



CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY

Finance Committee Meeting

Monday, April 27, 2026, 2:00 PM

AGENDA

- I. Preliminary Budget**
 - A. Preliminary Budget Proposal for FY: 2026-2027
- II. Other**

DRAFT

Next Scheduled CSCMC Meeting

Workshop Committee Meeting - MONDAY, MAY 04, 2026, 2:00 p.m.
Regular Council Meeting - MONDAY, MAY 18, 2026, 5:30 p.m.

CSCMC Community Room
101 S.E. Central Parkway, Stuart, FL 34994-5905
772-228-5758 (Phone); 772-288-5799 (Fax); www.cscmc.org (Website)



**PRELIMINARY
BUDGET PROPOSAL FOR THE FISCAL PERIOD
OCTOBER 2026 – SEPTEMBER 2027**

TABLE OF CONTENTS

FUNDING PRIORITY AREAS..... 1

COMPARATIVE BUDGET FOCUS 2

BUDGET & MILLAGE OVERVIEW

Ad Valorem Assessments Estimating Conference Report..... 3

Current Year Approved Budget 4

Preliminary Budget Proposal / Millage Rate .3618 5

Preliminary Budget Proposal / Rolled-back Millage Rate .3451 6

Budget Statement of Activities Roll-up / 5 Year Historical 7

Preliminary Budget Statement of Activities Roll-up / Millage Rate .3618..... 8

EXPENSES.....

Program Services

 5 Year Historical 9, 10

 Current Year Approved and Proposed by Funding Priority Area 11,12

General Government

 5 Year Historical 13

 Current Year Approved with Year-End Forecast and Proposed Budget.. 14,15

Collection Fees / Other Expenses

 5 Year Historical 16

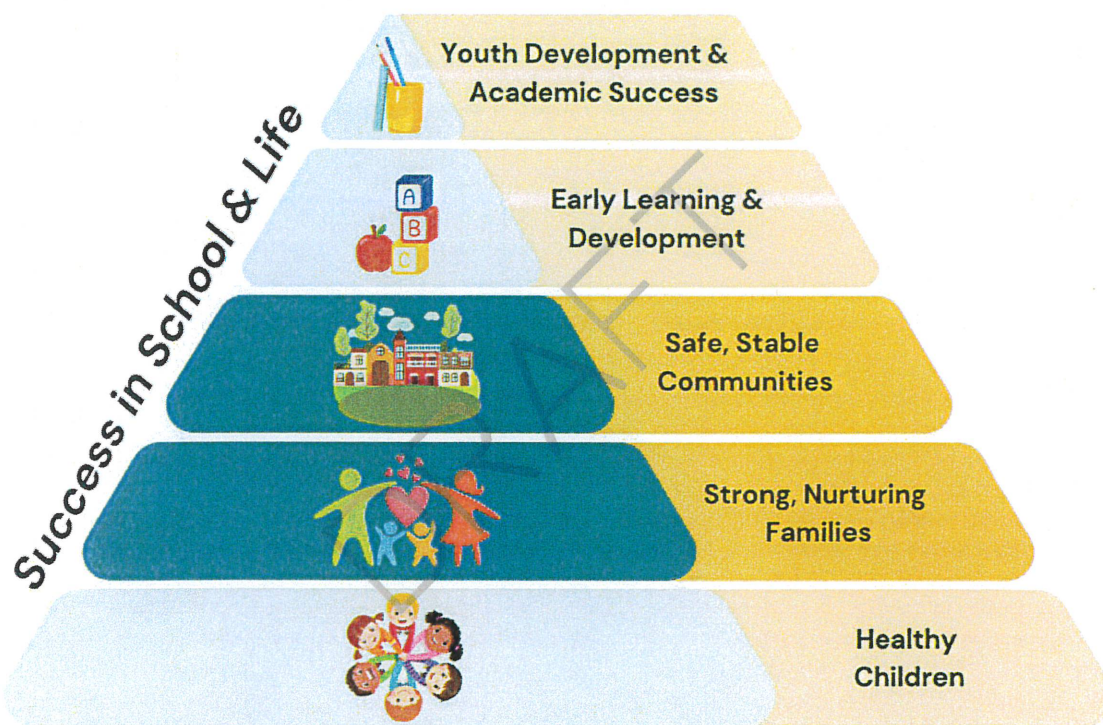
 Current Year Approved, Proposed and Forecast..... 17

APPENDIX.....

 Fund Balance Policy (Reference Only)..... 18,19

 Future Program Growth Allocation 20

The mission of the Children's Services Council of Martin County (CSCMC) is to enhance the lives of the children of Martin County and to enable them to attain their full potential.



Timing of RFP Release by Priority Area

- **Safe, Stable Communities & Strong, Nurturing Families**
 - 2026-2027
- **Early Learning & Development**
 - 2027-2028
- **Youth Development & Academic Success**
 - 2028-2029
- **Healthy Children**
 - 2029-2030



COMPARATIVE BUDGET FOCUS

FY 2026–2027

Proposed Millage Rate: 0.0003618






INCREASED INVESTMENT IN PROGRAM SERVICES

Prior Year Budget	Proposed Budget	Increase	+7.48%
\$12,398,783	\$13,326,242	+\$927,459	Increase from Prior Year Budget



REDUCTION IN ADMINISTRATIVE & SUPPORT COSTS

LINE ITEM	PPRIOR YEAR BUDGET	PROPOSED BUDGET	DECREASE \$ AMOUNT	DECREASE %
 Administration Salary, Taxes & Benefits	\$1,090,210	\$952,938	-\$137,272	-12.59%
 Operating Expenses	\$496,550	\$479,150	-\$17,400	-3.50%
 Media & Communications Expenses	\$52,000	\$47,000	-\$5,000	-9.62%



This budget reflects a strategic shift - prioritizing increased investment in services for children and families in Martin County while reducing administrative and support costs.

2



Office of Economic & Demographic Research

Overview

School Ad Val

County Ad Val

Parcels

Differentials

Exemptions

[Print Instructions](#)

Ad Valorem Assessments

County Property Value Year over Year Change

Levels

Year over Year

Comparison

Calculation

Martin County - County Total Year over Year Change
 Ad Valorem Assessments Estimating Conference - January 2026

	2026	2027	2028	2029	2030	2031
Just Value Base *	9.30%	3.46%	4.86%	5.32%	5.25%	5.63%
New Construction (Add)	(0.06%)	(5.76%)	(0.27%)	4.03%	3.62%	3.66%
Value Change (Add)	(69.53%)	74.13%	19.35%	4.05%	15.23%	10.69%
Just Value	3.46%	4.86%	5.32%	5.25%	5.63%	5.83%
Differentials (Deduct)	0.48%	3.00%	5.00%	5.40%	6.38%	6.94%
Assessed Value	4.74%	5.63%	5.44%	5.20%	5.33%	5.38%
Exemptions (Deduct)	5.02%	4.71%	4.27%	3.92%	3.77%	3.74%
Taxable Value - Real Property	4.71%	5.75%	5.60%	5.36%	5.53%	5.59%
Tangible Personal Property (Add)	6.25%	3.62%	4.11%	4.13%	4.22%	4.32%
Centrally Assessed Property (Add)	5.32%	5.26%	4.37%	3.93%	3.71%	3.61%
Taxable Value	4.85%	5.55%	5.46%	5.25%	5.41%	5.47%

* Note: Just Value Base is the Just Value from the prior year

Table

Graph

Select One

Martin

Reset Filters

Select One

- All Categories
- Homestead Residential
- Non-Homestead Residential
- Non-Residential
- Agricultural

3

CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY

BUDGET FOR THE FISCAL PERIOD

OCTOBER 2025 - SEPTEMBER 2026

MILLAGE RATE .3618

Current Year Gross Taxable Values \$39,396,349,465

Property Value Increase = 12.9%

Approved 9/22/2025

REVENUES:

AD VALOREM TAXES (96%)		13,683,456	74.5%
FUND BALANCE TRANSFER		3,864,008	21.0%
Unassigned Fund Balance Transfer	3,296,047		
Assigned Program Reserve Transfer	567,961		
MISCELLANEOUS		3,000	0.0%
RENTAL INCOME – Tenant Leases		40,000	0.2%
INTEREST INCOME		779,260	4.3%
Bank	144,000		
Investment	635,160		
Tax Collector	100		
TOTAL OPERATING REVENUE		18,369,724	100%
FUND BALANCE TRANSFER FOR CAPITAL		20,000	
TOTAL OPERATING AND CAPITAL REVENUE		18,389,724	

EXPENDITURES:

PROGRAM SERVICES		16,476,192	89.7%
Healthy Children	4,200,000		
Strong, Nurturing Families	1,230,676		
Safe, Stable Communities	279,400		
Success in School and Life - Early Learning & Development	3,259,229		
Success in School and Life - Youth Development / Academic Support	2,959,478		
Capacity Building	50,000		
Organizational Development	50,000		
Community Engagement/Sponsorships	15,000		
Special Funding (<i>Urgent Need, Developmental, Partnership, Match, Targeted</i>)	200,000		
Strategic Initiative Support	155,000		
CSCMC Program Staff - Salary, Taxes and Benefits	645,034		
ASSIGNED PROGRAM RESERVES			
Future Program Allocations	3,432,375		
GENERAL GOVERNMENT		1,638,760	8.9%
Administration Salary, Taxes & Benefits	1,090,210		
Operating Expenses	496,550		
Media & Communications Expenses	52,000		
COLLECTION FEES / CONTINGENCIES		230,175	1.3%
Property Appraiser Fees	100,000		
Special District Fee	175		
Tax Collector Fees	130,000		
ASSIGNED RESERVES			
Building Maintenance & Replacement		24,597	0.1%
TOTAL OPERATING EXPENDITURES		18,369,724	100%
Capital Outlay		20,000	
TOTAL OPERATING AND CAPITAL EXPENDITURES		18,389,724	

CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY
PRELIMINARY BUDGET PROPOSAL FOR THE FISCAL PERIOD
OCTOBER 2026 - SEPTEMBER 2027
PROPOSED BUDGET - CURRENT MILLAGE RATE .3618
ESTIMATED Taxable Values \$41,307,072,414
Property Value Increase = 4.85%

REVENUES:

AD VALOREM TAXES (96%)		14,347,104	82.3%
FUND BALANCE TRANSFER		2,308,956	13.2%
Unassigned Fund Balance Transfer	2,006,941		
Assigned Program Reserve Transfer	302,015		
MISCELLANEOUS		3,000	0.0%
RENTAL INCOME – Tenant Leases		40,000	0.3%
INTEREST INCOME		732,100	4.2%
Bank	112,000		
Investment	620,000		
Tax Collector	100		
TOTAL OPERATING REVENUE		17,431,160	100%
FUND BALANCE TRANSFER FOR CAPITAL		20,000	
TOTAL OPERATING AND CAPITAL REVENUE		17,451,160	

EXPENDITURES:

PROGRAM SERVICES		15,691,300	90.0%
Healthy Children	4,560,006		
Safe, Stable Communities / Strong, Nurturing Families	1,832,092		
Early Learning & Development	3,583,439		
Youth Development & Academic Success	3,125,705		
Capacity Building	75,000		
Community Engagement/Sponsorships	15,000		
Organizational Development	25,000		
Special Funding (<i>Urgent Need, Developmental, Partnership, Match, Targeted</i>)	100,000		
Strategic Initiative Support	10,000		
CSCMC Program Staff - Salary, Taxes and Benefits	666,619		
ASSIGNED PROGRAM RESERVES			
Future Program Allocations	1,698,439		
GENERAL GOVERNMENT		1,479,088	8.5%
Administration Salary, Taxes & Benefits	952,938		
Operating Expenses	479,150		
Media & Communications Expenses	47,000		
COLLECTION FEES / OTHER EXPENSES		236,175	1.4%
Property Appraiser Fees	106,000		
Special District Fee	175		
Tax Collector Fees	130,000		
ASSIGNED RESERVES			
Building Maintenance & Replacement		24,597	0.1%
TOTAL OPERATING EXPENDITURES		17,431,160	100%
Capital Outlay		20,000	
TOTAL OPERATING AND CAPITAL EXPENDITURES		17,451,160	

CHILDREN'S SERVICES COUNCIL OF MARTIN COUNTY
PRELIMINARY BUDGET PROPOSAL FOR THE FISCAL PERIOD
OCTOBER 2026 - SEPTEMBER 2027

PROPOSED BUDGET - ROLLED-BACK MILLAGE RATE .3451

ESTIMATED Taxable Values \$41,307,072,414

Property Value Increase = 4.85%

REVENUES:

AD VALOREM TAXES (96%)		13,683,456	78.5%
FUND BALANCE TRANSFER		2,972,604	17.1%
Unassigned Fund Balance Transfer	2,670,553		
Assigned Program Reserve Transfer	302,051		
MISCELLANEOUS		3,000	0.0%
RENTAL INCOME – Tenant Leases		40,000	0.2%
INTEREST INCOME		732,100	4.2%
Bank	112,000		
Investment	620,000		
Tax Collector	100		
TOTAL OPERATING REVENUE		17,431,160	100%
FUND BALANCE TRANSFER FOR CAPITAL		20,000	
TOTAL OPERATING AND CAPITAL REVENUE		17,451,160	

EXPENDITURES:

PROGRAM SERVICES		15,691,300	90.0%
Healthy Children	4,560,006		
Safe, Stable Communities / Strong, Nurturing Families	1,832,092		
Early Learning & Development	3,583,439		
Youth Development & Academic Success	3,125,705		
Capacity Building	75,000		
Community Engagement/Sponsorships	15,000		
Organizational Development	25,000		
Special Funding (<i>Urgent Need, Developmental, Partnership, Match, Targeted</i>)	100,000		
Strategic Initiative Support	10,000		
CSCMC Program Staff - Salary, Taxes and Benefits	666,619		
ASSIGNED PROGRAM RESERVES			
Future Program Allocations	1,698,439		
GENERAL GOVERNMENT		1,479,088	8.5%
Administration Salary, Taxes & Benefits	952,938		
Operating Expenses	479,150		
Media & Communications Expenses	47,000		
COLLECTION FEES / OTHER EXPENSES		236,175	1.4%
Property Appraiser Fees	106,000		
Special District Fee	175		
Tax Collector Fees	130,000		
ASSIGNED RESERVES			
Building Maintenance & Replacement		24,597	0.1%
TOTAL OPERATING EXPENDITURES		17,431,160	100%
Capital Outlay		20,000	
TOTAL OPERATING AND CAPITAL EXPENDITURES		17,451,160	

**Children's Services Council of Martin County
 Budgeted Statement of Activities Roll-up
 Historical**

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
Expenses:					
Program Services	6,163,060	6,379,865	7,002,068	8,000,940	9,096,673
Program Support Salary, Taxes & Benefits	430,962	453,480	459,378	537,227	546,635
General Government	909,265	981,934	1,080,424	1,269,232	1,249,477
Other Expenses	167,427	189,882	196,529	111,568	226,973
Capital Outlay	40,434	50,283	-	-	-
	<u>7,711,148</u>	<u>8,055,444</u>	<u>8,738,399</u>	<u>9,918,967</u>	<u>11,119,758</u>
General revenues:					
Ad Valorem Taxes	8,347,154	8,792,300	9,851,376	11,080,566	12,184,413
Rental Income	38,764	41,113	25,304	25,779	25,654
Intergovernmental Admin Fees	105,427	82,164	103,660	-	-
Interest and Other Income	9,784	60,341	482,327	714,386	703,779
	<u>8,501,129</u>	<u>8,975,918</u>	<u>10,462,667</u>	<u>11,820,731</u>	<u>12,913,846</u>
Change in net position	789,981	920,474	1,724,268	1,901,764	1,794,088
Sum of change in net position for the past 5 years	\$ 7,130,575				
Divided by 5	<u>5</u>				
Average lapsed funds per year	\$ 1,426,115				

**Children's Services Council of Martin County
 Budgeted Statement of Activities Roll-up
 Forecast (Millage Rate .3618)**

	Adopted Budget 2025 - 2026	Proposed Budget 2026 - 2027	Forecast Fiscal Year 2027 - 2028	Forecast Fiscal Year 2028 - 2029	Forecast Fiscal Year 2029 - 2030	Forecast Fiscal Year 2030 - 2031
Expenses:						
Program Services	12,398,783	13,326,242	14,042,930	14,668,071	15,580,072	15,946,491
Program Support Salary, Taxes & Benefits	645,034	666,619	699,950	734,947	771,695	810,280
Assigned Program Reserve	3,432,375	1,698,439	415,662	125,029	182,401	73,284
General Government	1,638,760	1,479,088	1,561,177*	1,646,418*	1,732,855*	1,826,602*
Other Expenses	254,772	260,772	275,245*	290,273*	305,513*	322,041*
Capital Outlay	20,000	20,000	20,000	20,000	20,000	20,000
	<u>18,389,724</u>	<u>17,451,160</u>	<u>17,014,964</u>	<u>17,484,738</u>	<u>18,592,535</u>	<u>18,998,697</u>
General revenues:						
Ad Valorem Taxes	13,683,456	14,347,104*	15,143,369*	15,970,196*	16,808,631*	17,717,979*
Rental Income	40,000	40,000	40,000	41,200	42,436	43,709
Interest and Other Income	782,260	735,100	725,000	725,000	725,000	725,000
Fund Balance Transfer	3,864,008	2,308,956	1,086,596	728,342	996,468	492,010
Capital Outlay	20,000	20,000	20,000	20,000	20,000	20,000
	<u>18,389,724</u>	<u>17,451,160</u>	<u>17,014,964</u>	<u>17,484,738</u>	<u>18,592,535</u>	<u>18,998,697</u>

Change in net position

*The estimated revenue from the annual Ad Valorem conference presented January 2026

4.85% 5.55% 5.46% 5.25% 5.41%



**Children's Services Council of Martin County
Program Services - Detail by Funding Priority Area
5 Year Historical**

Agency / Program by Funding Priority Area

HEALTHY CHILDREN

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
Adult and Pediatric Institute Foundation, Inc. - Comprehensive Autism Diagnostic Evaluations	-	-	-	8,750.00	20,000.00
Children's Emergency Resources, Inc. - Children's Emergency Resources Program	-	-	-	20,000.00	20,000.00
Florida Department of Health-Martin County - FDOH School-Based Preventative Dental Sealant Program	132,673.73	189,393.15	230,499.68	207,652.42	238,554.75
Florida Department of Health-Martin County - School Health Program	296,534.30	319,981.00	320,000.00	318,811.51	347,794.67
Guardians For New Futures, Inc.	-	20,000.00	-	-	-
Hope Center for Autism, Inc. - Pathways to Promise Afterschool Program	-	-	-	-	47,946.37
House of Hope (dba); (Jesus House of Hope, Inc.) - Gardening to Grow Healthy Communities	24,317.64	75,554.38	75,556.61	75,117.44	84,987.10
Little Lights Dentistry (dba); (Light of the World Charities, Inc.) - Little Lights Dentistry	179,473.28	229,085.27	241,932.56	252,000.00	277,200.00
Martin County Healthy Start Coalition - Community-Based Doula Program	-	34,013.22	34,611.78	34,514.01	67,712.00
Martin County Healthy Start Coalition - Healthy Start Matching Funds	36,963.43	-	-	-	-
Martin County Healthy Start Coalition - Healthy Start Services	281,704.73	250,146.98	320,934.28	324,546.07	358,399.49
Martin County Healthy Start Coalition - Maternal Safety Team Initiative	-	25,813.53	78,966.36	78,493.42	93,537.71
Martin County Healthy Start Coalition - Nurse Family Partnership	23,356.76	99,734.10	100,000.00	99,035.40	109,961.44
Project L.I.F.T. - Girls Program	24,997.00	-	-	-	-
Project L.I.F.T., Inc. - Teen Afterschool Program	171,605.16	232,438.38	232,330.00	231,883.52	255,750.00
Sicklele Cell Foundation of Palm Beach County & Treasure Coast - Communities Saving Our Babies	98,896.95	-	-	-	-
Tykes & Teens - General Mental Health Program	475,930.84	562,581.27	514,415.03	574,626.66	630,608.54
Tykes & Teens - Infant Mental Health	75,078.88	137,150.51	152,485.42	126,803.30	168,891.10
Tykes & Teens - Prevention Services	146,158.33	142,487.42	135,745.36	144,972.30	159,949.21
Tykes & Teens - Youth Enrichment Services (YES)	78,294.47	-	-	-	-
Total Healthy Children	2,045,985.50	2,318,379.21	2,437,477.08	2,497,206.05	2,881,292.38

STRONG, NURTURING FAMILIES

211 Palm Beach/Treasure Coast - Helpline	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Boys Town South Florida - In-Home Family Services	146,510.58	106,849.35	142,923.43	196,909.09	172,262.17
Helping People Succeed - Healthy Families Martin Match	159,092.32	165,233.63	280,350.00	280,350.00	308,385.00
House of Hope (dba); (Jesus House of Hope, Inc.) - Project HOPE: Family-Centered Coaching (HOPE = He	-	-	43,823.16	139,620.19	174,932.10
Martin Chamber Foundation, Inc. - CareerConnect Martin	-	-	-	-	8,750.74
Martin County Healthy Start Coalition - The David Cardno Fatherhood Initiative	25,000.00	21,269.00	10,000.00	10,000.00	10,000.00
Safe Families for Children Alliance - Safe Families-Treasure Coast/Martin County	-	-	25,000.00	11,489.06	-
Treasure Coast Food Bank, Incorporated. - Whole Child Connection	214,413.78	223,189.00	245,081.23	245,329.00	269,865.00
Total Strong, Nurturing Families	560,016.66	531,540.98	762,177.82	898,697.34	959,195.01

SAFE, STABLE COMMUNITIES

Boys & Girls Club - The HERO Challenge	45,635.83	35,177.63	-	49,856.00	54,842.00
City of Stuart, Florida - Youth Crime Prevention/Intervention Program	47,907.12	48,403.82	49,855.99	49,856.00	4,380.00
Martin County - Swimming Provides Learners with Aquatics Safety & Health (SPLASH)	-	-	3,720.00	3,660.00	4,000.00
Safe Kids St. Lucie County, Inc. - Safe Kids Treasure Coast Child Passenger Safety Program	-	-	-	4,000.00	4,000.00
SafeSpace, Inc. - Youth Outreach Prevention Program (fka SafeSpace Prevention Program) (Y.O.U.R.=You	22,117.01	29,586.21	39,835.11	36,668.35	49,396.15
Tykes & Teens - Alternative to Out of School Suspension (ALTOSS)	100,765.31	93,245.73	114,646.48	127,781.53	140,555.04
YMCA of the Treasure Coast - Swimming Provides Learners with Aquatics Safety & Health (SPLASH)	3,050.00	5,950.00	7,200.00	7,140.00	11,500.00
Total Safe, Stable Communities	219,475.27	212,363.39	215,257.58	229,105.88	264,673.19

**Children's Services Council of Martin County
Program Services - Detail by Funding Priority Area
5 Year Historical**

Continued

EARLY LEARNING AND DEVELOPMENT

Business and Leadership Institute for Early Learning, Inc. - Accreditation Academy & Master Class Wo
Early Learning Coalition - Continuity of Care
Early Learning Coalition - Early Childhood Specialist Coaching Program
Early Learning Coalition - ELC Match
Easter Seals Florida - Treasure Coast Early Steps Program
Helping People Succeed - ASQ Universal Screening Program
Helping People Succeed - Baby Connections
Helping People Succeed - Children's Behavioral Support
Helping People Succeed - Developmental Intervention Program
Hobe Sound Early Learning Center - Tuition Assistance Program
House of Hope (dba); (Jesus House of Hope, Inc.) - Let's Start Learning
Library Foundation of Martin County - Dolly Parton's Imagination Library
Miami-Dade Family Learning Partnership, Inc. - Reach Out and Read
Tykes & Teens - Early Childhood Mental Health Consultation Services
(The) University of South Florida Board of Trustees / HIPPIY Martin County

Total Early Learning and Development

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
	-	-	-	95,287.00	125,451.00
	27,812.98	127,259.82	230,185.01	299,270.66	211,278.65
	66,306.02	153,214.74	220,414.37	361,447.65	430,802.62
	303,667.22	230,063.56	128,687.11	17,068.11	3,239.47
	60,900.82	65,516.43	67,937.00	112,232.73	126,577.65
	-	-	-	-	109,958.00
	315,448.24	341,980.20	375,000.00	250,576.80	206,268.51
	129,886.36	144,510.00	148,226.00	200,130.00	220,143.00
	151,516.97	138,342.55	147,608.00	260,904.00	177,037.00
	12,500.00	-	-	-	-
	666.76	3,572.31	5,220.19	8,409.25	74,371.13
	-	-	-	-	10,000.00
	-	-	-	190,340.88	220,277.29
	198,883.36	277,708.71	216,549.83	303,354.95	288,092.46
	1,267,588.73	1,482,188.32	1,539,827.51	2,164,949.62	2,273,496.98

YOUTH DEVELOPMENT AND ACADEMIC SUCCESS

ARC of the Treasure Coast - Alternative Behavioral Learning Environment (ABLE)
Banner Lake Club - Banner Lake After School Time (BLAST)
Big Brothers Big Sisters - School to Work
Big Brothers Big Sisters - Start Something
Big Brothers Big Sisters - Youth Mentoring: Igniting Potential
Boys and Girls Club of Martin County, Inc. - High Yield Learning Program
Boys and Girls Club of Martin County, Inc. - K-8 Academic Success
CareerSource Research Coast - Summer of Success
City of Stuart - Community Services Department (East Stuart Youth Initiative)
Community Outreach / LEADERSHIP Martin County Alumni Foundation for Youth - Martin Youth LEADERSHIP
Education Foundation of Martin County, Inc. - PSE Lab School Literacy Coaches
Hibiscus Children's Center - Shelter Literacy Program
Martin County - After School/Out of School (ASOS)
Prime Time - Martin County Out of School Time Quality Improvement Initiative
Project L.I.F.T. - Pathway Academy of Innovation
YMCA of the Treasure Coast - Out of School Time Program

Total Youth Development and Academic Success

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
	268,297.65	257,987.56	262,958.64	350,110.86	346,747.25
	122,113.15	97,032.00	99,788.00	102,541.00	249,977.00
	100,762.76	96,909.28	99,294.98	101,048.40	-
	152,266.22	152,625.96	158,471.77	161,392.77	-
	366,007.56	356,085.41	434,769.02	447,096.47	219,114.02
	79,038.48	61,800.00	63,654.00	65,564.00	65,564.00
	29,547.94	-	-	-	-
	296,519.38	267,578.07	263,956.40	284,878.46	-
	-	-	-	5,000.00	5,000.00
	22,796.78	23,195.53	24,994.84	35,000.00	75,518.81
	367,460.96	305,541.94	336,046.00	344,273.08	34,976.05
	85,245.00	76,121.72	91,029.33	99,163.47	386,682.42
	-	-	-	-	124,088.88
	167,438.76	140,239.83	145,779.00	148,246.81	149,982.68
	2,057,494.64	1,835,117.30	1,980,741.98	2,144,315.32	100,000.00

SPECIAL FUNDING PROJECTS

Capacity Building Funding
Community Engagement/Sponsorship
Martin County Parent Training Series
Martin Reads Community Awareness - CSCMC Martin Reads
The Children's Home Society - Children's Advocacy Center
The Children's Museum - Baby/Toddler Beach Exhibit

Total Special Special Funding Projects

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
	12,500.00	295.00	66,589.00	66,668.69	104,722.03
	6,163,060.80	6,379,864.20	7,002,070.97	8,000,942.90	9,096,674.07
	430,961.26	453,479.26	459,378.53	537,227.28	546,634.27
	6,594,022.06	6,833,343.46	7,461,449.50	8,538,170.18	9,643,308.34



Children's Services Council of Martin County
2026 - 2027 PROGRAM SERVICES BUDGET BY FUNDING PRIORITY AREA
Proposed

Program Services Budget Detail by Funding Priority Area

Agency	Program	Adopted Budget 2025 - 2026	PROPOSED BUDGET 2026 - 2027
HEALTHY CHILDREN			
Adult and Pediatric Institute Foundation, Inc.	Comprehensive Autism Diagnostic Evaluations (Partnership Funding)	20,000.00	20,000.00
Boys and Girls Club of Martin County, Inc.	Boys and Girls Clubs Behavioral Health Program	260,000.00	273,000.00
Center for Child Counseling, Inc.	Education and Prevention Services (Partnership Funding)	20,000.00	20,000.00
Children's Emergency Resources, Inc.	Children's Emergency Resources Program (Partnership Funding)	20,000.00	20,000.00
Florida Community Health Centers, Inc.	Maternal and Child Health	218,289.00	229,204.00
Florida Department of Health-Martin County	School Based Dental Sealant Program	296,137.00	310,944.00
Florida Department of Health-Martin County	School Health Program	412,341.00	432,959.00
(The) Hope Center for Autism, Inc.	Hope Beginnings: Where Connections Begin	102,250.00	107,363.00
House of Hope (dba); (Jesus House of Hope, Inc.)	Gardening to Grow Healthy Communities	144,757.00	151,995.00
(The) Inner Truth Project, Inc.	Teen and Family Program	94,160.00	98,868.00
Little Lights Dentistry (dba); (Light of the World Charities, Inc.)	Little Lights Dentistry	288,000.00	302,400.00
Martin County Healthy Start Coalition, Inc.	Community-Based Doula Program	94,600.00	99,330.00
Martin County Healthy Start Coalition, Inc.	Healthy Start Services	292,506.00	307,132.00
Martin County Healthy Start Coalition, Inc.	Nurse Family Partnership	194,000.00	203,700.00
Martin County Healthy Start Coalition, Inc.	Prenatal Care Services - MOM Mobile	201,273.00	211,337.00
NAMI Treasure Coast FL, Inc.	Pathways to Resilience: Peer-Led Mental Health Education and Support (Developmental Funding)	35,000.00	35,000.00
New Horizons of the Treasure Coast, Inc.	Student Assistance Program (Developmental Funding)	35,000.00	35,000.00
Project L.I.F.E., Inc.	Teen Afterschool Program	362,304.00	380,420.00
Speak Life Performing Arts Company, Inc.	Speak Life End Bullying for Schools Initiative (Partnership Funding)	20,000.00	20,000.00
Tykes and Teens, Inc.	General Mental Health Program	795,202.00	834,963.00
Tykes and Teens, Inc.	Infant Mental Health	241,900.00	253,995.00
Tykes and Teens, Inc.	Prevention Services	202,281.00	212,396.00
TOTAL HEALTHY CHILDREN		4,350,000.00	4,560,006.00

STRONG, NURTURING FAMILIES (2026 - 2027 RFP)

211 Palm Beach/Treasure Coast, Inc.	211 HelpLine (Partnership Funding)	15,000.00	15,000.00
House of Hope (dba); (Jesus House of Hope, Inc.)	Project HOPE: Family-Centered Coaching (HOPE = Helping Others Progress through Empowerment)	346,500.00	-
HPS, Helping People Succeed, Inc.	Healthy Families Martin Match (Match Funding)	323,805.00	-
Martin Chamber Foundation, Inc.	CareerConnect Martin (Partnership Funding)	20,000.00	20,000.00
Treasure Coast Food Bank, Incorporated.	Whole Child Connection	283,359.00	-
PROGRAMS NOT FUNDED IN FY 2025 - 2026	RESERVED FOR RFP	242,012.00	-
FUTURE PROGRAMS	PROPOSED PROGRAM ALLOCATIONS (RFP)	-	1,441,812.00
TOTAL STRONG, NURTURING FAMILIES		1,230,676.00	1,476,812.00

SAFE, STABLE COMMUNITIES (2026 - 2027 RFP)

City of Stuart, Florida	Youth Crime Prevention/Intervention Program	57,585.00	-
Martin County	S.P.L.A.S.H. (Swimming Provides Learners with Aquatics Safety & Health) (Targeted Funding)	6,500.00	6,500.00
Martin County Police Athletic League, Inc. (Martin County PAL)	Mini Mobile PAL (Partnership Funding)	20,000.00	20,000.00
Safe Kids St. Lucie County, Inc. (dba Safe Kids Treasure Coast)	Safe Kids Treasure Coast Child Passenger Safety Program (Partnership Funding)	4,000.00	4,000.00
SafeSpace, Inc.	Youth Outreach Prevention Program (Y.O.U.R. = Youth Outreach Understanding Relationships)	51,975.00	-
Tykes & Teens, Inc.	Alternative to Out of School Suspension (ALTOSS)	147,840.00	-
Young Men's Christian Association of the Treasure Coast, Florida, Inc.	S.P.L.A.S.H. (Swimming Provides Learners with Aquatics Safety & Health) (Targeted Funding)	11,500.00	11,500.00
FUTURE PROGRAMS	PROPOSED PROGRAM ALLOCATIONS (RFP)	-	313,280.00
TOTAL SAFE, STABLE COMMUNITIES		299,400.00	355,280.00

2026 - 2027 Program Services Budget by Funding Priority Area - *Proposed* - Continued on next page



Program Services Budget Detail by Funding Priority Area

Agency	Program	Adopted Budget 2025 - 2026	PROPOSED BUDGET 2026 - 2027
EARLY LEARNING AND DEVELOPMENT			
Business and Leadership Institute for Early Learning, Inc.	Accreditation Academy and Master Class Workshop	164,376.00	172,595.00
Early Learning Coalition of Indian River, Martin and Okeechobee Counties, Inc.	Continuity of Care (includes Substitute Pool & ELC Match)	553,846.00	581,539.00
Early Learning Coalition of Indian River, Martin and Okeechobee Counties, Inc.	Early Childhood Specialist Coaching Program	502,483.00	527,608.00
Eastar Seals Florida, Inc.	Treasure Coast Early Steps Program (TCES)	169,956.00	178,454.00
House of Hope (dba); (Jesus House of Hope, Inc.)	Let's Start Learning	82,005.00	86,106.00
HPS; Helping People Succeed, Inc.	ASQ Universal Screening Program	121,229.00	121,229.00
HPS; Helping People Succeed, Inc.	Baby Connections	115,456.00	115,456.00
HPS; Helping People Succeed, Inc.	Children's Behavioral Support Program	282,579.00	296,708.00
HPS; Helping People Succeed, Inc.	Developmental Intervention Program	231,151.00	242,709.00
(The) Library Foundation of Martin County, Inc.	Dolly Parton's Imagination Library (Partnership Funding)	185,889.00	195,184.00
Martin Reads Initiative	Martin Reads Programmatic Investment	10,000.00	10,000.00
Miami-Dade Family Learning Partnership, Inc.	Reach Out and Read	73,500.00	371,743.00
Tykes and Teens, Inc.	Early Childhood Mental Health Consultation Services	316,545.00	77,175.00
(The) University of South Florida Board of Trustees - Florida HIPPIY Training & Technical Assistance Center	HIPPIY Martin County (HIMCO)	50,000.00	52,500.00
Host Agency: Family Empowerment Foundation, Inc.	HIPPIY Martin County (HIMCO)	321,443.00	337,516.00
TOTAL EARLY LEARNING AND DEVELOPMENT		3,059,229.00	3,583,439.00
YOUTH DEVELOPMENT AND ACADEMIC SUCCESS			
ARC of the Treasure Coast (dba); (Advocates for the Rights of the Challenged of the Treasure Coast, Inc.)	Alternative Behavioral Learning Environment (ABLE) Program	420,611.00	441,642.00
(The) Banner Lake Club, Inc.	Banner Lake After School Time (B.L.A.S.T.)	262,476.00	275,600.00
Big Brothers Big Sisters of Palm Beach and Martin Counties, Inc.	Youth Mentoring: Igniting Potential	235,765.00	247,554.00
Boys and Girls Club of Martin County, Inc.	High Yield Learning Program	905,097.00	950,352.00
Education Foundation of Martin County, Inc.	Afterschool Intervention Pilot Program (Partnership Funding)	20,000.00	20,000.00
Education Foundation of Martin County, Inc.	Port Salerno Elementary (PSE) Lab School Literacy Coaches	194,250.00	203,963.00
Hibiscus Children's Center, Inc.	Shelter Literacy Program (Developmental Funding)	35,000.00	35,000.00
(The) Hope Center for Autism, Inc.	Pathways to Promise Afterschool Program	93,259.00	97,922.00
Martin County	After School / Out of School	407,347.00	427,715.00
Prime Time Palm Beach County, Inc.	Martin County Out-of-School Time Quality Improvement Initiative	143,173.00	150,332.00
Project L.I.F.E., Inc.	Pathway Academy of Innovation	157,500.00	165,375.00
Young Men's Christian Association of the Treasure Coast, Florida, Inc.	Out-of-School Time Program	105,000.00	110,250.00
YOUTH DEVELOPMENT AND ACADEMIC SUCCESS		2,979,478.00	3,125,705.00
STRATEGIC INITIATIVE SUPPORT			
Martin County Parent Training Series		10,000.00	10,000.00
Martin Reads Programmatic Investment		71,743.00	-
TOTAL STRATEGIC INITIATIVE SUPPORT		81,743.00	10,000.00
SPECIAL FUNDING			
Available to programs that meet one or more designated funding conditions.		283,257.00	100,000.00
TOTAL SPECIAL FUNDING		283,257.00	100,000.00
Capacity Building Funding		50,000.00	75,000.00
Community Engagement / Sponsorship		15,000.00	15,000.00
Organization Development		50,000.00	25,000.00
		115,000.00	115,000.00
Future Program Allocations		3,432,375.00	1,222,549.00
Total Program Funding		15,831,158.00	14,548,791.00
CSCMC Program Staff - Salary, Taxes and Benefits		645,034.00	666,619.00
TOTAL PROGRAM SERVICES		16,476,192.00	15,215,410.00



Children's Services Council of Martin County
 General Government Expenses
 5 Year Historical

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
Salaries					
Salaries - Executive Director	121,828.75	125,497.76	130,282.30	137,111.45	150,823.36
Salaries - Administration	342,377.90	361,066.02	429,924.41	439,443.48	498,821.56
Total Salaries	464,206.65	486,563.78	560,206.71	576,554.93	649,644.92
Payroll Taxes and Benefits					
Employer Match - ED	5,020.76	5,229.08	4,999.92	5,020.75	4,979.09
FICA Matching - Administration	36,093.85	37,836.01	43,437.65	44,691.36	50,282.53
Health Savings Account - Administration	6,549.52	5,766.95	5,347.79	3,089.25	4,604.91
Life/Health Insurance - Administration	47,205.79	53,332.63	75,386.55	80,234.74	81,913.03
Retirement - Administration	69,532.09	64,729.14	73,764.44	86,483.55	94,078.98
Workers Compensation - Administration	1,194.75	1,288.43	943.03	1,148.12	977.97
Total Payroll Taxes and Benefits	165,596.76	168,182.24	203,879.38	220,667.77	236,836.51
Operating Expenses					
Advertising	1,813.59	1,457.09	1,297.88	2,816.44	1,841.09
Auditing	15,300.00	16,050.00	16,050.00	16,050.00	16,850.00
Bank Fees	-	1,141.15	1,080.34	1,276.77	1,524.43
Books/Publications/Subscriptions	2,567.33	8,045.95	9,619.68	20,575.51	18,270.85
Communications Services	29,503.61	30,027.05	29,116.97	41,553.36	37,212.82
Conference/Training	1,874.70	4,585.85	8,360.17	12,060.56	7,398.20
Dues/Memberships	14,181.81	14,192.00	13,918.00	24,438.25	24,933.34
Equipment/Rentals/Leases	4,224.85	8,253.04	-	-	-
Executive Director - Discretionary	-	355.67	-	-	200.00
Insurance	38,300.00	44,244.00	35,814.00	35,190.00	35,225.00
Office Supplies	4,678.00	4,830.64	4,424.86	3,972.30	4,443.62
Operating Expenses - Misc.	99.76	78.63	(0.44)	(23.40)	(7.74)
Operating Supplies - Building	2,740.72	3,176.82	3,602.10	7,606.57	3,953.17
Postage	248.67	(267.91)	49.13	124.70	123.04
Printing	3,327.60	3,665.57	3,384.76	3,850.90	3,622.30
Professional Services - Legal	8,460.00	4,027.50	5,400.00	9,107.75	4,939.36
Professional Services - Other	31,272.61	18,884.62	14,971.64	12,344.04	28,313.86
Repair & Maintenance - Building	50,967.89	72,958.98	75,123.24	96,353.53	90,048.07
Repair & Maintenance - Equipment	220.00	-	-	-	-
SAMIS Expense	17,259.00	39,497.00	39,560.00	39,751.00	39,788.00
Small Office Equipment/Computer Supplies	3,576.16	9,466.46	10,945.90	14,106.15	9,210.29
Telephone/Internet Services	7,343.98	7,719.16	7,980.89	9,928.45	8,361.18
Travel	1,575.75	4,159.43	1,772.69	4,188.88	1,692.34
Travel - Executive Director Car Allowance	4,217.50	4,217.50	4,200.00	4,217.50	4,182.50
Utilities - Water & Sewer	14,378.36	11,376.89	12,613.08	4,989.89	4,870.10
Utilities - Electric	11,851.57	15,043.15	17,051.53	15,517.43	16,000.87
Total Operating Expenses	269,983.46	327,186.24	316,336.42	379,996.58	362,996.69
Total General Government	899,786.87	981,932.26	1,080,422.51	1,177,219.28	1,249,478.12

13

Children's Services Council of Martin County
 General Government Expenses
 Current Year Approved with Year-End Forecast and Proposed Budget

	Adopted Budget 2025 - 2026	Year-End Forecast 2025 - 2026	Proposed Budget 2026 - 2027	Change in Values Proposed vs. Adopted	Notes
Salaries					
Executive Director	278,525.00	204,000.00	147,000.00	(131,525.00)	(1)
Regular Salaries Administration	513,823.00	480,000.00	533,183.00	19,360.00	(1)
Total Salaries	792,348.00	684,000.00	680,183.00		
Payroll Taxes and Benefits					
Employer Match	2,600.00	5,000.00	5,000.00	2,400.00	
FICA Expense Administration	60,616.00	53,000.00	51,579.00	(9,037.00)	(1)
Life/Health Ins Administration	113,652.00	96,000.00	113,232.00	(420.00)	(1)
Retirement Administration	118,853.00	104,000.00	101,124.00	(17,729.00)	(1)
Workers Compensation Admin	2,141.00	1,900.00	1,820.00	(321.00)	(1)
Total Payroll Taxes and Benefits	297,862.00	259,900.00	272,755.00		
Operating Expenses					
Advertising	3,000.00	3,500.00	4,000.00	1,000.00	
Auditing	18,500.00	16,975.00	18,000.00	(500.00)	
Bank Fees	2,000.00	1,500.00	1,500.00	(500.00)	
Books/Publications/Subscriptions	25,000.00	25,000.00	25,000.00	No Change	
Communications Services	52,000.00	10,000.00	47,000.00	(5,000.00)	(2)
Conference/Training	30,000.00	20,000.00	25,000.00	(5,000.00)	(3)
Dues/Memberships	28,000.00	28,000.00	28,000.00	No Change	
Executive Director - Discretionary	750.00	750.00	750.00	No Change	
Insurance	50,000.00	47,000.00	50,000.00	No Change	
In-Kind Rent Expense	0.00	9,000.00	5,000.00	5,000.00	(4)
Office Supplies	12,000.00	7,000.00	9,000.00	(3,000.00)	
Operating Expenses - Misc.	3,000.00	3,000.00	3,000.00	No Change	
Operating Supplies - Building	12,000.00	6,500.00	7,000.00	(5,000.00)	(5)
Postage	200.00	200.00	200.00	No Change	
Printing	4,200.00	4,200.00	4,200.00	No Change	
Professional Services - Legal	10,000.00	20,000.00	20,000.00	10,000.00	(6)
Professional Services - Other	55,000.00	40,000.00	40,000.00	(15,000.00)	(7)
Repair & Maintenance - Building	120,000.00	100,000.00	115,000.00	(5,000.00)	(8)
Repair & Maintenance - Equipment	1,000.00	0.00	0.00	(1,000.00)	(9)
SAMIS Expense	45,000.00	42,000.00	62,000.00	17,000.00	(10)
Small Office Equipment/Computer Supplies	20,000.00	15,000.00	12,000.00	(8,000.00)	
Telephone/Internet Services	12,000.00	10,000.00	12,000.00	No Change	
Temporary Staff	1,000.00	0.00	1,000.00	No Change	
Travel	9,000.00	5,000.00	7,500.00	(1,500.00)	
Travel - Executive Director Car Allowance	4,200.00	1,147.00	0.00	(4,200.00)	
Tuition Assistance Program	5,000.00	5,000.00	4,000.00	(1,000.00)	
Utilities - Electric	18,500.00	16,000.00	18,500.00	No Change	
Utilities - Water & Sewer	7,200.00	6,000.00	6,500.00	(700.00)	
Total Operating Expenses	548,550.00	442,772.00	526,150.00	(22,400.00)	
Total General Government	1,638,760.00	1,386,672.00	1,479,088.00	(159,672.00)	

14

Children's Services Council of Martin County
General Government Expenses
Current Year Approved with Year-End Forecast and Proposed Budget

Continued

Notes:

All with an approx. increase or decrease of \$5,000 explained

(1) Salaries, Taxes & Benefits

The variance in Salaries reflects changes in leadership transition timing and overall staffing adjustments. The Executive Director salary decreased due to a shorter-than-anticipated transition period following an internal promotion, eliminating the need for a full overlap. Administrative Salaries reflect a combination of staffing changes, including position adjustments and cost savings associated with filling key roles at lower salary levels than previously budgeted.

(2) Communications Services

The decrease in Communications Services is due to the elimination of outsourced social media services.

(3) Conference/Training

Decrease reflects lower anticipated conference and training costs based on spending trends.

(4) In-Kind Rent Expense

New line item. Increase reflects recognition of in-kind rent for space provided to the HIPPPY Program subcontract (Family Empowerment Project). While no rent is charged, the \$5,000 represents the estimated value of the space to accurately reflect total program support.

(5) Operating Supplies - Building

Decrease reflects actual spending trends and lower anticipated need for building operating supplies.

(6) Professional Services - Legal

Increase reflects greater reliance on legal counsel to support the new Executive Director in navigating applicable laws, policies, and organizational procedures.

(7) Professional Services - Other

Decrease reflects one-time costs in the prior year for Executive Director recruitment support that are not recurring in the current year.

(8) Repair & Maintenance - Building

Decrease reflects spending trends and lower anticipated repair and maintenance needs in the upcoming year.

(9) SAMIS Expense

The increase in SAMIS Expense reflects a planned transition to a Flex Enterprise model, providing a more scalable and efficient system to support CSCMC's growing operational needs. The upgrade enhances provider reporting capabilities and includes integrated LMS and CRM, along with additional tools to further support provider engagement, training, and data management.

(10) Small Office Equipment/Computer Supplies

Decrease reflects prior year upgrades to computers and equipment, reducing ongoing replacement and supply needs.

Children's Services Council of Martin County
 Collection Fees / Other Expenses
 5 Year Historical

	Actual Fiscal Year 2020 - 2021	Actual Fiscal Year 2021 - 2022	Actual Fiscal Year 2022 - 2023	Actual Fiscal Year 2023 - 2024	Actual Fiscal Year 2024 - 2025
Intergovernmental Admin Fees	9,477.00	10,473.00	6,300.00	1,400.00	-
Property Appraiser Fees	76,434.00	81,016.56	86,529.72	92,012.02	105,549.98
Special District Fees	175.00	175.00	175.00	175.00	175.00
Tax Collector Fees	90,818.28	98,216.89	103,524.17	109,992.73	121,247.70
Total Other	<u>176,904.28</u>	<u>189,881.45</u>	<u>196,528.89</u>	<u>203,579.75</u>	<u>226,972.68</u>

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16

Children's Services Council of Martin County
 Collection Fees / Other Expenses
 Current Year Approved with Proposed Budget and Forecast

	Adopted Budget 2025 - 2026	Proposed Budget 2026 - 2027	Forecast Fiscal Year 2027 - 2028	Forecast Fiscal Year 2028 - 2029	Forecast Fiscal Year 2029 - 2030	Forecast Fiscal Year 2030 - 2031
Property Appraiser Fees	100,000	106,000	112,360	119,102	126,248	133,823
Special District Fee	175	175	175	175	175	175
Tax Collector Fees	130,000	130,000	133,900	137,917	142,055	146,316
Assigned Reserves Building	24,597	24,597	24,597	24,597	24,597	24,597
Total Other	254,772	260,772	271,032	281,791	293,074	304,911

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17

FUND BALANCE POLICY

Excerpt from CSCMC Accounting Manual (for Budget Reference)

Overview

The Fund Balance Policy establishes procedures or reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect CSCMC against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. It is also intended to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance: Nonspendable, Restricted, Committed, Assigned and Unassigned. For a detailed overview of each, please see below:

1. Nonspendable consists of funds that cannot be spent due to their form (e.g., inventories and prepaids.).
2. Restricted consists of funds that are mandated for a specific purpose by external parties, e.g. creditors, other governments through laws and regulation.
3. Committed consists of funds that are set aside for a specific purpose by formal action (resolution) of the highest level of decision-making authority (Council).
4. Assigned consists of funds that are set aside with the intent to be used for a specific purpose by an authorized body, e.g. Council's Budget Committee or an official who has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. Unassigned consists of excess funds that have not been classified in the previous categories, All funds in this category are considered spendable resources.

This policy is focused on the financial reporting of the last three components listed above.

Committed Fund Balance

The Council has the authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of a resolution by simple majority vote. These committed amounts cannot be used for any other purpose unless the Council removes or changes the specific use through the same type of formal action (ordinance) taken to establish the commitment.

Assigned Fund Balance

The portion of fund balance that reflects the Council's intended use of resources. Such intent can be established by the Council, delegated to the Finance Committee, or authorized official. Any funds set aside as Assigned must be reported to the Council at their next regular meeting and

require a simple majority vote and must be recorded in the minutes. The same action is required to change or remove the assignment.

- A. Operating Cash Reserve – Based on GFOA guidelines a portion of fund balance equal to three months of operations should be reserved to mitigate revenue shortfalls and/or unstable tax collection. In the event these funds are utilized, the prescribed fund balance level should be replenished in order to prepare for future events. The Council will attempt to replenish this reserve in a two-year period.
- B. Fiscal Stabilization Reserve – To provide for projected deficits in subsequent years' budgets. This portion of fund balance will be determined based on projected deficits of the budget projections for three years subsequent to the current fiscal year. The level of this fund balance is determined based on projected deficits for the upcoming three years; therefore the required amount in this fund balance will vary year to year. If the use of this total reserve is required due to austere economic situations, the Council will attempt to replenish this reserve to 10% of operating expenditures in the next fiscal year.
- C. Maintenance – Funds set aside for the express purpose of covering any costs stemming from Roof, Driveway and Air Conditioning Repairs. As costs can fluctuate, an estimate of costs is prepared based on the previous fiscal year's expenditures, this results in an amount that can change each fiscal year.
- D. Grants Carryover (to fiscal year XXXX) – Based on the projected budgeted amounts due to programs.
- E. Program Growth Reserve – To assign funds based on projected program growth. The assignment will be determined based on projections for four years subsequent to the current fiscal year. The level of the fund balance will be determined based on a 20% increase in current funding levels to each Funding Priority Area(s). The Council reserves the right to adjust this assignment at any time.

Unassigned Fund Balance

This represents the resources available for future spending. The Council may access these resources in the event of unexpected expenditures upon approval of a budget revision.

Prioritization of Fund Balance Use

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, it shall be the policy of the Council to consider restricted amounts to have been reduced first. When an expenditure is incurred for purpose for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Council that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Annual Review and Determination of Fund Balance Policy

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process. The amounts of committed, assigned and unassigned fund balance shall also be determined during the process.

20

Assigned Reserves

	2026	2027	Current Reserves	Amount needed
Non-Spendable Fund balance				
Non-Spendable	35,170.00	35,170.00		
Assigned Fund Balance				
A Operating Cash Reserve	570,949.00	536,427.00		
B Fiscal Stabilization Reserve				
C Maintenance Reserve	460,571.00	485,168.00		
D Grant Carryover	12,398,783.00	13,326,242.00		
E Strong Nurturing Families & Safe Stable Communities	302,016.00	366,418.40	302,015.00	64,403.40
E Early Learning & Development	651,846.00	716,687.80	651,845.00	64,842.80
E Youth Development & Academic Support	442,971.00	625,141.00	443,839.00	181,302.00
E Healthy Children		912,001.20		912,001.20
	14,862,306.00	17,003,255.40		475,890.00
				1,698,439.40
				Partnership and strategic 2026
Unassigned				
Unassigned				
Other Programs	225,000.00	225,000.00	225,000.00	225,000.00
Strong Nurturing Families & Safe Stable Communities	1,510,076.00	1,832,092.00	1,832,092.00	2,198,510.00
Early Learning & Development	3,259,229.00	3,583,439.00	4,300,127.00	4,300,127.00
Youth Development & Academic Support	2,959,478.00	3,125,705.00	3,125,705.00	3,750,846.00
Healthy Children	4,200,000.00	4,560,006.00	4,560,006.00	4,788,001.00
	12,153,783.00	13,326,242.00	14,042,930.00	14,896,066.00
				15,262,484.00