE

**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

2. Current year taxable value of personal property for operating purposes  
   
   $10,074,619,667

3. Current year taxable value of centrally assessed property for operating purposes  
   
   $183,615,130

4. Current year gross taxable value for operating purposes  
   ($1 plus $2 plus $3)
   
   $210,847,123,009

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

6. Current year adjusted taxable value  
   ($4 minus $5)
   
   $207,778,254,810

7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series  
   
   $199,079,154,269

8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0
   
   YES  
   NO  
   Number 0

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, Certification of Voted Debt Millage forms attached. If none, enter 0
   
   YES  
   NO  
   Number 0

**Property Appraiser Certification**  
I certify the taxable values above are correct to the best of my knowledge.

**Signature of Property Appraiser:**  
**Date:** 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  
    (If prior year millage was adjusted then use adjusted millage from Form DR-422)
    
    $0.6497 per $1,000

11. Prior year ad valorem proceeds  
    ($7 multiplied by $10, divided by 1,000)
    
    $129,341,727

12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value  
    (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)
    
    $0

13. Adjusted prior year ad valorem proceeds  
    ($11 minus $12)
    
    $129,341,727

14. Dedicated increment value, if any  
    (Sum of either Line 6b or Line 7e for all DR-420TIF forms)
    
    $0

15. Adjusted current year taxable value  
    ($6 minus $14)
    
    $207,778,254,810

16. Current year rolled-back rate  
    ($13 divided by $15, multiplied by 1,000)
    
    0.6225 per $1000

17. Current year proposed operating millage rate
    
    0.6497 per $1000

18. Total taxes to be levied at proposed millage rate  
    ($17 multiplied by $4, divided by 1,000)
    
    $136,987,376

Continued on page 2
| 19. | TYPE of principal authority (check one) | ☑ Independent Special District | (19) |
|     | ☐ County                               | (19) |
|     | ☐ Municipality                          | (19) |
|     | ☐ Water Management District             | (19) |
| 20. | Applicable taxing authority (check one) | ☑ Principal Authority | (20) |
|     | ☐ Dependent Special District            | (20) |
|     | ☐ MSTU                                  | (20) |
|     | ☐ Water Management District Basin       | (20) |
| 21. | Is millage levied in more than one county? (check one) | ☑ No | (21) |
|     | ☐ Yes                                   | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**

| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) | $ 129,341,727 | (22) |
| 23. | Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) | 0.6225 per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) | $ 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. (The sum of Line 18 from all DR-420 forms) | $ 136,987,376 | (25) |
| 26. | Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) | 0.6497 per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100) | 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

**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: LISA WILLIAMS-TAYLOR PH.D, CEO
- Date: 7/23/2020 5:55 PM
- Electronically Certified by Taxing Authority: DEBRA HEIM, CFO
- 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

Instructions on page 3
# MAXIMUM MILLAGE LEVY CALCULATION
## PRELIMINARY DISCLOSURE
For municipal governments, counties, and special districts

<table>
<thead>
<tr>
<th>Year: 2020</th>
<th>County: PALM BEACH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Authority:</td>
<td>Taxing Authority:</td>
</tr>
<tr>
<td>PALM BEACH CHILDREN'S SERVICES</td>
<td>Children's Services Council</td>
</tr>
</tbody>
</table>

1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?
   - [ ] Yes
   - [x] No

   **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

3. Prior year maximum millage rate with a majority vote from 2019 Form DR-420MM, Line 13
   - 0.6981 per $1,000

4. Prior year operating millage rate from Current Year Form DR-420, Line 10
   - 0.6497 per $1,000

   **If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.**

5. Prior year final gross taxable value from Current Year Form DR-420, Line 7
   - $199,079,154,269

6. Prior year maximum ad valorem proceeds with majority vote
   - (Line 3 multiplied by Line 5 divided by 1,000)
   - $138,977,158

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

8. Adjusted prior year ad valorem proceeds with majority vote
   - (Line 6 minus Line 7)
   - $138,977,158

9. Adjusted current year taxable value from Current Year form DR-420 Line 15
   - $207,778,254,810

10. Adjusted current year rolled-back rate
    - (Line 8 divided by Line 9, multiplied by 1,000)
    - 0.6689 per $1,000

**Calculate maximum millage levy**

11. Rolled-back rate to be used for maximum millage levy calculation
    - (Enter Line 10 if adjusted or else enter Line 2)
    - 0.6689 per $1,000

12. Adjustment for change in per capita Florida personal income (See Line 12 Instructions)
    - 1.0322

13. Majority vote maximum millage rate allowed
    - (Line 11 multiplied by Line 12)
    - 0.6904 per $1,000

14. Two-thirds vote maximum millage rate allowed
    - (Multiply Line 13 by 1.10)
    - 0.7594 per $1,000

15. Current year proposed millage rate
    - 0.6497 per $1,000

16. Minimum vote required to levy proposed millage: (Check one)
    - [x] 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.**
    - [ ] 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.**
    - [ ] 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.**
    - [ ] 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
    - (Enter rate indicated by choice on Line 16)
    - 0.6904 per $1,000

18. Current year gross taxable value from Current Year Form DR-420, Line 4
    - $210,847,123,009

Continued on page 2
**19. Current year proposed taxes** *(Line 15 multiplied by Line 18, divided by 1,000)*

\[
\text{Current Year Proposed Taxes} = \frac{\text{Line 15} \times \text{Line 18}}{1,000}
\]

$136,987,376

**20. Total taxes levied at the maximum millage rate** *(Line 17 multiplied by Line 18, divided by 1,000)*

\[
\text{Total Taxes at Maximum Millage Rate} = \frac{\text{Line 17} \times \text{Line 18}}{1,000}
\]

$145,568,854

---

**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.** *(The sum of all Lines 19 from each district's Form DR-420MM-P)*

$0

**22. Total current year proposed taxes** *(Line 19 plus Line 21)*

$136,987,376

**Total Maximum Taxes**

**23. Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage** *(The sum of all Lines 20 from each district's Form DR-420MM-P)*

$0

**24. Total taxes at maximum millage rate** *(Line 20 plus Line 23)*

$145,568,854

**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?**

[ ] YES  [ ] NO

---

**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:**

LISA WILLIAMS-TAYLOR PH.D, CEO

**Date:**

7/23/2020 5:55 PM

**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

---

**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.**

---

**Instructions on page 3**
CHILDREN’S SERVICES COUNCIL OF PALM BEACH COUNTY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2020 - SEPTEMBER 30, 2021

<table>
<thead>
<tr>
<th></th>
<th>2019/20 APPROVED BUDGET</th>
<th>2020/21 PROPOSED BUDGET</th>
<th>INCREASE (DECREASE)</th>
<th>% INCREASE (DECREASE)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AD VALOREM TAXES</td>
<td>$ 124,416,394</td>
<td>$ 131,507,881</td>
<td>$ 7,091,487</td>
<td>5.70%</td>
</tr>
<tr>
<td>GRANT INCOME</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Health/Agency for Health Care Administration</td>
<td>2,056,966</td>
<td>2,556,966</td>
<td>$ 500,000</td>
<td>24.31%</td>
</tr>
<tr>
<td>Department of Children and Families</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td>0.00%</td>
</tr>
<tr>
<td>Sub-Total Grant Income</td>
<td>2,056,966</td>
<td>3,056,966</td>
<td>1,000,000</td>
<td>48.62%</td>
</tr>
<tr>
<td>INTEREST INCOME</td>
<td>1,476,800</td>
<td>500,000</td>
<td>(976,800)</td>
<td>(66.14%)</td>
</tr>
<tr>
<td>INCOME FROM TENANTS</td>
<td>62,432</td>
<td>69,057</td>
<td>6,625</td>
<td>10.61%</td>
</tr>
<tr>
<td>OTHER INCOME</td>
<td>100,000</td>
<td>100,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>CASH BALANCES BROUGHT FORWARD</td>
<td>8,187,008</td>
<td>4,175,989</td>
<td>(4,011,019)</td>
<td>(48.99%)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$ 136,299,600</td>
<td>$ 139,409,893</td>
<td>$ 3,110,293</td>
<td>2.28%</td>
</tr>
</tbody>
</table>

| **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 | 2,592,006       | 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
## REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
<th>Special Revenue Fund</th>
<th>Prevention Partnerships</th>
<th>Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>AD VALOREM TAXES</td>
<td>$131,507,881</td>
<td>96.13%</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>GRANT INCOME</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Health/Agency for Health Care Administration</td>
<td>2,556,966</td>
<td>1.87%</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Department of Children and Families</td>
<td>500,000</td>
<td>0.37%</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Sub-Total Grant Income</td>
<td>3,056,966</td>
<td>2.33%</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>INTEREST INCOME</td>
<td>500,000</td>
<td>0.37%</td>
<td>-</td>
<td>0.00%</td>
</tr>
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## EXPENDITURES

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### MILLAGE RATE:

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<th>Program Services</th>
<th>Communications Services</th>
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<td><strong>Total Communications</strong></td>
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### Executive Talent & Finance Program Communications Information TOTALS

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<td></td>
</tr>
<tr>
<td>A. Direct Funded Programs and Initiatives</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>114,568,993</td>
<td>-</td>
<td>114,568,993</td>
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<tr>
<td>B. Healthy Safe &amp; Strong Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
<td>-</td>
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<tr>
<td>C. Public Education</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,350,000</td>
<td>-</td>
<td>1,350,000</td>
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<tr>
<td>D. Communications Technology</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>204,020</td>
<td>-</td>
<td>204,020</td>
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<td><strong>TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>114,568,993</td>
<td>204,020</td>
<td>116,173,013</td>
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<tr>
<td><strong>CONTINGENCY</strong></td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
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<tr>
<td><strong>TOTAL BUDGET</strong></td>
<td>5,128,810</td>
<td>2,046,647</td>
<td>2,262,994</td>
<td>121,650,520</td>
<td>2,881,773</td>
<td>136,801,126</td>
</tr>
<tr>
<td>Budget: Administrative Expenses</td>
<td>1,133,653</td>
<td>1,770,226</td>
<td>848,108</td>
<td>660,606</td>
<td>1,296,198</td>
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<tr>
<td>Budget: Capital Expenses</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>35,000</td>
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<tr>
<td>Budget: Children's Program: Direct Services</td>
<td>-</td>
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<td>114,568,993</td>
<td>-</td>
<td>1,604,020</td>
<td>116,173,013</td>
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<tr>
<td>Budget: Children's Program: Support Services</td>
<td>276,420</td>
<td>1,414,886</td>
<td>6,420,921</td>
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<td>Budget: Non-Operating Expenses</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>3,995,158</td>
</tr>
<tr>
<td><strong>TOTAL BUDGET</strong></td>
<td>5,128,810</td>
<td>2,046,647</td>
<td>2,262,994</td>
<td>121,650,520</td>
<td>2,881,773</td>
<td>136,801,126</td>
</tr>
</tbody>
</table>
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.
- **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
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

• 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.
• 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:
  o Talent & Operations - Consultants may be used for leadership and organizational learning services as well as for administrative services.
  o Finance – Consultants may be used to provide professional assistance or training.
  o 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.
  o Communications - Consultants may be used to assist Communications in the use of translation services and surveys.
  o Information Management - Consultants may be used to assist Information Management in the maintenance and training of various
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
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.
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.

<table>
<thead>
<tr>
<th>GENERAL FUND</th>
<th>FIXED ASSET FUND</th>
<th>SPECIAL REVENUE FUND</th>
<th>TOTAL BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances Brought Forward from Prior Fiscal Years</td>
<td>$4,140,989</td>
<td>$35,000</td>
<td>-</td>
</tr>
</tbody>
</table>

**ESTIMATED REVENUES**

**TAXES:** Millage per $1000

- Ad Valorem: 0.6497
  - Balances: 131,507,881

**GRANTS:**

- Other Governmental Sources: 3,056,966
- INTEREST EARNINGS: 500,000

**MISCELLANEOUS REVENUES:*

- Tenant/Other Income: 169,057
- Transfers In (Out): (2,608,767)

**Total Revenues**

- $132,625,137
- $2,608,767
- 135,233,904

**EXPENDITURES/EXPENSES**

**Children's Programs**

- Direct Services: $116,173,013
- Support Services: 10,791,915
- Sub-total Children's Programs: 126,964,928
- Administrative Expenses: 5,806,040

**Expenditures**

- 5,806,040
- 35,000
- 35,000
- 3,495,158
- 2,608,767

**Total Expenditures**

- 136,766,126
- 35,000
- 2,608,767
- 139,409,893

**Total Appropriated Expenditures and Reserves**

- 136,766,126
- 35,000
- 2,608,767
- 139,409,893

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.