


CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY

Date: November 6, 2017

To: Children's Services Council of Martin County

From: Genevieve Guido
Director of Finance and Human Resources 

Re: General Fund Budget Transfer 17-001 for Fiscal Year Ended 9/30/17
Florida Statue 166.241(4)(a)

Attached is Budget Transfer 17-001 requesting adjustments to expenditure line items where actual expenses were more than budgeted.

The preliminary financial results for 9/30/17 show revenue of \$6,990,484.75 with operating and capital expenditures at \$6,762,102.61 resulting in a positive variance of 228,382.14.

Staff Recommendation: Approve the Budget Transfer as submitted.

Att. (4)

CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY

FUND **GENERAL FUND** **BUDGET TRANSFER NUMBER 17-001**

The Children's Services Council of Martin County requests the following line item transfers within the General Fund.

FROM: Life/Health Ins. Admin	6,424.92	
Utilities-Water	992.48	
Auditing	10,000.00	
Professional Services Legal Fees	4,025.14	
Property Appraiser Fees	2,726.84	
Contingency	4,818.30	<u>28,987.68</u>
 TO: Salaries Admin/ED	4,968.60	
FICA Admin/Life/HealthProg./Unempl.	1,456.32	
Utilities Electric	255.00	
Telephone Services	54.49	
Equipment Rental	625.82	
Repair Building	14,025.14	
Books/Publications	57.17	
Tax Collector Fees	2,726.84	
Assigned Reserves Building	4,818.30	<u>28,987.68</u>

CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY

FUND **GENERAL FUND** **BUDGET TRANSFER NUMBER 17-001**

The Children's Services Council of Martin County requests the following line item transfers within the General Fund.

	CURRENT BUDGET	REVISED BUDGET	
FROM: Life/Health Ins. Admin	68,345	61,920.08	
Utilities-Water	8,000	7,007.52	
Auditing	25,000	15,000.00	
Professional Services Legal	7,000	2,974.86	
Property Appraiser Fees	72,000	69,273.16	
Contingency	5,000	181.70	<u>28,987.68</u>
 TO: Salaries Admin/ED	435,609	440,577.60	
FICA Admin/Life/HlthProg./Unempl.	71,960	73,416.32	
Utilities Electric	20,000	20,255.00	
Telephone Services	6,500	6,554.49	
Equipment Rental	8,000	8,625.82	
Repair Building	20,000	34,025.14	
Books/Publications	450	507.17	
Tax Collector Fees	76,500	79,226.84	
Assigned Reserves Building	24,597	29,415.30	<u>28,987.68</u>

Transfer required to reallocate funds to line items where expenses were more than budgeted.

Duly passed this 27th day of November 2017.

Administrative Approval

Children's Services Council of Martin County

David L. Heaton
Executive Director

Bill Tulko
Chair

Children's Services Council of MC
Statement of Revenue and Expenditures
For the Twelve Months Ending Saturday, September 30, 2017

	Budget	Current Period	Year to Date	% YTD	Budget Balance	% Balance
REVENUES						
Ad Valorem Taxes-Current	\$6,823,182.00	\$2,039.04	\$6,852,474.22	100.43%	(\$29,292.22)	(0.43%)
Total Taxes	6,823,182.00	2,039.04	6,852,474.22	100.43%	(29,292.22)	(0.43%)
Interest Revenue						
Interest -Seacoast National Bank	3,000.00	766.55	6,558.51	218.62%	(3,558.51)	(118.62%)
Interest - SBA	11,600.00	5,387.21	51,842.08	446.91%	(40,242.08)	(346.91%)
Interest - Tax Collector	400.00	8.05	325.62	81.41%	74.38	18.60%
Total Interest	15,000.00	6,161.81	58,726.21	391.51%	(43,726.21)	(291.51%)
Grant and Other Revenue						
Reserved for Grants	4,513,841.00	0.00	0.00	0.00%	4,513,841.00	100.00%
Intergovt Admin Fees	38,000.00	2,829.00	23,683.37	62.32%	14,316.63	37.68%
Donations from Private Sources	0.00	0.00	1,400.00	0.00%	(1,400.00)	0.00%
Miscellaneous Income	0.00	0.00	20,830.90	0.00%	(20,830.90)	0.00%
Rental Income	33,186.00	2,921.88	33,370.05	100.55%	(184.05)	(0.55%)
Total Grant and Other Revenue	4,585,027.00	5,750.88	79,284.32	1.73%	4,505,742.68	98.27%
Total Operating Revenue	11,423,209.00	13,951.73	6,990,484.75	61.20%	4,432,724.25	38.80%
Capital						
Interfund Transfer/Capital	12,000.00	0.00	0.00	0.00%	12,000.00	100.00%
Total Operating & Capital Revenue	11,435,209.00	13,951.73	6,990,484.75	61.13%	4,444,724.25	38.87%
EXPENDITURES						
Salaries						
Executive Director	104,800.00	8,733.36	104,800.32	100.00%	(0.32)	0.00%
Employer Match	5,000.00	416.66	4,996.94	99.94%	3.06	0.06%
Regular Salaries Admin	330,809.00	(3,555.13)	335,777.28	101.50%	(4,968.28)	(1.50%)
Regular Salaries Program	235,147.00	51,970.63	235,146.72	100.00%	0.28	0.00%
Total Salaries	675,756.00	57,565.52	680,721.26	100.73%	(4,965.26)	(0.73%)
Payroll Taxes and Benefits						
FICA Expense Admin	34,028.00	454.72	34,407.75	101.12%	(379.75)	(1.12%)
FICA Expense Program	17,989.00	3,975.78	17,988.74	100.00%	0.26	0.00%
Retirement Admin	59,091.00	4,257.44	56,826.19	96.17%	2,264.81	3.83%
Reitirement Program	33,025.00	5,251.84	32,497.08	98.40%	527.92	1.60%
Life/Health Ins Admin	68,345.00	2,669.67	60,174.85	88.05%	8,170.15	11.95%
Life/Health HSA	1,020.00	84.98	1,019.76	99.98%	0.24	0.02%
Life/Health Ins Program	37,932.00	4,101.96	38,199.17	100.70%	(267.17)	(0.70%)
Workers Comp Admin	1,176.00	217.47	974.41	82.86%	201.59	17.14%
Workers Comp Program	635.00	89.16	401.15	63.17%	233.85	36.83%
Unemployment Compensation	0.00	0.00	809.40	0.00%	(809.40)	0.00%
Total Payroll Taxes and Benefits	253,241.00	21,103.02	243,298.50	96.07%	9,942.50	3.93%
Operating Expenses						
Professional Services/Other	22,000.00	4,803.92	21,958.79	99.81%	41.21	0.19%
Professional Services/Legal	7,000.00	168.00	1,764.00	25.20%	5,236.00	74.80%
Auditing	25,000.00	0.00	15,000.00	60.00%	10,000.00	40.00%
Temporary Staff Services	5,000.00	0.00	1,287.85	25.76%	3,712.15	74.24%
Travel	3,000.00	371.06	1,683.72	56.12%	1,316.28	43.88%
Conference/Training	6,300.00	511.15	6,100.72	96.84%	199.28	3.16%
Travel/Car Allowance	4,200.00	350.00	4,200.00	100.00%	0.00	0.00%
Telephone Services	6,500.00	743.32	6,554.49	100.84%	(54.49)	(0.84%)
Postage	1,500.00	313.18	640.18	42.68%	859.82	57.32%
Utilities & Electric	20,000.00	2,280.62	20,255.00	101.28%	(255.00)	(1.28%)
Water	8,000.00	1,266.15	6,284.75	78.56%	1,715.25	21.44%
Equipment/Rentals/Leases	8,000.00	745.00	8,625.82	107.82%	(625.82)	(7.82%)
Insurance	30,000.00	2,653.50	29,200.25	97.33%	799.75	2.67%
Repair & Maintenance/Equipment	750.00	0.00	0.00	0.00%	750.00	100.00%
Repair & Maintenance/Buildings	20,000.00	7,478.85	34,025.14	170.13%	(14,025.14)	(70.13%)
Printing	6,000.00	488.97	3,441.79	57.36%	2,558.21	42.64%
Operating Expenses/ Misc	2,000.00	63.78	1,178.50	58.93%	821.50	41.08%
Advertising	5,000.00	817.65	2,028.81	40.58%	2,971.19	59.42%
Exec Director/Discretionary	750.00	0.00	162.47	21.66%	587.53	78.34%
Communications Services	18,000.00	3,774.81	12,230.50	67.95%	5,769.50	32.05%
Office Supplies	5,000.00	418.13	2,057.49	41.15%	2,942.51	58.85%
Small Office Equipment/Computer Su...	2,500.00	303.53	2,152.28	86.09%	347.72	13.91%
Operating Supplies/Building	2,000.00	367.00	1,705.42	85.27%	294.58	14.73%
Books/Publications/Subscript	450.00	0.00	507.17	112.70%	(57.17)	(12.70%)
Dues/Memberships	12,000.00	0.00	10,134.02	84.45%	1,865.98	15.55%
SAMIS Expense	13,000.00	0.00	9,630.00	74.08%	3,370.00	25.92%
Total Operating Expenses	233,950.00	27,918.62	202,809.16	86.69%	31,140.84	13.31%
Total General Government	1,162,947.00	106,587.16	1,126,828.92	96.89%	36,118.08	3.11%

Children's Services Council of MC
Statement of Revenue and Expenditures
For the Twelve Months Ending Saturday, September 30, 2017

	Budget	Current Period	Year to Date	% YTD	Budget Balance	% Balance
Other						
Tax Collector Fees	76,500.00	(61,700.76)	79,226.84	103.56%	(2,726.84)	(3.56%)
Prop Appraiser Fees	72,000.00	2,571.25	69,166.18	96.06%	2,833.82	3.94%
Special District Fees	175.00	0.00	175.00	100.00%	0.00	0.00%
Contingencies	5,000.00	0.00	0.00	0.00%	5,000.00	100.00%
Medicaid Admin Fees	9,600.00	2,700.00	8,400.00	87.50%	1,200.00	12.50%
Assigned Reserves Future Prg Svcs	184,758.00	0.00	0.00	0.00%	184,758.00	100.00%
Assigned Reserves Building	24,597.00	(4,680.50)	29,415.30	119.59%	(4,818.30)	(19.59%)
Total Other	372,630.00	(61,110.01)	186,383.32	50.02%	186,246.68	49.98%
Program Services						
ARC/ABLE	180,554.00	32,963.82	166,576.35	92.26%	13,977.65	7.74%
Big Brothers/Start Something	152,146.00	23,907.71	149,339.95	98.16%	2,806.05	1.84%
Boys & Girls Club/High Yielding	289,182.00	49,746.72	287,974.54	99.58%	1,207.46	0.42%
Boys & Girls Club-HERO	50,000.00	7,612.55	11,049.83	22.10%	38,950.17	77.90%
City of Stuart/Parks & Recreation	332,820.00	74,192.88	308,992.51	92.84%	23,827.49	7.16%
City of Stuart/Police Intervention	47,794.00	13,247.39	47,753.26	99.91%	40.74	0.09%
City of Stuart/Tykes & Teens Altoss	132,045.00	20,617.53	126,118.76	95.51%	5,926.24	4.49%
Dunbar/Early Head Start Match	40,253.00	0.00	28,713.00	71.33%	11,540.00	28.67%
Early Learning Coalition Match	768,421.00	0.00	761,927.75	99.15%	6,493.25	0.85%
Easter Seals/Early Steps	64,036.00	12,550.08	63,425.73	99.05%	610.27	0.95%
Exchange Club/Safe Families	178,156.00	30,331.07	168,930.12	94.82%	9,225.88	5.18%
FDOH-MC/Dental Sealant	119,501.00	34,025.51	119,437.99	99.95%	63.01	0.05%
FDOH-MC/Lactation Coordinator	64,929.00	17,426.97	64,897.83	99.95%	31.17	0.05%
FDOH-School Health Prg	316,302.00	77,544.68	316,293.04	100.00%	8.96	0.00%
Helping People Succeed/BRAIN	295,385.00	52,854.43	294,330.98	99.64%	1,054.02	0.36%
Helping People Succeed/CBS	136,071.00	36,142.06	135,639.12	99.68%	431.88	0.32%
Helping People Succeed/DIP	137,699.00	11,587.09	125,979.39	91.49%	11,719.61	8.51%
Helping People Succeed/HF Match	160,421.00	29,011.48	159,797.05	99.61%	623.95	0.39%
Light of the World Charities/Dentistry...	176,634.00	26,847.65	176,571.81	99.96%	62.19	0.04%
MCBOCC/ASOS	233,123.00	30,833.82	203,536.25	87.31%	29,586.75	12.69%
MCBOCC/PLACE	79,396.00	15,697.61	66,934.95	84.31%	12,461.05	15.69%
MCBOCC/REACH	92,107.00	21,277.22	86,122.70	93.50%	5,984.30	6.50%
MCHealthy Start Services	286,101.00	48,107.00	273,797.04	95.70%	12,303.96	4.30%
MCHealthy Start/Match	37,796.00	6,766.46	36,698.66	97.10%	1,097.34	2.90%
Project Lift, Inc.	108,263.00	16,277.00	108,254.52	99.99%	8.48	0.01%
Sickle Cell Foundation PB & TC	93,850.00	11,184.13	11,184.13	11.92%	82,665.87	88.08%
The Banner Lake Club, Inc	104,817.00	16,514.30	104,540.45	99.74%	276.55	0.26%
Treasure Coast Food Bank - WCC	218,000.00	36,785.86	214,070.02	98.20%	3,929.98	1.80%
Tykes & Teens/Gen Mental Health	365,121.00	62,047.91	356,495.04	97.64%	8,625.96	2.36%
Tykes & Teens/Infant Mental Health	34,862.00	4,741.19	34,828.49	99.90%	33.51	0.10%
Tykes & Teens/Prev'n Svcs (16/17)	149,293.00	28,131.52	149,277.99	99.99%	15.01	0.01%
Tykes & Teens/Youth Enrichment	73,559.00	11,367.53	73,558.23	100.00%	0.77	0.00%
YMCA/Strong Families	69,730.00	26,570.41	62,253.40	89.28%	7,476.60	10.72%
Total Program Services	5,588,367.00	886,911.58	5,309,211.89	95.00%	279,155.11	5.00%
Support Programs & Partnerships						
Community Outreach	10,000.00	0.00	7,525.00	75.25%	2,475.00	24.75%
House of Hope	25,000.00	12,542.83	22,150.38	88.60%	2,849.62	11.40%
MC Healthy Start/FCRC	25,000.00	5,989.71	24,734.75	98.94%	265.25	1.06%
Program Reserve	45,942.65	0.00	0.00	0.00%	45,942.65	100.00%
SafeSpace Prevention Program	25,000.00	6,240.78	19,714.20	78.86%	5,285.80	21.14%
SPLASH Swim Project	18,000.00	15,300.00	15,300.00	85.00%	2,700.00	15.00%
Summer Slide Prevention Program	75,765.00	42,373.00	42,373.00	55.93%	33,392.00	44.07%
211 Palm Beach/Treasure Coast	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Support Programs & Partnerships	224,707.65	82,446.32	131,797.33	58.65%	92,910.32	41.35%
Other Program Svcs						
Future Program Allocations	4,074,557.35	0.00	0.00	0.00%	4,074,557.35	100.00%
Total Other Programs Svcs	4,074,557.35	0.00	0.00	0.00%	4,074,557.35	100.00%
Total Operating Expenditures	11,423,209.00	1,014,835.05	6,754,221.46	59.13%	4,668,987.54	40.87%
Operating Profit/Loss	0.00	(1,000,883.32)	236,263.29	0.00%	(236,263.29)	0.00%
Capital						
Furniture & Equipment	12,000.00	(2,941.14)	7,881.15	65.68%	4,118.85	34.32%
Total Capital	12,000.00	(2,941.14)	7,881.15	65.68%	4,118.85	34.32%
Total Operating & Capital Expenses	11,435,209.00	1,011,893.91	6,762,102.61	59.13%	4,673,106.39	40.87%