



CERTIFICATION OF TAXABLE VALUE

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

Year : 2018	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	\$	179,092,620,202	(1)
2.	Current year taxable value of personal property for operating purposes	\$	9,013,596,127	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	149,388,000	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	188,255,604,329	(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.)	\$	2,377,202,616	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	185,878,401,713	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	176,747,882,642	(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	6/27/2018 8:36 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>	0.6590	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	116,476,855	(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>	\$	116,476,855	(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>	\$	185,878,401,713	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		0.6266 per \$1000	(16)
17.	Current year proposed operating millage rate		0.6403 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>	\$	120,540,063	(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>	\$	116,476,855	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.6266 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	117,960,962	(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>	\$	120,540,063	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		0.6403 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>		2.19 %	(27)

First public budget hearing	Date : 9/7/2018	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 : 7/27/2018 5:35 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


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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: 2018	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 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	0.6266	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from 2017 Form DR-420MM, Line 13	0.7333	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	0.6590	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	\$	176,747,882,642	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	129,609,222	(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>	\$	129,609,222	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	185,878,401,713	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.6973	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>	0.6973	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0147		(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.7076	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.7784	per \$1,000	(14)
15. Current year proposed millage rate	0.6403	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>	0.7076	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	188,255,604,329	(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>	\$ 120,540,063	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 133,209,666	(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>	\$ 120,540,063	(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>	\$ 133,209,666	(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		7/27/2018 5:35 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, 2018 - SEPTEMBER 30, 2019

	<u>2017/18 APPROVED BUDGET</u>	<u>2018/19 PROPOSED BUDGET</u>	<u>INCREASE (DECREASE) DIFFERENCE</u>	<u>% INCREASE (DECREASE)</u>
REVENUES				
AD VALOREM TAXES	\$ 116,814,453	\$ 120,540,063	\$ 3,725,610	3.19%
GRANT INCOME				
Palm Beach County Head Start Match	1,100,000	-	(1,100,000)	(100.00%)
Department of Health/Agency for Health Care Administration	3,355,246	3,355,246	-	0.00%
Sub-Total Grant Income	4,455,246	3,355,246	(1,100,000)	(24.69%)
INTEREST INCOME	500,000	1,400,000	900,000	180.00%
INCOME FROM TENANTS	75,000	77,013	2,013	2.68%
OTHER INCOME	125,000	98,824	(26,176)	(20.94%)
CASH BALANCES BROUGHT FORWARD	10,281,153	12,210,846	1,929,693	18.77%
TOTAL	\$ 132,250,852	\$ 137,681,992	\$ 5,431,140	4.11%
EXPENDITURES				
CHILDREN'S PROGRAMS				
Direct Services	\$ 108,361,465	\$ 113,196,465	\$ 4,835,000	4.46%
Support Services	9,827,479	10,220,687	393,208	4.00%
Sub-Total Children's Programs	118,188,944	123,417,152	5,228,208	4.42%
ADMINISTRATIVE EXPENSES	5,441,364	5,591,996	150,632	2.77%
CAPITAL EXPENDITURES	262,500	100,000	(162,500)	(61.90%)
NON OPERATING EXPENSES				
Palm Beach County Property				
Appraiser Fees	848,079	840,440	(7,639)	(0.90%)
Palm Beach County Tax Collector Fees	2,336,759	2,410,801	74,042	3.17%
Sub-Total	3,184,838	3,251,241	66,403	2.08%
CONTINGENCY	500,000	500,000	-	0.00%
SUB-TOTAL EXPENDITURES	127,577,646	132,860,389	5,282,743	4.14%
RESERVE FOR UNCOLLECTIBLE TAX	4,673,206	4,821,603	148,397	3.18%
TOTAL	\$ 132,250,852	\$ 137,681,992	\$ 5,431,140	4.11%

PROPOSED MILLAGE RATE:

0.6403

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
 PROPOSED ANNUAL BUDGET
 OCTOBER 1, 2018 - SEPTEMBER 30, 2019

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>		<u>2018 - 2019</u>	
			<u>PREVENTION PARTNERSHIPS</u>		<u>TOTAL BUDGET</u>	
<u>REVENUES</u>			<u>FOR CHILDREN, INC.</u>			
AD VALOREM TAXES	\$ 120,540,063	89.28%	-	0.00%	\$ 120,540,063	87.55%
GRANT INCOME						
Department of Health/Agency for Health Care Administration	3,355,246	2.48%	-	0.00%	3,355,246	2.44%
Sub-Total Grant Income	<u>3,355,246</u>	<u>2.48%</u>	<u>-</u>	<u>0.00%</u>	<u>3,355,246</u>	<u>2.44%</u>
INTEREST INCOME	1,400,000	1.04%	-	0.00%	1,400,000	1.02%
INCOME FROM TENANTS	77,013	0.06%	-	0.00%	77,013	0.06%
OTHER INCOME	98,824	0.07%	-	0.00%	98,824	0.07%
TRANSFER IN (OUT)	(2,661,433)	-1.97%	2,661,433	100.00%	-	0.00%
CASH BALANCES BROUGHT FORWARD	12,210,846	9.04%	-	0.00%	12,210,846	8.87%
TOTAL	\$ 135,020,559	100.00%	\$ 2,661,433	100.00%	\$ 137,681,992	100.00%
<u>EXPENDITURES</u>						
CHILDREN'S PROGRAMS						
Direct Services						
Program Services	\$ 108,740,032	80.54%	\$ 2,661,433	100.00%	\$ 111,401,465	80.91%
Special Funds and Other	95,000	0.07%	-	0.00%	95,000	0.07%
Public Education/Awareness	1,700,000	1.26%	-	0.00%	1,700,000	1.23%
Sub-total Direct Services	110,535,032	81.87%	2,661,433	100.00%	113,196,465	82.22%
Support Services						
Program Support Expenses	10,220,687	7.57%	-	0.00%	10,220,687	7.42%
Sub-total Support Services	10,220,687	7.57%	-	0.00%	10,220,687	7.42%
Sub-Total Children's Programs	120,755,719	89.44%	2,661,433	100.00%	123,417,152	89.64%
ADMINISTRATIVE EXPENSES	5,591,996	4.14%	-	0.00%	5,591,996	4.06%
CAPITAL EXPENDITURES	100,000	0.07%	-	0.00%	100,000	0.07%
NON OPERATING EXPENSES						
Palm Beach County Property Appraiser Fees	840,440	0.62%	-	0.00%	840,440	0.61%
Palm Beach County Tax Collector Fees	2,410,801	1.79%	-	0.00%	2,410,801	1.75%
Sub-Total Non Operating Expenses	<u>3,251,241</u>	<u>2.41%</u>	<u>-</u>	<u>0.00%</u>	<u>3,251,241</u>	<u>2.36%</u>
CONTINGENCY	500,000	0.37%	-	0.00%	500,000	0.36%
SUB-TOTAL EXPENDITURES	130,198,956	96.43%	2,661,433	100.00%	132,860,389	96.50%
RESERVE FOR UNCOLLECTIBLE TAX	4,821,603	3.57%	-	0.00%	4,821,603	3.50%
TOTAL	\$ 135,020,559	100.00%	\$ 2,661,433	100.00%	\$ 137,681,992	100.00%

MILLAGE RATE:

0.6403

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
 PROPOSED ANNUAL BUDGET
 GENERAL FUND
 OCTOBER 1, 2018 - SEPTEMBER 30, 2019

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
SALARIES	462,377	1,072,817	1,155,232	3,725,957	667,557	1,395,836	8,479,776
TEMPORARY PERSONNEL	-	-	-	15,000	-	-	15,000
FRINGE BENEFITS							
A. FICA	20,266	64,155	70,531	228,500	39,454	83,862	506,668
B. FICA MED	6,704	15,556	16,751	54,026	9,680	20,240	122,957
C. FL Unemployment	694	1,610	1,733	5,589	1,001	2,094	12,721
D. Workers' Comp	671	2,909	3,357	11,190	1,790	3,357	23,275
E. Health Plan	96,471	284,956	358,523	1,276,763	179,152	401,345	2,597,210
F. Retirement	67,955	154,111	150,060	464,704	83,405	170,503	1,090,737
G. Long Term Disability	1,630	3,960	4,210	13,652	2,464	5,190	31,105
H. Tuition Reimbursement	-	65,000	-	-	-	-	65,000
I. Retirement Health Savings	3,559	15,424	17,797	59,322	9,492	17,797	123,390
J. Short Term Disability	1,359	3,301	3,508	11,380	2,054	4,324	25,925
K. Other Fringe Benefits	3,600	15,600	18,000	60,000	9,600	18,000	124,800
L. Auto Allowance	7,000	-	-	-	-	-	7,000
Total Fringe Benefits	209,911	626,580	644,470	2,185,125	338,091	726,710	4,730,888
TOTAL PERSONNEL	672,288	1,699,397	1,799,702	5,926,082	1,005,649	2,122,547	13,225,664
TRAVEL							
A. Local Mileage	300	400	3,185	5,250	3,500	500	13,135
B. Staff Development / CSC Business-Related Travel	17,000	33,000	29,000	85,000	24,000	20,000	208,000
C. Council Member Travel	2,000	-	-	-	-	-	2,000
TOTAL TRAVEL	19,300	33,400	32,185	90,250	27,500	20,500	223,135
BUILDING SPACE							
A. Maintenance & Security	12,404	53,750	62,020	206,731	33,077	62,019	430,001
B. Utilities	4,615	20,000	23,077	76,922	12,308	23,077	159,999
C. Emergency Maintenance Fund	1,442	6,250	7,212	24,038	3,846	7,212	50,000
D. Quantum Park Fees and Assessments	346	1,499	1,731	5,769	923	1,731	11,999
E. Non Ad Valorem Assessments	1,029	4,460	5,145	17,153	2,744	5,146	35,677
TOTAL BUILDING SPACE	19,836	85,959	99,185	330,613	52,898	99,185	687,676
COMMUNICATIONS							
A. Voice/Data	1,690	7,325	8,452	28,173	4,508	8,452	58,600
B. Postage	-	-	6,000	-	-	-	6,000
2017 Tax Notices	-	-	8,000	-	-	-	8,000
Total Postage	-	-	14,000	-	-	-	14,000
TOTAL COMMUNICATIONS	1,690	7,325	22,452	28,173	4,508	8,452	72,600
PRINTING & SUPPLIES							
A. Supplies	1,154	5,001	5,769	19,231	3,077	5,769	40,001
B. Meeting Supplies	2,400	5,200	700	5,000	750	400	14,450
C. Computer Supplies	-	-	-	-	-	15,000	15,000
D. Printing	100	250	450	1,000	75,000	1,600	78,400
E. Photography/Video	-	-	-	-	50,000	-	50,000
TOTAL PRINTING & SUPPLIES	3,654	10,451	6,919	25,231	128,827	22,769	197,851

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
 PROPOSED ANNUAL BUDGET
 GENERAL FUND
 OCTOBER 1, 2018 - SEPTEMBER 30, 2019

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
OTHER EXPENSES							
A. Purchase of Service							
1. Legal	35,000	-	-	-	-	-	35,000
2. Audit	-	-	60,400	-	-	-	60,400
3. Consulting	5,000	30,000	22,000	168,378	20,000	25,000	270,378
4. Inspector General Fee	-	58,095	58,096	-	-	-	116,191
B. Insurance	210,000	-	-	-	-	-	210,000
C. Staff Development - In House	-	65,000	-	-	-	-	65,000
D. Dues	132,000	7,500	2,700	1,980	2,500	3,000	149,680
E. Background Checks/Fingerprinting	-	2,000	-	-	-	-	2,000
F. Subscriptions/Publications	2,500	17,500	1,541	2,000	7,000	500	31,041
G. Public Notices & Employment Ads	-	25,000	-	-	-	-	25,000
H. Copier Equipment	1,298	5,625	6,491	21,635	3,462	6,490	45,001
I. Computer Maint & Support	-	-	-	-	-	304,565	304,565
J. Banking Services	-	-	6,500	-	-	-	6,500
K. Investment Advisory Services	-	-	80,000	-	-	-	80,000
L. Service Awards & Recognition	-	5,000	-	-	-	-	5,000
TOTAL OTHER EXPENSES	385,798	215,720	237,728	193,993	32,962	339,555	1,405,756
TOTAL ADMINISTRATIVE EXPENSES	1,102,566	2,052,252	2,198,172	6,594,342	1,252,344	2,613,008	15,812,683
CAPITAL EXPENSES							
A. Furniture & Equipment	-	-	-	-	-	-	-
B. Computer Hardware	-	-	-	-	-	50,000	50,000
C. Computer Software	-	-	-	-	-	50,000	50,000
D. Building Improvements	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENSES	-	-	-	-	-	100,000	100,000
NON OPERATING EXPENSES							
A. Property Appraiser Fee	840,440	-	-	-	-	-	840,440
B. Tax Collector Fee	2,410,801	-	-	-	-	-	2,410,801
TOTAL NON-OPERATING EXPENSES	3,251,241	-	-	-	-	-	3,251,241
ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES							
A. Direct Funded Programs and Initiatives	-	-	-	108,615,032	-	-	108,615,032
B. Healthy Safe & Strong Fund	-	-	-	-	50,000	-	50,000
C. Lobbying/Legislative Issues	-	-	-	-	45,000	-	45,000
D. Public Education	-	-	-	-	1,700,000	-	1,700,000
E. Communications Technology	-	-	-	-	125,000	-	125,000
TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES	-	-	-	108,615,032	1,920,000	-	110,535,032
CONTINGENCY	500,000	-	-	-	-	-	500,000
RESERVE FOR UNCOLLECTIBLE TAX	4,821,602	-	-	-	-	-	4,821,602
TOTAL BUDGET	9,675,409	2,052,252	2,198,172	115,209,374	3,172,344	2,713,008	135,020,558
Budget: Administrative Expenses	1,102,566	1,797,625	853,393	616,649	94,046	1,127,717	5,591,996
Budget: Capital Expenses	-	-	-	-	-	100,000	100,000
Budget: Children's Program: Direct Services	-	-	-	108,615,032	1,920,000	-	110,535,032
Budget: Children's Program: Support Services	-	254,628	1,344,779	5,977,692	1,158,298	1,485,291	10,220,687
Budget: Non-Operating Expenses	8,572,844	-	-	-	-	-	8,572,844
TOTAL BUDGET	9,675,410	2,052,252	2,198,172	115,209,374	3,172,344	2,713,008	135,020,559

**Children's Services Council
Notes to 2018/19 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:

- A. Executive Administration** – reflects the costs associated with the CEO function and administration of the Children's Services Council, such as legal fees, insurance, non- operating expenses for the Property Appraiser and Tax Collector and organizational consultants.
- B. Talent & Operations** – consists of the Operations, Human Resources, Project Management and Talent Management departments.
- C. Finance** – Consists of the Accounting, Budget Oversight and Audit and Compliance departments.
- D. 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.
- E. Communications**- Reflects the costs associated with the Communications department.
- F. Information Management**- Reflects the costs associated with the Information Management department and Information Technology.

2. Personnel

- The proposed 2018/19 fiscal year budget contains funding for 104 approved positions, a 3% merit pool in correlation with staff performance evaluations and 0.5% for promotional increases.
- Fringe benefits are calculated at existing 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,

Children's Services Council
Notes to 2018/19 Fiscal Year Proposed Budget

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 2017/18 fiscal year rates to maintain coverage at existing levels.
- Long Term Disability premiums are projected based on the rate that was provided by the carrier.
- Tuition reimbursements have been estimated based on anticipated usage for the 2018/19 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.

3. Travel

- The local mileage reimbursement rate is projected at \$0.545 per mile based on the Internal Revenue Service standard mileage rate for 2018. 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 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

Children's Services Council
Notes to 2018/19 Fiscal Year Proposed Budget

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 Association. The amount budgeted is allocated by department based on the number of full-time equivalent (FTE) employees.

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 2018 tax notices has been included as 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 and newsletters.
- Photography/video costs are expenses associated with the communications department and the public education of program services.

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 annual audit.

Children's Services Council
Notes to 2018/19 Fiscal Year Proposed Budget

- Consulting has been budgeted under various divisions as follows:
 - Executive Administration – Consultants may be used to provide consulting services related to public policy issues.
 - 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.
 - 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.
 - 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.

- The Inspector General fee is a charge for the Inspector General to investigate complaints and provide contract oversight.
- Insurance is made up of expenses related to non-benefit insurance premiums.
- 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

**Children's Services Council
Notes to 2018/19 Fiscal Year Proposed Budget**

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 are \$100,000 for computer hardware and computer software.

9. Non-operating expenses

These expenses have been calculated based on the proposed millage rate for the Tax Collector and per the estimated fee is provided by the Property Appraiser.

10. Allocations Children's Programs and Special Services

The total proposed allocation to children's programs and initiatives plus special services is \$113,196,465.

This year following the Public Education line item, there is a separate line item for Communications Technology primarily for maintenance and enhancements of the EveryParent website and apps.

11. Contingencies

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

Children's Services Council
Notes to 2018/19 Fiscal Year Proposed Budget

12. Reserve for Uncollectable Tax

A 4% reserve has been established to provide for the projected difference in the amount of tax levied and the amount actually collected.

13. Ad Valorem Tax

Revenue is estimated to increase 3.19% based on an estimated increase in property tax values offset by a reduction in the millage rate. The proposed millage rate is being reduced to .6403 compared to .6590 in the prior year.

14. 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.

15. Other income

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

16. Interest income

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

17. Cash balances brought forward

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