



**FY 2022 - 2023 Annual Budget Report
October 1, 2022 – September 30, 2023
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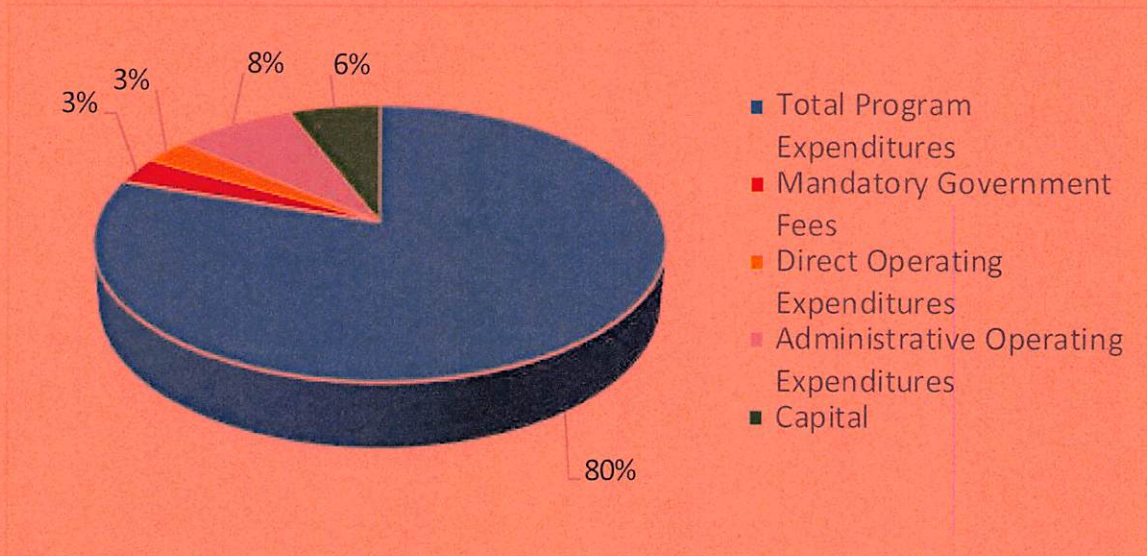
Children's Board Of Hillsborough County
Fiscal Year 2022 - 2023 Budget
October 1, 2022 - September 30, 2023

SUMMARY

Millage Rate: .4589

	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget
Revenue			
<u>Ad-Valorem Taxes</u>	53,833,708	54,343,000	61,929,405
Investment Income	66,000	550,000	892,000
Administrative Services Organization (ASO)	1,405,000	935,743	400,000
Other Community Partner Funding	410,000	410,000	410,000
Miscellaneous Income	168,000	131,000	11,000
Total Revenue	55,882,708	56,369,743	63,642,405
Expenditures			
Program Expenditures			
Program Funding (Continuation Grants)	37,505,024	33,270,974	40,428,582
<u>New Program Funding (unallocated)</u>	9,070,000	1,998,577	12,825,000
Total Program Expenditures	46,575,024	35,269,551	53,253,582
Operating Expenditures			
Employee Salaries and Benefits	5,141,710	4,688,515	5,507,400
Contracted Professional Services	611,635	595,093	634,840
CBHC FRC Occupancy Expenditures	430,858	432,437	475,767
CBHC Facility Expenditures	461,993	450,104	343,187
Other Operating	510,129	473,408	540,889
Total Operating Expenditures	7,156,325	6,639,557	7,502,083
Capital Expenditures	1,500,000	-	4,000,000
Mandatory Government Fees	1,554,993	1,444,941	1,754,648
Total Expenditures	56,786,342	43,354,049	66,510,314
Net Spend Down of Fund Balance	(903,634)	13,015,694	(2,867,909)

Expenditure Breakdown



- **Total Program Expenditures** include continuation contracts and new program funding.
- **Mandatory Government Fees** includes fees for the tax collector, property appraiser, and city storm water.
- **Direct Operating Expenditures** include program support staff, conference center expenditures, ONEhillsborough staff, and occupancy for the Children's Board Family Resource Centers (CB FRC).
- **Administrative Operating Expenditures** include all other operating expenditures including facility, finance, Information Technology, Administrative Services Organization (ASO) operations, human resources, executive office, senior staff, and public relations.
- **Capital** includes the purchase and build out of property for a new Children's Board Family Resource Center.

Budget Category Definitions

- **Revenue**

- **Ad-Valorem Taxes** includes current and delinquent ad-valorem tax revenue and excess fees returned to the Children's Board originally paid to the county based on the tax revenue.
- **Investment Income** includes revenue from various interest-bearing accounts.
- **Administrative Services Organization (ASO)** funding represents contributions from other funders specifically designated for use by providers in the community managed by the Children's Board ASO staff. These dollars are also included in the program expenditure line. An example is the Hillsborough County Board of County Commissioners (BOCC).
- **Other Community Partner funding** represents funds contributed from community partners that are added to our provider contract amounts and included in the program funding line, for example, the School District of Hillsborough County and Hillsborough County BOCC.
- **Miscellaneous Income** consists of ASO fiscal agent fees, contributions, and any other miscellaneous revenue received during the year.

- **Expenditures**

- **Program Funding (Continuation Grants)** represents provider contracts funded by Children's Board, property tax revenue and funds contributed from our community partners. This amount also includes the dollars managed through the ASO to provide supports to case management programs.
- **New Program Funding (unallocated)** includes dollars budgeted for new program contracts and one-time funding that will be released and awarded by a competitive or application process.
- **Employee Salaries and Benefits** include wages paid to all non-contractor employees. Benefits represent costs provided for salaried and hourly wage employees including FICA, life and health insurance, short-term and long-term disability insurance, unemployment, and retirement benefits.
- **Contracted Professional Services** represents amounts budgeted for Hillsborough County information technology services, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and seven (7) CBHC Family Resource Centers (CB FRC) occupancy expenditures, including utilities, information technology, maintenance, and repairs.
- **Other Operating** contains staff training, conference and meeting travel, postage, insurance, promotional activities, printing, supplies, advertising for Truth In Millage (TRIM), budget ads and other public notices, memberships, and subscriptions. Also included are support activities with provider agencies and community organizations for training and events.
- **Capital Expenditures** include the budget for building expenditures.
- **Mandatory Government Fees** include Tax Collector's fee, Property Appraiser's fee as well as the City storm water fee.

Children's Board Of Hillsborough County
Fiscal Year 2022 - 2023 Budget
October 1, 2022 - September 30, 2023
REVENUE SCHEDULE

Millage Rate: .4589

	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget
Ad-Valorem Taxes			
Current Ad-Valorem	53,578,708	54,000,000	61,582,405
Delinquent Ad-Valorem	55,000	43,000	47,000
Excess Fees Returned	200,000	300,000	300,000
Total	53,833,708	54,343,000	61,929,405
Investment Income			
Interest	66,000	550,000	892,000
Total	66,000	550,000	892,000
Administrative Services Organization (ASO)			
DCF	5,000	-	-
Eckerd Connects	1,000,000	535,743	-
Hillsborough County BOCC	400,000	400,000	400,000
Total	1,405,000	935,743	400,000
Other Community Partner Funding			
School District of Hills County	160,000	160,000	160,000
Hillsborough County BOCC	250,000	250,000	250,000
Total	410,000	410,000	410,000
Miscellaneous Income			
ASO Fiscal Agent Fees	160,000	120,000	-
Miscellaneous Revenue	8,000	11,000	11,000
Total	168,000	131,000	11,000
Total Revenue	55,882,708	56,369,743	63,642,405

Narrative/Assumptions for FY 2022 - 2023 Budget

Revenue

- **Ad-Valorem Taxes**
 - The FY 2022 - 2023 Hillsborough County tax base estimate is \$141,258,626,584, an increase of 15.31% from FY 2021 - 2022.
 - Ad-Valorem revenue is budgeted at 95% to account for the early discounted payment of taxes.
 - The budgeted Ad-Valorem Tax is based on the millage rate of .4589, which remains unchanged since FY 2014 - 2015.
 - .5000 millage rate is the maximum allowable millage under the Children's Board statute.
 - The estimated rolled-back rate is .4113.
 - Current Ad-Valorem Tax revenue has increased by \$8,003,697 (15%).
 - Delinquent Ad-Valorem revenue is budgeted at \$47,000, a reduction of \$8,000 based on the remaining amount of delinquent taxes reported by Hillsborough County.
 - Excess Fees Distribution includes the estimated net overpayment of the 2% Hillsborough County Tax Collection fees that are returned at the end of the year. This amount is expected to increase by \$100,000 from the FY 2021 – 2022 amount, budgeted at \$300,000. These fees are budgeted in mandatory government fees.
- **Investment Income**
 - The FY 2022 - 2023 interest revenue is budgeted at 1%, increased from .1% in FY 2021 - 2022.
- **Administrative Services Organization (ASO)**
 - Funding from Hillsborough County BOCC is provided to serve victims of domestic violence and Hillsborough County BOCC social services funding is provided for housing supports.
 - Funds are administered and managed by the Children's Board ASO and Finance staff.
 - The amount budgeted in this section is also included in the program continuation budget.
- **Other Community Partner Funding**
 - School District of Hillsborough County provides funding for services provided by The Children's Home, Inc. d/b/a Children's Home Network SEEDS contract. This funding is pending final approval by the Hillsborough County School Board.
 - Funding from Hillsborough County BOCC is provided for summer services grants.
- **Miscellaneous Income**
 - This line includes match funding up to \$5,000 from the insurance company for 50% reimbursement of the purchase of safety items.
 - 1.5% cash back from the CBHC credit card is also budgeted in this line.
- **Total Revenue**
 - Total Budgeted Revenue for FY 2022 - 2023 has increased by \$7,759,697 (13.9%).

Narrative/Assumptions for FY 2022 - 2023 Budget

Program Expenditures

**Children's Board Of Hillsborough County
Fiscal Year 2022 - 2023 Budget
October 1, 2022 - September 30, 2023**

	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget
Program Funding (Continuation Grants)			
Children's Board Funded Expenditures	35,690,024	31,925,231	39,868,582
Other Funder Expenditures	1,815,000	1,345,743	560,000
Total Recommended Program Funding	<u>37,505,024</u>	<u>33,270,974</u>	<u>40,428,582</u>
New Program Funding (unallocated)	9,070,000	1,998,577	12,825,000
Total Program Expenditures	<u>46,575,024</u>	<u>35,269,551</u>	<u>53,253,582</u>

Program Funding (Continuation Grants)

- Contract Managers and Fiscal Representatives evaluate all FY 2021 - 2022 contracts for administrative compliance, program performance, and fiscal accountability in order to recommend continued funding in FY 2022 - 2023. Newly awarded programs go through a competitive proposal submission process.
- The recommended Total Continuation Grants budget has increased from \$37,505,024 in FY 2021 - 2022 to \$40,428,582 for FY 2022 - 2023, a net increase of \$2,923,558.
 - The change is due to:
 - Contracts ending in FY 2021 – 2022;
 - New funding awarded in FY 2021 – 2022 budgeted at the year two requested amount;
 - New Leading and Uniting grants recommended for funding effective October 1, 2022; and
 - A four percent (4%) increase has been recommended for most contracts continuing from FY 2021 – 2022 to FY 2022 – 2023.
- Other Funder Expenditures include dollars from other revenue sources that are included in the provider contracts. This includes ASO and the School District of Hillsborough County funding.
- The Administrative Services Organization (ASO) funding in the Continuation Funding amount includes:
 - ASO allocations that are made to funded and qualifying Children’s Board case management programs, Hillsborough County Public Schools Social Work department, and Early Steps.
 - ASO Request for Applications (RFA) funding budgeted at \$400,000 that is available for application between October and April to support non-funded programs.
 - The other funder ASO allocation has decreased by \$1,005,000, budgeted at \$400,000. This funding from Hillsborough County BOCC is for support to victims of domestic violence and housing supports for families served by case management programs. The contract with Eckerd Connects ended June 30, 2022.

Children's Board of Hillsborough County
FY 2022 - 2023 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

4%

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2021 - 2022 CONTRACT AMOUNT	RECOMMENDED INCREASE (CHANGE)	FY 2023 RECOMMENDED AMOUNT	NOTES
BAY AREA LEGAL SERVICES, INC. - Lawyers Helping Kids		634,797	81,392	716,189	4% increase plus \$56,000 expansion.
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC. - 1-to-1 Mentoring (Elementary)				272,500	
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC. - 1-to-1 Mentoring (Middle)				272,500	
BOYS & GIRLS CLUBS OF TAMPA BAY, INC. - Afterzone Elementary School Initiative				535,191	
BOYS & GIRLS CLUBS OF TAMPA BAY, INC. - Afterzone Middle School Initiative				545,000	
BOYS & GIRLS CLUBS OF TAMPA BAY, INC. - Brandon Art Masters		45,244		87,630	Year two amount plus 4% increase.
CHAMPIONS FOR CHILDREN, INC. - Baby Bungalow (previously The First Years)		339,396	(63,633)	275,763	Reduced overall The First Years contract by 10%.
CHAMPIONS FOR CHILDREN, INC. - Layla's House (previously The First Years)		415,377	(11,140)	404,237	Reduced overall The First Years contract by 10%.
CHAMPIONS FOR CHILDREN, INC. - Family Focus	*COVE Behavioral Health			470,446	
CHAMPIONS FOR CHILDREN, INC. - Parents as Teachers		1,271,256	50,850	1,322,106	4% increase.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO)		2,600,000	-	2,600,000	No change in recommended amount.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO) Other Funders		1,405,000	(1,005,000)	400,000	Hillsborough County BOCC (Support for Domestic Violence Victims) \$100,000, Hillsborough County BOCC (Housing Supports) \$300,000.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Social Enterprise Plan Competition Awards		40,000	-	40,000	No change in recommended amount.
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Kinship Hillsborough				545,000	SUBcontract removed
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Reaching and Inspiring Students Everywhere		695,864	336,805	1,032,669	Year two amount plus 4% increase.

**Children's Board of Hillsborough County
FY 2022 - 2023 Continuation Funding List**

Light Yellow in Column B - Agency with Subcontractors

4%

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2021 - 2022 CONTRACT AMOUNT	RECOMMENDED INCREASE (CHANGE)	FY 2023 RECOMMENDED AMOUNT	NOTES
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Supporting and Empowering Educational and Developmental Services (SEEDS)		2,060,000	82,400	2,142,400	4% increase. Includes \$160,000 from The School District of Hillsborough County. Contract contingent upon approval of SDHC.
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Children's Board Free Tuesday				75,000	
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Learn & Play Tampa Bay				343,650	
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Pop up Play at Plant City CBFRC				119,974	
DAWNING FAMILY SERVICES, INC. - A Path to Prevention				322,373	
DAWNING FAMILY SERVICES, INC. - Housing for Success				244,267	
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Community Developmental Screening		658,857	26,354	685,211	4% increase.
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Inclusion Support Services	*University of South Florida			501,287	
EASTER SEALS FLORIDA, INC. - Early Learning Intervention Program				542,735	
FAMILY ENRICHMENT CENTER, INC., THE - Kinship Care				393,066	Increased admin rate to 20%.
FAMILY HEALTHCARE FOUNDATION, INC. - Connecting Kids to CARE				243,076	
FL MUSEUM OF PHOTOGRAPHIC ARTS - Children's Board Free Friday				42,900	
FLORIDA BAPTIST CHILDREN'S HOMES D/B/A/ ONE MORE CHILD - One More Child Family Support				140,000	
GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC. - Girl Scout Troop Program				322,118	
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS - Good Afternoon Friends and Amigos				400,567	

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Children's Board of Hillsborough County
FY 2022 - 2023 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

4%

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2021 - 2022 CONTRACT AMOUNT	RECOMMENDED INCREASE (CHANGE)	FY 2023 RECOMMENDED AMOUNT	NOTES
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS- Teen Parent Engagement Program				491,310	
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Families Hillsborough	*The Children's Home dba Children's Home Network *Champions for Children *Success 4 Kids and Families	1,989,580	79,583	2,069,163	4% increase.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Steps Hillsborough		347,889	362,883	710,772	4% increase Combine with Healthy Steps Healthpark at year two amount.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Steps Healthpark		310,256	(310,256)		Combined with Healthy Steps Hillsborough at year two amount (\$335,546) plus 4% increase.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Safe Baby Plus	* Success 4 Kids and Families * St. Joseph's Women's Hospital	1,245,470	76,989	1,322,459	Added back \$26,125 in FY 2023 to purchase outreach materials plus 4% increase.
HILLSBOROUGH COMMUNITY COLLEGE FOUNDATION, INC. - Quality Early Education System		2,422,952	96,918	2,519,870	4% increase.
HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC. D/B/A EARLY LEARNING COALITION OF HILLSBOROUGH COUNTY, INC. - School Readiness Funding		810,770	-	810,770	Match Contract - \$700,770 Plus \$110,000 children experiencing homelessness slots. No change in recommended amount.
HILLSBOROUGH EDUCATION FOUNDATION, INC. - Tech Connect HISPANIC SERVICES COUNCIL, INC. - La RED de Padres Activos / The Network of Active Parents		998,796	39,952	1,038,748	4% increase.
HOUSING AUTHORITY OF THE CITY OF TAMPA - Building Family Financial Skills				92,310	
HOUSING AUTHORITY OF THE CITY OF TAMPA - Village Link Up				318,942	

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Children's Board of Hillsborough County
FY 2022 - 2023 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

4%

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2021 - 2022 CONTRACT AMOUNT	RECOMMENDED INCREASE (CHANGE)	FY 2023 RECOMMENDED AMOUNT	NOTES
JUST INITIATIVE, INC. - Woven Empowerment (WE Program)				92,906	Name changed from Community Care; increased admin rate to 20%
LEARN TAMPA BAY, INC. D/B/A ACHIEVE PLANT CITY - Learning Is Fun Together (LIFT)				297,300	Increased admin rate to 20%.
LUTHERAN SERVICES FLORIDA - Children's Board Family Resource Centers		2,948,341	117,934	3,066,275	4% increase.
MARY LEE'S HOUSE, INC. - Community Alliance Coordinator		66,354	26,357	92,711	Held harmless. Year two amount plus 4% increase. Added \$2,298 for statutory required expenses.
METROPOLITAN MINISTRIES, INC. - Children's Recreation, Education, Arts & Therapeutic Experience (CREATE)				543,448	
METROPOLITAN MINISTRIES, INC. - Homeless Family Early Intervention Program (First Hug)		1,339,734	53,589	1,393,323	4% increase.
NONPROFIT LEADERSHIP CENTER OF TAMPA BAY, INC. - Nonprofit Capacity Building Program				140,000	
PARENTS AND CHILDREN ADVANCE TOGETHER (PCAT) LITERACY MINISTRIES - South County Literacy Initiative				428,645	
PARENTS AND CHILDREN ADVANCE TOGETHER (PCAT) LITERACY MINISTRIES - Sulphur Springs Literacy Initiative				139,925	
POSITIVE SPIN, INC. - Empowering a Community with Hope (EACH One)		798,978	31,959	830,937	4% increase.
PRESERVE VISION FLORIDA, INC. - Children's Vision Health and Safety Services				354,546	Increased admin rate to 20%.
REACHUP, INC. - GROWTH with Doulas and Dads (Giving Resource Opportunities with Trust and Hope)	*Champions for Children	911,996	36,480	948,476	4% increase.
REDEFINERS WORLD LANGUAGES, Inc. - Multilingual Citizens Program				503,372	Increased admin rate to 20%.
SCHOOL DISTRICT OF HILLSBOROUGH COUNTY - Renaissance myON Reader		100,000	-	100,000	Leveraged Investment. Pending confirmation Feb 2023. No change in recommended amount.
SENIORS IN SERVICE, Inc. - Readers in Motion				140,000	
SPRING OF TAMPA BAY, INC., THE - Family Safety from Domestic Violence				350,979	

Children's Board of Hillsborough County
FY 2022 - 2023 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

4%

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2021 - 2022 CONTRACT AMOUNT	RECOMMENDED INCREASE (CHANGE)	FY 2023 RECOMMENDED AMOUNT	NOTES
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S CHILDREN'S HOSPITAL - Mobile Health and Safety Education		1,009,653	40,386	1,050,039	4% increase.
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S WOMEN'S HOSPITAL - Supporting Motherhood and More				183,087	
SUCCESS 4 KIDS AND FAMILIES, INC. - Successful Families				518,379	
TAMPA HEIGHTS JUNIOR CIVIC ASSOCIATION, INC. - School Promotion, Prevention and Intervention				140,000	
TAMPA HILLSBOROUGH HOMELESS INITIATIVE - UNITY Information Network		50,000	-	50,000	Match Contract. No change in recommended amount.
TAMPA METROPOLITAN AREA YMCA, INC. - Sulphur Springs YMCA Out of School Time Program				314,882	
TAMPA MUSEUM OF ART - Children's Board Free Family Day				54,206	
UNIVERSITY AREA COMMUNITY DEVELOPMENT CORPORATION (UACDC) - Get Moving				304,402	
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Program-Wide Positive Behavior Support		745,166	29,807	774,973	4% increase.
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Developing our Children's Skills Programs (HOT DOCS & DOCS K-5)				340,226	
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Hillsborough HIPPI Parent Involvement Project	*Success 4 Kids and Families	1,407,396	56,296	1,463,692	4% increase.
TOTAL AMOUNT RECOMMENDED FOR FUNDING				40,428,582	

Narrative/Assumptions for FY 2022 - 2023 Budget

Program Expenditures (continued)

**Children's Board Of Hillsborough County
Fiscal Year 2022 - 2023 Budget
October 1, 2022 - September 30, 2023
NEW PROGRAM EXPENDITURES SCHEDULE**

Summer Services Grants (with Year Two renewal)	250,000
Summer Services Grants - County Funding (with Year Two renewal)	250,000
Summer Passports	200,000
Emerging Community Needs Funding	300,000
Emergency Funding	400,000
Technical Assistance Grants - Capacity Building (2) Cycles	200,000
Technical Assistance Supports to Neighborhood Safety	25,000
Match Grants	300,000
Leading Grants - Small NonProfits	1,400,000
Investment Grants - All Four Focus Areas	3,500,000
Uniting Grant - Padres de Crianza (Targeted Kinship Care)	500,000
Uniting Grant - Support a New Program	1,000,000
Uniting Grant - Swim Lessons and Education	500,000
Investment Grant - Collaborate w/ SDHC Social Work Dept.	1,000,000
Strategic Initiatives - After School Enhancements	500,000
Strategic Initiatives - Ongoing Services	2,500,000
Total New Program Funding	12,825,000

Recommendations:

1. Continue release of a competitive Request for Proposals for **Summer Services Grants** totaling \$500,000 by February 2023, to continue increasing capacity and quality by supporting summer programs for children ages six to fourteen. The 2023 summer funding release is anticipating a two-year grant cycle with a one-time renewal for the summer of 2024. The release includes a \$250,000 investment from Hillsborough County Board of County Commissioners (BOCC).
2. Provide funding allocation for **Summer Passports** up to \$200,000 for one week of camp per child with multiple local recreation site options which may include Glazer Children’s Museum, Florida Aquarium, Straz Center for the Performing Arts, Zoo Tampa, Tampa Museum of Art, Museum of Science and Industry, Tampa Theatre and/or Tampa Bay Lightning (partners subject to change).
3. Provide available funds, up to \$300,000, throughout the fiscal year to award up to \$75,000 per request (for 18 months) to support **Emerging Needs**. Grants awarded are one-time, time-limited for identified support of community needs that could not be anticipated prior to the development of the FY 2022 - 2023 budget for Board approval.

Narrative/Assumptions for FY 2022 - 2023 Budget

Program Expenditures (continued)

4. Provide available funds, up to \$400,000, throughout the year to award an amount based on **Emergency Funding** need(s) due to unforeseen/catastrophic events that negatively impact services to children and families. *Note: Board may elect to use fund balance if community/providers need exceed allocated amount.*
5. Continue the release of \$200,000 in (2) cycles for Technical Assistance Grants through a competitive Request for Applications for Capacity Building in October 2022 and January 2023 in anticipation of awarding multiple one-time grants up to \$10,000 for each agency.
6. Up to \$25,000, to continue the release of Technical Assistance Neighborhood Safety grants by January 2023 to support Neighborhood Associations in Hillsborough County for safety projects in anticipation of awarding multiple one-time grants up to \$5,000 for each entity.
7. Provide available funds, up to \$300,000, for organizations to receive Match Grants as required by the primary funder; the grant opportunity must align with Children's Board mission and focus area(s).
8. Provide new funding for a competitive Request for Proposals for Leading Grants totaling \$1,400,000 to support Small Nonprofit organizations aligned with any of the Children's Board focus areas in anticipation of funding multiple awards.
9. Provide new funding for a competitive Request for Proposals for Investment Grants totaling \$3,500,000 which may support any of the Children's Board focus areas in anticipation of funding multiple awards.
10. Provide new funding for a competitive Request for Proposals for a Uniting Grant up to \$500,000 to expand Kinship Care by focusing on the needs of the Hispanic/Spanish speaking community from a linguistic and cultural lens. The awarded contract would be named, "Padres de Crianza" as a countywide, targeted effort in the focus area of Family Support.
11. Provide new funding for a competitive Request for Proposals for Uniting Grants up to \$1,000,000 to support new programs that addresses the focus areas of Children are Healthy and Safe or Children are Ready to Learn with the intent to fund more than one award.
12. Provide new funding for a competitive Request for Proposals for a Uniting Grant up to \$500,000 to support a new program that addresses swim lessons and education for families with children ages 3-14.
13. Provide new funding for a Request for Proposal for an Investment Grant up to \$1,000,000 to work in collaboration with the School District of Hillsborough County Social Work Department.

Narrative/Assumptions for FY 2022 - 2023 Budget

Program Expenditures (continued)

14. Strategic Initiatives: After School Enhancements - Provide continued support for up to \$500,000 to enhance after-school programming in the zip codes 33603, 33610, and 33619 offered through ONEhillsborough, which is a community-driven initiative of The Children's Board, to develop and implement tailored, holistic, and meaningful solutions to address long-term systemic issues and disparities that predominantly Black and other marginalized communities face within our county. This funding opportunity falls within the focus area of Children are Ready to Learn and Succeed.

15. Strategic Initiatives: Trauma-informed schools and ongoing services - Provide new funding for competitive procurements up to \$2.5 million offered through the ONEhillsborough initiative. This funding will support trauma informed schools in zip code 33619 and will offer supports in the neighborhoods located in the three ONEhillsborough zip codes (33603, 33610 and 33619). These funding opportunities fall within the Children's Board's focus areas and The Social Determinants of Health.

Narrative/Assumptions for FY 2022 - 2023 Budget

Children's Board Of Hillsborough County EMPLOYEE SALARIES AND BENEFITS SCHEDULE

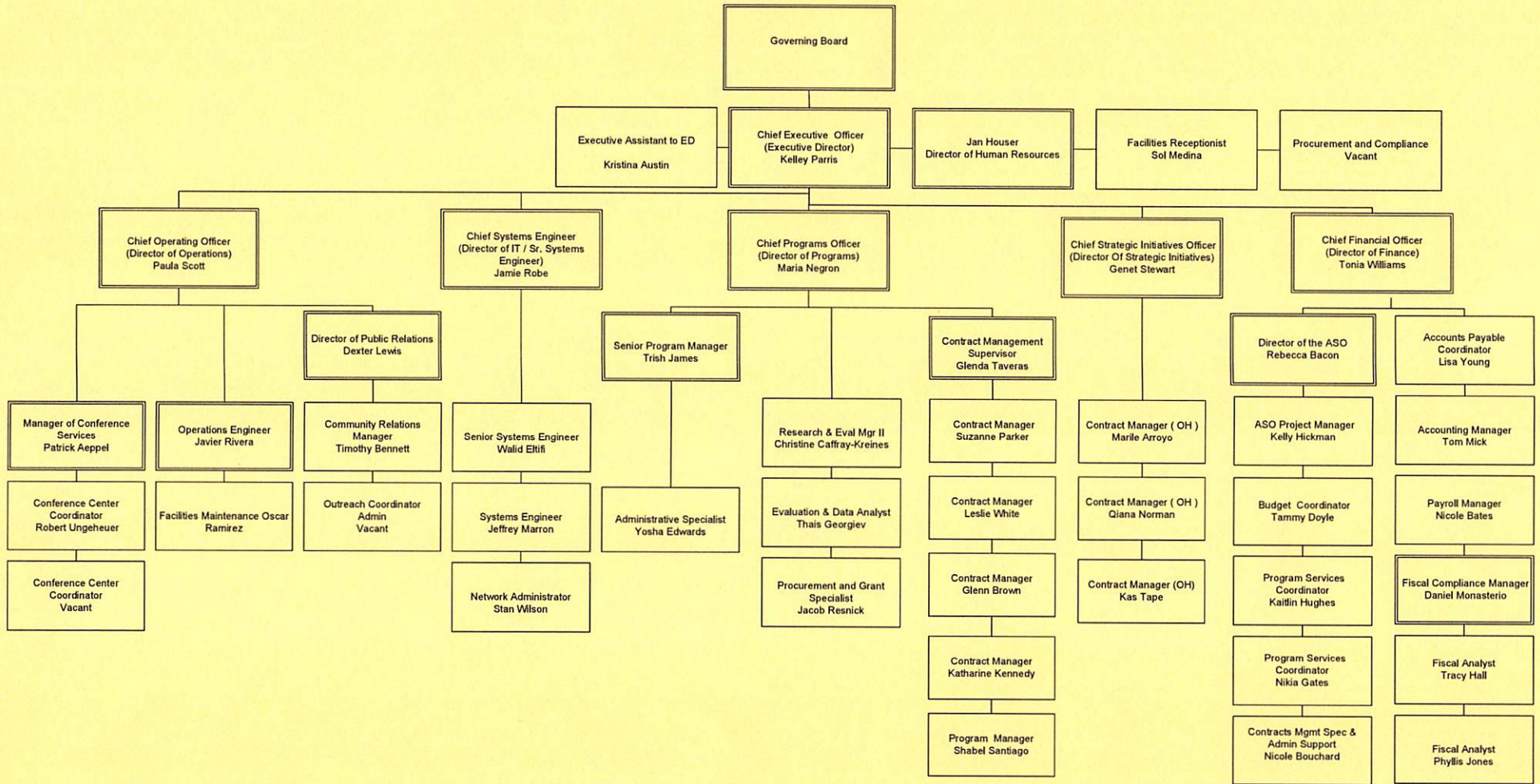
	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget
Salaries	3,701,319	3,416,447	3,909,482
Benefits	1,440,391	1,272,068	1,597,918
Total	5,141,710	4,688,515	5,507,400

POSITION SUMMARY

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Change
Full-Time FTE's	46.00	47.00	1.00
Full-Time Temp FTE	1.00	-	(1.00)
Part-Time FTE	-	-	-
Part-Time Temp FTE	-	-	-
	47.00	47.00	-

- The FY 2022 - 2023 net change in the salary and fringe benefit budget is an increase of \$365,691 (7.11%).
- One (1) full time temporary position was changed to permanent. The total FTE remained at 47.
- Salaries are budgeted at a net increase of \$208,164 (5.6%).
 - A five percent (5%) market equity adjustment was included for all positions effective October 1, 2022, for a total increase of \$177,804 in salaries plus benefits.
 - Vacation payout benefit is budgeted in the amount of \$38,499 plus benefits. Employees with more than (80) hours of unused annual leave may elect to receive up to 40 hours of vacation pay.
- The FY 2022 - 2023 fringe benefits are budgeted at a net increase of \$157,527 (11%).
 - FICA expenditures have increased by \$16,101 (5.6%) as the salary budget increased.
 - Deferred compensation contribution of 1.5% of employee's salary is budgeted at an increase of \$2,994 (5.6%) for a total of \$56,081.
 - The Florida Retirement System (FRS) FY 2022 - 2023 budget is \$505,027, an increase of \$87,561 (21%). The employer contribution rate for regular class employees increased from 10.82% to 11.91%, the DROP rate increased from 18.34% to 18.6%, and the senior management service class (for the Executive Director) increased from 29.01% to 31.57%.
 - Insurance expenditures (life insurance, health insurance & Other Post-Employment Benefits) have increased by \$48,439 (7.6%), budgeted at a total of \$674,879. The CBHC premiums are budgeted at an estimated five percent (5%) increase for FY 2022 - 2023. Vacant positions are budgeted at the family rate. There is no anticipated increase in the rates for staff.
 - The long-term disability (LTD) and the short-term disability (STD) insurance rates are budgeted at an increase of \$2,224 (5.5%).
 - The re-employment compensation rate has remained at .1% budgeted at \$3,909.

The Children's Board of Hillsborough County
Organizational Chart
08/01/2022



Children's Board Of Hillsborough County
Fiscal Year 2022 - 2023 Budget
October 1, 2022 - September 30, 2023
OPERATING AND OTHER EXPENDITURES SCHEDULE

	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget
Operating Expenditures			
Contracted Professional Services			
Legal and Auditing Services	85,075	60,075	85,075
Professional Services	526,560	535,018	549,765
Total Contracted Professional Services	611,635	595,093	634,840
Facility Expenditures			
CBHC FRC Occupancy Expenditures	430,858	432,437	475,767
CBHC Facilities Maintenance	251,301	245,499	109,451
CBHC Utilities	139,164	138,984	153,760
CBHC IT Maintenance	47,900	44,613	53,859
CBHC Equipment Lease and Maintenance	23,628	21,008	26,117
Total Facility Expenditures	892,851	882,541	818,954
Other Operating Expenditures			
Staff Meeting Travel	32,400	18,900	30,480
Professional Development	40,000	40,000	40,000
Postage & Delivery	9,000	9,000	9,000
Insurance-Property and Liability	92,492	92,492	100,681
Promotional Activities	52,000	46,000	72,000
Supplies and Equipment	60,662	100,316	58,600
Printing	32,000	34,500	35,050
Position and Public Notice Advertising	11,000	12,000	12,000
Memberships	41,000	41,000	41,000
Subscriptions	43,000	43,000	50,878
Other	3,575	1,200	1,200
Provider Training and Events	91,000	35,000	88,000
Total Other Operating Expenditures	510,129	473,408	540,889
Total Operating Expenditures	2,014,615	1,951,042	1,994,683
Capital Expenditures	1,500,000	-	4,000,000
Mandatory Government Fees	1,554,993	1,444,941	1,754,648

Narrative/Assumptions for FY 2022 - 2023 Budget

Operating and Other Expenditures

- **Contracted Professional Services**

- Overall, the budget for Contracted Professional Services has increased by \$23,205 (3.8%).
- The Legal Services budget has remained constant at \$55,000.
- The budget for the Auditing Services has remained constant at \$30,075.
- The contract with Hillsborough County for IT services is budgeted at \$154 per month per computer for 45 computers for a total of \$83,160.
- Website hosting for the CBHC FRC website and the Prevent Needless Deaths website is budgeted at \$1,100.
- \$50,000 has been added to redesign the CBHC website.
- An additional \$63,825 is budgeted to contract with vendors to assist the IT department with migrating to a new virtual server, cloud storage, cyber security, and development of the ANTS application.
- \$1,680 has been budgeted for security at Board meetings.
- \$120,000 has been included in the facilities budget to assist with the acquisition and build out of an additional FRC property.
- Contractual services for photography, Spanish translation of collateral, and creative services has remained constant, budgeted at \$18,000.
- The budget for videotaping events and welcome videos has remained constant at \$12,000. This includes the creation of CBHC welcome videos for \$10,000 plus an additional \$2,000 to videotape community training events.
- The budget for community education and awareness has decreased by \$40,000 to \$200,000; this includes public awareness campaigns of provider agencies, safety campaigns, pinwheel for prevention activities and \$25,000 has been added to promote the ONEhillsborough project.

- **Facility Expenditures**

- Overall facilities expenditures have decreased by \$73,897 (8.3%).
- Occupancy expenses for the seven (7) CBHC Family Resource Centers are budgeted at \$475,767. This includes rent, maintenance, utilities, and other occupancy costs.
- CBHC facilities maintenance has decreased by \$141,850 (56.5%) budgeted at \$109,451. This includes general maintenance to the facility and equipment.
- The Utilities budget has increased by \$14,596 (10.5%) budgeted at \$153,760.
- Information Technology (IT) maintenance has increased by \$5,959 (12.4%) budgeted at \$53,859.
- Equipment Lease and Maintenance has increased by \$2,489 (8.6%).

- **Other Operating Expenditures**

- The overall other operating expenditure budget has increased by \$30,760 (6%).
- Staff meeting travel has decreased by \$1,920 (5.9%) because of less travel and more virtual meetings.
- The Insurance budget has increased by \$8,189 (8.85%) budgeted at \$100,681.
- The Promotional Activities budget has increased by \$20,000 (38.6%) in order to promote ONEhillsborough budgeted at \$72,000.

Narrative/Assumptions for FY 2022 - 2023 Budget

Operating and Other Expenditures Continued

- The Supplies and Equipment budget has decreased from \$60,662 to \$58,600 (3.4%).
- The Printing budget increased by \$5,000 (9.5%) budgeted at \$35,050 for CBHC materials, printing the annual report, and Family Guides.
- The Position and Public Notice Advertising budget has increased by \$1,000 (9.1%) for ads for the funding releases and required advertising for the TRIM notices.
- Memberships have remained constant budgeted at \$41,000. This includes a membership to the State Children’s Services Council, in addition to other memberships.
- Subscriptions have increased from \$43,000 to \$50,878 (18.3%) to include several new IT related subscriptions such as service subscriptions for online applications, (CATS and STAR). This line also includes human resources subscriptions.
- The Provider Training and Events line item has decreased by \$3,000 (3.3%) for community training and facilitation of meetings.
- **Capital**
 - A total of \$4,000,000 has been budgeted to purchase and build out property for an additional CBHC Family Resource Center.
 - The building and capital reserve provides funds to maintain the CBHC owned buildings. The reserve is increased by \$300,000 per year to include the main building and two CBHC FRC’s.
 - CBHC released an RFP for a new building envelope assessment of all three (3) properties. This process was not completed in time to include estimated future expenses in the projections.
 - The projected expenditures in the table below will be updated in the FY 2023 – 2024 Budget packet after the assessment and recommendations have been received and approved by the Board.

**Children’s Board of Hillsborough County
Building and Capital Reserve Summary**

	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget	FY 2026 - 2027 Budget
Beginning Reserve Balance	681,627	981,627	1,281,627	1,581,627	1,881,627
Additional Annual Reserve:	300,000	300,000	300,000	300,000	300,000
Available Reserve	981,627	1,281,627	1,581,627	1,881,627	2,181,627
Projected Expenditures	-	-	-	-	-
Projected Ending Reserve Balance	981,627	1,281,627	1,581,627	1,881,627	2,181,627

Annual Reserve includes \$100,000 per year for each building (CBHC, FRC PC, FRC TT).
The building assessment has not been completed at this time in order to include projected expenses.

Mandatory Government Fees

- This line has increased by \$199,655 (12.8%) for a total of \$1,754,648; representing 3% of the total FY 2022 - 2023 total budget.
- Tax Collector’s Fees are based on 2% of ad valorem tax revenue received. This line is expected to increase based on the tax base for a FY 2022 - 2023 total of \$1,256,648.

Narrative/Assumptions for FY 2022 - 2023 Budget

Operating and Other Expenditures Continued

- Property Appraiser's Fees are approximately .85% of ad valorem tax revenue. This line is expected to increase based on the tax base for a FY 2022 - 2023 total of \$495,000.
- The City Storm Water Fee budget is estimated at \$3,000.

**Children's Board Of Hillsborough County
FY 2021 - 2022 Estimated Spending**

	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2021 - 2022 Projected Difference
Revenue			
Ad-Valorem Taxes	53,833,708	54,343,000	509,292
Investment Income	66,000	550,000	484,000
Administrative Services Organization (ASO)	1,405,000	935,743	(469,257)
Other Community Partner	410,000	410,000	-
Miscellaneous Income	168,000	131,000	(37,000)
Total Revenue	55,882,708	56,369,743	487,035
Expenditures			
Program:			
Program Funding (Continuation Grants)	37,505,024	33,270,974	4,234,050
CBHC Unallocated Program Funding	9,070,000	1,998,577	7,071,423
Total Program Expenditures:	46,575,024	35,269,551	11,305,473
Operating Expenditures			
Employee Salaries and Benefits	5,141,710	4,688,515	453,195
Contracted Professional Services	611,635	595,093	16,542
CBHC FRC Occupancy Expenditures	430,858	432,437	(1,579)
Facility Expenditures	461,993	450,104	11,889
Other Operating	510,129	473,408	36,721
Total Operating Expenditures	7,156,325	6,639,557	516,768
Capital Expenditures	1,500,000	-	1,500,000
Mandatory Government Fees	1,554,993	1,444,941	110,052
Total Expenditures	56,786,342	43,354,049	13,432,293
Total Projected Difference			13,919,328

Narrative/Assumptions for FY 2021 - 2022 Estimated Spending

- **Revenue**
 - Total Revenue is projected to be over budget by a net amount of \$487,035.
 - Ad-Valorem Tax Revenue is projected to be over budget by \$509,292 as more than 95% of the tax revenue is expected to be received.
 - Investment Income is projected to be over budget by \$484,000. The current interest rate is .23% with Wells Fargo and 1.8% with Florida Prime which is higher than the .1% budgeted.
 - The Administrative Services Organization (ASO) revenue will be under budget by \$469,257 because there will be no expenditures and revenue in the DCF contract and the Eckerd Connects contract ended on June 30, 2022.
 - Other Community Partner Revenue is projected to be received at the budgeted amount.
 - Miscellaneous Income is projected to be under budget by \$37,000 because the Eckerd Connects contract ended on June 30, 2022.
- **Expenditures**
 - **Program Expenditures**
 - Total Program Expenditures are projected to be under budget by \$11.3 million.
 - Continuation Grants are projected to be under budget by \$4.2 million.
 - It is estimated that the ASO will spend \$469,257 less than the allocated amount of other funder's allocations and \$900,000 less in CBHC allocations.
 - Negotiated Continuation Contracts were under budget by \$666,110. A net amount of \$47,352 was reduced from contracts during the year leaving \$713,462 unallocated.
 - Estimated under spending of the remaining continuation contracts is \$2.2 M.
 - Unallocated Program Funding is projected to be under budget by \$7 million based on contracts awarded year to date.
 - **Operating Expenditures**
 - Salaries and Benefits are projected to be under budget by \$453,195 because of vacant positions throughout the year.
 - Contracted Professional Services are projected to be under budget by a net amount of \$16,542 because of under spending in legal services, County IT services, and public relations contracted services; and services contracted for human resources and IT services that were not included in the budget.
 - CBHC FRC Occupancy Expenditures are projected to be slightly over budget by \$1,579.
 - Facilities Expenditures for the Palm Avenue building are projected to be under budget by a net amount of \$11,889.
 - Other Operating Expenditures are projected to be under budget by a net amount of \$36,721. This includes under spending in local travel, meeting travel, promotional materials, and community training; and over spending in computer supplies, janitorial supplies, printing, and public notice advertising.
 - **Capital Expenditures**
 - Capital Expenditures are projected to be under budget by \$1.5 million as a property was not purchased in FY 2021 - 2022.

- **Mandatory Government Fees**

- The Mandatory Government Fees are projected to be under budget by a net amount of \$110,052. The Property Appraiser's fee was under budget by \$132,000 and the Tax Collector's fees are expected to be over budget by \$22,000.

**CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
PROJECTIONS**

FY 2021 - 2022 to FY 2026 - 2027

Millage Rate .4589



	FY 2021 - 2022 Budget	FY 2021 - 2022 Estimated Actual	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget	FY 2026 - 2027 Budget
MILLAGE RATE	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589
<u>Projected Tax Revenue</u> (millage rate @ .4589 w/ 15.31% inc. in tax base in FY 2023, 10.5% inc. in FY 2024, 9.5% inc. in FY 2025, 7.8% inc. in FY 2026, 7.4% inc. in FY 2027)	53,833,708	54,343,000	61,929,405	68,395,557	74,860,170	80,672,197	86,616,262
Investment Income	66,000	550,000	892,000	886,488	813,138	674,939	567,287
Administrative Services Organization and Other Community Partner	1,815,000	1,345,743	810,000	810,000	810,000	810,000	810,000
Miscellaneous Income	168,000	131,000	11,000	11,000	11,000	11,000	11,000
Total Revenue Available	55,882,708	56,369,743	63,642,405	70,103,045	76,494,308	82,168,136	88,004,549
<u>Operating Expenditures</u>	7,156,325	6,639,557	7,502,083	7,744,149	7,994,473	8,261,438	8,542,239
Mandatory Government Fees	1,554,993	1,444,941	1,754,648	1,956,884	2,141,125	2,306,768	2,476,175
Building and Capital Reserve Expenditures	1,500,000	-	4,000,000	4,000,000	4,000,000	4,000,000	-
<u>Program Funding (Continuation Grants)</u>	37,505,024	33,270,974	40,428,582	54,009,973	61,025,433	80,466,666	83,584,643
<u>New Program Funding (Unallocated)</u>	9,070,000	1,998,577	12,825,000	5,925,000	17,425,000	2,425,000	2,925,000
Total Expenditures	56,786,342	43,354,049	66,510,314	73,636,006	92,586,031	97,459,872	97,528,057
Net Income (Spend Down)	(903,634)	13,015,694	(2,867,909)	(3,532,961)	(16,091,723)	(15,291,736)	(9,523,508)
Fund Balance							
Total Fund Balance Beginning of Year	49,682,368	51,892,574	64,908,268	62,040,360	58,507,398	42,415,675	27,123,939
Net Income (Spend Down of Fund Balance)	(903,634)	13,015,694	(2,867,909)	(3,532,961)	(16,091,723)	(15,291,736)	(9,523,508)
Total Fund Balance End of Year after Spend Down	48,778,734	64,908,268	62,040,360	58,507,398	42,415,675	27,123,939	17,600,431
Less Non-Spendable Fund Balance Reserve	(19,153)	(19,732)	(19,732)	(19,732)	(19,732)	(19,732)	(19,732)
Less Committed Fund Balance Reserve (Operating Reserve)	(2,844,996)	(2,844,996)	(3,332,167)	(3,689,164)	(4,638,560)	(4,882,740)	(4,886,156)
Less Committed Fund Balance Reserve (Building & Capital Reserve)	(681,627)	(681,627)	(981,627)	(1,281,627)	(1,581,627)	(1,881,627)	(2,181,627)
Less Assigned Fund Balance Reserve	(34,678,101)	(47,307,837)	(44,439,928)	(40,906,967)	(24,815,244)	(9,523,508)	
Unassigned Fund Balance	10,554,857	14,054,076	13,266,905	12,609,908	11,360,512	10,816,332	10,512,916

Definitions:

Non-Spendable Fund Balance Reserve includes pre-paid expenditures.

Committed Fund Balance Reserve includes the building/capital reserve and operational reserve of 5.01% of the budgeted expenditures for the year.

Assigned Fund Balance Reserve consists of the future commitments included in the future projections that spend down from the fund balance.

Unassigned Fund Balance represents the difference between the total fund balance and all reserves above.

The reserve amounts above are determined and approved by the Board each year during the budgeting process.

Narrative/Assumptions for Five Year Projections

- **Revenue:**
 - The Ad-Valorem Tax Revenue is budgeted at the millage rate of .4589 (the same rate as FY 2021 - 2022) in all fiscal years presented.
 - The current estimated increase in the property tax base for FY 2022 - 2023 is 15.31%.
 - The future property tax base value estimates (as of January 2022) from The Florida Office of Economic and Demographic Research are:
 - FY 2023 - 2024 is estimated to increase by 10.5%.
 - FY 2024 - 2025 is estimated to increase by 9.5%.
 - FY 2025 - 2026 is estimated to increase by 7.8%.
 - FY 2026 - 2027 is estimated to increase by 7.4%.

- **Operating Expenditures:**
 - Salaries and benefits are increased 3% in all future fiscal years presented.
 - Liability and building insurance are increased by 5% in all future fiscal years presented.
 - Regular facilities operating expenditures are increased 3% in all future fiscal years presented.
 - Other operating expenditures are not increased over the years.

- **Mandatory Government Fees:**
 - Mandatory Government Fees are increased at the rate of increased revenue each year.

- **Program Expenditures:**
 - Program Funding (Continuation Grants)
 - The portion of new program expenditures in each year that are not considered one-time funding are added to the continuation funding list in future years.
 - A 3% - 5% increase was added for the majority of the remaining continuation contracts for each fiscal year presented.
 - New Program Funding (Unallocated)
 - New program funding is budgeted based on expected revenue and spend down from the fund balance. Additional dollars have been added in FY 2024 – 2025 for the re-release of Investment Grant funds.

- **Fund Balance:**
 - The Governmental Accounting Standards Board (GASB) Statement No. 54 provides required categories to be used when presenting the Fund Balance portion of the financial statements.
 - A portion of the Total Fund Balance is reserved and committed.
 - The categories and definitions are included on the previous page.
 - Budgets for fiscal years 2022 - 2023 through 2026 - 2027 include a systematic spend down of the Fund Balance.