

Children's Services Council of Broward County Joint Finance/Program Planning Committee Meeting

June 9, 2021; 1:30pm
Virtual Zoom Webinar

Agenda

- | | | | |
|------|---------------------------------|----------------|---|
| I. | Welcome and Introductions | | Dr. Paula Thaqi, Finance Committee Chair
Cathy Donnelly, PPC Chair |
| II. | Approve Finance Minutes | (Tab U) | |
| III. | Revenue Update | (Tab V) | Cindy Arenberg Seltzer, President/CEO |
| IV. | Budget Retreat Follow-Up | (Tab W) | |
| V. | Draft Tentative FY 21/22 Budget | (Tab X) | |
| VI. | Public & Members' Comments | | Paula Thaqi, Finance Committee Chair
Cathy Donnelly, PPC Chair |
| VII. | Adjourn | | |

CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Finance Committee Meeting

Virtual Zoom Webinar

March 1, 2021 @ 2:00 p.m.

Minutes

CSC Members in Attendance:

Governor Appointee Cathy Donnelly; DCF Community Development Administrator Dawn Liberta; Governor Appointee Maria Schneider; Health Department Director Paula Thaqi, M.D. (Committee Chair); Governor Appointee Jeffrey S. Wood

Staff in Attendance:

Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Maria Juarez; Kathleen Campbell; Amy Jacques

Guests in Attendance:

Enrique Llerena (Caballero, Fierman, Llerena & Garcia, LLP), Andrew Fierman (Caballero, Fierman, Llerena & Garcia, LLP), Susan Cantrick (Broward County Public Schools - BCPS), Daniel Gohl (BCPS), John Sullivan (BCPS)

Agenda:

I. Call to Order:

Dr. Thaqi called the meeting to order at 2:03 p.m.

II. Finance Committee Minutes:

ACTION: Ms. Liberta made a motion to approve the June 8, 2020, Finance Committee meeting minutes as presented. The motion was seconded by Ms. Schneider and passed with no opposing votes.

III. Auditor's Required Communications and FY 20 Draft Comprehensive Annual Financial Report (CAFR):

Mr. Enrique Llerena, CPA, with Caballero, Fierman, Llerena & Garcia, LLP, highlighted key points related to the financial reports included in the draft Comprehensive Annual Financial Report (CAFR) for the period ending

DRAFT

September 30, 2020. He reported an unmodified/clean opinion. He further discussed the “required communications,” per auditing standards, and commended staff on a job well done, as there were no difficulties, no adjustments, and no disagreements with management during the audit.

Dr. Thaqi and Ms. Arenberg Seltzer thanked Ms. Larsen and her team for a great year and a clean audit.

Ms. Larsen briefly highlighted the draft CAFR, noting COVID’s impact on programs and operations, which resulted in a significant increase to Fund Balance. She noted there will be a related discussion later in the meeting.

ACTION: Ms. Schneider made a motion to recommend to the full Council acceptance of the Auditor's Report for Fiscal Year ending September 30, 2020 and approval of the draft CAFR for Fiscal Year ending September 30, 2020, both as presented. The motion was seconded by Ms. Liberta and passed with no opposing votes.

The auditors departed the meeting and BCPS staff joined the meeting.

IV. Discussion of Current Financial Position and Possible Program Initiatives:

Ms. Arenberg Seltzer led a discussion focused on the possibility of using the increased Fund Balance to address community needs in the areas of trauma support and resiliency and student support. She noted that staff has been exploring with community leaders how to best support and heal communities in areas of the County that have been impacted by gun violence and other chronic and acute traumatic experiences. She noted that staff are currently planning for a multi-faceted approach that would include community-based mental health supports and resiliency services, outreach and engagement by community leaders, navigation to formal mental health services, emancipatory research projects, and mini-grants for smaller community-based organizations who are providing services to community members, but need funding to increase their impact.

CSC and BCPS staff led discussion on a possible partnership to support students during the summer to bridge the COVID-created academic and social-emotional gaps. Ms. Arenberg Seltzer stressed that BCPS is responsible for activities during the school day, but that CSC has historically funded after-school programming to provide homework assistance, future vision, and social-emotional growth. In that vein, the proposed partnership is looking to build upon the most recent competitive Positive Youth Development (PYD) procurement for

DRAFT

middle and high school youth. She explained that the most recent PYD Request For Proposals (RFP) was built upon the impact of Success Coaches in the Federal Performance Partnership Pilot for Disconnected Youth Grant (P3). However, she noted that the current PYD programming was limited due to the budget at the time of the procurement, and that the School District is identifying a larger number of students who need support. As a result, CSC staff was exploring how to expand PYD out-of-school time programming to meet that growing need.

Mr. Daniel Gohl, BCPS Chief Academic Officer, pointed out a great disparity in preparation for learning and achievement brought about by the pandemic, with some students doing well, but a larger group not doing as well. He expressed deep concern for students' physical and mental health. He highlighted BCPS-proposed efforts to partner with community providers, where BCPS would provide them with academic tools and insights to support students during the summer as they re-engage and attempt to close the COVID-related gaps before the start of the new school year.

Ms. Susan Cantrick, BCPS Director-Applied Learning, explained that BCPS is planning to offer an academic focused summer school this year in 85-88 schools. She stated that they are looking to cross reference those schools with CSC after-school programming that would reinforce those academic skills with fun "disguised learning" activities.

Ms. Arenberg Seltzer sought consensus from Council Members that they were comfortable investing money in this area to expand PYD programming at current school sites, and then to additional schools after the current ones reach capacity. She did issue a caution about using one-time fund balance dollars for on-going programming, but stated she felt comfortable sustaining an additional \$2-\$3 million in PYD programming. She stated that while BCPS academic tools and resources would be used in CSC-funded PYD programs to reinforce academic skills, the community providers would also be able to address social-emotional needs of the youth, as well as case management linkages to address mental health and hunger needs, among other needs.

Ms. Maria Juarez, CSC Chief Program Officer, briefly summarized the supplemental application staff was drafting to allow currently-funded PYD providers under the RFP that was awarded in May 2020 to serve youth in additional schools where 80% of students are enrolled in the Federal free and reduced lunch program (FRL). She explained this would be seven BCPS middle schools and two BCPS high schools where CSC is currently not providing

DRAFT

services, and that they would be served through the life of the procurement (August 2024). She further explained that the plan would be to fill the current sites through the BCPS partnership, and then expand services to the additional sites once the current sites reach capacity. The supplemental application would also allow the PYD providers to propose services at 80% FRL Charter Middle and High Schools.

ACTION: Consensus was reached for staff to continue in the direction as outlined above and to bring specific monetary requests in the range of \$2-\$3 million to the full Council.

V. General & Members' Comments:

There were none.

VI. Adjourn:

The meeting adjourned at 3:25 pm with a motion from Ms. Schneider and a second from Ms. Liberta.

TAB V

**Children's Services Council of Broward
Revenue Projection FY 21/22 through FY 24/25**

	FY 20/21 Current Year	FY 21/22 MR Roll-Back	FY 22/23 MR Flat	FY 23/24 MR Flat	FY 24/25 MR Flat
	Presented at May Budget Retreat Property Values Tax Yr. 20	Property Values Tax Yr. 20 Preliminary Est 4.4% Increase	Property Values Tax Yr. 21 Assume 3% Increase	Property Values Tax Yr. 22 Assume 2% Increase	Property Values Tax Yr. 23 Assume 2% Increase
Gross Taxable Value	\$ 212,131,687,437	\$ 222,781,120,791	\$ 229,464,554,415	\$ 234,053,845,503	\$ 238,734,922,413
Less: Proposed Tax Impact					
Net Taxable Value	\$ 212,131,687,437	\$ 222,781,120,791	\$ 229,464,554,415	\$ 234,053,845,503	\$ 238,734,922,413
Millage Rate (MR)	0.4882	0.4658	0.4658	0.4658	0.4658
Tax Revenue Generated by Taxes @ 95% Uncollectible Value	98,384,555	98,582,874	101,540,360	103,571,167	105,642,591
Fund Balance:					
Fund Balance & Budget Carry Forward	10,057,505	15,520,000	12,562,514	10,531,707	8,460,283
Other Revenue	2,808,182	2,660,447	2,660,447	2,660,447	2,660,447
Total Estimated Revenue	\$ 111,250,242	\$ 116,763,321	\$ 116,763,321	\$ 116,763,321	\$ 116,763,321
Difference from FY 19/20 Year		\$ 5,513,078	\$ 0	\$ 0	\$ (0)

TAB W

For Joint Finance/PPC – June 9, 2021

Service Goal:	Multiple
Issue:	Budget Retreat Follow-Up
Action:	Approve Recommending to the Full Council
Budget Impact:	See Details Below

Background: During discussion of the tentative FY 21/22 programmatic budget at the May 20th Budget Retreat, Council members raised several items for further exploration. and possible action at the June 17th Council meeting once information from the Property Appraiser's Office was provided. Staff projected a 3% increase in growth and the preliminary numbers reflect a 4.4% increase.

Current Status: Staff further explored the issues raised by Members during the Budget Retreat, looking at community needs, best practices to address those needs, and any community efforts currently underway. Below is a summary of their findings and recommendations.

Literacy & Early Education (Serv. Goal 5.1)

Dr. Thaqi inquired as to how many childcare centers have been through the Positive Behavioral Interventions and Supports (PBIS) program.

Positive Behavioral Interventions and Supports (PBIS)

CSC started funding Positive Behavioral Interventions and Supports (PBIS) in October 2009 to address the issue of young children being expelled from child care due to challenging behaviors the center was unable to manage. To date, 171 centers have been provided with PBIS services through Family Central, Inc. PBIS strengthens childcare centers, teachers, and families' capacity to meet children's social and emotional needs. Comprehensive assessments are conducted on teachers and classrooms, and positive changes are identified in both the children and the teachers. Training and coaching are provided to the child care staff and parenting groups offer parents opportunities to build social support systems while learning a range of critical parenting skills.

In recent years, the early learning system has undergone significant changes which have resulted in PBIS being just one tool for supporting centers in their efforts to improve environments and manage children with challenging behaviors. The Early Learning Coalition (ELC) has several educational initiatives to improve quality in our communities' early care system.

Trainings are offered based on interest, experience and are classified by level to promote a growth mindset. Topics include CLASSROOM Assessment Scoring System (CLASS), behavior management, early literacy, and classroom organization. If further technical assistance is needed, ELC staff provides individualized onsite coaching.

In 2019, the ELC launched their Directors in Action program which centers around childcare leadership and administration, in a Community of Practice format to build a support and learning system among childcare directors. Additionally, the ELC staff continually follow up with families and preschools who need support with children with challenging behaviors, skill development, or need a referral for evaluation. The ELC staff also offers support to childcare centers and family childcare homes to assist with implementing accommodations for children with identified special needs.

Literacy and Early Education (Serv. Goal 5.1)

Ms. Korn asked staff to explore math readiness support for pre-school students.

For FY 21/22, Reading & Math, Inc. requested to expand to 20 classrooms with 20 tutors to serve approximately 400 children. The agency also seeks to add an additional component of math interventions along with their traditional literacy interventions. The Reading Corps tutors will continue to receive specialized training before school starts in social-emotional learning and trauma-informed approaches to teaching. The agency will be well equipped to help children navigate the challenges of living during the pandemic and building the skills they need to thrive. Currently, Reading & Math, Inc. is not interested in expansion to other grades.

Staff will present an issue paper in August or September requesting funding, contingent upon Reading & Math, Inc. being awarded funding by the Children's Trust as we are currently piggy-backing on their procurement.

See below for further discussion of the infusion of math supports in our elementary school after school programs (MOST).

Child Welfare Supports (Serv. Goal 6.1):

\$300,000

Legal Supports

Dr. Thaqi and Ms. Liberta asked staff to explore expanding the Legal Supports of Youth in Child Welfare Program. Dr. Thaqi asked how many youth are currently in the dependency system.

Last quarter, DCF reported that there were 1742 children with open court cases in the dependency system. With the 9 attorney's they had going into FY 20/21 Legal Aid have been able to represent approximately 20% of youth in care, leaving 1380 children without legal representation. The majority of the youth receiving representation are 0-7 years old.

With the increase provided in mid-FY 20/21, the program is currently funded for 11 attorneys, 4 legal specialists and 2 administrative assistants. It has been challenging getting qualified applicants given the competition with the higher salaried private section so the impact of the additional staff has yet to be fully realized. However, they are expected to be fully staffed shortly. Based on best practices, attorneys serve approximately 50 cases per year so Legal Aid is expected to serve 550 cases per year.

After consulting with Legal Aid regarding their capacity, Staff recommends adding 3 attorneys and 1 legal specialist to the Legal Aid contract for FY 21/22 to serve an additional 150 children. The funding will be pulled from the large "unallocated" line in the Program Budget and would largely be paid for through IV-E reimbursement.

There was proposed legislation during the last session to restructure the Guardian Ad Litem program including their use of attorneys but it did not pass. However, it is expected to be reintroduced.

Early Childhood Court (ECC)

A Council Member requested outcome data related to length of time to achieve permanency for children in Early Childhood Court (ECC) compared to children who are not served through ECC.

Data indicates that in FY 19/20, children in ECC achieved permanency faster than those in the non-ECC dependency court system. In Broward, children in ECC were reunified 68 days faster than those in the non-ECC system. When permanency was determined to be adoption, ECC children were adopted 214 days faster (ECC children adopted in 627 days vs non-ECC children in 841).

Elementary General Population Initiatives (Serv. Goal 7.1): Approved Wish List Item

Commissioner Furr requested additional information on the Reading Explorer Program.

Reading Explorers offers services to out of school time providers and families to help improve foundational reading and reading comprehension skills in children. During the summer, the program helps rising kindergarteners and first and second graders improve their reading skills. Children reading at or below reading level receive small group tutoring services provided by certified teachers. The program is tailored to each child's reading ability, is structured and interactive, and follows an evidence-based reading curriculum. Services include reading assessments three times over the summer with personalized feedback for parents; tailored reading instruction delivered 30 minutes a day, four days a week, for 6-8 weeks; parent-school readiness workshops; book giveaways, and resource connections during the school year for children reading below grade level. Reading Explorers delivers consultations to the afterschool providers during the school year to improve their literacy instruction strategies for all children in the program. Consultations include a needs assessment to guide coaching, structured observations, onsite technical assistance in implementing differentiated literacy instruction, and staff development and training.

The Children's Trust has funded the Reading Explorers Program (REP) since 2013. Each year, approximately 70 sites receive services with the goal of children being better prepared for school while maintaining or making gains in literacy skills. This initiative equates to approximately 1,100 rising Kindergarten and first and second-grade children receiving targeted small group tutoring services. Performance measurement data across six years demonstrates increases in children's early literacy skills. Children receiving this intervention have, on average, experienced up to three months of growth, with 44% moving up an instructional level by summer's end. Additionally, data across three years demonstrates that providers have significantly improved in delivering effective literacy instruction across literacy programming as measured by quality improvement observations.

In May the Council approved piggybacking on the Children's Trust procurement and funding the Reading Explorers program to serve 1,100 children across 70 sites beginning summer 2022 and provide coaching and technical assistance to MOST providers during the school year.

Math Instruction

During the summer, MOST programs incorporate math instruction within the certified teacher-led Project Based Learning (PBL) component. In addition to PBL, CSC will enhance the focus on math instruction during the summer in the next MOST RFP. The

MOST RFP Council roundtable is scheduled for August 2021 with the RFP to be released later this fiscal year, pending Council approval.

Tutoring

Ms. Donnelly stressed the importance of tutoring in general, especially given what she described as the "COVID Slide." She asked that staff explore all kinds of tutoring opportunities that would support students as they returned to school.

BCPS will be contracting with University Instructors LLC, a Public Consulting Group Company, to provide tutoring services over this summer, 2021. BCPS is planning to offer reading tutoring to rising third graders who have been identified as not meeting adequate academic progress. They are also offering algebra and geometry tutoring to youth in CSC LEAP high school programs.

Both MOST and Positive Youth Development programs offer teacher-led homework assistance during the afterschool program.

Staff will continue to explore tutoring programs, in addition to the Reading Explorers Program outlined above, and the Reading and Math, Inc. program. Staff will bring additional options to the Council in the future.

Water Safety (Serv. Goal 8.2)

Ms. Liberta asked if there was a different age requirement for youth with special needs for the CSC-funded swim coupons.

Current requirements to receive a swim coupon are to be a Broward County resident and four years of age and under. At the May budget retreat, the Council approved expanding the swim coupon age eligibility to children under age eight. In addition, CSC funds water safety instruction and in-pool group lessons to BCPS children in PK-2nd grades during the school year; children with special needs are included. MOST, Youth FORCE and Summer BreakSpot participants during the summer receive water safety lessons too. This includes all children in CSC summer special needs camps which serve all ages. The instructors will differentiate their water safety instruction based on the child's developmental needs, regardless of their chronological age.

Maternal & Child Health (Serv. Goal 9.1)

Dr. Thaqi inquired whether there was a current waitlist for Mothers Overcoming Maternal Stress (MOMS) program services and whether staff anticipated increased service needs as a result of the pandemic's aftermath.

The Mothers Overcoming Maternal Stress (MOMS) programs do not currently have waitlist for services. However, the Florida legislature ended the session with a \$20 million increase in Medicaid funding to be distributed to Healthy Start programs across Florida. The Broward Healthy Start Coalition will receive additional funding which will be used to expand in-home services which may result in identifying additional women who would benefit from one of MOMS programs.

With respect to marketing, the MOMS programs market services in community meetings, to other agencies, hospitals, BSO Child Protective Investigations, and Broward Healthy Start's Coordinated Intake and Referral unit. Radio interviews are scheduled to promote maternal mental health and services through the MOMS programs. Additionally, CSC will work with the programs on new marketing spots in English, Spanish, and Creole to air on different television and radio networks.

It is worth noting that the Broward County Human Services Department released the Fiscal Year 2022 General Services Request for Proposals RFP in March 2021. Included in this RFP is funding for maternal health services for mothers during pregnancy and following birth to reduce racial disparities in, and the overall incidences of, fetal and infant mortality. Services to be funded are individual and group counseling, health education, case management, drop-in childcare and linkages and referrals to community services. Award recommendations are anticipated to be presented to the County Commission on August 24, 2021.

Staff will monitor service demand as the year progresses and if needed bring any increased funding request to the Council for consideration.

Human Trafficking Prevention

Ms. Donnelly requested an update on CSC's Human Trafficking prevention initiatives.

CSC funds multiple initiatives across multiple service goal areas and system goal areas that support the prevention of human trafficking.

In addition, CSC has leading collective impact efforts through the Broward Children's Strategic Plan (CSP) since inception. The CSP currently has over 40 committees, including Stop Trafficking and Rescue Survivors (STARS). This committee was established as a sub-committee of the Broward Human Trafficking Coalition (BHTC) to

help Broward youth be free from human trafficking. Over 30 community partners, youth, and parents work closely together to advocate for policy change, raise awareness, and provide education and training on the risk factors and pathways associated with human trafficking.

The committee was instrumental in the implementation of the Human Trafficking Screening Tool used at the Broward Juvenile Assessment Center as part of the intake and screening process. As a result of the coordinated efforts of the committee's partners, the following programs have been implemented: Girls and RISE Court (17th District Court), the Anti Human Trafficking Community Outreach Program (Nancy J. Cotterman Center) and the Equal Justice Works Fellowship. In November 2019, the STARS committee presented to the Council on the current needs of the community as it related to human trafficking.

The STARS Committee continues to collaborate with partners to keep Broward youth safe and free from human trafficking through training and outreach. To this end, CSC has supported the work from the collaborative by sharing all materials created on human trafficking across CSC social media platforms. BHTC worked closely with the STARS and the Girls Coordinating Council (GCC) committees on the Annual Youth Anti-Human Trafficking Summit and produced 3 CSC-funded Public Services Announcements in English, Spanish, and Creole to help raise awareness. The summit provided education to our youth, parents, and community about the dangers, risk factors, and pathways associated with human trafficking.

CSC has encouraged CSC-funded providers to participate in Human Trafficking 101 training from BHTC. The BHTC also facilitates a two (2)-day train-the-trainer for community providers and refresher training as requested.

There is a need for recruitment of additional safe foster homes which ChildNet is working on satisfying. There is also a need for increased access to therapeutic services for youth affected by human trafficking which is being addressed by the Broward Behavioral Health Coalition (BBHC). In response to House Bill 945 for increased mental health services for children, BBHC is expanding their Community Care Teams (CCTs) to serve children, a population which has not been served through this program in Broward County; these services will be available to youth impacted by human trafficking. Memorial Health Systems (MHS) will add 3 positions to their team to serve children in the south area, and Henderson Behavioral Health (HBH) will add 3 positions to their team to serve children in the north area of the county.

Also, the Broward County Human Services Department released the Fiscal Year 2022 General Services Request for Proposals RFP in March 2021. Included in this RFP is funding for mental health counseling services for "youth justice population" defined as

youth ages nine up to their 22nd birthday. Many of the youth eligible risk factors listed in the RFP include risk factors connected to youth who have been impacted by human trafficking. In addition to the “youth justice population” another section of the RFP is for mental health services for children and youth ages 3 through their 22nd birthday who have mental health issues ranging from impairment in functioning to diagnosable mental, behavioral or emotional disorders. Award recommendations for this RFP are anticipated to be presented to the County Commission on August 24, 2021.

Capacity Building (Serv. Goal 1):

Mr. Wood requested that Capacity Building staff support be added to the Wish List.

An additional staff person to support capacity building is included in the FY 21/22 Administrative Budget.

TAB X



For Finance Committee

June 9, 2021

Issue:	Draft Tentative Budget for FY 21/22
Action:	<ol style="list-style-type: none">1. Approve Draft Tentative FY 21/22 Budget.2. Approve Tentative Millage Rate and Authorize staff to Adjust the Budget based on the Property Appraiser's Final Report and submit the necessary forms to the appropriate officials.
Budget Impact:	Establishes FY 2021/22 Tentative Budget.

Background: At the May 20th Budget Retreat, staff presented the Council with the FY 21/22 Proposed Programmatic Budget which was developed based on the impact of COVID-19 and new federal funding, program performance, integration with other funders and other emerging issues, etc. It also included the program renewals incorporating budget adjustments, RFP awards and the Staff Wish List. The Council reached consensus on the concept of going to the roll back millage rate and using fund balance to grow the budget.

Current Status: The Property Appraiser's Office released the preliminary property value information on June 1st highlighting a County-wide net increase of 4.41%. As the Council approved at the May Budget Retreat, the attached budget incorporates the roll-back rate and Fund Balance to make up any budgetary differences. Since the property values were higher than anticipated at the May Budget Retreat, the tentative millage rate is lower than projected.

The administrative budget is always driven by the programmatic goals and the level of support that it will take to achieve these goals; all the while considering the effect on taxpayers. With many new initiatives being implemented next fiscal year connected to racial equity and trauma related programs, coupled with managing additional contracts funded through the DeLuca Foundation, four new programmatic support staff positions are being requested. These positions span several departments and include a Programs Manager, Action Researcher, Strategic Plan Manager and a Capacity Building Training Manager. Additionally, within general operations, staff is requesting a new Administrative Assistant position. This administrative budget also proposes a 3% COLA for staff in line with the CPI as of Spring 2021 and a small increase for health insurance. Based on our claim's history at this time, our broker is not expecting a large increase next year.

Within the Non-Operating Expenditures section, CRA fees decreased 13.25% due to the Ft. Lauderdale Beach CRA ending its status. The Property Appraiser's Office fees remained level.

Excluding the Non-Operating costs, overall, this proposed budget apportions 96.06% directly for program and program support services and 3.94% for general administration and capital outlay.

Millage Rate:

Adjusting the millage rate to generate the current Ad Valorem tax revenue results in no “tax increase” during the TRIM hearings. The proposed budget includes a total of \$15.5 million of Fund Balance to grow the programs as approved and provide a larger than normal Unallocated. Given the number of unknowns we are facing in terms of the impact of the COVID-19 crisis and the racial equity social justice crisis, staff has increased the Unallocated budget line item to allow for swift action as the services needs are clarified.

Please note that these are *preliminary* numbers, as the final property values will not be available until July 1st. Since the Millage Rate must be filed with the Property Appraiser’s Office before the Council meets again in August, any variances from the June estimate will result in money being added to or subtracted from Unallocated as designated by the Council.

The millage rate filed in July is the amount printed on the TRIM notices. The final millage rate will be set at your two TRIM meetings in September. Remember that you may always lower the millage rate at these TRIM meetings, but it is very difficult and quite expensive to raise the rate.

- Recommended Action:**
1. Approve Draft Tentative FY 21/22 Budget.
 2. Approve Tentative Millage Rate and Authorize staff to Adjust the Budget based on the Property Appraiser’s Final Report and submit the necessary forms to the appropriate officials.



**Children's Services Council of Broward County
Proposed Budget Detail-General Fund
Presented to the Finance Committee
Fiscal Year 2021-2022**

Description	Annual FY 20/21 Budget as of 5.18.21 Includes Carry Forward (CF)	% Of Operating Budget	FY 20/21 Projected Actual Expenditures	FY 21/22 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
REVENUES:							
Tax Revenue	\$ 98,384,555		\$ 98,384,555	\$ 98,582,873		0.20%	Est. based on preliminary property values Rollback Rate of .4658 millage rate For Discussion Purposes
Interest Earnings	200,000		100,000	100,000			Reduction in Interest Earnings due to continued low interest rates
Federal through State	398,249		300,000	412,249			Estimates for current Title IVE Reimbursements
AEAP Revenue	596,818		596,818	596,818			AEAP Grant continues through FY 21/22
Local Foundations	1,603,115		1,603,115	1,541,380			FY21/22 commitment from Jim Moran Foundation (TIL & Relative Care) and DeLuca Foundation (Youth Force).
Miscellaneous Sources	10,000		10,000	10,000			Estimate for Training revenue.
Fund Balance	10,057,505		-	15,520,000			Fund Balance to be used for Program and Support Services
Total Revenues	\$ 111,250,242		\$ 100,994,488	\$ 116,763,320			
EXPENDITURES:							
Program Services & Support:							
Contracted Program Services	95,438,756		\$ 80,938,756	\$100,959,194		5.78%	As approved at the May Budget Retreat, including Wish List items.
Monitoring	68,000		58,000	120,000			Increase includes using outsourced Program Monitors for all Middle School Initiatives in addition to existing monitors for the Elementary programs.
Outcome Tools	32,000		26,375	32,000			
Salaries/Fringe. Also includes compensated absences and overtime.	6,753,277		6,550,679	7,303,669			The FY22 budget includes 4 new positions, a 3.0% COLA and a small incr for health insur. Budget also incl contingency for Compensated Absences and OT if necessary.
Staff Travel	50,000		5,000	50,000			Low travel due to COVID 19
Cell Phones Communications	25,000		20,000	26,000			
Software Maintenance & SaaS	92,255		85,000	108,075			For hosting and fees for various Software as a Service (SaaS) applications related directly to Program Services. Includes licensing renewals for various software agreements, as well as taking advantage of multi-year savings when applicable. However, this causes uneven "annual" renewals with periodic spikes in budget.
Postage/Courier	3,000		1,000	3,000			
Advertising/Printing	7,000		5,000	7,000			
Other Purchased Services	21,658		18,500	19,348			Slight reduction per 5 year trend analysis
Materials, Supplies & Subscription	7,770		5,000	6,750			
Memberships & Training	47,005		20,000	47,005			Returns to Pre-Covid Budget. Includes registration fees for conferences. See Travel.
Consultants	24,400		15,000	15,000			Remove carry forward
Total Program Services & Support	102,570,121	95.69%	87,748,310	108,697,041	96.06%	5.97%	
General Administration:							
Salaries/Fringe. Also includes compensated absences and overtime.	2,964,392		2,875,460	3,100,614			Increase includes 1 new position, a 3.0% incr and a small incr for health insur. Budget also incl contingency for Compensated Absences and OT if necessary.
Legal	40,000		40,000	40,000			
Auditor	35,500		35,301	37,000			Annual increase per Engagement Letter
Other Consultants	89,827		71,000	76,900			Remove carry forward
Risk Management Insurance	59,017		59,000	68,209			Estimated annual increase
Staff Travel	35,000		3,500	35,000			Returns to Pre-Covid budget. Includes registration fees for conferences. See Travel.
Equipment Rental	44,474		22,500	81,420			Large est increase is for additional cybersecurity device to guard against hacking, ransomware, etc.
Software Maintenance & SaaS	165,803		161,903	252,954			Increase for hosting and fees for various Software as a Service (SaaS) applications related to the new Financial Management System, Project Management System, Grammarly, and other applications. Includes licensing renewals for various software agreements, as well as taking advantage of multi-year savings when applicable. However, this causes uneven "annual" renewals with periodic spikes in budget.
Equipment Maintenance	50,972		43,084	47,500			
Facility Operations/Reserves	428,790		177,796	264,372			Annual facility costs include: facility mgt, landscape, utilities, storms, etc. (\$7.99 psf) Current Budget includes reserves. Unused budget will carry forward.
Telecommunications	63,000		61,500	62,400			
Postage/Courier	8,000		3,500	8,000			
Advertising Notices	10,670		8,700	10,000			
Printing/Promotions	12,000		5,500	12,000			
Other Purchased Services	85,261		82,836	94,432			Incl pyrl svc, banking fees, MIS co-location site & other operating needs.
Materials, Supplies & Subscription	64,379		29,901	54,485			
Memberships & Training	41,640		23,478	40,640			Returns to Pre-covid budget. Includes registration fees for conferences. See Travel.
Total Administrative Operating Exp	4,198,725	3.92%	3,704,959	4,285,926	3.79%		
Capital Expenditures:							
Furniture & Equipment	20,000		20,000	16,000			Budget includes desk phones and other nominal purchases if necessary.
Computer Hardware & Software	372,997		258,572	155,000			Current year expenditures are higher due to purchasing additional equipment to support work-from-home during COVID. Unused Capital Budget is always carried from one year to the next to allow for various upgrades, replacement of computers, etc.
Remodeling & Renovations	-		4,998	-			Would be budgeted from CF or Facility Reserves and used as needed.
Improvements Other Than Building	23,228		23,228	-			UV Lights for Building
Total Capital Expenditures	416,225	0.39%	306,798	171,000	0.15%	-58.92%	
Total GA and Capital Expenditures	4,614,950	4.31%	4,011,757	4,456,926	3.94%	-3.42%	
Total Operating Budget	107,185,071	100%	91,760,067	113,153,967	100%		
Non-Operating Expenditures:							
Community Redevelopment Agency TIF	3,433,652		2,904,369	2,978,830		-13.25%	Based on preliminary property values; Decrease due to the end of Ft. Lauderdale Beach CRA
Property Appraiser Fee	631,519		631,519	630,523		-0.16%	Based on Property Appraiser's fees
Total Non-Operating Expenditures	4,065,171		3,535,888	3,609,353		-11.21%	
Total Expenditures	\$111,250,242		\$ 95,295,955	\$116,763,320			
Millage Rate	0.4882			0.4658		-4.59%	

** Based on Estimate of Taxable Value For Budget Planning Purposes Only