

# FY2012 Budget Workshop August 23, 2012

## Our Mission

The Children's Board of Hillsborough County promotes the well-being of children and families by **uniting community partners, investing in innovative opportunities, and leading the county in best practices** so the whole community can realize its full potential.



# CBHC BUDGET WORKSHOP

## AUGUST 23, 2012 1:00 p.m. – 3:00 p.m.

### AGENDA

**MISSION:** The Children’s Board of Hillsborough County promotes the well-being of children and families by uniting community partners, investing in innovative opportunities, and leading the county in best practices so the whole community can realize its full potential.

#### CALL TO ORDER

Quorum Verification

C. Brown

Invocation and Pledge of Allegiance

V. Goddard

#### STAFF RECOMMENDATIONS AND DISCUSSION

1. FY2013 Program Funding Recommendations
2. FY2013 Budget
3. New Organization for FY2013
4. New Budget for FY2013

A. Petrilá

T. Williams

Pam Iorio

Pam Iorio

#### PUBLIC COMMENT

The Children’s Board of Hillsborough County welcomes comments from the public. Those who wish to address the Board may do so at this time, the Open Agenda portion of the meeting. Those addressing the Board should clearly state their full name and affiliation for the official record.

C. Brown

#### ADJOURNMENT

C. Brown



# FY2013 Funding Recommendations



Children's Board  
HILLSBOROUGH COUNTY

Dreams Worth Growing

# Our Investment Strategy

## Goal: Children Are Successful by Age 8

CATEGORY



RESULT



INDICATOR



# Our Investment Strategy

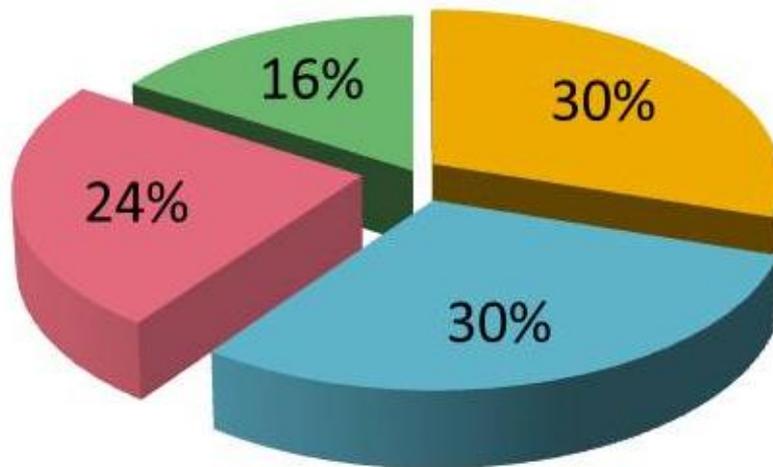
	Neighborhood	Countywide
RFP Target	\$6 to \$8 million	\$12 to \$14 million
Recommended Funding	\$4.1 million	\$16.2 million

# Summary of Program Recommendations

- \$17.1 M recommended to Board on May 24 for 23 programs-no changes;
- \$ 3.3 M for successful appeals from ten programs;
- \$ 4.2 M leveraged investments

GRAND TOTAL: \$24.6 M

# FY 2013 Recommended Funding by Results



- Healthy Children  
\$7,239,131
- Successful Children  
\$7,249,536
- Strong Families  
\$5,809,232
- Leveraged  
Investments  
\$4,281,549

# Selected Countywide Highlights

## Total Countywide - \$16.2 million

1. Engaging Families in Latino Churches *new*
2. Parent Education in pediatric practices *new*
3. Trauma-informed practices with homeless families *new*
4. Home visiting focused on preschoolers and their families (Healthy Families, HIPPIY and SEEDS) *expanded*
5. Services for pregnant and post-partum women and their infants (Alpha House, Doula) *expanded*

# Healthy Children-- \$7,239,131

- Alpha House
- Child Abuse Council\*
- DACCO\*
- Devereux Florida\*
- Early Childhood Council\*
- Federation of Families\*
- Gulf Coast Jewish Family & Community Services\*
- Healthy Start Coalition\*
- Housing Authority of City of Tampa\*
- Infant & Young Children of W. Central Florida\*
- Metropolitan Ministries\*
- REACHUP\*
- Seniors in Service\*
- Tampa Metro YMCA\*
- The Crisis Center or Tampa Bay\*

\* indicates additional result area

# Successful Children-- \$7,249,536

- **Big Brothers Big Sisters**
- **Florida Institute for Community Studies\***
- **Hillsborough County School Readiness Coalition**
- **Housing Authority of the City of Tampa\***
- **Metropolitan Ministries\***
- **Positive SPIN\***
- **Seniors in Service\***
- **Tampa Metro YMCA\***
- **The Children's Home**
- **USF/ HIPPI\***

\* indicates additional result area

# Strong Families-- \$5,809,232

- Bay Area Legal Services
- Child Abuse Council\*
- Devereux Florida\*
- DACCO\*
- Early Childhood Council\*
- Family Justice Center
- Federation of Families\*
- Florida Institute for Community Studies\*
- Greater Palm River Point
- Gulf Coast Jewish Families & Community Services\*
- Healthy Start Coalition\*
- Healthy Start Coalition\*
- Hispanic Services Council
- Housing Authority of City of Tampa\*
- Infants & Young Children of West Central Florida\*
- Metropolitan Ministries\*
- Positive Spin\*
- REACHUP
- Tampa Metro YMCA\*
- The Crisis Center of Tampa Bay\*
- USF/ HIPPIY\*

\* indicates additional result area

# Leveraged Investments-- \$4,281,549

- Flexible Funds  
(managed by CBHC)
- School Readiness/  
Child Care Match
- “Bridge” Funding for  
Child Welfare Diversion
- Capstone myOn  
Reader
- 21<sup>st</sup> Century Learning  
Centers (federal grant)
- Glazer Children’s  
Museum
- Heart Gallery of Tampa  
Bay
- CBHC Business Plan  
Awards

# Neighborhood Investments - \$4.1 M

# Selected Neighborhood Highlights

1. Early Childhood Center in Sulphur Springs (Layla's House) *new*
2. Parent outreach & education, home visiting and mentoring in E. Tampa and W. Tampa *expanded*
3. Focus on children and families who are victims of domestic violence in zip code 33612 *new*
4. Multi-generational mentoring in elementary schools and partnership with the Zoo *new*
5. Outreach to families in South County *new*

# Sulphur Springs - \$1,232,811

Agency	Proposal	Total w/ASO
Big Brothers Big Sisters of Tampa Bay, Inc.	Sulphur Springs Mentoring Program	\$ 60,000
Child Abuse Council, Inc.	Layla's House	\$290,000
Devereux Florida	Devereux Neighborhood	\$607,811
Tampa Metropolitan Area YMCA	Sulphur Springs Initiative	\$275,000

# East Tampa/Potter Elem- \$1,174,051

Agency	Proposal	Total w/ASO
Big Brothers Big Sisters of Tampa Bay, Inc.	East Tampa Mentoring Program	\$ 65,000
Drug Abuse Comprehensive Coordinating Office	Early Family Stabilization Service	\$390,565
Federation of Families, CMH, Hillsborough County	Faith & Family Uplift Initiative for East Tampa (33610)	\$174,333
Neighborhood Planning - East	Neighborhood Planning – East	\$150,000
Positive SPiN	E.A.C.H. One Initiative (33610)	\$253,363
REACH UP, Inc.	BIHPI Get Smart	\$140,790

# West Tampa/ Just Elem. - \$750,298

Agency	Proposal	Total w/ASO
Big Brothers Big Sisters of Tampa Bay, Inc.	West Tampa Mentoring Program	\$ 75,000
Housing Authority of the City of Tampa	BRIDGES, a JUST Neighborhood Collaborative	\$525,298
Neighborhood Planning - West	Neighborhood Planning - West	\$150,000

# Other Neighborhoods - \$939,010

Neighborhood	Agency	Proposal	Total w/ASO
South Shore	Florida Institute for Community Studies – FICS	South Shores CARES	\$237,279
Lowry Park	Seniors in Service of Tampa Bay, Inc.	Lowry Park Neighborhood	\$226,201
33612	Family Justice Center	Coordinated Community Response 33612	\$287,689
PBI & Other	Drug Abuse Comprehensive Coordinating Office	Saving Women & Children in the Prescription Epidemic	\$187,841

# New Program Expenditures

All new program funding will be aligned to CBHC goal: Children are succeeding by age 8.

- Mini-grants will be available via the CBHC Technical Assistance fund to build capacity in nonprofits.
- Funds will be earmarked for innovative leveraging and to address emerging needs in the community.

# Other Capacity Initiatives

Initiatives will fund professional services and supports such as mentoring, training and other mechanisms for agencies in the community.

- Funded agencies will participate in business planning and social enterprise as a Learning Community.
- Goal is to build internal capacity and to sustain and diversify revenue.

# Next Steps

1. Board approval of recommendations
2. Negotiation and execution of individual program contracts for Oct. 1 start
3. Implementation of new accountability measures
4. Communication of our investment strategy

**Children's Board of Hillsborough County  
FY 2013 Preliminary Funding Recommendations**

Agency	Proposal	Type	Preliminary Recommended FY 13 Contract Amounts (excludes ASO)	FY 13 ASO Allocation	Healthy Children	Successful Children	Strong Families	Leveraged Investments	Target Population	Program model
Alpha House of Tampa, Inc.	Homeless Pregnant/ Parenting Women & Teens <b>expanded</b>	C'Wide	\$ 371,966		\$ 371,966				Homeless pregnant and parenting adult women and foster care teens under 18 years old and their children	Parents as Teachers, Case management
Bay Area Legal Services	Children's Education Project (sub with Children's Home - SEEDS contract) <b>new Successful Appeal</b>	C'Wide	\$ 77,000				\$ 77,000		Dedicated attorney for civic legal services identified by case managers.	Legal services
Big Brothers Big Sisters of Tampa Bay, Inc.	East Tampa Mentoring Program <b>new</b>	N'Hood - East Tampa	\$ 65,000			\$ 65,000			East Tampa children in kindergarten through age 8 and siblings; children in high-need neighborhoods and low performing schools; children of incarcerated parents; children of military families; children affected by DV	Big Brothers Big Sisters of America
Big Brothers Big Sisters of Tampa Bay, Inc.	Sulphur Springs Mentoring Program <b>new</b>	N'Hood - Sulphur Springs	\$ 60,000			\$ 60,000			Sulphur Springs elementary children in kindergarten through age 8 and siblings; children in high-need neighborhoods and low performing schools; children of incarcerated parents; children of military families; children affected by DV	Big Brothers Big Sisters of America

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Big Brothers Big Sisters of Tampa Bay, Inc.	West Tampa Mentoring Program <b>new</b>	N'Hood - West Tampa	\$ 75,000			\$ 75,000			West Tampa elementary children in kindergarten through age 8 and siblings; children in high-need neighborhood and low performing schools; children of incarcerated parents; children of military families; children affected by DV.	Big Brothers Big Sisters of America
Child Abuse Council, Inc.	Promoting Attachment and Family Education <b>same as FY 12</b>	C'Wide	\$ 746,753	\$ -	\$ 560,065		\$ 186,688		Families with children aged 0-5; Fathers, Couples/Parents, Single Parents and their children ages 0-8 who are at risk of abuse or neglect; non-English speaking families; Teenage parents and their children.	1. Brazelton's Touchpoints Approach 2. Parents as Teachers 3. Boot Camps for New Dads 4. Nurturing Parenting Program 5. Nurturing Fathers Program
Child Abuse Council, Inc.	Layla's House <b>new</b>	N'Hood - Sulphur Springs	\$ 290,000		\$ 145,000		\$ 145,000		Parents and children in Sulphur Springs	1. Brazelton Touchpoints Approach 3. Nurturing Parents Program 4. Baby Bungalow 5. FRANC
Devereux Florida	Devereux Neighborhood <b>new</b>	N'Hood - Sulphur Springs	\$ 607,811		\$ 121,562		\$ 486,249		1. Families with kids under age 8 living in Sulphur Springs 2. Community Residents 3. Youth	PCAT (Kindergarteners and their families in SS) YMCA READS! (1st & 2nd graders and their families in SS) Family Team Conferencing Youth Spring into Action (YSIA) Leadership Council (youth 13-18 in SS) Community Development

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Drug Abuse Comprehensive Coordinating Office	Early Family Stabilization Service <b>new</b>	N'Hood - East Tampa	\$ 372,565	\$ 18,000	\$ 93,736		\$ 296,829		Families and children aged 0-8 in East Tampa whose parents are experiencing substance abuse - Potter and Oak Park Elementary Schools	Parenting Wisely, Strengthening Families, Nurturing Parents, Parents as Teachers, Substance Use Intervention, Medication Assisted treatment
Drug Abuse Comprehensive Coordinating Office	Saving Women & Children in the Prescription Epidemic <b>Successful Appeal new</b>	N'Hood - PBI	\$ 182,693	\$ 5,148	\$ 107,070		\$ 80,772		Pregnant women and women with children who have prescription drug addiction and their children.	Parents As Teachers; Case management; Developmental Screening
Early Childhood Council of Hillsborough County	Early Childhood Council <b>same as FY12</b>	C'Wide	\$ 528,470	\$ 5,000	\$ 373,429		\$ 160,041		Young children birth to 5 who are at risk of developmental delays, disabilities or learning disorders.	Modified Help Me Grow Connecticut adaptation of Critical Time Intervention
Family Justice Center	Coordinated Community Response 33612 <b>new Successful Appeal</b>	N'Hood - Other (33612)	\$ 283,564	\$ 4,125			\$ 287,689		Children and families living in 33612 who are victims or at risk of domestic violence	Family Justice Center
Federation of Families, CMH, Hillsborough County	Faith & Family Uplift Initiative for East Tampa (33610) <b>new Successful Appeal</b>	N'Hood - East Tampa	\$ 168,333	\$ 6,000	\$ 43,583		\$ 130,750		Children and families living in 33610	Healthy Families, Faith-Based Outreach
Florida Institute for Community Studies - FICS	South Shores CARES <b>new</b>	N'Hood - Other (South Shores)	\$ 232,279	\$ 5,000		\$ 130,503	\$ 106,776		Families with children aged 4-8 living in South Hillsborough County (including zip codes 33598,33570,33572,and 33573)	Community Planning and Mentoring

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Greater Palm River Point	Family Resource Center (sub with Healthy Start FRC Contract) <b>expanded Successful Appeal</b>	N'Hood - Other (Palm River)	\$ 173,307				\$ 173,307		Families with children living in Palm River	Family Support Center
Gulf Coast Jewish Families & Community Services, Inc.	Woman to Woman <b>expanded</b>	C'Wide	\$ 275,965		\$ 275,965				Pregnant teens or teen mothers and their infants	Modeled after Youth At Risk Nurturing Parent Program
Healthy Start Coalition of Hillsborough County	Safe Baby Plus Program <b>new</b>	C'Wide	\$ 360,663	\$ 17,500	\$ 302,530		\$ 75,633		all parents of newborns countywide	Structured on Mark Dias Program in PA
Healthy Start Coalition of Hillsborough County	Children's Board Family Resource Centers <b>same as FY12</b>	C'Wide	\$ 2,099,924		\$ 1,469,947		\$ 629,977		Pregnant and parenting families with young children birth to age 8 and anyone in Hillsborough County	Evidenced informed practices of family support principles defined by Family Support America Strengthening Families approach
Healthy Start Coalition of Hillsborough County	Healthy Families of Hillsborough <b>expanded</b>	C'Wide	\$ 1,831,545	\$ 30,000	\$ 744,618	\$ 744,618	\$ 372,309		Any pregnant woman residing in Hillsborough County who is at risk for poor birth outcomes or any newborn at risk of abuse and neglect	Healthy Families America
Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County	Quality Counts for Kids <b>expanded</b>	C'Wide	\$ 2,000,000	\$ 100,000		\$ 2,100,000			Legally operating child care programs	Curriculum developed by ELCHC; based on best practices from other parts of the country. Some research to support different pieces of the program. ASO allocation is for Network of Inclusive Childcare provider payments
Hispanic Services Council, Inc.	La Red de Padres Activos <b>new</b>	C'Wide	\$ 413,191				\$ 413,191		Limited English-speaking parents of children ages 3-8	(Parent Education and Support) Ninos Bien Educados Information and Referral

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Housing Authority of the City of Tampa	BRIDGES, a JUST Neighborhood Collaborative <b>new</b>	N'Hood - West Tampa	\$ 475,298	\$ 50,000	\$ 110,313	\$ 136,577	\$ 278,408		West Tampa families--focus on Just Elementary School	1. BRIDGES 2. 24/7 Dad Program 3. Parent Leadership Training Institute (PLTI) 4. Triple P 5. Project Appleseed 6. Trauma Informed Care
Infant & Young Children of WCF, Inc.	Positive Development: A Healthy Steps Model <b>new</b>	C'Wide	\$ 927,571	\$ 25,000	\$ 666,800		\$ 285,771		Children birth through 5 and their families in targeted geographic areas	Healthy Steps for Young Children Parents as Teachers
Metropolitan Ministries, Inc.	Homeless Family Early Intervention Program <b>new</b>	C'Wide	\$ 1,287,160	\$ 72,280	\$ 435,021	\$ 394,238	\$ 530,182		Homeless families and families at risk of homelessness	Coordination / Case Management ~ Trauma Informed Care ~ Faith-based Partnerships ~Parent Mentor Program ~ Parent/Teacher Training ~ Child Social Skills Training ~Developmental Screenings ~ Outreach and Engagement ~ Home Visitation Model
Neighborhood Planning - East	Neighborhood Planning - East <b>Successful Appeal new</b>	N'Hood - East Tampa	\$ 150,000		\$ 49,500	\$ 49,500	\$ 51,000		Families with children in East Tampa	
Neighborhood Planning - West	Neighborhood Planning - West <b>Successful Appeal new</b>	N'Hood - West Tampa	\$ 150,000		\$ 49,500	\$ 49,500	\$ 51,000		Families with children in West Tampa	
Positive SPiN	E.A.C.H. One Initiative (33610) <b>new Successful Appeal</b>	N'Hood - East Tampa	\$ 245,863	\$ 7,500		\$ 110,213	\$ 143,150		Families with children in 33610 zip code	Family Team Conference; Strengthening Families; Tutoring

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REACHUP, Inc.	Special Delivery Selected Prevention Services/ Doula <b>expanded</b> <b>Successful Appeal</b>	C'Wide	\$ 598,386		\$ 598,386				Pregnant and Post-Partum Women and their children	DOULA
REACHUP, Inc.	BIHPI Get Smart <b>new</b>	N'Hood - East Tampa	\$ 140,790		\$ 25,342	\$ 9,855	\$ 105,593		Parents and family members of young children and other community stakeholders grassroots neighborhood organizations professionals who directly assist individuals/families	Positive Parenting Program (Triple P) America Family Violence training TtT curriculum Cultural Competency training Prime Time Sister Circles 24/7 Dad WorkWell NC Safe baby campaign Baby FAQs Health Literacy Consumer Financial Education Physical Fitness/Nutrition Activity groups for men
Seniors in Service of Tampa Bay, Inc.	Lowry Park Neighborhood <b>new</b> <b>Successful Appeal</b>	N'Hood - Other (Lowry Park)	\$ 226,201	\$ -	\$ 54,514	\$ 171,687			Children aged 3-5 attending school at Egypt Lake and Cleveland Elementary schools in Head Start, ESE, ELP programs	Parents As Teachers; Multi-generational mentoring and tutoring
Tampa Metro Area YMCA (Contracted with CHI, MHC, FEC, REACHUP, BALS)	Partners of Hillsborough (Kinship Services Only) <b>expanded</b> <b>Successful Appeal</b>	C'Wide	\$ 610,896	\$ 20,000	\$ 189,269		\$ 441,627		Kinship families in Hillsborough County	Family Support and Case Management
Tampa Metropolitan Area YMCA	Sulphur Springs Initiative <b>new</b>	N'Hood - Sulphur Springs	\$ 275,000	\$ -		\$ 275,000			Sulphur Springs neighborhood - k-3rd grade SSES students and families	Positive Behavior Support - replicated in OST settings FAST

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The Children's Home	SEEDS Program <b>expanded - similar to FASST</b>	C'Wide	\$ 1,914,219	\$ 100,000		\$ 2,014,219			Families with children aged 3-8 including Non-English-speaking, children born to teen and single parents, children of incarcerated parents, children of military families, homeless children, children affected by natural disasters, pregnant women at risk for poor birth outcomes.	1. Case management 2. Family Group Conferencing
The Crisis Center of Tampa Bay, Inc.	Help Me Grow <b>new Successful Appeal</b>	C'Wide	\$ 451,016	\$ -	\$ 451,016				Families with children aged 0-8	Help Me Grow
University of South Florida / College of Behavioral and Community Sciences	Hillsborough HIPPY Parent Involvement Project <b>expanded</b>	C'Wide	\$ 1,141,417	\$ 22,500		\$ 863,626	\$ 300,291		Preschool children from low income non-English speaking, migrant and other minority families	HIPPY USA
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY - CBHC ASO Flexible Funds ( <b>Funding levels are presented with above proposals</b> )	Flexible funds identified in Preliminary Recommended Proposals			Funding requests are presented with above proposals	X	X	X	Funding requests are presented with above proposals	Families with children aged 0-8 and their siblings in Hillsborough County who are served by case managers	Flexible funds provide services and supports for children and families with qualified community vendors and providers. Funds are used by families with case managers as a "last resort" when no other funding source is available and support outcome achievement.

Children's Board of Hillsborough County  
 FY 2013 Preliminary Funding Recommendations

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CHILDREN'S BOARD OF HILLSBOROUGH COUNTY - CBHC ASO Flexible Funds	Flexible funds for ASO reserve to support funded programs or neighborhood and innovative new programs (Original \$200,000 amount reduced to transfer \$28,125 to Bridge Funding 3 month contract.)	C'Wide		\$ 171,875	X	X	X	\$ 171,875	Families with children aged 0-8 and their siblings in Hillsborough County who are served by case managers	Flexible funds provide services and supports for children and families with qualified community vendors and providers. Funds are used by families with case managers, including school social workers, as a "last resort" when no other funding source is available support outcome achievement.
Other Funders Dollars Managed Through The ASO	Flexible funds county wide			\$ 1,056,500	X	X	X	\$ 1,056,500	Families involved in or at risk of entering the child welfare system, children identified with or at risk of mental health issues and their families, pregnant women and women with young children, families in financial crisis, and homeless youth	Flexible funds provide services and supports for children and families with qualified community vendors and providers. Funds are used by families with case managers, as a "last resort" when no other funding source is available. Funders include: Eckerd - \$630,000, DCF (through Success 4 Kids) - \$150,000, DCF BNET (through Success 4 Kids) - \$150,000, Healthy Start (through Success 4 Kids) - \$84,000, United Way - \$22,500 & Lazydays Foundation - \$20,000. Other funders are charged 10% administrative fee.

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Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County	Match for federal School Readiness funding (incl. afterschool, licensing, special pops)	C'wide	\$ 1,763,239			X		\$ 1,763,239	Children aged 0-8 in Hillsborough County who are eligible for subsidized child care, including afterschool care.	This amount is the required local match for federal school readiness funding. CBHC funds draw down additional revenue for every \$1 invested (\$1: \$16 for \$711,339 and \$1:\$1 for 898,000.) These funds provided child care for approximately 18,000 children this year. 100% of the CBHC funds are utilized for child care, including afterschool care, for families that are "working poor." An additional \$153,900 is allocated to serve homeless families with young children via the Metropolitan Ministries contract. More than 900 community childcare Providers participate in School Readiness
HOMELESS COALITION OF HILLSBOROUGH COUNTY, INC.	Match funding for Unity Information Network	C'wide	\$ 50,000				X	\$ 50,000	Families who are homeless or at risk of homelessness	The Children's Board provides the required match for a grant from the federal Department of Housing and Urban Development (HUD). The CBHC funds leverage \$5.2 M in other HUD funds for our County.

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CAMELOT COMMUNITY CARE, INC.	Children's Board Heart Gallery of Tampa Bay - community outreach and co-funding	C'wide	\$ 241,407				X	\$ 241,407	Children in Hillsborough County who are eligible for adoption.	The Children's Board Heart Gallery is a leveraged investment with the child welfare system that raises awareness and educates the public about the Children's Board and children who need adoptive homes.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY - Social Enterprise	Business Plan Competition Awards	C'wide	\$ 40,000		X	X	X	\$ 40,000	Nonprofit organizations in Hillsborough County	Sponsored by CBHC, the Innovative Business Plan Competition encourages and supports social enterprise business ventures by Hillsborough County non-profit organizations. The competition assists nonprofits in developing successful revenue generating streams for leverage.

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CHILDREN'S MUSEUM OF TAMPA, INC.	Community outreach and family education	C'wide	\$ 96,575			X		\$ 96,575	Children and families from throughout Hillsborough County	Children's Board sponsorship is visible throughout the museum through a "Children's Board Corner" in its printed newsletter, its website with more than 13,000 hits a month and a dedicated e-newsletter describing CBHC services to over 18,000 individuals. Child development & parent education signage with CBHC logos are integrated within exhibits that were seen by more than 250,000 visitors in its first year (50% are Hillsborough County residents).
Capstone myOn Reader	Co-funding; early literacy	C'wide	\$ 100,000			X		\$ 100,000	The on-line library is now available for all children in Hillsborough County from birth through Grade 8.	The Capstone myOn reader is an on-line library with real time assessment of individual and aggregate reading progress. The funding partners include Hillsborough County Public Schools (\$923,000), the Hillsborough County Library System, the United Way of Tampa Bay, the Tampa Housing Authority, the Early Learning Coalition, and BOCC Head Start.

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TAMPA METROPOLITAN AREA YMCA, INC.	Partners of Hillsborough "Bridge" funding for child welfare diversion to end on 12/31/12 <b>(Includes \$222,360 for contract award plus \$23,125 for ASO Allocation.)</b>	C'Wide	\$ 222,360	\$ 28,125			X	\$ 250,485	Children who are at risk for out of home placement in the child welfare system.	This program is a leveraged investment with Eckerd Community Alternatives and provides intensive prevention and early intervention services to children and families to keep them safe and out of foster care.
BOYS & GIRLS CLUBS OF TAMPA BAY, INC.	21st Century Community Learning Centers Federal Grant Contract - Learning Centers	N'Hood	\$ 455,368			X		\$ 455,368	180 Elementary School-age children attending seven Title 1 schools (Potter, Lockhart, Edison, Just, West Tampa, Dunbar, and B.T. Washington) and St. Peter Claver Catholic School, including East and West Tampa PBI neighborhoods.	This federal grant from the Department of Education provides year-round out-of-school time programs and parent education. Uses federal funds from the only dedicated source for afterschool funds.
INSTRUMENTS OF CHANGE, INC.	21st Century Community Learning Centers Federal Grant Contract - Music Program	N'Hood	\$ 26,100			X		\$ 26,100	180 Elementary School-age children attending seven Title 1 schools (Potter, Lockhart, Edison, Just, West Tampa, Dunbar, and B.T. Washington) and St. Peter Claver Catholic School, including East and West Tampa PBI neighborhoods.	Federal grant provides year-round out-of-school time programs and music education. Uses federal funds from the only dedicated source for afterschool funds.

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FY 2013 Preliminary Funding Recommendations**

Agency	Proposal	Type	Preliminary Recommended FY 13 Contract Amounts (excludes ASO)	FY 13 ASO Allocation	Healthy Children	Successful Children	Strong Families	Leveraged Investments	Target Population	Program model
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.	21st Century Community Learning Centers Federal Grant Contract - Mentoring	N'Hood	\$ 30,000			X		\$ 30,000	180 Elementary School-age children attending seven Title 1 schools (Potter, Lockhart, Edison, Just, West Tampa, Dunbar, and B.T. Washington) and St. Peter Claver Catholic School, including East and West Tampa PBI neighborhoods.	Federal grant provides year-round out-of-school time programs and one-on-one mentoring. Uses federal funds from the only dedicated source for afterschool funds.

**TOTAL** \$ 22,834,895 \$ 1,744,553 \$ 7,239,131 \$ 7,249,536 \$ 5,809,232 \$ 4,281,549

Total FY 2013 Contract + ASO \$ 24,579,448

% of FY 2013 Funding by Result Area 30% 30% 24% 16%

Total FY13 Provider Contracts from RFP Proposals \$ 19,809,846

Total FY13 CBHC ASO Allocations From RFP Proposals \$ 488,053

Total FY13 other ASO Allocations \$ 1,256,500

Total FY13 Contracts in Leveraged Investments \$ 4,281,549

Total FY 13 Program Funding \$ 24,579,448

**TOTAL** \$ 22,834,895 \$ 1,744,553 \$ 7,239,131 \$ 7,249,536 \$ 5,809,232 \$ 4,281,549

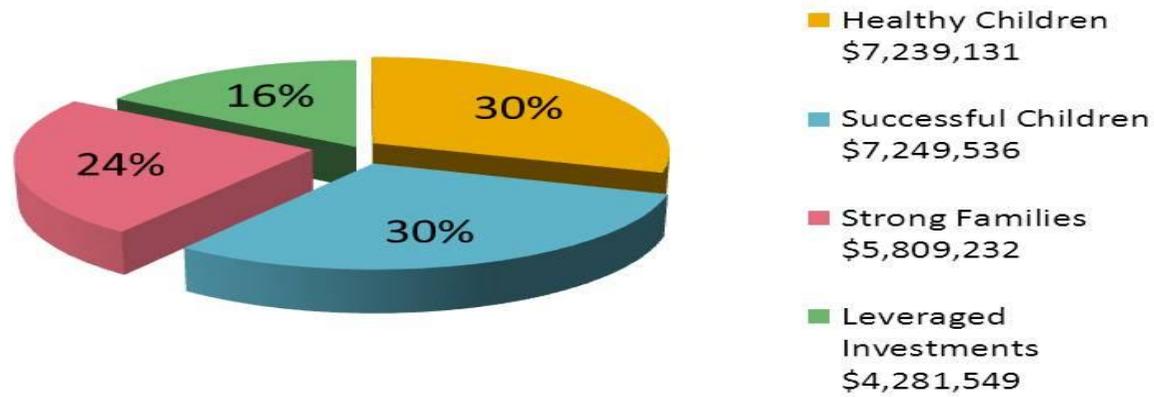
**Children's Board of Hillsborough County  
FY 2013 Preliminary Funding Recommendations**

Agency	Proposal	Type	Preliminary Recommended FY 13 Contract Amounts (excludes ASO)	FY 13 ASO Allocation	Healthy Children	Successful Children	Strong Families	Leveraged Investments	Target Population	Program model
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Total FY 2013 Contract + ASO \$ 24,579,448

% of FY 2013 Funding by Result Area

30% 30% 24% 16%



# FY 2013 Budget



Children's Board  
HILLSBOROUGH COUNTY

Dreams Worth Growing

# FY 2013 Budget Discussion

- Budget Highlights
- Fund Balance
- Projections
- Questions

# Millage

- The Children's Board budget is based on a .5000 millage rate
  - This is not an increased millage rate
- The tax base decreased
- The cost to taxpayers has decreased
  - The annual cost to an average property tax payer is estimated at \$22.65

# Revenue Changes

- Total revenue decreased by \$2.2 M
- The tax base decreased by 2.45%
  - \$724,354 decrease in budgeted tax revenue
- Revenue maximization funding for case management decreased
  - Fewer recommended services qualify for TCM billing
- ASO Funding decreased

# Expenditure Changes

- The total Children's Board budget is reduced by \$1,168,186
  - Reductions in other community partner funding
  - Reductions in the CBHC internal budget

# Expenditure Changes

- The internal budget is reduced by \$754,610
- Five positions are eliminated for a savings of \$529,039
- Other reductions include utilities, facilities costs and contractual services

# Program Funding

- CBHC funded program expenditures are increased by \$815,410
- Detail reviewed earlier with Board

# Fund Balance

- It is estimated that the fund balance will be \$13.7 million at the end of FY 2012
- A portion of the fund balance is reserved according to Board fund balance policy

# Fund Balance

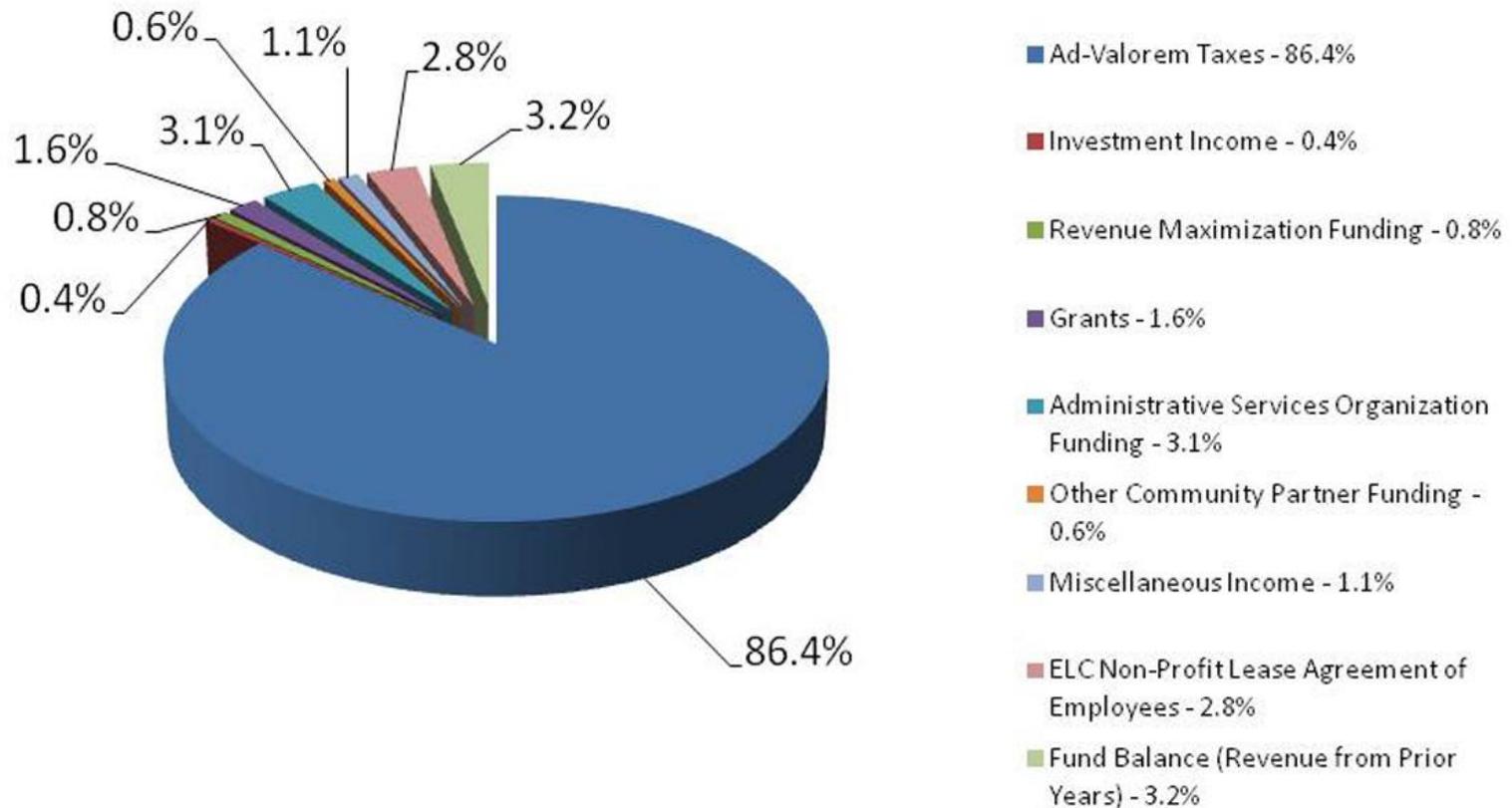
- FY 2012 budget did not spend from the fund balance
- FY 2013 budget proposes to draw \$1,065,830 from the fund balance

# Projections

- Five-year budget projections include spending down the fund balance
  - leave approximately \$1 million in the unassigned fund balance for emergencies
- Projections are updated annually at budget development time

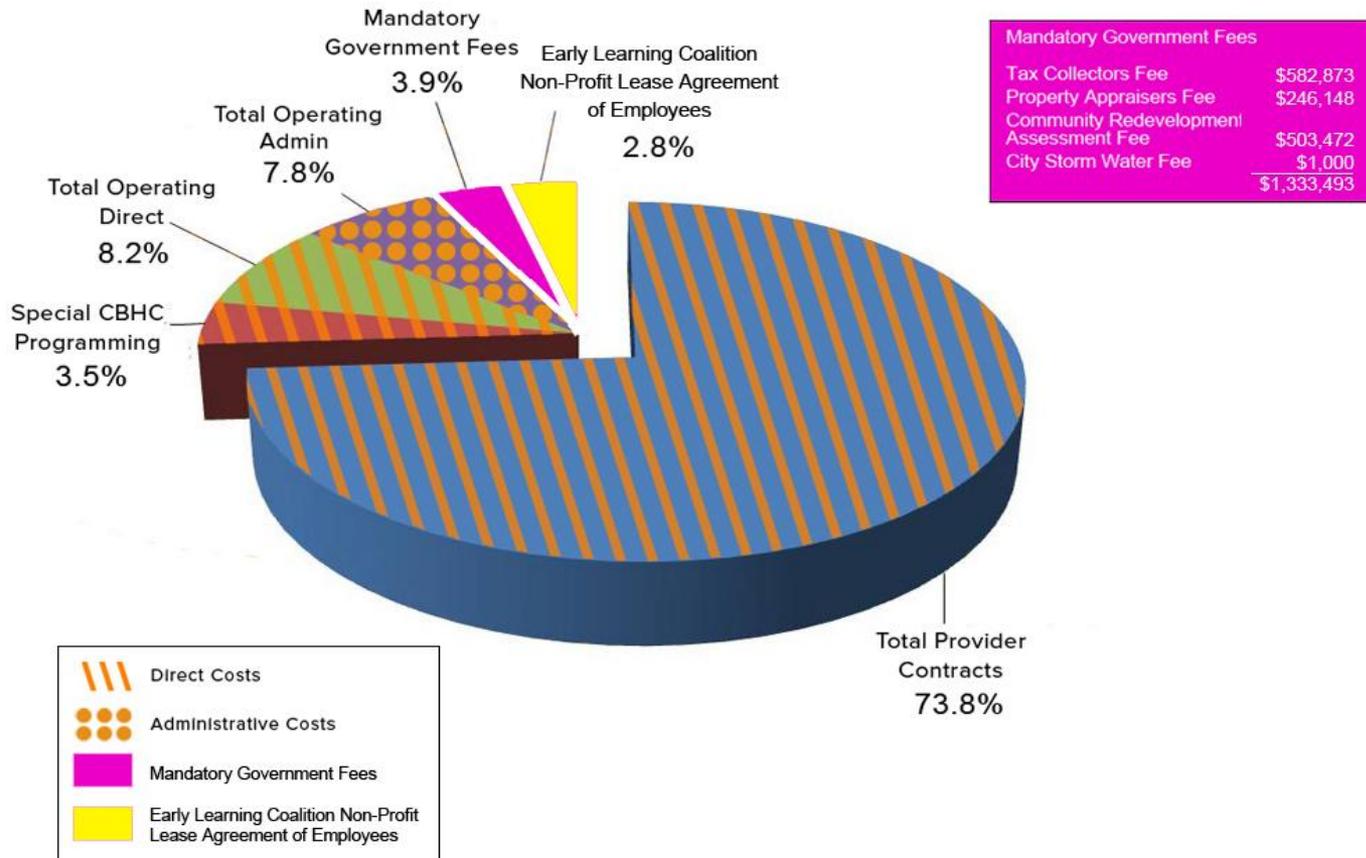
# FY 2013 Budget Revenue

## FY2013 BUDGET WHERE OUR MONEY COMES FROM



# FY 2013 Budget Expenditures

## FY2013 BUDGET WHERE OUR MONEY GOES



# New Organization for FY 2013

# New Budget for FY 2013



Children's Board  
HILLSBOROUGH COUNTY

Dreams Worth Growing

Annual Budget Report

October 1, 2012 – September 30, 2013

Table Of Contents

Page  
Number

2. Summary (Tan)
3. Budget Category Definitions (Tan)
4. Additional Budget Definitions (Tan)
5. Revenue Schedule (Green)
6. Revenue Narrative (Green)
7. Program Expenditures Schedule (Gold)
8. Program Expenditures Narrative (Gold)
9. Employee Salary and Benefits Schedule (Light Pink)
10. Employee Salary and Benefits Narrative (Light Pink)
11. Operating and Other Expenditures Schedule (Salmon)
12. Operating and Other Expenditures Narrative (Salmon)
13. CBHC Funded Expenditures (4 pages) (Ivory)
17. Where Our Money Goes Chart (Gray)
18. FY 2012 Estimated Lapse Report (Yellow)
19. FY 2012 Estimated Lapse Narrative (Yellow)
20. Five Year Projections (2 pages) (Purple)
22. Assumptions Underlying Five Year Projections (Purple)
23. Attachment #1 Board Fund Balance Policy (2 pages)

**Children's Board Of Hillsborough County**  
**Fiscal Year 2013 Budget**  
**October 1, 2012 - September 30, 2013**

**SUMMARY**

	Original Budget FY 2012	Revised Budget FY 2012	Estimated Actual FY 2012	Budget FY 2013
<b>Revenue</b>				
Ad-Valorem Taxes	29,936,574	29,936,574	29,936,574	29,206,687
Investment Income	96,500	96,495	131,060	133,000
Revenue Maximization Funding	830,000	830,000	590,000	285,000
Grants	693,900	693,900	708,500	555,120
Administrative Services Organization Funding	1,882,000	1,882,000	1,299,544	1,056,500
Other Community Partner Funding	239,500	239,500	234,500	210,000
Miscellaneous Income	314,061	330,635	394,558	381,725
ELC Non-Profit Lease Agreement of Employees Revenue	1,000,688	1,000,688	931,175	931,175
<b>Total Revenue</b>	<b>34,993,223</b>	<b>35,009,792</b>	<b>34,225,911</b>	<b>32,759,207</b>
<b>Expenditures</b>				
Program:				
CBHC Funded Program Expenditures	22,280,395	22,776,403	22,349,315	23,095,805
Other Community Partner Program Expenditures	2,620,772	2,620,772	2,038,316	1,483,643
CBHC New Program Expenditures	400,000	400,000	400,000	400,000
Special CBHC Programming Expenditures	1,419,540	1,421,090	1,304,390	1,166,030
Total Program Expenditures:	26,720,707	27,218,265	26,092,021	26,145,478
Operating				
Salaries	3,642,923	3,377,481	3,130,545	3,330,831
Employee Benefits	1,300,496	1,234,926	1,125,408	1,208,896
Contracted Professional Services	218,329	315,454	207,843	252,915
Facility Expenditures	428,706	460,825	422,083	329,405
Professional Development	52,325	49,325	28,809	54,125
Other Operating	273,212	258,002	195,362	238,719
Total Operating Expenditures	5,915,991	5,696,013	5,110,050	5,414,891
Capital Expenditures	6,000	14,375	8,375	-
Mandatory Government Fees	1,349,837	1,349,837	1,353,187	1,333,493
ELC Non-Profit Lease Agreement of Employees Expenditures	1,000,688	1,000,688	931,175	931,175
<b>Total Expenditures</b>	<b>34,993,223</b>	<b>35,279,178</b>	<b>33,494,808</b>	<b>33,825,037</b>
<b>Net Spend Down of Fund Balance</b>	<b>-</b>	<b>(269,386)</b>	<b>731,103</b>	<b>(1,065,830)</b>

## ***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 the various interest-bearing accounts as well as any unrealized gain or loss recognized from the Local Government Investment Pool Fund B investments.
- **Revenue Maximization Funding** are earnings generated when the CBHC uses its local dollars as match to draw down revenue from federal and state funding sources outside of Hillsborough County.
- **Grants** are funds generated from foundations or other government organizations for which the Children's Board is the lead agent.
- **Administrative Services Organization Funding** represents contributions from other funders specifically designated for use by providers in the community managed by the CBHC ASO staff. These dollars are also included in the other community partner program expenditure line. Examples include DCF and Eckerd.
- **Other Community Partner Funding** represents funds contributed from our community partners that are added to our provider contract amounts and also included in the other community partner program expenditure line; for example the School District of Hillsborough County.
- **Miscellaneous Income** consists of facility rental income, fiscal agent fees, contributions, reimbursed expenditures by Hillsborough County and any other miscellaneous revenue received during the year.
- **ELC Non-Profit Lease Agreement of Employees Revenue** represents the lease agreement CBHC has with the Early Learning Coalition (ELC). These employees are paid directly by CBHC and CBHC is subsequently reimbursed for both the salary and employee benefit expenditures. There is also a corresponding expenditure which results in zero budgetary impact.

- **Expenditures**

- **CBHC Funded Program Expenditures** represents the dollars in provider contracts funded by CBHC property tax revenue.
- **Other Community Partner Program Expenditures** represents the expenditure of funds contributed from our community partners that are administered by CBHC and are included in our provider contracts and other funders' dollars managed through the ASO.
- **CBHC New Program Expenditures** includes CBHC funded dollars budgeted for new program contracts, one time technical assistance and leveraged investment (e.g. match).
- **Special CBHC Programming Expenditures** represent expenditures for CBHC managed programs including the Administrative Services Organization, 21<sup>st</sup> Century Grant, and KidzCreate Gallery. This also includes professional services and supports to the community such as the internet radio, advocacy, policy, capacity building, public education and awareness and training.
- **Salaries** include wages paid to non-contractor employees. This includes full time FTE's (permanent), part time employees (hired on a temporary basis) and full time temporary employees (hired for up to a year).
- **Employee Benefits** represents benefits provided for salaried and hourly wage employees such as FICA, health insurance and retirement benefits.
- **Contracted Professional Services** represents services contracted with outside professionals including legal, auditing, Civil Service fees and other professional services.
- **Facility Expenditures** includes those expenditures necessary to operate the facility including utilities, IT and facility maintenance and repairs.
- **Professional Development** includes the cost of training staff, conference travel and meeting travel.
- **Other Operating** contains postage, insurance, promotional activities, printing, supplies, advertising for TRIM and other public notices, dues & subscriptions.
- **Capital Expenditures** are permanent items over \$5,000.
- **Mandatory Government Fees** include tax collector's and property appraiser's fees as well as the city storm water fee and the community redevelopment assessment fee.
- **ELC Non-Profit Lease Agreement of Employees Expenditures** includes salary and benefit expenditures that are reimbursed by the Early Learning Coalition.

## **Additional Budget Definitions**

- **CBHC INTERNAL EXPENDITURES include:**
  - Special CBHC Programming Expenditures:
    - ASO
    - KidzCreate Gallery
    - 21st Century grant
    - Professional services and supports to the community including capacity building activities
  - Operating Budget
    - Operating Administrative Expenditures include :
      - Chief Executive Officer office expenditures
      - Finance department expenditures
      - Human resources department expenditures
      - Communications activities regarding CBHC
      - Information technology department and equipment expenditures
      - Building expenditures upstairs
    - Operating Direct Expenditures:
      - Contract support activities including the research, fiscal and program support staff working with contracted providers
      - Advocacy activities including ombudsman
      - Community education and awareness activities promoting provider services
      - Capacity building activities with funded providers and the community
      - CBHC conference center costs for maintaining and staffing downstairs meeting space
      - Staff work in the community (some staff are allocated to this area for a percentage of time)
      - Percentage of staff time that provide services to the Early Learning Coalition and Hillsborough County Children’s Services
  - **REMAINING EXPENDITURES IN THE BUDGET are:**
    - Capital Expenditures
    - Mandatory Government Fees
      - Tax collector fees
      - Property Appraiser fees
      - Community Redevelopment Agencies fees
      - City Storm Water fees
    - ELC Non-Profit Lease Agreement of Employees Expenditures
    - Other Community Partner Paid Program Expenditures include:
      - Funding that CBHC manages for other funders. Included in both revenue and program expenditures.
      - Annual amounts may change; CBHC does not make decisions on the amount of funding in these areas.
    - CBHC Funded Program Expenditures include:
      - All funding to community agencies listed on the “program contract funding” list and unallocated new program dollars.

**Children's Board Of Hillsborough County**  
**Fiscal Year 2013 Budget**  
**October 1, 2012 - September 30, 2013**  
**REVENUE SCHEDULE**

	Original Budget FY 2012	Revised Budget FY 2012	Estimated Actual FY 2012	Budget FY 2013
<b>Ad-Valorem Taxes</b>				
Current Ad-Valorem	29,610,066	29,610,066	29,610,066	28,885,712
Delinquent Ad-Valorem	75,000	75,000	75,000	75,000
Excess Fees Returned	251,508	251,508	251,508	245,975
<b>Total</b>	<b>29,936,574</b>	<b>29,936,574</b>	<b>29,936,574</b>	<b>29,206,687</b>
<b>Investment Income</b>				
Interest	109,500	109,496	71,060	73,000
Gain/Loss on Investments	(13,000)	(13,001)	60,000	60,000
<b>Total</b>	<b>96,500</b>	<b>96,495</b>	<b>131,060</b>	<b>133,000</b>
<b>Revenue Maximization Funding</b>				
DCF Adoption Support	130,000	130,000	140,000	125,000
Targeted Case Management	700,000	700,000	450,000	160,000
<b>Total</b>	<b>830,000</b>	<b>830,000</b>	<b>590,000</b>	<b>285,000</b>
<b>Grants</b>				
21st Century	693,900	693,900	688,991	555,120
DOS KidzCreate Gallery	-	-	19,509	-
<b>Total</b>	<b>693,900</b>	<b>693,900</b>	<b>708,500</b>	<b>555,120</b>
<b>Administrative Services Organization Funding</b>				
DCF	250,000	250,000	135,000	150,000
BNET	200,000	200,000	125,000	150,000
Hillsborough County	25,000	25,000	8,099	-
United Way	50,000	50,000	25,000	22,500
United Way-EFSP	200,000	200,000	66,445	-
Healthy Start	57,000	57,000	35,000	84,000
HKI	1,100,000	1,100,000	775,000	-
Eckerd	-	-	120,000	630,000
Lazydays	-	-	10,000	20,000
<b>Total</b>	<b>1,882,000</b>	<b>1,882,000</b>	<b>1,299,544</b>	<b>1,056,500</b>
<b>Other Community Partner Funding</b>				
School District	160,000	160,000	160,000	160,000
Hillsborough Kids Inc. - for Heart Gallery	55,000	55,000	50,000	-
United Way	24,500	24,500	24,500	-
Eckerd for Heart Gallery	-	-	-	50,000
<b>Total</b>	<b>239,500</b>	<b>239,500</b>	<b>234,500</b>	<b>210,000</b>
<b>Miscellaneous Income</b>				
ELC Rental Income	60,444	60,444	60,444	60,444
ELC Fiscal Agent Fees	52,000	52,000	63,997	100,000
ASO Fiscal Agent Fees	50,000	65,000	65,000	110,900
Special Events Revenue	3,500	3,500	-	-
Miscellaneous Revenue	-	1,574	57,000	53,413
Hillsborough County	148,117	148,117	148,117	56,968
<b>Total</b>	<b>314,061</b>	<b>330,635</b>	<b>394,558</b>	<b>381,725</b>
<b>ELC Non-Profit Lease Agreement of Employees Revenue</b>	<b>1,000,688</b>	<b>1,000,688</b>	<b>931,175</b>	<b>931,175</b>
<b>Total Revenues</b>	<b>34,993,223</b>	<b>35,009,792</b>	<b>34,225,911</b>	<b>32,759,207</b>

## **Narrative/Assumptions**

### **Revenue**

- **Ad-Valorem Taxes**
  - The budgeted ad-valorem tax revenue is based on a .500 millage rate.
    - .500 millage rate is the maximum under the statute for which CBHC was established.
    - This is not an increase in millage.
    - CBHC has been at .500 millage since FY 2009.
  - Ad-valorem revenue is budgeted at 95% to account for the early payment of taxes including discounts.
  - The current Hillsborough County estimated tax base is \$60,170,934,846, a decrease of 2.45% from FY 2012 resulting in a \$724,354 decrease of CBHC ad-valorem tax revenue.
  - Excess Fees Distribution includes the net overpayment of the 2% Hillsborough County Tax Collection fees returned to CBHC. These fees are budgeted in mandatory government fees.
- **Investment Income**
  - The current interest rate fluctuates around .30%.
  - The FY 2013 interest is budgeted to remain at .30%.
  - Gain/Loss on Investments includes the estimated unrealized loss recognized each year as the investments from LGIP Fund B fluctuate in value. Total of \$321,700 remains in Fund B as of June 30, 2012. The net unrealized loss balance on September 30, 2011 was \$89,884.
- **Revenue Maximization Funding**
  - DCF Adoption Support revenue is budgeted at a lower amount for FY 2013 because some of the eligible services for reimbursement are not recommended for funding in FY 2013.
  - Targeted Case Management is budgeted at a lower amount because fewer case management services which qualify for TCM at risk are recommended for funding in FY 2013.
- **Grants**
  - At this time, CBHC only has one grant with the Department of Education. The five year 21<sup>st</sup> Century grant ends in FY 2015.
    - The FY 2013 budget for this grant has been reduced by 20% as outlined in the grant agreement.
- **Administrative Services Organization Funding**
  - Amount includes all funding that is received from sources listed in the revenue schedule.
  - Funds are administered and managed by CBHC staff.
  - The expenditures for these dollars are included in the other community partner program expenditures line.
  - The FY 2013 budget has been adjusted based on estimated commitments from other funders for FY 2013.
- **Other Community Partner Funding**
  - Amount includes all funding that is received from the various sources listed in the revenue schedule for provider services.
  - This category has decreased by 12.3% because CBHC will not receive United Way funding in FY 2013.
- **Miscellaneous Income**
  - Amount includes all funding that is received from sources listed in the supplemental revenue schedule.
  - Early Learning Coalition fiscal agent fees are reimbursed for the services that CBHC staff provides for the ELC at an estimated cost of \$147,631.
  - ASO fiscal agent fees are budgeted at 10% of the dollars managed for each funder.
  - Hillsborough County revenue is for the reimbursement of Don Dixon's salary through February 2013.
  - \$40,000 is budgeted for reimbursement of expenditures from other CEO Roundtable partners. This payment is for staff support of committee activities paid for by CBHC.
- **ELC Non-Profit Lease Agreement of Employees Income**
  - Amount is the reimbursement CBHC receives for salaries and employee benefit expenditures for the Early Learning Coalition.
  - These employees are paid directly by CBHC; ELC subsequently reimburses CBHC.

**Children's Board Of Hillsborough County**  
**Fiscal Year 2013 Budget**  
**October 1, 2012 - September 30, 2013**  
**PROGRAM EXPENDITURES SCHEDULE**

	Original Budget FY 2012	Revised Budget FY 2012	Estimated Actual FY 2012	Budget FY 2013
<b>CBHC Funded Program Expenditures</b>	22,280,395	22,776,403	22,349,315	23,095,805
<b>Other Community Partner Program Expenditures</b>	2,620,772	2,620,772	2,038,316	1,483,643
<b>CBHC New Program Expenditures</b>	400,000	400,000	400,000	400,000
<b>Special CBHC Programming Expenditures</b>				
<b>CBHC Resource Center Program</b>	189,604	189,604	183,013	-
<b>CBHC Administrative Services Organization Program</b>	387,441	387,441	338,843	415,612
<b>CBHC KidzCreate Gallery Program</b>	111,659	111,659	121,356	117,188
<b>21st Century Community Learning Centers</b>	-	-	-	43,977
<b>Professional Services and Supports to the Community</b>				
Professional Services	51,500	51,500	37,608	6,000
Advocacy & Policy	70,227	71,777	71,777	71,777
Community Education & Awareness	305,052	305,052	290,052	281,476
Capacity Building	274,057	274,057	256,241	210,000
Printing	20,000	20,000	500	10,000
Provider Training and Events	10,000	10,000	5,000	10,000
<b>Total Professional Services and Supports to the Community</b>	<u>730,836</u>	<u>732,386</u>	<u>661,178</u>	<u>589,253</u>
<b>Total Special CBHC Programming Expenditures</b>	<u>1,419,540</u>	<u>1,421,090</u>	<u>1,304,390</u>	<u>1,166,030</u>
<b>Total Program Expenditures</b>	<u>26,720,707</u>	<u>27,218,265</u>	<u>26,092,021</u>	<u>26,145,478</u>

## **Narrative/Assumptions**

### **Program Expenditures**

- **CBHC Funded Program Expenditures**
  - Amount includes proposals funded through the RFP process in the amount of \$20.5 million plus \$2.6 million in additional leveraged investments.
  - The detailed recommendations per contract are provided as an attachment to this budget.
  - This total recommended funding has increased by \$815,410 (3.7%) from FY 2012.
- **Other Community Partner Program Expenditures**
  - Amount includes ASO funding, other community partner funding and grant funding that is administered via provider contracts.
  - Amount has decreased by \$1.1 million (43.4%) from FY 2012 mostly due to reductions in ASO funding.
- **CBHC New Program Expenditures**
  - Amount includes program funding that will be available for technical assistance and emerging needs.
- **Special CBHC Programming Expenditures**
  - Amount includes the three programs managed by the Children's Board: ASO, KidzCreate, and 21<sup>st</sup> Century Grant.
  - The CBHC Resource Center has been outsourced in FY 2013 and the cost will be included in a provider contract.
  - The Administrative Services Organization budget has increased by \$28,171 as additional resources were allocated to this project to account for actual cost to administer the ASO funding.
    - ASO budget includes 5.9 positions.
    - CBHC is reimbursed from other funders for some of the costs to administer the funding.
  - KidzCreate Gallery budget has increased by \$5,529.
    - Budget includes one position.
  - 21<sup>st</sup> Century project has been added to this category and includes \$43,977 to administer the grant.
    - These expenditures are reimbursed by the Department of Education.
    - Budget includes an allocation of .30 positions.
- **Professional Services and Supports to the Community**
  - This category has been reduced by \$141,583 (19.4%).
  - These dollars are for services and supports directly related to program and community activities in the following areas:
    - **Professional Services** expenditures include E- Learning and event registration activities for provider agencies.
    - **Advocacy & Policy** expenditures include our share of the state CSC contract, the Policy Group contract and the Mott After School match grant.
    - **Community Education & Awareness** expenditures include a budget for activities that increase community awareness and access to services for families. Outlets include the CBHC internet radio, cable television, local papers, magazines, web site sponsorship and broadcast radio. This also includes the cost for the development of on-line statistical data.
    - **Capacity Building** expenditures include funds to train and build the infrastructure of non-profits and dollars budgeted for social enterprise activities.
    - **Printing** includes the printing of the CBHC Family Guide Directory of Services.
    - **Provider Training and Events** funds will bring trainers to the Children's Board to build expertise in areas of identified needs for providers and community members.

**Children's Board Of Hillsborough County  
Fiscal Year 2013 Budget  
October 1, 2012 - September 30, 2013  
EMPLOYEE SALARY AND BENEFITS SCHEDULE**

	<b>Original Budget FY 2012</b>	<b>Revised Budget FY 2012</b>	<b>Estimated Actual FY 2012</b>	<b>Budget FY 2013</b>
<b><u>Operating Salary and Employee Benefits</u></b>				
Salary	3,642,923	3,377,481	3,130,545	3,330,831
Employee Benefits	1,300,496	1,234,927	1,125,408	1,208,896
<b>Total</b>	<b>4,943,419</b>	<b>4,612,408</b>	<b>4,255,953</b>	<b>4,539,727</b>
<b><u>Special CBHC Programming Salary and Employee Benefits</u></b>				
Salary	480,685	480,685	416,500	385,210
Employee Benefits	158,595	158,595	168,470	128,723
<b>Total</b>	<b>639,280</b>	<b>639,280</b>	<b>584,970</b>	<b>513,933</b>
<b><u>Positions Summary</u></b>				
		<b><u>FY '12</u></b>	<b><u>FY '13</u></b>	<b><u>Change</u></b>
Total Operating Positions		50.3	48.1 *	(2.20)
Total Special CBHC Programming Positions		10	7.2	(2.80)
		<u>60.3</u>	<u>55.3</u> *	<u>(5.00)</u>
<b><u>Full-Time FTE's (Permanent)</u></b>				
Operating		46.8	44.6	(2.20)
Special CBHC Programming		9	7.2	(1.80)
<b>Total</b>		<b>55.8</b>	<b>51.8</b>	<b>(4.00)</b>
<b><u>Part-Time (Temp) Positions</u></b>				
Operating		1.5	2.5	1.00
Special CBHC Programming		1	0	(1.00)
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0.00</b>
<b><u>Full-Time Temporary (1 year) Positions</u></b>				
Operating		2	1 *	(1.00)
Special CBHC Programming		0	0	0.00
<b>Total</b>		<b>2</b>	<b>1</b>	<b>(1.00)</b>
<b>Total Positions</b>		<b>60.3</b>	<b>55.3</b> *	<b>(5.00)</b>

\* One full time temporary position will be eliminated in June 2013.

\* One full time FTE will retire during the year and one full time temporary position will become a full time FTE.

\* Net effect is one less position at the end of the fiscal year.

## ***Narrative/Assumptions***

### ***Employee Salary and Benefits***

- **Operating Salaries Expense**
  - The FY 2013 operating salary budget decreased by \$312,092 (8.6%) from the original FY 2012 budget.
  - No merit increase or market equity adjustments are included in FY 2013 Budget.
  - The salary budget is offset by \$56,968 in revenue from Hillsborough County Children's Services for reimbursement for D. Dixon's salary (included in the miscellaneous income section of the budget).
- **Operating Employee Benefits**
  - The FY 2013 operating employee benefit budget decreased by \$91,600 (7%) from the original FY 2012 budget due to the decrease in salaries / positions.
  - FICA and ICMA contributions decreased because the overall salaries budget decreased.
  - Florida State Retirement (FRS) contribution has increased slightly for CBHC due to a rate increase.
  - Life and Health Insurance expenditures decreased by \$66,727 because of the decrease in positions.
    - There was not an increase in CBHC health insurance premiums for FY 2013.
  - OPEB 45 Healthcare Contingency is expected to decrease slightly.
  - Unemployment Compensation increased by \$37,227 due to a tax rate increase from the State of Florida.
  - Disability Insurance is expected to decrease slightly.
- **Special CBHC Programming Salary and Employee Benefits**
  - The salary and employee benefits for the ASO, KidzCreate, and 21<sup>st</sup> Century Community Learning Centers positions are budgeted in the special CBHC programming section of the budget.
  - The salary and employee benefit expenditures in this area were reduced by \$125,347 (19.6%).
    - The CBHC resource center budget was removed as it will be outsourced.
  - The Administrative Services Organization budget has increased to account for costs incurred in managing these funds.
    - This budget includes 5.9 positions.
  - The KidzCreate Gallery budget has increased slightly.
    - This budget includes one position.
  - The 21<sup>st</sup> Century project has been added to this category and includes \$34,596 for salaries and benefits.
    - These funds are reimbursed by the Department of Education.
    - This budget includes an allocation of .30 positions.
- **Position Summary**
  - Six vacant permanent full-time positions were not filled during FY 2012.
  - Four of the vacant permanent full-time positions have been eliminated from the 2013 budget.
  - One temporary full-time position was removed after converting it to a permanent full-time position in the 2013 budget.
  - One temporary full-time position was added for outreach activities during FY 2012.
  - One permanent full-time position currently remains vacant in the program support (research) department.
  - The net position change from FY 2012 original operating salary budget to FY 2013 budget is a decrease of four permanent full-time positions and one temporary full-time position.
  
  - The FY 2013 budget includes 55.3 positions.
  - Of the total internal budget of \$6,580,921, \$5,053,660 represents salaries and benefit expenditures.

**Children's Board Of Hillsborough County**  
**Fiscal Year 2013 Budget**  
**October 1, 2012 - September 30, 2013**  
**OPERATING AND OTHER EXPENDITURES SCHEDULE**

	Original Budget FY 2012	Revised Budget FY 2012	Estimated Actual FY 2012	Budget FY 2013
<b>Operating Expenditures</b>				
<b>Contracted Professional Services</b>				
Board Support Consulting Fees	5,000	5,000	5,000	5,000
Legal and Auditing Services	74,000	94,000	83,680	74,000
Civil Service Fees	17,029	17,029	12,870	17,115
Professional Services	122,300	199,425	106,293	156,800
<b>Total Contracted Professional Services</b>	<b>218,329</b>	<b>315,454</b>	<b>207,843</b>	<b>252,915</b>
<b>Facility Expenditures</b>				
Facilities Maintenance	111,511	110,311	97,668	80,051
Utilities	169,964	134,964	123,187	119,652
IT Maintenance	107,298	166,887	162,541	95,773
Equipment Lease and Maintenance	39,933	48,663	38,687	33,929
<b>Total Facility Expenditures</b>	<b>428,706</b>	<b>460,825</b>	<b>422,083</b>	<b>329,405</b>
<b>Professional Development</b>				
Staff Meeting Travel	24,325	21,325	14,725	20,125
Staff Conference Registration Fees and Travel	25,000	25,000	13,000	24,000
Staff Training and Tuition Reimbursement	3,000	3,000	1,084	10,000
<b>Total Professional Development</b>	<b>52,325</b>	<b>49,325</b>	<b>28,809</b>	<b>54,125</b>
<b>Other Operating Expenditures</b>				
Postage & Delivery	10,375	10,375	10,033	10,000
Insurance-Property and Liability	53,559	53,559	53,559	70,059
Promotional Activities	67,000	67,000	32,000	67,000
Supplies and Equipment	93,712	85,212	61,158	45,000
Printing	8,900	8,500	10,000	12,500
Position and Public Notice Advertising	5,460	9,460	5,460	5,460
Dues	17,493	12,994	13,150	13,000
Subscriptions	6,013	6,202	6,202	5,300
Other	10,700	4,700	3,800	10,400
<b>Total Other Operating Expenditures</b>	<b>273,212</b>	<b>258,002</b>	<b>195,362</b>	<b>238,719</b>
<b>Total Operating Expenditures</b>	<b>972,572</b>	<b>1,083,606</b>	<b>854,097</b>	<b>875,164</b>
<b>Capital Expenditures</b>	6,000	14,375	8,375	-
<b>Mandatory Government Fees</b>	1,349,837	1,349,837	1,353,187	1,333,493
<b>ELC Non-Profit Lease Agreement of Employees Expenditures</b>	1,000,688	1,000,688	931,175	931,175

## ***Narrative/Assumptions***

### ***Operating and Other Expenditures***

- **Contracted Professional Services**
  - Overall, Contracted Professional Services has increased by \$34,586 (15.8%).
  - Civil Service fees have increased slightly.
  - Additional resources have been added to support the CEO Roundtable activities
    - Other partners will reimburse CBHC for \$40,000 of the \$50,000 budgeted line item (included in the miscellaneous income section of the budget).
  - The cost for the interim CEO contract is included in this line item for four months of FY 2013.
- **Facility Expenditures**
  - Overall facilities expenditures have decreased by \$99,301 (23.2%).
  - Facilities maintenance and cleaning was reduced by \$31,460 (28.2%).
    - Some building maintenance will be performed by CBHC staff instead of outside vendors.
  - Utilities expenditures were reduced by \$50,312 (29.6%).
    - Electric service was reduced as a result of the decreased usage due to the IT virtualization project.
  - IT Maintenance contracts were reduced by \$11,525 (10.7%) due to the conclusion of the virtualization project.
- **Professional Development**
  - Amount has increased \$1,800 for staff development as it has been kept to a minimum in the past few years.
  - Staff meeting travel has been reduced by \$4,200 (17.3%).
  - Staff training and tuition reimbursement has increased by \$6,000 (21.4%).
- **Other Operating Expenditures**
  - Amount has decreased by \$34,493 (12.6%).
  - Reductions were made in the supply, equipment and membership lines.
  - Liability insurance has increased because workers compensation was moved from benefits to this line.
- **Capital Expenditures**
  - There are no Capital Expenditures budgeted for FY 2013.
- **Mandatory Government Fees**
  - This line has decreased by \$16,344(1.2%) in FY 2013 for a total of \$1,333,493.
  - Tax collector's fees are based on 2% of ad valorem tax revenue. This line is expected to decrease by \$9,328 for FY 2013 for a total of \$582,873.
  - Property appraiser's fees are approximately .85% of ad valorem tax revenue. This line is expected to decrease by \$5,538 for FY 2013 for a total of \$246,148.
  - The community redevelopment assessment (CRA) fees are based on taxable property values within these CRA zones of the City of Tampa. This is expected to decrease by \$1,478 for FY 2013 for a total of \$503,472.
  - The city storm water fees budget did not change in FY 2013. This line is budgeted at \$1,000.
- **ELC Non – Profit Lease Agreement of Employees Expenditures**
  - This line has decreased by \$69,513 for FY 2013 due to elimination of a position.
  - These expenditures are reimbursed by ELC and are therefore offset by revenue line resulting in zero budgetary impact.

## Children's Board Funded Expenditures

FY 2013		
	Budget	% of Total Budget
Total Ad-Valorem Tax Revenue	29,206,687	
<b>Total Budget</b>	<b>33,825,037</b>	
Total Budget		
Off the top dollars not available:		
Mandatory Government Fees	(1,333,493)	-3.9%
ELC Non-Profit Lease Agreement of Employees	(931,175)	-2.8%
Capital Expenditures	-	
Other Community Partner Paid Program Budget (other partners determine this amount)	(1,483,643)	-4.4%
<b>Remaining CBHC Funded Budget</b>	<b>30,076,726</b>	<b>88.9%</b>
CBHC Funded Program Budget	23,495,805	69.4%
<b>Remaining CBHC Internal Budget</b>	<b>6,580,921</b>	<b>19.5%</b>
Special CBHC Programming Budget	1,166,030	3.5%
Operating Direct	2,776,171	8.2%
Operating Admin	2,638,720	7.8%
<b>Total CBHC Internal Budget</b>	<b>6,580,921</b>	<b>19.5%</b>

- CBHC Special Programming Expenditure Budget includes:
  - Administrative Services Organization (ASO) budget
  - KidzCreate Gallery budget
  - 21st Century grant expenditures
  - Professional services and supports to the community including capacity building activities
- Operating Budget
  - Operating Administrative Expenditures include:
    - Chief Executive Officer office
    - Finance department
    - Human resources department
    - Communications activities regarding CBHC
    - Information technology department and equipment
    - Building expenditures upstairs
  - Operating Direct Expenditures include:
    - Program support working with contracted providers
    - Advocacy activities including ombudsman
    - Community education and awareness activities
    - Capacity building activities with providers and the community
    - CBHC conference center costs for maintaining and staffing downstairs meeting space
    - Staff work in the community (some staff are allocated to this area for a percentage of time)
    - Percentage of staff time that provide services to the Early Learning Coalition and Hillsborough County Children's Services

## Activities Included in the Children's Board Internal Budget

### Administrative Services Organization (ASO):

- The total department budget for the ASO is \$415,612 with 5.9 positions.
- It is estimated that approximately \$1.7 million will be managed by the ASO in FY 2013.
- ASO fees are budgeted at \$110,900 for an administrative fee of 10% of the funds managed for other funders.

#### Estimated Dollars to be Managed by the ASO

Children's Board	688,053	39.5%
Eckerd	630,000	36.1%
DCF (Through Success 4 Kids)	150,000	8.6%
DCF BNET (Through Success 4 Kids)	150,000	8.6%
Healthy Start (Through Success 4 Kids)	84,000	4.8%
United Way	22,500	1.3%
Lazydays Foundation	20,000	1.1%
	<b>1,744,553</b>	<b>100.0%</b>

### KidzCreate Gallery:

- The total budget for the KidzCreate Gallery is \$117,188 with one position allocated to this project.
- There is no revenue budgeted for this project at this time; the project will begin social entrepreneur activities throughout the year to generate revenue.
- There will also be continued discussions of making this project self sustaining while raising awareness of the Children's Board.

### 21<sup>st</sup> Century Grant:

- The total internal budget to manage the 21<sup>st</sup> Century grant is \$43,977 with .30 of a position.
- This amount is reimbursed by the Department of Education.

### Professional Services and Supports to the Community

- Building Stronger Nonprofits:
  - CBHC will work with funded agencies throughout the year. The agencies will participate in business planning, social enterprise discussions, and other mechanisms to sustain and diversify their revenue, to become more successful and to be less reliant on government funding.
  - CBHC will develop an RFP for "Building Provider Capacity" that will include these activities.
  - CBHC will provide links to resources in the community for provider agencies.

### Social Media Activities

- Weekly CBHC radio programming is provided including both original and purchased materials related to the CBHC mission.
- Daily oversight of social media is provided including Twitter and Facebook.

### Infrastructure for the Early Learning Coalition (ELC):

- \$147,631 of the direct operating budget is spent providing services for the ELC.
- The budget includes \$100,000 in revenue for these services.

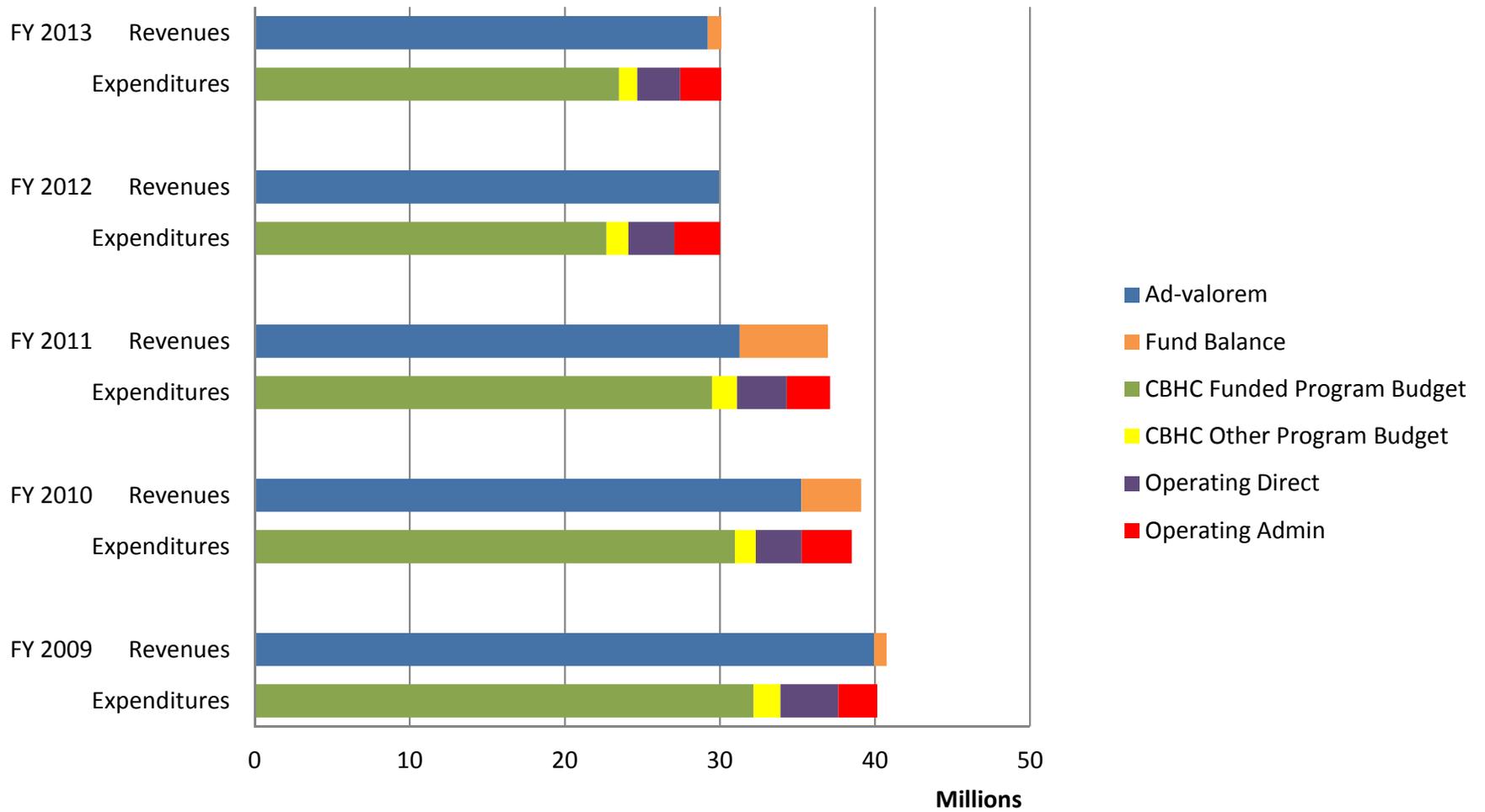
### CBHC Conference Center

- There are an estimated 38,000 visitors per year in the conference center.
- Currently there is no charge for use of the CBHC conference center.
- A business plan is being developed for use of the conference center as a source of revenue.
- 4.95 positions are allocated to the conference center.

## CBHC Funded Expenditures

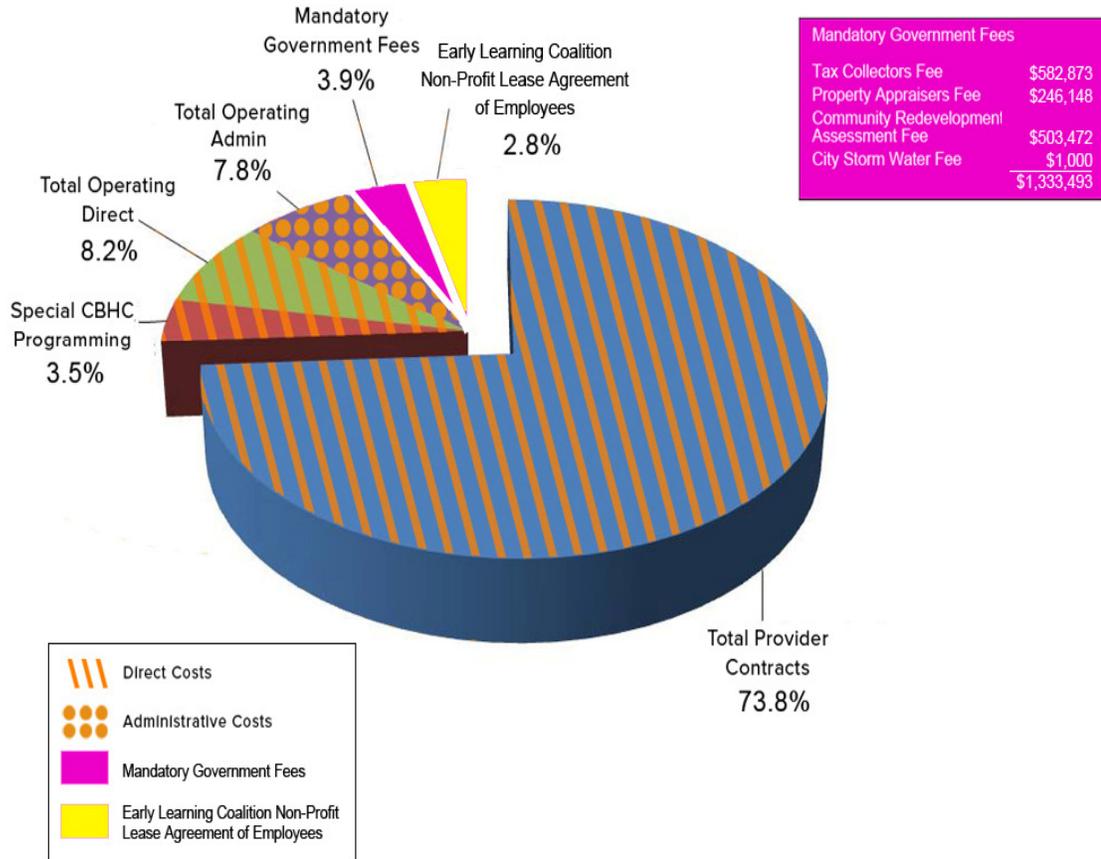
	FY 2009		FY 2010		FY 2011		FY 2012		FY 2013	
	Budget	% of Total Budget								
<b>Total Budget</b>										
Total Ad-Valorem Tax Revenue	39,930,944		35,243,661		31,270,743		29,936,574		29,206,687	
Total Budget	43,975,182		42,941,495		42,043,287		34,993,223		33,825,037	
Off the top dollars not available:										
Mandatory Government Fees	(1,679,543)	-3.8%	(1,646,385)	-3.8%	(1,410,447)	-3.4%	(1,349,837)	-3.9%	(1,333,493)	-3.9%
ELC Non-Profit Lease Agreement of Employees	(716,161)	-1.6%	(1,015,650)	-2.4%	(847,096)	-2.0%	(1,000,688)	-2.9%	(931,175)	-2.8%
Capital Expenditures	(161,500)	-0.4%	(121,650)	-0.3%	(100,000)	-0.2%	(6,000)	0.0%	-	0.0%
Other Community Partner Paid Program Budget (other partners determine this amount)	(1,265,000)	-2.9%	(1,663,000)	-3.9%	(2,585,459)	-6.1%	(2,620,772)	-7.5%	(1,483,643)	-4.4%
<b>Remaining CBHC Funded Budget</b>	<b>40,152,978</b>	<b>91.3%</b>	<b>38,494,810</b>	<b>89.6%</b>	<b>37,100,285</b>	<b>88.3%</b>	<b>30,015,926</b>	<b>85.8%</b>	<b>30,076,726</b>	<b>88.9%</b>
CBHC Funded Program Budget	32,179,999	73.2%	30,959,498	72.0%	29,497,584	70.2%	22,680,395	64.8%	23,495,805	69.4%
Remaining CBHC Internal Budget	7,972,979	18.1%	7,535,312	17.6%	7,602,701	18.1%	7,335,531	21.0%	6,580,921	19.5%
Special CBHC Programming Budget	1,716,551	3.9%	1,356,578	3.2%	1,596,016	3.8%	1,419,540	4.1%	1,166,030	3.5%
Operating Direct	3,736,518	8.5%	2,958,510	6.9%	3,197,704	7.6%	2,971,696	8.5%	2,776,171	8.2%
Operating Admin	2,519,910	5.7%	3,220,224	7.5%	2,808,981	6.7%	2,944,295	8.4%	2,638,720	7.8%
<b>Total CBHC Internal Budget</b>	<b>7,972,979</b>	<b>18.1%</b>	<b>7,535,312</b>	<b>17.6%</b>	<b>7,602,701</b>	<b>18.1%</b>	<b>7,335,531</b>	<b>21.0%</b>	<b>6,580,921</b>	<b>19.5%</b>

## CBHC Funded Expenditures



# FY2013 BUDGET

## WHERE OUR MONEY GOES



	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Total Provider \$\$	73.8%	72.3%	76.3%	76.0%	76.1%
Special CBHC Programming	3.5%	4.1%	3.8%	3.2%	3.9%
Total Operating (Direct)	8.2%	8.5%	7.6%	6.8%	8.6%
Total Operating (Admin)	7.8%	8.4%	6.7%	7.5%	5.7%
Mandatory Government Fees	3.9%	3.9%	3.4%	3.8%	3.8%
ELC Non-Profit Lease Agreement of Employee Expenditures	2.8%	2.8%	2.0%	2.4%	1.6%
Capital Expenditures	-	-	0.2%	0.3%	0.4%
	100.0%	100.0%	100.0%	100.0%	100.0%

**Children's Board Of Hillsborough County**  
**Fiscal Year 2012**  
**Estimated Lapse**

	<b>Revised Budget</b>	<b>Estimated Actual</b>	<b>Projected Lapse</b>
<b>Revenue</b>			
Ad-Valorem Taxes	29,936,574	29,936,574	-
Investment Income	96,495	131,060	34,565
Revenue Maximization Funding	830,000	590,000	(240,000)
Grants	693,900	708,500	14,600
Administrative Services Organization Funding	1,882,000	1,299,544	(582,456)
Other Community Partner Funding	239,500	234,500	(5,000)
Miscellaneous Income	330,635	394,558	63,923
ELC Non-Profit Lease Agreement of Employees Revenue	1,000,688	931,175	(69,513)
<b>Total Revenue</b>	<b>35,009,792</b>	<b>34,225,911</b>	<b>(783,881)</b>
<b>Expenditures</b>			
Program:			
CBHC Funded Program Expenditures	22,776,403	22,349,315	427,088
Other Community Partner Program Expenditures	2,620,772	2,038,316	582,456
CBHC New Program Expenditures	400,000	400,000	-
Special CBHC Programming Expenditures	1,421,090	1,304,390	116,700
<b>Total Program Expenditures:</b>	<b>27,218,265</b>	<b>26,092,021</b>	<b>1,126,244</b>
Operating			
Salaries	3,377,481	3,130,545	246,937
Employee Benefits	1,234,926	1,125,408	109,519
Contracted Professional Services	315,454	207,843	107,611
Facility Expenditures	460,825	422,083	38,742
Professional Development	49,325	28,809	20,516
Other Operating	258,002	195,362	62,640
<b>Total Operating</b>	<b>5,696,013</b>	<b>5,110,050</b>	<b>585,965</b>
Capital Expenditures	14,375	8,375	6,000
Mandatory Government Fees	1,349,837	1,353,187	(3,350)
ELC Non-Profit Lease Agreement of Employees Expenditures	1,000,688	931,175	69,513
<b>Total Expenditures</b>	<b>35,279,179</b>	<b>33,494,808</b>	<b>1,784,372</b>
<b>Total Projected Lapse</b>			<b>1,000,491</b>

## **Narrative/Assumptions**

### **FY 2012 Estimated Lapse**

- **Revenues**
  - Investment Income is projected higher than budget due to unrealized gain on the LGIP Fund B investment account. This line item budget includes an unrealized loss in this account.
  - Revenue Maximization Funding
    - TCM revenue is projected to be \$250,000 under budget due to budget reductions in case management services in FY 2012 and reduced billing by providers.
    - DCF adoption support is projected to be over budget by \$10,000 because the eligibility rate is higher than expected.
  - Grants revenue is expected to be over budget \$14,600.
    - The KidzCreate Gallery received a grant from the state of Florida in late FY 2011 which was not budgeted in FY 2012.
  - Administrative Services Organization revenue and associated expenditures are currently projected to be under budget because of reductions and the transition from HKI to Eckerd.
    - EFSP ASO dollars are under budget.
  - Other Community Partner Program revenues are expected to be under budget.
  - Miscellaneous income is over budget due to unexpected refund from Hillsborough County for OPEB expenditures.
    - CBHC also received an unbudgeted donation of \$10,000.
- **Expenditures**
- **Program**
  - Continuation and New Funding is expected to be under budget by \$427,088.
  - Other Community Partner Program Expenditures are expected to be under budget due to decreased revenue from our community partners, mostly related to ASO.
  - CBHC Special Programming Expenditures is expected to be under budget due to mid year cuts in expenditures related to program support.
- **Operational**
  - Salaries and benefits are under budget because of five unfilled vacant positions.
  - Contracted Professional Services are under budget due to mid year cuts in planned expenditures.
  - Facility Expenditures are under budget due to lower than budgeted utilities, cleaning expenses and IT maintenance and repair costs.
  - Professional Development expenditures are under budget due to greater use of online and county trainings and planned reduced travel to Tallahassee.
  - Other Operating is under budget due to lower than budgeted promotional expenditures.
  - Capital Outlay is projected to be under budget by \$5,925. Replacement of the gate scanner was cancelled in order to cut costs.
  - Mandatory Government Fees will be over budget by \$3,350 due to property appraiser allocation of TRIM notice mailing expense.

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY  
**PROJECTIONS at .500 Millage**  
 FISCAL YEARS 2012-2017

	<b>FY 2012 Revised Budget</b>	<b>FY 2012 Estimated Actual</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>MILLAGE RATE</b>	<b>.5000</b>	<b>.5000</b>	<b>.5000</b>	<b>.5000</b>	<b>.5000</b>	<b>.5000</b>	<b>.5000</b>
Projected Tax Revenue (mill. @ .5000 w/ 2.5% dec in tax base in FY 2013, 1% inc FY 2014, 3.7% inc FY 2015, 4.3% inc FY 2016, 5.3% inc FY 2017)	29,936,574	29,936,574	29,206,687	29,477,351	30,564,989	31,876,573	33,562,055
Investment Income	96,495	131,060	133,000	108,361	111,815	111,166	108,562
Revenue Maximization Funding	830,000	590,000	285,000	125,000	125,000	125,000	125,000
Grants, Administrative Services Organization and Other Community Partner Funding	2,815,400	2,242,544	1,821,620	1,821,620	1,821,620	1,821,620	1,821,620
Miscellaneous Income	330,635	394,558	381,725	324,757	324,757	324,757	324,757
ELC Non-Profit Lease Agreement of Employees Revenue	1,000,688	931,175	931,175	931,175	931,175	931,175	931,175
<b>Total Revenue Available</b>	<b>35,009,792</b>	<b>34,225,911</b>	<b>32,759,207</b>	<b>32,788,264</b>	<b>33,879,356</b>	<b>35,190,291</b>	<b>36,873,169</b>
Operating Expenditures	5,696,014	5,110,050	5,414,891	5,198,421	5,198,421	5,198,421	5,198,421
Mandatory Government Fees	1,349,837	1,353,187	1,333,493	1,329,793	1,351,982	1,415,596	1,496,085
ELC Non-Profit Lease Agreement of Employees Expenditures	1,000,688	931,175	931,175	931,175	931,175	931,175	931,175
Capital Expenditures	14,375	8,375	0	68,444	0	239,266	0
Special CBHC Programming Expenditures	688,704	643,212	576,777	576,777	576,777	576,777	576,777
Professional Services and Supports to the Community	732,386	661,178	589,253	589,253	589,253	589,253	589,253
<b>CBHC Funded Program Contracts</b>	<b>22,776,403</b>	<b>22,349,315</b>	<b>23,095,805</b>	<b>24,806,622</b>	<b>24,806,622</b>	<b>24,806,622</b>	<b>24,806,622</b>
Other Community Partner Program Expenditures	2,620,772	2,038,316	1,483,643	1,483,643	1,483,643	1,483,643	1,483,643
<b>New Program Expenditures Continued in Future Years</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>1,200,000</b>	<b>1,900,000</b>
<b>New Program Expenditures</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>900,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,000,000</b>
<b>Total Expenditures</b>	<b>35,279,179</b>	<b>33,494,808</b>	<b>33,825,037</b>	<b>35,884,128</b>	<b>36,537,873</b>	<b>37,540,753</b>	<b>37,981,976</b>
<b>Net Income (Spend Down)</b>	<b>(269,387)</b>	<b>731,103</b>	<b>(1,065,830)</b>	<b>(3,095,864)</b>	<b>(2,658,517)</b>	<b>(2,350,462)</b>	<b>(1,108,807)</b>

CHILDREN'S BOARD OF HILLSBOROUGH COUNTY  
**PROJECTIONS at .500 Millage**  
 FISCAL YEARS 2012-2017

	<b>FY 2012 Revised Budget</b>	<b>FY 2012 Estimated Actual</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b><u>Fund Balance</u></b>							
Total Fund Balance Beginning of Year	13,109,809	13,109,809	13,840,912	12,775,082	9,679,218	7,020,701	4,670,239
Net Income (Spend Down of Fund Balance)	(269,387)	731,103	(1,065,830)	(3,095,864)	(2,658,517)	(2,350,462)	(1,108,807)
Total Fund Balance End of Year after Spend Down	12,840,422	13,840,912	12,775,082	9,679,218	7,020,701	4,670,239	3,561,432
Less Non-Spendable Fund Balance Reserve	(7,335)	(7,335)	(7,335)	(7,335)	(7,335)	(7,335)	(7,335)
Less Committed Fund Balance Reserve	(2,503,157)	(1,994,856)	(2,111,368)	(2,245,878)	(2,378,566)	(2,289,444)	(2,411,505)
Less Assigned Fund Balance Reserve	(6,054,614)	(10,279,480)	(9,213,650)	(6,117,786)	(3,459,269)	(1,108,807)	
<b>Unassigned Fund Balance</b>	<b>4,275,316</b>	<b>1,559,241</b>	<b>1,442,729</b>	<b>1,308,219</b>	<b>1,175,531</b>	<b>1,264,653</b>	<b>1,142,592</b>

**Definitions:**

**Non-Spendable Fund Balance Reserve** includes vacation and sick time accruals

**Committed Fund Balance Reserve** includes the building/capital reserve and an operational reserve of 5% of the budgeted expenditures for the year.

**Assigned Fund Balance Reserve** consists of the future commitments included in the five year 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.

**Assumptions Underlying Five Year Projections**

- **Revenue:**
  - The budgeted revenue for all five years is based on a .500 millage rate.
    - This is not an increase in millage rate.
  - The current estimated reduction in the property tax base for FY 2013 is 2.45% resulting in a \$24,354 reduction in revenue for FY 2013.
  - The future property tax base value estimates from The Office of Economic and Demographic Research are:
    - FY 2014 is estimated to increase by 1.0%
    - FY 2015 is estimated to increase by 3.7%
    - FY 2016 is estimated to increase by 4.3%
    - FY 2017 is estimated to increase by 5.3%
- **CBHC Funded Program Contracts:**
  - FY 2014 is budgeted at an additional 1 M to account for the fact that some of the FY 2013 contracts included planning and start up time.
  - The projections include additional new program expenditures in the future years.
    - These amounts may be adjusted in the future if other assumptions change throughout the years.
- **Fund Balance:**
  - The budgets for fiscal years 2013 thru 2017 include a reduction in the fund balance.
  - The board has asked that there be a minimum balance of \$1 million in the unassigned fund balance for unanticipated activities.
  - The fund balance includes reserves listed on the second page of the document.
    - An additional \$100,000 is added to the committed fund balance reserve for projected capital projects each year through FY 2017.
      - The detailed estimated spending in the capital reserve area is provided below. These projects include the resurfacing of the parking lot, network/telephone system replacement, and air conditioning replacement.

**Children's Board of Hillsborough County  
Capital Reserve Summary**

	<b>Budget FY '13</b>	<b>Budget FY '14</b>	<b>Budget FY '15</b>	<b>Budget FY '16</b>	<b>Budget FY '17</b>
<b>Capital Reserve Balance Budgeted</b>	320,116	420,116	451,672	551,672	412,406
<b>Budgeted Reductions:</b>	-	(68,444)	-	(239,266)	
<b>Budgeted Additions:</b>	100,000	100,000	100,000	100,000	100,000
<b>Projected Capital Reserve Balance</b>	<b>420,116</b>	<b>451,672</b>	<b>551,672</b>	<b>412,406</b>	<b>512,406</b>

## Children's Board of Hillsborough County Board Fund Balance Policy

### I. PURPOSE

- To establish and maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting Standards Board Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions.
  - The categories of Fund Balance, as defined by GASB 54, shall be composed of:
    - Non-spendable
    - Restricted
    - Committed
    - Assigned
    - Unassigned
  - The Children's Board of Hillsborough County's (CBHC) accounting procedures will determine the classifications for year-end fund balance categories.

### II. CATEGORY DEFINITIONS PER GASB 54

- **Fund Balance** – The difference between assets and liabilities in a governmental fund.
  - **Non-Spendable Fund Balance**
    - The portion of fund balance that cannot be spent because of form or because it must be maintained intact.
      - Examples include:
        - Inventory
        - Long-term Receivables
        - Pre-paid Expenses
        - Compensatory Absences
  - **Restricted Fund Balance**
    - The portion of fund balance with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.
  - **Committed Fund Balance**
    - The portion of fund balance that can be used only for the specific purposes determined by a formal action (resolution) of the organization's highest decision making authority.
    - Commitments may be changed or lifted only by the organization taking the same formal action (resolution) that imposed the original constraint.
  - **Assigned Fund Balance**
    - The portion of fund balance that includes spendable amounts established by the board and functions as a declaration of the board's intent.
    - Funds in this category are neither considered restricted nor committed.
    - Intent can be expressed by the governing body or by an official or committee which the governing body delegated the authority.

- **Unassigned Fund Balance**
  - The residual portion of fund balance that has not been restricted, committed, or assigned and is available for general purposes.

### III. CHILDREN'S BOARD RESERVATIONS OF FUND BALANCE

- **Non-Spendable Fund Balance**
  - This category will consist predominantly of:
    - Pre-Paid Expenditures
    - Long Term Receivables
    - Reserve for Compensatory Absences
  - The items and amounts in this category are determined during year end processes.
- **Committed Fund Balance**
  - Building and Capital Reserve
    - This amount is to be determined each year as part of the budgetary process.
    - This reserve is designated for use on projects of a capital nature such as building or building systems improvements and information technology infrastructure.
  - Minimal Operational Expenditures
    - CBHC will maintain a minimum committed fund balance of 5.01% of budgeted operating expenditures based on best practices as outlined by the Government Finance Officers Association.
    - This minimum amount will allow CBHC to maintain operations at times when cash outflow exceeds cash inflow, typically during the first two months of the fiscal year.
- **Assigned Fund Balance**
  - Amounts in this category to be determined each year as part of the budgetary process.
    - This category consists of future commitments included in the five year projections that spend down dollars from the fund balance.
- **Unassigned Fund Balance**
  - Represents the difference between the total fund balance and all other categories.

### IV. ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE POLICY

- Compliance with the provisions of this policy shall be reviewed annually.

# New Organization for FY 2013

# New Budget for FY 2013