

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY

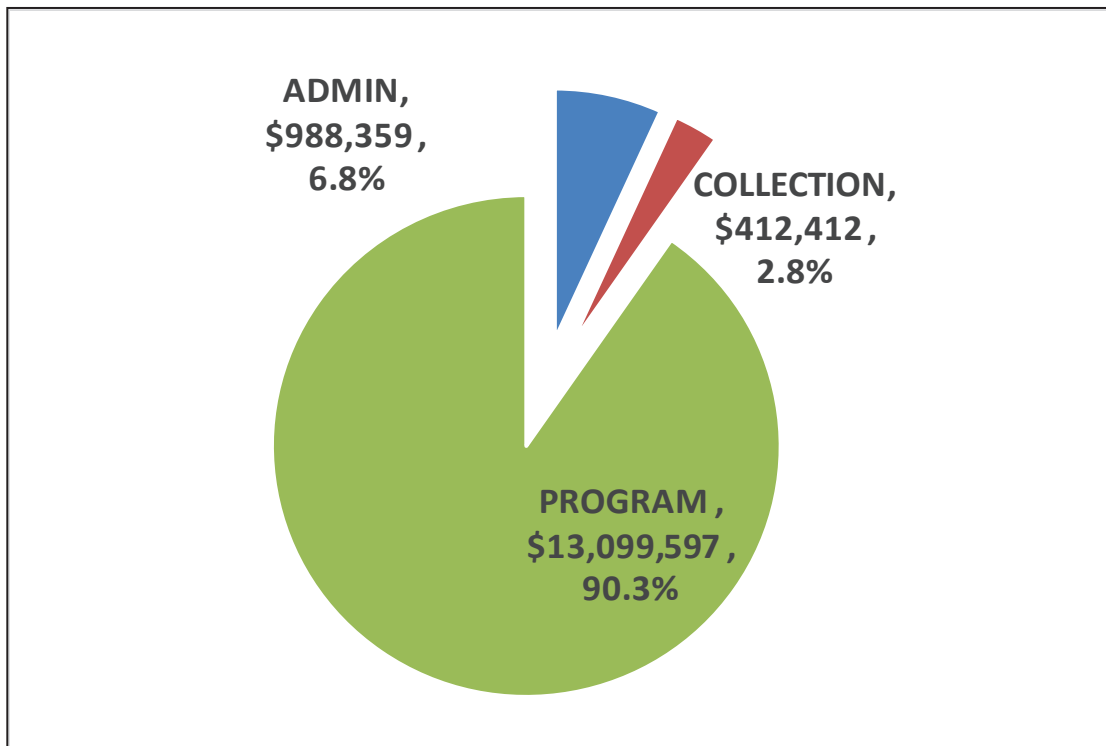
REGULAR COUNCIL MEETING

July 13, 2023

2023/2024 TENTATIVE BUDGET PRESENTATION

TABLE OF CONTENTS

Budget Narrative.....	1-5
Budgeted Program Allocations (with comparison to FY 2023).....	6-8
Calculation of Ad Valorem Revenues.....	9
Budget Analysis.....	10
Comparison of Financials--Fiscal Year 2022 through Fiscal Year 2024.....	11
Expenditures by Admin vs. Program-FY 2024 Draft Budget.....	12
Correspondence from Michelle Franklin, Property Appraiser	
Form DR-420 Certification of Taxable Value.....	13a
2023 Estimated Budget Request Letter.....	13b
Millage Rate Revenue Streams.....	14
Millage and Ad Valorem Revenue History.....	15
TRIM Calendar.....	16



CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY
TENTATIVE BUDGET NARRATIVE
FY 2023/2024

INCOME		FY 23/24 Proposed
1 Ad Valorem Revenues	Increase \$47,038	13,077,263
Calculated using the following data: >Millage Rate of 0.3790 >Form DR-420 Certification of Taxable Value Ln 4, p. 13a >Revenue Collections is estimated at 96.5% This amount is a change from the FY 22/23 budget by \$1,245,720 <i>Refer to attached worksheet entitled "Millage Rate Revenue Streams"- P. 14</i>		
2 Interest Earnings		300,000
Calculated using the following assumptions: >Interest Rates are increasing History: FY 17/18 =\$23,858; FY 18/19 =\$103,487; FY 19/20 =\$81,500; FY 20/21 = \$16,600; FY 21/22 = \$35,492; FY 22/23 = \$157,151 through April		
3 Miscellaneous Income		3,000
>Various 3,000		
4 Grant Revenue		-
-		
5 Income From Reserve		-
This figure is a plug based on the amount needed to provide a balanced budget (i.e., income = expense). For FY 23/24, this number is calculated at the bottom of the proposed budget column on page 11 . >Revenues greater than expenditures results in an increase to the fund balance. >Revenues less than expenditures requires utilization of fund balance.		
TOTAL INCOME		13,380,263
		Increase \$47,038
EXPENSES		
6 Salary Expense		855,979
>Total proposed annual payroll 846,379 >Car Allowance 4,200 >Deferred Compensation 5,400		
7 FICA - Social Security (6.2%)		49,016
8 FICA - Medicare (1.45%)		11,463

9 Florida Retirement		126,353
>Florida Retirement System Employer Contributions	126,353	
>Provision for compensated leave payout @ regular employee rate of 8.26%		
--Rate incr at 07.01.22: 10.82% to 11.91% & 29.01% to 31.57%		
--Estimated Rate incr at 07.01.23 of 10%		
10 Temporary Staffing		10,000
11 Health Insurance		223,186
>Employee Coverage (employer cost) <i>estimated increase of 8%</i>	203,186	
>Provision for increased coverage opted by employees*	20,000	
<p>*This provision is an allowance for employees to improve their option coverage which has a higher employer cost and is also an allowance for life changes such as marriage or childbirth that would incr. their coverage cost.</p>		
12 Life Insurance		3,786
>Cost = .57/1000 of salary for each of 12 months =	3,606	
>Provision for rate increase = 5%	180	
13 Workers Compensation		3,000
>FY 21/22=\$1,716		
14 Reemployment		1,500
>FY 21/22=\$918		
15 Professional Services-Legal		12,000
<i>History: FY 12/13=\$8,540; FY 13/14=\$13,755; FY 14/15=\$9,590;</i>		
<i>FY 15/16=\$5,724; FY 16/17=\$3,870; FY18/19=\$7,254; FY19/20=\$10,170;</i>		
<i>FY20/21=\$4,554; FY21/22=\$7,297</i>		
16 Professional Services-Audit		16,200
<i>History: FY 15/16=\$12,700; FY16/17=\$13,500; FY 17/18=\$13,500</i>		
<i>FY 18/19 = \$13,500; FY 19/20=\$13,500; FY20/21=\$13,500; FY21/22=\$13,500</i>		
17 Professional Services-Consulting, Other Services		23,500
>Consulting (surveys, public relations, needs assessment)		
-Project Management for The Process (125 hrs X \$80/hr)	10,000	
>TylerTech Tutoring (30 wks X 2 hrs X \$150/hr)	9,000	
-Other	4,500	
18 Information Technology		142,550
>Software Licensing-Seabrooks	9,000	
>Software Licensing-Microsoft	5,500	
>Software Licensing-TylerTech (Incode)	30,000	
>Software Licensing-Webauthor	15,000	
>Software Licensing-InsightSoftware	15,562	
>Software Licensing-Firewall Security Software (Watchguard)	1,000	
>Software Licensing-Adobe	3,200	
>IT Managed Services	12,000	
>Web Site Annual Host Fee-CSC & St. Lucie Reads	15,100	
>Social media archive service (\$349/mth)	4,188	
>Software Licensing-SAMIS/FACCT	32,000	

19 Travel Expenses		22,070
Travel: Council	1,258	
>CSC of Florida participation; legislative participation		
Travel: Staff--out of town meetings, meals, travel	13,812	
Travel: Daily Mileage	7,000	
20 Continuing Education		7,150
>Registration for professional trainings	3,150	
>Merit+ Online Learning Platform	4,000	
21 Communications Expense		22,550
>Internet - Comcast-\$250/mo AT&T-\$125/mo	4,500	
>Level 4 Telcom-\$512/mo x 12 mos	6,144	
>Cellular Stipends (4 ees @ \$35/mo + 7 ees @ \$55/mo)	7,620	
>Provision for provider rate and utilization increases	2,000	
> Various	2,286	
22 Utilities		16,000
>Electricity	11,000	
>MSBU-Municipal Services Benefit Unit-billed through Tax Collector	5,000	
-includes PSL Peacock roadway, sidewalk, lighting and SLW Services district (FY1718MSBU=\$4,788)		
<i>Building utilities are electric only, water included in CAM</i>		
23 Occupancy Expense		53,500
>CAM (Common Area Maintenance Fee-Building)	48,000	
>Special District Assessment	5,500	
24 Insurance-Premises/Criminal		8,850
>Employee Dishonesty & EPLI	4,350	
>General Liability Policy	4,500	
--Building \$827,900; Business Pers Prop \$172,800		
--Deductibles: Basic=\$1,000; Hurricane=10%		
--Business Liability=\$2 mil; Medical=\$5,000; Gen Aggr=\$4 mil		
25 Equipment/Building Maintenance		30,850
>Equipment Maintenance	7,500	
>Building Maintenance	23,350	

26 Publishing		5,500
>Annual Report	5,500	
27 Advertising		2,350
>RFP Ads-Targeted Funding	450	
>RFP Ad-Summer Programs	500	
>TRIM Compliance Ad	1,200	
>Employment Ads maintain budget for potential need	200	
28 Collection Expense-Tax Collector	<i>Increase \$968</i>	272,221
>3% on 1st \$50 mil of assessed value X millage rate	569	
>2% on balance of assessed value X millage	270,652	
>Tax Collector's Postage Expense (1617=\$867.93; 1718=\$920.96)	1,000	
Note: refunds from Tax Coll usually result in lower final cost		
29 Collection Expense-Property Appraiser		140,191
30 Office Expenses		12,402
>Office Supplies	7,000	
>Equipment Lease	3,052	
>Water Cooler	850	
>Promotional Items	500	
>Postage	500	
>Books & Subscriptions	500	
31 Small Equipment	<i>Increase \$15,300</i>	30,300
>Workstation Replacement	<i>Increase \$15,300</i>	25,300
>Various		5,000
32 Dues, Memberships		24,265
>Florida Children's Council (FACCT)	20,000	
>Economic Development Council	1,000	
>Chamber of Commerce-St. Lucie County	795	
>American Institute of CPAs	585	
>Florida Institute of CPAs	320	
>Other Memberships	300	
>Human Resource Assoc-Florida (1) & Treasure Coast (2)	260	
>Florida Public Relations Association	250	
>Sam's Club, Amazon Prime	210	
>Department of Community Affairs Special District Fee	200	
>CIC (Community Indicators Consortium) Membership	150	
>Florida (\$35) & Treas Coast (\$20) Govt Finance Officers Assoc (2)	110	
>Florida Government Communicators Association	60	
>Council of Social Agencies	25	
33 Capital Outlay	<i>Increase \$5,000</i>	13,000
>Equipment/Furniture (over \$1,000)-provision for equipment replacement	5,000	
>Surface Laptop	3,000	
>Firewall Equipment	<i>Increase \$5,000</i>	5,000
34 Contingency		90,000
>For unforeseen, extraordinary expenses		
TOTAL OPERATING EXPENSE	<i>Increase \$21,268</i>	2,229,732

35 Allocations	<i>Increase \$15,000</i>	12,270,636
>Programs-	11,166,636	
-Healthy Babies		1,929,998
-Keeping Kids in School		2,632,269
-Stopping Child Abuse/Strong Families		1,616,888
-Keeping Kids Off Drugs/Risky Decisions		2,123,663
-Keeping Kids Off the Street		2,863,818
>Training & Capacity Building	<i>Increase \$10,000</i>	130,000
>Community Outreach & Events	<i>Increase \$5,000</i>	292,000
-Outstanding Youth Awards (5 Youth)		12,000
-Roundtable (contribution)		45,000
-Mobile Outreach Vehicle (MOV)		6,000
-Radio		15,000
-Print Media		10,000
-Multi Media		20,000
-Consulting		38,000
-Collateral		30,000
-Family Guides		10,000
-Meetings & Luncheons		1,000
-Community Events	<i>Increase \$5,000</i>	85,000
-Young Floridian		20,000
>Targeted Funding-	582,000	
-Summer Programs		375,000
-Summer Passports		125,000
-St. Lucie Reads		50,000
-Safe Sleep Environment		12,000
-Swim Collaborative		20,000
>Undesignated Allocations	100,000	
TOTAL EXPENSES	<i>Increase \$35,982</i>	14,500,368

BUDGETED PROGRAM ALLOCATIONS FY 23/24

PROGRAMS BY FUNDING CATEGORY	2023/2024 BUDGET	2022/2023 BUDGET	\$ CHANGE	% CHANGE
ENSURING EVERY BABY IS A HEALTHY BABY				
Easter Seals - Early Steps	229,279	220,882	8,397	3.8%
m Healthy Start Coalition - Healthy Families	389,191	388,462	729	0.2%
Healthy Start Coalition - Nurse Home Visitation	422,479	391,759	30,720	7.8%
Helping People Succeed - BRAIN Program	242,508	208,718	33,790	16.2%
Helping People Succeed - Infant Family Resources Prgm.	259,476	222,416	37,060	16.7%
Martin Memorial Medical Center - Mother/Baby Home Visit.	193,095	183,900	9,195	5.0%
Florida Department of Health St. Lucie County - Doula	86,580	111,865	(25,285)	(22.6)%
Treasure Coast Food Bank - Healthy Kids	107,390	97,882	9,508	9.7%
TOTAL ENSURING EVERY BABY IS A HEALTHY BABY	1,929,998	1,825,884	104,114	5.7%
KEEPING KIDS IN SCHOOL				
Area Agency of Aging - Foster Grandparents Program	15,000	15,000	-	-
m Big Brothers Big Sisters - BBBS Reads	210,961	240,196	(29,235)	(12.2)%
Big Brothers Big Sisters - Reading Bigs	52,500	52,500	-	-
Boys & Girls Club - A+ Attendance	320,466	317,095	3,371	1.1%
m Early Learning Coalition of SLC-Match	670,000	650,000	20,000	3.1%
Early Learning Coalition of SLC-FATES	150,000	-	150,000	-
Helping People Succeed - Help Me Behave	319,137	259,669	59,468	22.9%
PACE Center for Girls - Transition Services	103,451	101,261	2,190	2.2%
Project ROCK North/Club Pure - School Suspension Program	144,273	146,958	(2,685)	(1.8)%
Project ROCK South - School Suspension Program	193,318	190,553	2,765	1.5%
Florida Department of Health St. Lucie County - Sunny Smiles	56,000	56,000	-	-
m St Lucie County Health Department - School Nurses	240,000	240,000	-	-
Roundtable of St. Lucie County - Kids At Hope	157,163	156,359	804	0.5%
TOTAL KEEPING KIDS IN SCHOOL	2,632,269	2,425,591	206,678	8.5%
STOPPING CHILD ABUSE BEFORE IT HAPPENS				
Henderson Behavioral Health - Wraparound	320,000	264,280	55,720	21.1%
Families of the Treasure Coast - People Empowering People	133,300	130,300	3,000	2.3%
211 Palm Beach Treasure Coast-211 Help Line	66,861	64,861	2,000	3.1%
Hibiscus Children's Center-Supporting Families in Crisis	313,124	313,124	-	-
Hibiscus SafeCare	214,200	214,200	-	-
Treasure Health-Good Grief Support	107,000	104,000	3,000	2.9%
Tykes and Teens-Infant Mental Health	225,000	213,925	11,075	5.2%
Tykes & Teens-TRUST	162,403	137,000	25,403	18.5%
Tykes & Teens - Ignite Targeted Case Management	75,000	-	75,000	-
TOTAL STOPPING CHILD ABUSE BEFORE IT HAPPENS	1,616,888	1,441,690	175,198	12.2%

m = Matching Program

BUDGETED PROGRAM ALLOCATIONS FY 23/24

PROGRAMS BY FUNDING CATEGORY	2023/2024 BUDGET	2022/2023 BUDGET	\$ CHANGE	% CHANGE
KEEPING KIDS OFF DRUGS/ALCOHOL/RISKY BEHAVIORS				
Boys & Girls Clubs of SLC – Voices!	60,457	51,880	8,577	16.5%
Children's Home Society-Teen Life Choices	206,405	198,967	7,438	3.7%
Families of the Treasure Coast - Parent Teen Community Connection	265,671	265,671	-	-
Florida Community Health Centers-Adolescent Health	110,000	111,641	(1,641)	(1.5)%
Florida Department of Health in St. Lucie County – Teen Choices	210,940	209,773	1,167	0.6%
In the Image of Christ - Directed Growth Girls Program	111,920	129,000	(17,080)	(13.2)%
Inner Truth Project-Inner Truth Teen Program	216,500	199,500	17,000	8.5%
m New Horizons of the TC-Student Assistance Program	536,312	503,224	33,088	6.6%
Project Lift - Boys SLC – Project Lift	257,119	175,000	82,119	46.9%
Roundtable-Ignite	148,339	148,430	(91)	(0.1)%
TOTAL KEEPING KIDS OFF DRUGS/ALCOHOL/RISKY BEHAVIORS	2,123,663	1,993,086	130,577	6.6%
KEEPING KIDS OFF THE STREETS				
ALPI-Computer Assisted Tutorial	107,249	108,359	(1,110)	(1.0)%
Arc of St. Lucie County-After School Program	132,575	133,820	(1,245)	(0.9)%
Boys & Girls Club of SLC-CORE Clubhouse Program	1,048,769	885,198	163,571	18.5%
E.N.D. IT! - E.N.D. IT!	157,616	144,632	12,984	9.0%
Frontline for Kids-Frontline	122,853	108,409	14,444	13.3%
Future Generations-After School Music Enhancement	97,626	94,726	2,900	3.1%
Girl Scouts of SE Florida-Girl Scout Leadership Experience	56,223	58,133	(1,910)	(3.3)%
Helping People Succeed-Helping Kids Succeed	194,401	181,135	13,266	7.3%
Helping People Succeed-Helping Youth Succeed After School	100,494	96,743	3,751	3.9%
The Lindsay School of the Arts	207,475	132,100	75,375	57.1%
Multi-Cultural Resource Center	207,359	221,779	(14,420)	(6.5)%
Save Our Children-Tutorial, Cultural, Recreational	173,695	150,540	23,155	15.4%
Sword Outreach Mentoring and Resources	-	75,800	(75,800)	(100.0)%
Tykes & Teens - Afterschool Counseling	102,483	157,475	(54,992)	(34.9)%
YMCA of the TC-After School St. Lucie	155,000	180,026	(25,026)	(13.9)%
TOTAL KEEPING KIDS OFF THE STREETS	2,863,818	2,728,875	134,943	4.9%
SUBTOTAL PRIORITY FUNDING	11,166,636	10,415,126	751,510	7.2%

BUDGETED PROGRAM ALLOCATIONS

FY 23/24

PROGRAMS BY FUNDING CATEGORY	2023/2024	2022/2023	\$	%
	BUDGET	BUDGET	CHANGE	CHANGE
TRAINING & CAPACITY BUILDING				
Tool Box and Parent Training	130,000	100,000	30,000	30.0%
<i>Increase \$10,000</i>				
TOTAL TRAINING & CAPACITY BUILDING	130,000	100,000	30,000	30.0%
COMMUNITY OUTREACH & EVENTS				
Outstanding Youth Awards	12,000	12,000	-	-
Roundtable Contribution	45,000	45,000	-	-
Mobile Outreach Vehicle (MOV)	6,000	6,000	-	-
Radio	15,000	11,000	4,000	36.4%
Print Media	10,000	10,500	(500)	(4.8)%
Multi Media	20,000	22,500	(2,500)	(11.1)%
Consulting	38,000	18,000	20,000	111.1%
Collateral	30,000	27,500	2,500	9.1%
Family Guides	10,000	9,500	500	5.3%
Meetings & Luncheons	1,000	1,000	-	-
Community Events	85,000	75,000	10,000	13.3%
<i>Increase \$5,000</i>				
Young Floridians	20,000	20,000	-	-
TOTAL COMMUNITY OUTREACH & EVENTS	292,000	258,000	34,000	13.2%
<i>Increase \$5,000</i>				

m = Matching Program

TARGETED ALLOCATIONS				
Summer Programs	375,000	400,000	(25,000)	(6.3)%
Summer Passports	125,000	100,000	25,000	25.0%
St. Lucie Reads	50,000	50,000	-	-
Safe Sleep Environment	12,000	12,000	-	-
Swim Collaborative	20,000	20,000	-	-
TOTAL TARGETED ALLOCATIONS	582,000	582,000	-	-

UNDESIGNATED ALLOCATIONS	100,000	243,712	(143,712)	(59.0)%
TOTAL ALL ALLOCATIONS	12,270,636	11,598,838	671,798	5.8%
<i>Increase \$5,000</i>				

m = Matching Program

**CHILDREN'S SERVICES COUNCIL-ST. LUCIE COUNTY
CALCULATION OF FY 2023/2024 AD VALOREM REVENUES**

> Revenue will be 96.5% of 0.3790 mils of the Property Appraiser's Gross Taxable Value as follows:

Form DR-420 Certification of Taxable Value, pg. 13a	\$ 35,756,117,089
Proposed Millage Rate of 0.3790	X 0.0003790000
FY 23/24 Estimated Receipts @ 100%	\$ 13,551,568
Budgeted Ad Valorem, net of uncollectible calculated at 3.5%	X 0.965
FY 23/24 Estimated Receipts @ 96.5%	\$ 13,077,263

Statistics:

	<u>FY 22/23</u> Budgeted	<u>FY 23/24</u> 1-JUN-23	<u>FY 23/24</u> 1-JUL-23	<u>Increase</u> FY 22/23 to 23/24
Taxable Value	\$ 30,461,282,290	\$ 34,402,099,628	\$ 35,756,117,089	\$ 5,294,834,799
CSC Ad Valorem (net of uncollectible)	\$ 11,831,543	\$ 12,582,052	\$ 13,077,263	\$ 1,245,720
Incr/(decr) in CSC Ad Valorem		750,509	\$ 495,211	\$ 1,245,720
		6.34%	4.19%	10.53%

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY BUDGET ANALYSIS

Assumes 100% Revenue Received and 100% Expenditures Utilized

	BUDGETED AMOUNTS
FY 22/23 CURRENT FISCAL YEAR ANALYSIS:	
Fund Balance 10/1/2022 (audited figure)	5,831,846
Budgeted Revenue FY 22/23	
FY 22/23 Ad Valorem Income	11,831,543
FY 22/23 Interest Income	100,000
FY 22/23 Rental Income	3,000
FY 22/23 Grant Income	-
Subtotal	11,934,543
Total Budgeted Expenses FY 22/23	
Operations	1,733,321
Collection Expense	397,783
Program Allocations	11,595,096
Subtotal	13,726,200
FY 22/23-Revenues Over/(Under) Expenses	(1,791,657)
Plus: 10/01/22 Fund Balance	5,831,846
Estimated Fund Balance 9/30/2023 (before Reserves & Designations)	4,040,189
FY 23/24 NEXT FISCAL YEAR ANALYSIS:	
INCOME-FY 23/24-(assumed to be 100% received)	
Ad Valorem-Rate of 0.379 mills	13,077,263
Interest	300,000
Miscellaneous Income	3,000
Grant Revenue	-
TOTAL	13,380,263
EXPENSE-FY 23/24-(assumed to be 100% spent)	
Operating Expenses	1,817,320
Collection Expense	412,412
Program Allocations	12,270,636
TOTAL	14,500,368
FY 23/24-Revenues Over/(Under) Expenses	(1,120,105)
Plus: 10/01/2023 Estimated Fund Balance	4,040,189
Estimated Fund Balance 9/30/2024 (before Restrictions & Commitments)	2,920,084
RESTRICTIONS & COMMITMENTS:	
Unrestricted-Committed: Cash/Operating Reserve (per Council-2 mos.=17%)	2,465,063
Unrestricted-Committed: Disaster Recovery	110,000
Unrestricted-Assigned: Fiscal Stabilization/Projected Deficit thru 10/01/25	345,021
Unrestricted-Unassigned: Amount Over/(Under) Reserve Needs	-
Estimated Fund Balance 9/30/2024	2,920,084

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY
COMPARISON OF FINANCIAL ACTIVITIES
FY 21/22, FY 22/23, FY 23/24

INCOME	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 23/24 PROPOSED	% Change vs. Prior Yr
1 Ad Valorem Revenues	10,916,598	11,831,543	13,077,263	10.5%
4 Grant Revenue	354,429	-	-	-
2 Interest Earnings	16,600	100,000	300,000	200.0%
3 Miscellaneous Income	874	3,000	3,000	0.0%
5 Income from Reserve	-	-	-	-
TOTAL INCOME	11,288,501	11,934,543	13,380,263	12.1%
EXPENSES				
6 Salary Expense	691,258	813,275	855,979	5.3%
7 Social Security-FICA	40,942	50,113	49,016	(2.2)%
8 Social Security-Medicare	9,575	11,720	11,463	(2.2)%
9 Florida Retirement	89,664	109,491	126,353	15.4%
10 Deferred Compensation	5,349	5,546	10,000	80.3%
11 Health Insurance	145,877	205,949	223,186	8.4%
12 Life Insurance	3,310	5,805	3,786	(34.8)%
13 Workers Compensation	1,559	3,000	3,000	0.0%
14 Reemployment	-	1,500	1,500	0.0%
15 Professional Services-Legal	6,912	12,000	12,000	0.0%
16 Professional Services-Audit	13,500	16,200	16,200	0.0%
17 Professional Services-Consulting	60,263	42,000	23,500	(44.0)%
18 Information Technology	-	106,913	142,550	33.3%
19 Travel Expenses	8,802	22,000	22,070	0.3%
20 Continuing Education	1,850	7,080	7,150	1.0%
21 Communications Expense	28,413	20,570	22,550	9.6%
22 Utilities	12,072	16,400	16,000	(2.4)%
23 Rent/Occupancy Expense	39,647	43,050	53,500	24.3%
24 Insurance-Premises/Criminal	6,528	8,850	8,850	0.0%
25 Equipment/Building Maintenance	23,031	38,694	30,850	(20.3)%
26 Publications	11	5,500	5,500	0.0%
27 Advertising	11	2,350	2,350	0.0%
28 Collection Expense-Tax Collector	219,414	246,415	272,221	10.5%
29 Collection Expense-Property Appraiser	142,210	151,368	140,191	(7.4)%
30 Office Expenses	34,324	8,050	12,402	54.1%
31 Small Equipment	-	15,000	30,300	102.0%
32 Dues, Memberships	15,092	16,265	24,265	49.2%
33 Capital Outlay	6,199	56,000	13,000	(76.8)%
34 Contingency	-	90,000	90,000	0.0%
Total Operating Expenses	1,605,813	2,131,104	2,229,732	4.6%
34 Program Allocations	9,140,806	11,595,096	12,270,636	5.8%
TOTAL EXPENSES	10,746,619	13,726,200	14,500,368	5.6%
Excess Income over/(under) Expense	541,882	(1,791,657)	(1,120,105)	
Fund Balance-10/1	5,712,609	6,254,491	4,462,834	
Fund Balance-9/30	6,254,491	4,462,834	3,342,729	
ANALYSIS OF FUND BALANCE:				
Unrestricted-Committed: Cash/Operating Reserve (per Council-2 mos.=17%)			2,465,063	
Unrestricted-Committed: Disaster Recovery			110,000	
Unrestricted-Assigned: Fiscal Stabilization/Projected Deficit thru 10/01/25			767,666	
Unrestricted-Unassigned: Amount Over/(Under) Reserve Needs			-	
Estimated Reserve Fund Balance--09/30/24			3,342,729	

Per Council Vote and GFOA guidelines, 17% of Total Expenses to be maintained in Reserve.

The 9/30 fund balance is calculated by taking the 10/1 balance and adding/(subtracting) excess Income over/(under) Expense.

* Audited Figures

**CHILDREN'S SERVICES COUNCIL ST. LUCIE COUNTY
EXPENDITURES BY ADMINISTRATIVE VS. PROGRAM
FY 23/24 TENTATIVE BUDGET**

	<u>ADMIN</u>	<u>COLLECTION</u>	<u>PROGRAM</u>	<u>TOTAL</u>
Grant Allocations			12,270,636	12,270,636
Salaries	359,511	-	496,468	855,979
Collection Expense	-	412,412	-	412,412
Florida Retirement	53,068	-	73,285	126,353
Deferred Compensation	4,200	-	5,800	10,000
Professional Services	51,700	-	-	51,700
Payroll Taxes	25,401	-	35,078	60,479
Health Benefits	93,738	-	129,448	223,186
Information Technology	71,275	-	71,275	142,550
Travel Expenses	9,269	-	12,801	22,070
Publications	5,500	-	-	5,500
Rent/Occupancy	53,500	-	-	53,500
Utilities	16,000	-	-	16,000
Equipment/Bldg Maintenance	30,850	-	-	30,850
Office Supplies	12,402	-	-	12,402
Communications	22,550	-	-	22,550
Continuing Education	7,150	-	-	7,150
Dues and Memberships	24,265	-	-	24,265
Life Insurance	1,590	-	2,196	3,786
Advertising	2,350	-	-	2,350
Workers' Compensation	1,260	-	1,740	3,000
Reemployment	630	-	870	1,500
Small Equipment	30,300	-	-	30,300
Insurance	8,850	-	-	8,850
Capital Outlay	13,000	-	-	13,000
Contingency	90,000	-	-	90,000
TOTAL	<u>988,359</u>	<u>412,412</u>	<u>13,099,597</u>	<u>14,500,368</u>
	6.82%	2.84%	90.34%	100.00%



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year : 2023	County : ST LUCIE
Principal Authority : ST LUCIE CHILDREN'S SERVICES	Taxing Authority : ST LUCIE CHILDREN'S SERVICES

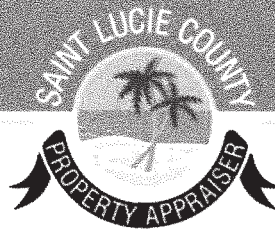
SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	31,639,938,984	(1)
2.	Current year taxable value of personal property for operating purposes	\$	4,055,108,653	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	61,069,452	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	35,756,117,089	(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.)	\$	1,513,247,385	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	34,242,869,704	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	30,310,219,937	(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	6/26/2023 9:29 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>	0.0000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	0	(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>	\$	0	(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>	\$	34,242,869,704	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.0000	per \$1000	(16)
17.	Current year proposed operating millage rate	0.0000	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>	\$	0	(18)



June 1, 2023

Mr. Sean Boyle, Chief Executive Officer
Children's Services Council of Saint Lucie County
546 NW University Blvd, Suite 201
Port Saint Lucie, Florida 34986

RE: 2023-2024 Estimated Budget Request

Dear Mr. Boyle:

This letter serves as notification that our office has remitted our 2023-2024 budget requests to the Florida Department of Revenue recently. The estimated share for the Children's Services Council of Saint Lucie County is **\$140,191**.

Per Florida Statute, we expect to receive final approval on or before August 15, 2023 and will notify you of the approved amount soon thereafter.

Should you or your staff have any questions, I welcome you to contact me at 772-462-1052 or Kara Odom, Chief Deputy at 772-462-1040.

With gratitude,

A handwritten signature in cursive script that reads "Michelle".

Michelle Franklin, CFA
Saint Lucie County Property Appraiser

CC: Thomas Jefferson, Chief Financial Officer

13b

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY
MILLAGE RATE REVENUE STREAMS
FY23/24

Gross Taxable Value as of July 1, 2023

\$ 35,756,117,089

17.38% of FY 22/23 July Value

This column shows the cumulative amount that can be anticipated at various millage rates.

Millage Rate	100% Revenue	96.5% Revenue	Cumulative \$ Increase	% Δ Revenue	
0.3300	11,799,519	11,386,536	(445,110)	-3.76%	
0.3350	11,978,299	11,559,059	(272,587)	-2.30%	
0.3400	12,157,080	11,731,582	(100,064)	-0.85%	
<i>Rollback Rate</i> 0.3429	12,260,773	11,831,646	-	0.00%	
0.3450	12,335,860	11,904,105	72,459	0.61%	
0.3500	12,514,641	12,076,629	244,983	2.07%	
0.3550	12,693,422	12,249,152	417,506	3.53%	
0.3564	12,743,480	12,297,458	465,812	3.94%	
0.3600	12,872,202	12,421,675	590,029	4.99%	
0.3650	13,050,983	12,594,199	762,553	6.45%	
0.3700	13,229,763	12,766,721	935,075	7.90%	
0.3750	13,408,544	12,939,245	1,107,599	9.36%	
<i>Proposed 23/24</i> 0.3790	13,551,568	13,077,263	1,245,617	10.53%	
0.3800	13,587,324	13,111,768	1,280,122	10.82%	
0.3850	13,766,105	13,284,291	1,452,645	12.28%	
0.3900	13,944,886	13,456,815	1,625,169	13.74%	
0.3925	14,034,276	13,543,076	1,711,430	14.46%	
0.3950	14,123,666	13,629,338	1,797,692	15.19%	
0.4000	14,302,447	13,801,861	1,970,215	16.65%	
0.4050	14,481,227	13,974,384	2,142,738	18.11%	
0.4100	14,660,008	14,146,908	2,315,262	19.57%	
0.4150	14,838,789	14,319,431	2,487,785	21.03%	
0.4200	15,017,569	14,491,954	2,660,308	22.48%	
0.4250	15,196,350	14,664,478	2,832,832	23.94%	
0.4300	15,375,130	14,837,000	3,005,354	25.40%	
0.4350	15,553,911	15,009,524	3,177,878	26.86%	
0.4400	15,732,692	15,182,048	3,350,402	28.32%	
0.4450	15,911,472	15,354,570	3,522,924	29.78%	
0.4500	16,090,253	15,527,094	3,695,448	31.23%	
0.4550	16,269,033	15,699,617	3,867,971	32.69%	
0.4600	16,447,814	15,872,141	4,040,495	34.15%	
0.4700	16,805,375	16,217,187	4,385,541	37.07%	
0.4800	17,162,936	16,562,233	4,730,587	39.98%	
0.4900	17,520,497	16,907,280	5,075,634	42.90%	
Maximum Millage:	0.5000	17,878,059	17,252,327	5,420,681	45.82%

Proposed Millage Rate is: 0.3790

Rollled-Back Rate: The rate required to give the same dollar amount of revenue in the proposed fiscal year as was budgeted in the current fiscal year. The rolled-back rate for FY 22/23 was .3980. The estimated rolled-back rate for FY 23/24 is .3429.

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY

Millage and Ad Valorem Revenue History

<u>FISCAL YEAR</u>	<u>MILLAGE RATE*</u>	<u>AD VALOREM REVENUES **</u>
2023/2024	0.3790	\$13,077,263
2022/2023	0.4025	\$11,831,543
2021/2022	0.4544	\$11,341,571
2020/2021	0.4765	\$10,916,598
2019/2020	0.4765	\$10,256,736
2018/2019	0.4765	\$9,493,930
2017/2018	0.4765	\$8,785,668
2016/2017	0.4765	\$8,176,661
2015/2016	0.4765	\$7,619,454
2014/2015	0.4765	\$7,287,116
2013/2014	0.4872	\$7,305,548
2012/2013	0.4872	\$6,840,998
2011/2012	0.4872	\$6,860,472
2010/2011	0.4872	\$7,230,269
2009/2010	0.4872	\$7,975,492
2008/2009	0.3858	\$8,001,764
2007/2008	0.3858	\$9,608,038
2006/2007	0.3915	\$9,203,252
2005/2006	0.3915	\$6,635,598
2004/2005	0.3915	\$5,168,624
2003/2004	0.3915	\$4,094,371
2002/2003	0.3915	\$3,579,451
2001/2002	0.3915	\$3,292,504
2000/2001	0.3915	\$3,091,561
1999/2000	0.3800	\$2,933,392
1998/1999	0.3100	\$2,283,336
1997/1998	0.3100	\$2,396,520
1996/1997	0.3100	\$2,174,526
1995/1996	0.2275	\$1,571,849
1994/1995	0.1974	\$1,354,284
1993/1994	0.1980	\$1,338,699
1992/1993	0.1850	\$1,232,072
1991/1992	0.1500	\$970,285

* Maximum millage rate authorized by voter referendum is 0.50

**Revenues are ad valorem only and for 22/23and 23/24 are budgeted; all others are actual.

CHILDREN'S SERVICES COUNCIL OF ST. LUCIE COUNTY

TRIM CALENDAR

FY 23/24 TENTATIVE BUDGET

June 1, 2023	Receive property value estimate from Property Appraiser.
June 8, 2023	Council Meeting -Proposed FY 23/24 Budget presented to Council. -Council decides Program Allocations for FY 23/24 -Council adopts 23/24 Draft budget.
July 1, 2023	Receive Certification of Taxable Value from Property Appraiser (Form DR-420). This is Day 1 of the TRIM process.
July 13, 2023	Council Meeting -Council votes on proposed millage rate for FY 23/24.
August 4, 2023 (Friday)^b	Last day to notify Property Appraiser of: 1. Proposed millage rate. 2. Current year rolled-back rate. 3. Date, time, meeting place of Tentative Budget Hearing.
August 24, 2023 (Thursday)	Last day for Property Appraiser to mail notice of Property Taxes (TRIM Notice) to taxpayers.
September 2, 2023 (Saturday)	Post tentative budget to website . Requirement: at least 2 days before first public hearing. Florida Statute 129.03(3)(c)
September 5, 2023 (Tuesday) 5:01 p.m. hearing	Public Hearing to adopt <u>tentative</u> millage and budget. At this hearing, Council will in the order given below: 1. Publicly announce the percentage by which proposed millage rate exceeds the rolled-back rate and state reasons for this increase. 2. Ask for public comments. 3. Tentatively adopt the millage rate. 4. Tentatively adopt the budget. 5. Pass two Resolutions: Millage First, Budget Second-Conduct Roll Call Votes Note: BOCC hearing will be held Sept.7 and SDSLC will be held August 1.
September 11, 2023 (Monday)	ADVERTISE intent to adopt final millage and adjacent budget summary ad.
September 14, 2023 (Thursday) 5:01 p.m. hearing	Public Hearing to adopt <u>final</u> millage rate and budget. Note that this hearing shall be held not less than 2 days or more than 5 days after the day that the ad is first published. Pass two Resolutions: Millage first, Budget Second-Conduct Roll Call Votes Note: BOCC hearing will be held Sept. 21, and SDSLC will be held Sept. 12.
September 15, 2023 (Friday)	Post final budget to website . Requirement: within 30 days after final public hearing. Florida Statute 129.03(3)(c)
September 15, 2023 (Friday)	Within 3 days of Final Hearing, send resolution adopting final millage rate to Property Appraiser and Tax Collector and Department of Revenue
September 18, 2023 (Monday)	<i>Tentative deadline -St. Lucie County Property Appraiser wants DR-422 no later than this date</i>
October 13, 2023 (Friday)	Within 30 days of Final Hearing, send Certification of Compliance (Form DR-487) to Dept. of Revenue-Property Tax administration Program.

^aTRIM=Truth in Millage-follows a State mandated schedule of various budgeting steps.
^bMust be before day 35 which is Aug. 4th