



## **TRIM PUBLIC HEARING**

**September 8, 2016 – 6:00 p.m.**

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY**

**TRIM PUBLIC HEARING, SEPTEMBER 8, 2016**

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

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EXHIBIT II Comparison of Proposed 2016-2017 Budget to Approved  
2015-2016 Annual Budget

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EXHIBIT III Proposed 2016-2017 Annual Budget by Fund

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EXHIBIT IV Proposed 2016-2017 Annual Budget by Division  
(General Fund)

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EXHIBIT V Notes

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EXHIBIT VI Proposed TRIM Advertisement

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY**

**TRIM PUBLIC HEARING  
September 8, 2016, 6:00 p.m.**

**2300 High Ridge Road, Boynton Beach, FL**

**AGENDA**

- 1. CALL TO ORDER**
- 2. AGENDA**
  - A. Additions, deletions, substitutions
  - B. Adoption
- 3. 2016-17 TENTATIVE BUDGET**
  - A. Percent increase above roll-back rate 9.50%
  - B. Presentation
  - C. Public Comment
  - D. Review
- 4. 2016-17 TENTATIVE MILLAGE RATE - .6833**
  - A. Review
  - B. Public Comment
  - C. Tentative Adoption
- 5. TENTATIVE ADOPTION OF 2016-17 BUDGET**
  - A. Tentative adoption of 2016-17 budget
- 6. ANNOUNCEMENT OF FINAL TRIM HEARING – SEPTEMBER 22, 2016 – 6:00 P.M.**
- 7. PERCENT BY WHICH PROPOSED MILLAGE RATE IS MORE THAN THE ROLL-BACK RATE – 9.50%**
- 8. ADJOURNMENT**



# CERTIFICATION OF TAXABLE VALUE

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

Year : 2016	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	\$	155,646,623,721	(1)
2.	Current year taxable value of personal property for operating purposes	\$	9,719,960,310	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	142,672,040	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	165,509,256,071	(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.)	\$	2,108,788,189	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	163,400,467,882	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	152,694,401,056	(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)

<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date :	
	Electronically Certified by Property Appraiser	6/29/2016 8:32 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>	0.6677	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	101,954,052	(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>	\$	101,954,052	(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>	\$	163,400,467,882	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.6240	per \$1000	(16)
17.	Current year proposed operating millage rate	0.6833	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>	\$	113,092,475	(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)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
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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>	\$	101,954,052	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		0.6240 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	103,277,776	(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>	\$	113,092,475	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		0.6833 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>		9.50 %	(27)

<b>First public budget hearing</b>	Date : 9/8/2016	Time : 6:00 PM EST	Place : 2300 High Ridge Road Boynton Beach Florida 33426
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 : 7/27/2016 1:22 PM	
	Title : LISA WILLIAMS-TAYLOR PH.D, CEO		Contact Name and Contact Title : JENNIFER DIEHL, CFO		
	Mailing Address : 2300 HIGH RIDGE ROAD		Physical Address : 2300 HIGH RIDGE ROAD		
	City, State, Zip : BOYNTON BEACH, FLORIDA 33426		Phone Number : 5617407000		Fax Number : 5618351956



Reset Form


Print Form

# MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

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

Year: <b>2016</b>	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)
<b>IF YES,</b> <b>STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	0.6240	per \$1,000	(2)
3. Prior year maximum millage rate with a majority vote from <b>2015</b> Form DR-420MM, Line 13	0.7754	per \$1,000	(3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	0.6677	per \$1,000	(4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	152,694,401,056	(5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	118,399,239	(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>	\$	118,399,239	(8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	163,400,467,882	(9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.7246	per \$1,000	(10)
<b>Calculate maximum millage levy</b>			
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	0.7246	per \$1,000	(11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	<b>1.0375</b>		(12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	0.7518	per \$1,000	(13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	0.8270	per \$1,000	(14)
15. Current year proposed millage rate	0.6833	per \$1,000	(15)
16. <b>Minimum vote required to levy proposed millage:</b> (Check one)	(16)		
<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. <b>Enter Line 13 on Line 17.</b>			
<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. <b>Enter Line 15 on Line 17.</b>			
<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. <b>Enter Line 15 on Line 17.</b>			
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b>			
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	0.7518	per \$1,000	(17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$	165,509,256,071	(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>	\$	113,092,475 (19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	124,429,859 (20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
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>	\$	113,092,475 (22)
<b>Total Maximum Taxes</b>			
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>	\$	124,429,859 (24)
<b>Total Maximum Versus Total Taxes Levied</b>			
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)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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		7/27/2016 1:22 PM
	Title :	Contact Name and Contact Title :	
	LISA WILLIAMS-TAYLOR PH.D, CEO	JENNIFER DIEHL, CFO	
	Mailing Address :	Physical Address :	
2300 HIGH RIDGE ROAD	2300 HIGH RIDGE ROAD		
City, State, Zip :	Phone Number :	Fax Number :	
BOYNTON BEACH, FLORIDA 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, 2016 - SEPTEMBER 30, 2017

	<u>2015/16 APPROVED BUDGET</u>	<u>2016/17 PROPOSED BUDGET</u>	<u>INCREASE (DECREASE) DIFFERENCE</u>	<u>% INCREASE (DECREASE)</u>
<b>REVENUES</b>				
AD VALOREM TAXES	\$ 102,176,959	\$ 113,092,475	\$ 10,915,516	10.68%
GRANT INCOME				
Palm Beach County Head Start Match	3,100,000	2,100,000	(1,000,000)	-32.26%
JPB Foundation	250,000	250,000	-	100.00%
Department of Health/Agency for Health Care Administration	3,630,806	3,094,966	(535,840)	-14.76%
Sub-Total Grant Income	<u>6,980,806</u>	<u>5,444,966</u>	<u>(1,535,840)</u>	<u>-22.00%</u>
INTEREST INCOME	300,000	400,000	100,000	33.33%
INCOME FROM TENANTS	70,000	70,000	-	0.00%
OTHER INCOME	100,000	100,000	-	0.00%
CASH BALANCES BROUGHT FORWARD	14,843,281	9,076,761	(5,766,520)	-38.85%
<b>TOTAL</b>	<b>\$ 124,471,046</b>	<b>\$ 128,184,202</b>	<b>\$ 3,713,156</b>	<b>2.98%</b>
<b>EXPENDITURES</b>				
CHILDREN'S PROGRAMS				
Direct Services	\$ 100,696,792	\$ 104,001,628	\$ 3,304,836	3.28%
Support Services	9,771,341	9,413,838	(357,503)	-3.66%
Sub-Total Children's Programs	<u>110,468,133</u>	<u>113,415,466</u>	<u>2,947,333</u>	<u>2.67%</u>
ADMINISTRATIVE EXPENSES	5,342,146	5,218,109	(124,037)	-2.32%
CAPITAL EXPENDITURES	250,000	350,000	100,000	40.00%
NON OPERATING EXPENSES				
Palm Beach County Property				
Appraiser Fees	772,645	783,812	11,167	1.45%
Palm Beach County Tax Collector Fees	2,029,274	2,262,191	232,917	11.48%
Sub-Total	<u>2,801,919</u>	<u>3,046,003</u>	<u>244,084</u>	<u>8.71%</u>
CONTINGENCY	500,000	500,000	-	0.00%
SUB-TOTAL EXPENDITURES	119,362,198	122,529,578	3,167,380	2.65%
RESERVE FOR UNCOLLECTABLE TAX	5,108,848	5,654,624	545,776	10.68%
<b>TOTAL</b>	<b>\$ 124,471,046</b>	<b>\$ 128,184,202</b>	<b>\$ 3,713,156</b>	<b>2.98%</b>

PROPOSED MILLAGE RATE:

**0.6833**



CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2016 - SEPTEMBER 30, 2017

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>		<u>2016 - 2017</u>	
			<u>PREVENTION PARTNERSHIPS</u>		<u>TOTAL BUDGET</u>	
			<u>FOR CHILDREN, INC.</u>			
<b>REVENUES</b>						
AD VALOREM TAXES	\$ 113,092,475	90.16%	-	0.00%	\$ 113,092,475	88.23%
GRANT INCOME						
Palm Beach County Head Start Match	2,100,000	1.67%	-	0.00%	2,100,000	1.64%
JPB Foundation	250,000	0.20%	-	0.00%	250,000	0.20%
Department of Health/Agency for Health Care Administration	<u>3,094,966</u>	<u>2.47%</u>	-	0.00%	<u>3,094,966</u>	<u>2.41%</u>
Sub-Total Grant Income	<u>5,444,966</u>	<u>4.34%</u>	-	0.00%	<u>5,444,966</u>	<u>4.25%</u>
INTEREST INCOME	400,000	0.32%	-	0.00%	400,000	0.31%
INCOME FROM TENANTS	70,000	0.06%	-	0.00%	70,000	0.05%
OTHER INCOME	100,000	0.08%	-	0.00%	100,000	0.08%
TRANSFER IN (OUT)	<u>(2,742,285)</u>	<u>-2.19%</u>	<u>2,742,285</u>	100.00%	-	<u>0.00%</u>
CASH BALANCES BROUGHT FORWARD	<u>9,076,761</u>	<u>7.24%</u>	-	0.00%	<u>9,076,761</u>	<u>7.08%</u>
<b>TOTAL</b>	<b><u>\$ 125,441,917</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 2,742,285</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 128,184,202</u></b>	<b><u>100.00%</u></b>
<b>EXPENDITURES</b>						
<b>CHILDREN'S PROGRAMS</b>						
<b>Direct Services</b>						
Program Services	\$ 99,179,343	79.06%	\$ 2,742,285	100.00%	\$ 101,921,628	79.51%
Special Funds and Other	95,000	0.08%	-	0.00%	95,000	0.07%
Public Education/Awareness	1,985,000	1.58%	-	0.00%	1,985,000	1.55%
<b>Sub-total Direct Services</b>	<b>101,259,343</b>	<b>80.72%</b>	<b>2,742,285</b>	<b>100.00%</b>	<b>104,001,628</b>	<b>81.13%</b>
<b>Support Services</b>						
Programmatic Support Expenses	9,413,838	7.50%	-	0.00%	9,413,838	7.34%
<b>Sub-total Support Services</b>	<b><u>9,413,838</u></b>	<b><u>7.50%</u></b>	<b><u>-</u></b>	<b><u>0.00%</u></b>	<b><u>9,413,838</u></b>	<b><u>7.34%</u></b>
<b>Sub-Total Children's Programs</b>	<b>110,673,181</b>	<b>88.23%</b>	<b>2,742,285</b>	<b>100.00%</b>	<b>113,415,466</b>	<b>88.48%</b>
ADMINISTRATIVE EXPENSES	5,218,109	4.16%	-	0.00%	5,218,109	4.07%
CAPITAL EXPENDITURES	350,000	0.28%	-	0.00%	350,000	0.27%
NON OPERATING EXPENSES						
Palm Beach County Property Appraiser Fees	783,812	0.62%	-	0.00%	783,812	0.61%
Palm Beach County Tax Collector Fees	<u>2,262,191</u>	<u>1.80%</u>	-	0.00%	<u>2,262,191</u>	<u>1.76%</u>
Sub-Total Non Operating Expenses	3,046,003	2.43%	-	0.00%	3,046,003	2.38%
CONTINGENCY	<u>500,000</u>	<u>0.40%</u>	-	0.00%	<u>500,000</u>	<u>0.39%</u>
<b>SUB-TOTAL EXPENDITURES</b>	<b>119,787,293</b>	<b>95.49%</b>	<b>2,742,285</b>	<b>100.00%</b>	<b>122,529,578</b>	<b>95.59%</b>
RESERVE FOR UNCOLLECTABLE TAX	<u>5,654,624</u>	<u>4.51%</u>	-	0.00%	<u>5,654,624</u>	<u>4.41%</u>
<b>TOTAL</b>	<b><u>\$ 125,441,917</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 2,742,285</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 128,184,202</u></b>	<b><u>100.00%</u></b>
<b>MILLAGE RATE:</b>	<b>0.6833</b>					

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2016 - SEPTEMBER 30, 2017

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
<b>SALARIES</b>	405,538	989,088	1,062,315	3,536,539	620,289	1,298,339	7,912,108
							-
<b>TEMPORARY PERSONNEL</b>	-	-	-	15,000	-	-	15,000
							-
<b>FRINGE BENEFITS</b>							-
A. FICA	19,411	61,324	65,864	217,518	36,826	78,463	479,406
B. FICA MED	5,880	14,342	15,403	51,280	8,994	18,826	114,725
C. FL Unemployment	811	1,978	2,125	7,073	1,241	2,597	15,825
D. Workers' Comp	642	2,782	3,210	10,700	1,712	3,210	22,256
E. Health Plan	86,576	230,527	273,186	1,061,797	172,860	366,950	2,191,896
F. Retirement	57,526	152,178	137,541	447,824	75,830	158,164	1,029,064
G. Long Term Disability	1,200	3,826	3,929	15,123	2,374	3,624	30,076
H. Tuition Reimbursement		65,000	-	-	-	-	65,000
J. Retirement Health Savings	3,355	14,540	16,777	55,924	8,948	16,777	116,321
K. Short Term Disability	972	3,176	3,258	12,072	1,964	2,988	24,429
L. Other Fringe Benefits	3,600	15,600	18,000	60,000	9,600	18,000	124,800
<b>Total Fringe Benefits</b>	179,973	565,273	539,292	1,939,311	320,349	669,599	4,213,797
<b>TOTAL PERSONNEL</b>	585,511	1,554,362	1,601,606	5,490,850	940,638	1,967,938	12,140,905
<b>TRAVEL</b>							
A. Local Mileage	1,500	200	1,850	5,500	3,000	400	12,450
B. Staff Development / CSC Business-Related Travel	12,000	35,000	27,500	100,000	18,000	12,000	204,500
C. Council Member Travel	2,000	-	-	-	-	-	2,000
D. Business Expense	3,000	-	-	-	-	-	3,000
<b>TOTAL TRAVEL</b>	18,500	35,200	29,350	105,500	21,000	12,400	221,950
<b>BUILDING SPACE</b>							
A. Maintenance & Security	11,538	49,999	57,693	192,309	30,769	57,692	400,000
B. Utilities	4,615	20,001	23,077	76,922	12,308	23,077	160,000
C. Emergency Maintenance Fund	1,442	6,250	7,211	24,039	3,846	7,212	50,000
D. Quantum Park Fees and Assessments	346	1,499	1,731	5,770	923	1,731	12,000
E. Real Estate Taxes Quantum Park	1,731	7,500	8,653	28,847	4,615	8,654	60,000
<b>TOTAL BUILDING SPACE</b>	19,672	85,249	98,365	327,887	52,461	98,366	682,000
<b>COMMUNICATIONS</b>							
A. Telecommunications	1,442	6,250	7,211	24,039	3,846	7,212	50,000
B. Postage	-	-	15,000	-	-	-	15,000
2016 Tax Notices	-	-	7,600	-	-	-	7,600
Total Postage	-	-	22,600	-	-	-	22,600
<b>TOTAL COMMUNICATIONS</b>	1,442	6,250	29,811	24,039	3,846	7,212	72,600
<b>PRINTING &amp; SUPPLIES</b>							
A. Supplies	1,154	5,001	5,769	19,230	3,077	5,769	40,000
B. Meeting Supplies	1,400	5,200	300	5,000	750	200	12,850
C. Computer Supplies		-	-	-	-	20,000	20,000
D. Printing	100	250	350	1,750	75,000	100	77,550
E. Photography/Video		-	-	-	50,000	-	50,000
<b>TOTAL PRINTING &amp; SUPPLIES</b>	2,654	10,451	6,419	25,980	128,827	26,069	200,400

CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2016 - SEPTEMBER 30, 2017

Expenses	Executive Administration	Talent & Operations	Finance	Program Services	Communications	Information Management	TOTALS
<b>OTHER EXPENSES</b>							
A. Purchase of Service							
1. Legal	35,000	-	-	-	-	-	35,000
2. Audit		-	60,400	-	-	-	60,400
3. Consulting	10,000	50,000	-	200,000	25,000	25,000	310,000
4. Inspector General Fee		58,095	58,096	-	-	-	116,191
B. Insurance	220,000	-	-	-	-	-	220,000
C. Staff Development - In House		50,000	-	-	-	-	50,000
D. Dues	130,000	6,800	2,700	5,000	2,000	500	147,000
E. Background Checks/Fingerprinting		2,000	-	-	-	-	2,000
F. Subscrip/Publications	2,000	14,700	1,600	2,000	2,200	500	23,000
G. Public Notices & Employment Ads		12,000	-	-	-	-	12,000
H. Copier Equipment	1,442	6,250	7,211	24,040	3,846	7,212	50,001
I. Computer Maint & Support		-	-	-	-	260,000	260,000
J. Banking Services	-	-	5,000	-	-	-	5,000
K. Investment Advisory Services	-	-	20,000	-	-	-	20,000
L. Service Awards & Recognition		3,500	-	-	-	-	3,500
<b>TOTAL OTHER EXPENSES</b>	<b>398,442</b>	<b>203,345</b>	<b>155,007</b>	<b>231,040</b>	<b>33,046</b>	<b>293,212</b>	<b>1,314,092</b>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>1,026,221</b>	<b>1,894,857</b>	<b>1,920,558</b>	<b>6,205,296</b>	<b>1,179,818</b>	<b>2,405,197</b>	<b>14,631,947</b>
<b>CAPITAL EXPENSES</b>							
A. Computer Hardware	-	-	-	-	-	350,000	350,000
<b>TOTAL CAPITAL EXPENSES</b>						<b>350,000</b>	<b>350,000</b>
<b>NON OPERATING EXPENSES</b>							
A. Property Appraiser Fee	783,812	-	-	-	-	-	783,812
B. Tax Collector Fee	2,262,191	-	-	-	-	-	2,262,191
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>3,046,003</b>						<b>3,046,003</b>
<b>ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES</b>							
A. Direct Funded Programs and Initiatives	-	-	-	99,179,343	-	-	99,179,343
B. Healthy Safe & Strong Fund	-	-	-	-	50,000	-	50,000
C. Lobbying/Legislative Issues	-	-	-	-	45,000	-	45,000
D. Public Education	-	-	-	50,000	1,935,000	-	1,985,000
<b>TOTAL ALLOCATIONS CHILDREN'S PROGRAMS AND SPECIAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,229,343</b>	<b>2,030,000</b>	<b>-</b>	<b>101,259,343</b>
<b>CONTINGENCY</b>	<b>500,000</b>						<b>500,000</b>
<b>RESERVE FOR UNCOLLECTABLE TAX</b>	<b>5,654,624</b>						<b>5,654,624</b>
<b>TOTAL BUDGET</b>	<b>10,226,848</b>	<b>1,894,857</b>	<b>1,920,558</b>	<b>105,434,639</b>	<b>3,209,818</b>	<b>2,755,197</b>	<b>125,441,917</b>
Budget: Administrative Expenses	1,026,221	1,659,775	836,975	356,198	641,964	696,975	5,218,109
Budget: Capital Expenses		-	-	-	-	350,000	350,000
Budget: Children's Program: Direct Services		-	-	99,229,343	2,030,000	-	101,259,343
Budget: Children's Program: Support Services		235,081	1,083,583	5,849,098	537,854	1,708,222	9,413,838
Budget: Non-Operating Expenses	9,200,627	-	-	-	-	-	9,200,627
<b>TOTAL BUDGET</b>	<b>10,226,848</b>	<b>1,894,857</b>	<b>1,920,558</b>	<b>105,434,639</b>	<b>3,209,818</b>	<b>2,755,197</b>	<b>125,441,917</b>

**Children's Services Council**  
**Notes to 2016/17 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, the JPB Foundation and from the Palm Beach County Head Start Match.
- E. Communications**- Reflects the costs associated with the Communications division.
- F. Information Management**- Reflects the costs associated with Information Management, Information Technology and Business Analytics.

**2. Personnel**

- The proposed 2016/17 fiscal year budget contains funding for 104 approved positions, a 3% merit pool in correlation with staff performance evaluations and .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

**Children's Services Council  
Notes to 2016/17 Fiscal Year Proposed Budget**

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 2015/16 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 2016/17 fiscal year.
- Retirement Health Savings reflects the estimated amount needed for this benefit.
- 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 \$0.54 per mile based on the Internal Revenue Service standard mileage rate for 2016. 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 contracts that have been entered into 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

**Children's Services Council**  
**Notes to 2016/17 Fiscal Year Proposed Budget**

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.

**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 2016 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 external audit.

**Children's Services Council**  
**Notes to 2016/17 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 related to the facilities.
  - 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 in the use of translation services.
  - Information Management - Consultants may be used to assist in the maintenance and training of various databases and the equipment necessary to maintain these programs.

The following are descriptions of the other items budgeted under the "Other Expenses" cost category:

- The Inspector General fee is a charge for the Inspector General to review CSC's contracts and other transactions.
- Insurance is made up of expenses related to non-benefit insurance premiums.
- Staff Development 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.

**Children's Services Council  
Notes to 2016/17 Fiscal Year Proposed Budget**

- 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 services and Investment Advisory services cover the costs of bank, credit card 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 costs associated with these items are \$350,000 for computer hardware and updated server infrastructure.

**9. Non-operating expenses**

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

**10. Allocations**

The total proposed allocation to children's programs and initiatives is \$104,001,628.

**11. Contingencies**

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

**12. Reserve for Uncollectable Tax**

A 5% reserve has been established to provide for the projected difference in the amount of tax levied and the amount actually collected.



**Children's Services Council**  
**Notes to 2016/17 Fiscal Year Proposed Budget**

**13. Ad Valorem Tax**

Revenue is calculated based on a projected estimate of taxable value which reflects an estimated 8.4% increase in the taxable value from the previous year. The millage rate is .6833 compared to .6677 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
- County match dollars through Palm Beach County to support the Head Start program
- Foundation dollars through the JPB Foundation to support a randomized control trial of the Child First program

**15. Other income**

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

**16. Interest income**

Interest income is projected based on current interest rate trends applied to average invested balances.

**17. Cash balances brought forward**

Use of fund balance not to exceed the 27.5% of the total budget fund balance policy.

**BUDGET SUMMARY  
CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY  
FISCAL YEAR 2016-2017**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY ARE 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	\$ 8,726,761	\$ 350,000	\$ -	\$ 9,076,761
<b>ESTIMATED REVENUES</b>				
<b>TAXES:</b> Millage per \$1000				
Ad Valorem                      .6833	113,092,475	-	-	113,092,475
<b>GRANTS:</b>				
Other Governmental Sources	5,444,966	-	-	5,444,966
<b>INTEREST EARNINGS:</b>	400,000	-	-	400,000
<b>MISCELLANEOUS REVENUES:</b>				
Tenant/Other Income	<u>170,000</u>	-	-	<u>170,000</u>
Transfers In (Out)	<u>(2,742,285)</u>	-	<u>2,742,285</u>	<u>-</u>
<b>Total Revenues</b>	<u>116,365,156</u>	<u>-</u>	<u>2,742,285</u>	<u>119,107,441</u>
<b>Total Estimated Revenues and Balances</b>	<u>\$ 125,091,917</u>	<u>\$ 350,000</u>	<u>\$ 2,742,285</u>	<u>\$ 128,184,202</u>
<b>EXPENDITURES/EXPENSES</b>				
<b>Children's Programs</b>				
Direct Services	\$ 101,259,343	\$ -	\$ 2,742,285	\$ 104,001,628
Support Services	<u>9,413,838</u>	-	-	<u>9,413,838</u>
Sub-total Children's Programs	<u>110,673,181</u>	-	<u>2,742,285</u>	<u>113,415,466</u>
Administrative Expenses	5,218,109	-	-	5,218,109
Capital Expenditures	-	350,000	-	350,000
Allocation to Contingency Fund	500,000	-	-	500,000
Non-operating Expenses	<u>3,046,003</u>	-	-	<u>3,046,003</u>
<b>Total Expenditures</b>	<u>119,437,293</u>	<u>350,000</u>	<u>2,742,285</u>	<u>122,529,578</u>
Reserves	<u>5,654,624</u>	-	-	<u>5,654,624</u>
<b>Total Appropriated Expenditures and Reserves</b>	<u>\$ 125,091,917</u>	<u>\$ 350,000</u>	<u>\$ 2,742,285</u>	<u>\$ 128,184,202</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	\$102,176,959
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$222,907
C. Actual property tax levy	\$101,954,052

**This year's proposed tax levy:** \$113,092,475

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

Thursday, September 22, 2016  
6:00 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.**