

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-2

AGENDA ITEM SUMMARY

Meeting Date: August 22, 2023 **Consent** **Regular**
 Workshop **Public Hearing**

Department: Office of Financial Management and Budget

Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file: The Fiscal Year 2023/2024 Proposed Budget for Children's Services Council of Palm Beach County (CSCPBC).

Summary: The CSCPBC has submitted their Fiscal Year 2023/2024 Proposed Budget as per section number 125.901(3)(f), Florida Statutes. The proposed budget includes lowering the millage rate from 0.5508 to 0.5073. Countywide (DB).

Background and Justification: N/A

Attachments: Proposed Budget

Recommended by:



Department Director

7/6/2023

Date

Approved by:



County Administrator

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____

ADDITIONAL FTE POSITIONS (Cumulative)

Is Item Included In Current Budget? Yes _____ No X
 Does this item include the use of Federal Funds? Yes _____ No X
Budget Account No. Fund _____ **Department** _____ **Unit** _____ **Object** _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

<p><u>Lisa Matus 7/6/2023</u> OFMB DC 7/6 AMF 7/6</p>	<p align="center"><u>N/A</u> Contract Dev. and Control</p>
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B. Legal Sufficiency:

[Signature] 7/6/23
 Assistant County Attorney

C. Other Department Review:

N/A
 Department Director

This summary is not to be used as a basis for payment

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	2022/23 APPROVED BUDGET	2023/24 PROPOSED BUDGET	INCREASE (DECREASE) VARIANCE	% INCREASE (DECREASE)
REVENUES				
AD VALOREM TAXES	\$ 135,296,992	\$ 141,640,978	\$ 6,343,986	4.69%
GRANT INCOME				
Department of Health/Agency for Health Care Administration	3,250,000	3,300,000	50,000	1.54%
Department of Children and Families	500,000	400,000	(100,000)	(20.00%)
Sub-Total Grant Income	3,750,000	3,700,000	(50,000)	(1.33%)
INTEREST INCOME	524,236	500,000	(24,236)	(4.62%)
INCOME FROM TENANTS	64,891	63,185	(1,706)	(2.63%)
OTHER INCOME	80,000	70,000	(10,000)	(12.50%)
CASH BALANCES BROUGHT FORWARD	8,868,237	9,203,563	335,326	3.78%
TOTAL	\$ 148,584,356	\$ 155,177,726	\$ 6,593,370	4.44%
EXPENDITURES				
CHILDREN'S PROGRAMS				
Direct Services	\$ 125,385,384	\$ 130,415,261	\$ 5,029,877	4.01%
Support Services	12,067,111	13,220,019	1,152,908	9.55%
Sub-Total Children's Programs	137,452,495	143,635,280	6,182,785	4.50%
ADMINISTRATIVE EXPENSES	6,732,921	7,069,626	336,705	5.00%
CAPITAL EXPENDITURES	268,000	240,000	(28,000)	(10.45%)
NON OPERATING EXPENSES				
Palm Beach County Property Appraiser Fees	925,000	900,000	(25,000)	(2.70%)
Palm Beach County Tax Collector Fees	2,705,940	2,832,820	126,880	4.69%
Sub-Total Non Operating Expenses	3,630,940	3,732,820	101,880	2.81%
CONTINGENCY/RESERVE	500,000	500,000	-	0.00%
TOTAL	\$ 148,584,356	\$ 155,177,726	\$ 6,593,370	4.44%

PROPOSED MILLAGE RATE:

0.5508

0.5073

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

FY 2023-2024 PROPOSED BUDGET BY FUND

	General Fund	Special Revenue Fund (Prevention Partnership For Children, Inc.)	Total	Percentage
REVENUES				
AD VALOREM TAXES	\$ 141,640,978	-	\$ 141,640,978	91.28%
GRANT INCOME				
Department of Health/Agency for Health Care Administration	3,300,000	-	3,300,000	2.13%
Department of Children and Families	400,000	-	400,000	0.26%
Sub-Total Grant Income	3,700,000	-	3,700,000	2.38%
INTEREST INCOME	500,000	-	500,000	0.32%
INCOME FROM TENANTS	63,185	-	63,185	0.04%
OTHER INCOME	70,000	-	70,000	0.05%
TRANSFER IN (OUT)	(1,915,883)	1,915,883	-	0.00%
CASH BALANCES BROUGHT FORWARD	9,203,563	-	9,203,563	5.93%
TOTAL	\$ 153,261,843	\$ 1,915,883	\$ 155,177,726	100.00%
EXPENDITURES				
CHILDREN'S PROGRAMS				
Direct Services				
Program Services	\$ 126,464,278	\$ 1,915,883	\$ 128,380,161	82.73%
Special Funds and Other	35,000	-	35,000	0.02%
Public Education/Awareness	2,000,100	-	2,000,100	1.29%
Sub-total Direct Services	128,499,378	1,915,883	130,415,261	84.04%
Support Services				
Program Support Expenses	13,220,019	-	13,220,019	8.52%
Sub-total Support Services	13,220,019	-	13,220,019	8.52%
Sub-Total Children's Programs	141,719,397	1,915,883	143,635,280	92.56%
ADMINISTRATIVE EXPENSES	7,069,626	-	7,069,626	4.56%
CAPITAL EXPENDITURES	240,000	-	240,000	0.15%
NON OPERATING EXPENSES				
Palm Beach County Property Appraiser Fees	900,000	-	900,000	0.58%
Palm Beach County Tax Collector Fees	2,832,820	-	2,832,820	1.83%
Sub-Total Non Operating Expenses	3,732,820	-	3,732,820	2.41%
CONTINGENCY/RESERVE	500,000	-	500,000	0.32%
TOTAL	\$ 153,261,843	\$ 1,915,883	\$ 155,177,726	100.00%

MILLAGE RATE:

0.5073

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
 PROPOSED ANNUAL BUDGET
 GENERAL FUND
 OCTOBER 1, 2023 - SEPTEMBER 30, 2024

Expenses	Executive Administration & Operations	Talent & Human Resources	Finance	Program Services	Communications	Information Management	TOTALS
SALARIES	\$ 988,916	\$ 943,674	\$ 1,696,238	\$ 4,975,487	\$ 992,405	\$ 1,775,521	\$ 11,372,241
TEMPORARY PERSONNEL	-	10,000	-	20,000	-	-	30,000
FRINGE BENEFITS							
A. FICA-Social Security	55,003	59,289	105,961	311,540	60,373	108,338	700,504
B. FICA-Medicare	14,478	13,866	24,959	73,218	14,587	26,006	167,114
C. State Unemployment	1,483	1,416	2,544	7,463	1,489	2,937	17,332
D. Workers' Compensation	1,695	1,695	3,179	10,595	1,695	3,179	22,038
E. Health Plan	245,520	208,820	453,193	1,553,489	245,476	416,582	3,123,080
F. Retirement	137,034	140,235	208,207	673,542	140,994	242,333	1,542,343
G. Long Term Disability	3,391	3,429	5,273	19,941	3,658	6,209	41,901
H. Tuition Reimbursement	-	25,000	-	-	-	-	25,000
I. Retirement Health Savings	29,460	19,120	33,090	93,716	14,158	50,080	239,624
J. Short Term Disability	2,826	2,858	4,396	16,626	3,050	5,176	34,932
K. Other Fringe Benefits	9,600	9,600	18,000	60,000	9,600	18,000	124,800
L. Auto Allowance	8,400	-	-	-	-	-	8,400
Total Fringe Benefits	508,891	485,327	858,801	2,820,129	495,081	878,839	6,047,068
TOTAL PERSONNEL	1,497,807	1,439,002	2,555,038	7,815,616	1,487,486	2,654,360	17,449,308
TRAVEL							
A. Local Mileage	1,450	175	781	6,500	3,000	500	12,406
B. Staff Development / CSC Business-Related Travel	16,225	64,810	25,000	75,000	10,000	25,000	216,035
C. Council Member Travel	1,500	-	-	-	-	-	1,500
TOTAL TRAVEL	19,175	64,985	25,781	81,500	13,000	25,500	229,941
BUILDING SPACE							
A. Maintenance & Security	40,552	40,553	76,036	253,454	40,554	76,037	527,186
B. Utilities	15,520	15,518	29,099	96,996	15,519	29,099	201,751
C. Emergency Maintenance Fund	3,846	3,847	7,212	24,037	3,846	7,212	50,000
D. Non Ad Valorem Assessments	2,115	2,115	3,966	13,223	2,115	3,966	27,500
TOTAL BUILDING SPACE	62,033	62,033	116,313	387,710	62,034	116,314	806,437
COMMUNICATIONS							
A. Telecommunication (Voice/Data)	5,536	5,537	10,382	34,602	5,537	10,381	71,975
B. Postage	8,904	-	-	-	-	-	8,904
Tax Notices	-	-	11,000	-	-	-	11,000
Total Postage	8,904	-	11,000	-	-	-	19,904
TOTAL COMMUNICATIONS	14,440	5,537	21,382	34,602	5,537	10,381	91,879
PRINTING & SUPPLIES							
A. Supplies	3,154	3,154	5,913	19,712	3,154	5,913	41,000
B. Meeting Supplies	1,231	1,231	2,308	7,692	1,230	2,308	16,000
C. Computer Supplies	1,539	1,538	2,885	9,615	1,538	2,885	20,000
D. Printing	100	250	220	925	300	500	2,295
TOTAL PRINTING & SUPPLIES	6,024	6,173	11,326	37,944	6,222	11,606	79,295

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
 PROPOSED ANNUAL BUDGET
 GENERAL FUND
 OCTOBER 1, 2023 - SEPTEMBER 30, 2024

Expenses	Executive Administration & Operations	Talent & Human Resources	Finance	Program Services	Communications	Information Management	TOTALS
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	101,230	-	-	-	-	-	101,230
2. Audit	-	-	73,918	-	-	-	73,918
3. Consulting	38,000	56,500	9,200	65,000	45,000	39,000	252,700
4. Inspector General Fee	-	-	58,098	-	-	-	58,098
B. Insurance	314,571	-	-	-	-	-	314,571
C. Staff Development - In House	160	69,560	300	1,000	160	300	71,480
D. Dues	99,196	7,760	2,320	5,711	5,000	2,000	121,987
E. Background Checks/Fingerprinting	-	1,000	-	-	-	-	1,000
F. Subscriptions/Publications	12,724	10,385	1,150	3,250	13,210	-	40,719
G. Public Notices & Employment Ads	1,000	6,000	2,500	-	-	-	9,500
H. Copier Equipment	3,477	3,477	6,520	21,730	3,477	6,519	45,200
I. Computer Maint & Support	30,483	30,482	57,156	190,521	30,483	57,156	396,281
J. Banking Services	-	-	5,000	-	-	-	5,000
K. Investment Advisory Services	-	-	80,000	-	-	-	80,000
L. Service Awards & Recognition	100	11,000	-	-	-	-	11,100
M. Non-Depreciable Furniture & Equipment	-	-	-	-	-	50,000	50,000
TOTAL OTHER EXPENSES	600,941	196,164	296,162	287,212	97,330	154,975	1,632,784
TOTAL ADMINISTRATIVE EXPENSES	2,200,420	1,773,894	3,026,002	8,644,584	1,671,609	2,973,136	20,289,645
CAPITAL EXPENSES							
A. Furniture & Equipment	-	-	-	-	-	-	-
B. Computer Hardware	-	-	-	-	-	-	-
C. Computer Software	-	-	-	-	-	5,000	5,000
D. Building Improvements	-	-	-	-	-	235,000	235,000
TOTAL CAPITAL EXPENSES	-	-	-	-	-	240,000	240,000
NON OPERATING EXPENSES							
A. Property Appraiser Fee	900,000	-	-	-	-	-	900,000
B. Tax Collector Fee	2,832,820	-	-	-	-	-	2,832,820
TOTAL NON-OPERATING EXPENSES	3,732,820	-	-	-	-	-	3,732,820
ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES							
A. Direct Funded Programs and Initiatives	-	-	-	126,464,278	-	-	126,464,278
B. Healthy Safe & Strong Fund	-	-	-	-	35,000	-	35,000
C. Public Education	-	-	-	-	1,243,000	-	1,243,000
D. Communications Technology	-	-	-	-	757,100	-	757,100
TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES	-	-	-	126,464,278	2,035,100	-	128,499,378
CONTINGENCY	500,000	-	-	-	-	-	500,000
TOTAL BUDGET	6,433,240	1,773,894	3,026,002	135,108,862	3,706,709	3,213,136	153,261,843
Budget: Administrative Expenses	2,132,574	1,773,894	1,122,495	176,033	506,334	1,358,296	7,069,626
Budget: Capital Expenses	-	-	-	-	-	240,000	240,000
Budget: Children's Program: Direct Services	-	-	-	126,464,278	2,035,100	-	128,499,378
Budget: Children's Program: Support Services	67,846	-	1,903,507	8,468,552	1,165,274	1,614,840	13,220,019
Budget: Non-Operating Expenses	4,232,820	-	-	-	-	-	4,232,820
TOTAL BUDGET	\$ 6,433,240	\$ 1,773,894	\$ 3,026,002	\$ 135,108,862	\$ 3,706,709	\$ 3,213,136	\$ 153,261,843