

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

June 8, 2020; 3:00pm

*Virtual Zoom Webinar*

**Agenda**

- |      |                                                               |                |                                                                   |
|------|---------------------------------------------------------------|----------------|-------------------------------------------------------------------|
| I.   | Welcome and Introductions                                     |                | Paula Thaqi, Finance Committee Chair<br>Cathy Donnelly, PPC Chair |
| II.  | Approve Finance Committee Minutes 2/10/20                     | <b>(Tab W)</b> |                                                                   |
| III. | Approve PPC Minutes 2/10/20                                   | <b>(Tab X)</b> |                                                                   |
| IV.  | Revenue Update                                                | <b>(Tab Y)</b> | Cindy Seltzer, President/CEO                                      |
| V.   | Discuss Uncertain Community Needs & Impact on FY 20/21 Budget |                | Cindy Seltzer, President/CEO                                      |
| VI.  | Draft Tentative FY 20/21 Budget                               | <b>(Tab Z)</b> | Cindy Seltzer, President/CEO                                      |
| VII. | General & Members' Comments                                   |                | Paula Thaqi, Finance Committee Chair<br>Cathy Donnelly, PPC Chair |

**TAB W**

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## CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

Finance Committee Minutes  
FL Department of Health-Executive Conference Room  
780 SW 24<sup>th</sup> Street  
Ft. Lauderdale, FL 33315

February 10, 2020 @ 3:00 p.m.

**CSC Members in Attendance:** Health Department Director Paula Thaqi, M.D., Committee Chair; Governor Appointee Tom Powers; Governor Appointee Maria Schneider; Governor Appointee Ana Valladares; Governor Appointee Cathy Donnelly; DCF Community Development Administrator Dawn Liberta.

**Staff in Attendance:** Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Sandra Bernard-Bastien; Maria Juarez; Kathleen Campbell; Dion Smith; Adamma DuCille; Amy Jacques.

**Guests in Attendance:** Andrew Fierman (Caballero, Fierman, Llerena & Garcia, LLP)

### Agenda:

I. **Call to Order:** Dr. Thaqi called the meeting to order at 3:04 p.m.

### II. Finance Committee Minutes:

**ACTION:** Mr. Powers made a motion to approve the June 6, 2019, 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 19 Draft Comprehensive Annual Financial Report (CAFR):

Mr. Andrew Fierman, CPA, with Caballero, Fierman, Llerena & Garcia, LLP, highlighted key points related to the required financial reports included in the Draft Comprehensive Annual Financial Report (CAFR) for the period ending September 30, 2019. He reported an unmodified/clean opinion. He further discussed the "required communications," per auditing standards, and commended staff for a job well done, as there were no difficulties, no adjustments and no disagreements with management during the audit. He added that CSC staff was very cooperative and the audit went just as smoothly this year as it had last year.

**ACTION:** Mr. Powers made a motion to recommend to the full Council acceptance of the Auditor's Report for Fiscal Year ending September 30, 2019, and approval of the draft CAFR for Fiscal Year ending September 30, 2019, as presented. The motion was seconded by Ms. Schneider and passed with no opposing votes.

### IV. Establishment of a Building Fund:

Ms. Arenberg Seltzer laid the foundation for staff's recommendation to take steps now to prepare for future growth by establishing a Building Fund with \$3 million of fund balance that became available in FY 18/19. She explained that these funds would not impact programs and services, as they are one-time funds which should not be used for recurring

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expenditures. And in the very near future, additional space will be necessary as community service needs and requests continue to grow. She concluded that as the Council is statutorily prohibited from securing debt of any kind, it is prudent to begin thinking and planning now for future needs.

Discussion ensued about current space challenges and possible solutions, including a satellite office and telecommuting, both of which were noted to have their own challenges and shortcomings. Dr. Thaqi felt it important for staff to draft a short-term contingency plan in the meantime, as it will take several years to build the fund and acquire adequate space. Mr. Powers cautioned against growing too large and expressed a desire to work within the current staff structure and space, even if it meant not being able to meet every community need. He stated that he preferred Council funds to go to direct services rather than a building. Ms. Donnelly pointed out that the FY 18/19 CAFR shows that the administrative rate was under five percent of the total budget, with direct services being the bulk of the budget.

**ACTION:** Ms. Schneider made a motion to recommend to the full Council establishment of committing Fund Balance for a “Building Fund” to prepare for future growth, as presented. The motion was seconded by Ms. Valladares and passed with one opposing vote from Mr. Powers.

### **V. General & Members’ Comments:**

There were none.

### **VI. Next Meeting:**

Members agreed to meet again on June 8, 2020, at 3:00pm, at the Florida Department of Health in Broward County. The main agenda item will be discussion of the FY 20/21 Administrative Budget.

The meeting adjourned at 3:39pm.

**TAB X**

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**  
**Program Planning Committee (PPC) Meeting**  
**Minutes**

**LOC: Florida Department of Health in Broward County**  
**780 SW 24<sup>th</sup> St., Fort Lauderdale 33315**  
**February 10, 2020; 2:00pm**

**Members in Attendance:** Governor Appointee Cathy Donnelly (*Committee Chair*), DCF Community Development Administrator Dawn Liberta, Governor Appointee Maria Schneider, Health Department Director Paula Thaqi, Governor Appointee Ana Valladares

**Staff in Attendance:** Cindy Arenberg Seltzer, President/CEO; Monti Larsen; Maria Juarez; Sandra Bernard-Bastien; Dion Smith; Amy Jacques

**Guests in Attendance:** Dr. Ted Greer, Jr (HOPE South Florida); Jaid Jones (HOPE South Florida); Steve Werthman (HOPE South Florida)

**Agenda:**

**I. Call Meeting to Order:**

Committee Chair Cathy Donnelly called the meeting to order at 2:00 P.M. In attendance were Ms. Donnelly and Ms. Liberta.

**II. Committee Meeting Minutes:**

**ACTION:** Ms. Liberta made a motion to approve the October 15, 2019, PPC meeting minutes, as presented. The motion was seconded by Ms. Donnelly and passed with no opposing votes.

**III. HOPE South Florida Leverage Funds Request for Homeless Family Respite Day Center Program:**

Ms. Juarez, CSC's Chief Programs Officer, highlighted HOPE South Florida's leveraged funds request for the Homeless Family Respite Day Center. If approved by the full Council, funding for the Respite Day Center would be for 12 months and would be leveraged by United Way funding.

Ms. Schneider and Ms. Valladares joined the meeting.

Members discussed the request with representatives from HOPE South Florida.

Dr. Thaqi joined the meeting.

**ACTION:** Ms. Schneider made a motion to recommend to the full Council approval of the HOPE South Florida leverage funds request for the Homeless Family Respite Day Center Program, as presented. The motion was seconded by Ms. Liberta and passed with no opposing votes.

## **IV. Broward Behavioral Health Coalition Contract Adjustments:**

Ms. Juarez highlighted the proposed adjustments to the Broward Behavioral Health Coalition Contract to expand the eligible population to allow for the immediate delivery of trauma therapy, as well as to expand Shine MSD, alternative therapy using creative arts, to Deerfield Beach High School. She explained the adjustments attempt to eliminate barriers to service in a timely manner. Members discussed the challenges with insurance and community access to much-needed mental health treatment. They made it clear this is a short-term commitment to be used until we can work with the system partners on a long-term solution. Staff will keep the Council informed as we progress.

**ACTION: Ms. Schneider made a motion to recommend to the full Council approval of the expansion of the eligible population to allow the immediate provision of trauma therapy through the Broward Behavioral Health Coalition Contract, and recommend approval of the expansion of Shine MSD to Deerfield Beach High School, as presented. The motion was seconded by Ms. Valladares and passed with no opposing votes.**

Members tabled the remaining agenda items at 3:04pm until after the adjournment of the CSC Finance Committee meeting at 3:39pm.

## **V. Discussion of CSC Programs Containing Mental Health Treatment:**

Following up on questions Ms. Donnelly previously raised with Ms. Arenberg Seltzer, staff presented a chart/listing of those CSC-funded programs containing a mental health treatment component, such as a therapist/clinician. For FY 19/20, there are 26 programs with a mental health treatment component, representing \$12,880,673, or 16%, of the total \$78,087,135 budget.

## **VI. Resiliency/Wellness Centers/Suicide Prevention Efforts Update:**

Ms. Arenberg Seltzer debriefed Committee Members on the community conversations centered around gun violence/trauma being held in the Northeast/Central/South sections of the County. At the end of last year, Ms. Arenberg Seltzer and staff met with community leaders, who gave insight into the violence and trauma being experienced in their neighborhoods. That was followed up this month, at the suggestion of those community leaders, with expert-facilitated conversations with families who had been directly impacted by violence. Ms. Arenberg Seltzer explained that these brave individuals shared valuable insight into the tools and services they utilized, as well as the challenges, barriers, and service gaps they faced when trying to obtain trauma-related services. She further explained that this information will be useful to community members and CSC staff as they work together to customize possible future services that will successfully and meaningfully meet the needs of these families.

Ms. Schneider offered that she may be able to refer victims of violence for any further conversations.

## **VII. Budget Process Discussion:**

Following up on another issue raised by Ms. Donnelly, Ms. Arenberg Seltzer briefly discussed ways to possibly include Council members in the budget process and decisions in advance of the May Budget Retreat. It was decided upon that Ms. Arenberg Seltzer will use the Council Members' Roundtables at the monthly meetings in the spring

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to preview the process staff uses in developing their recommendations, as well as pending and future RFPs where the Council might want to offer guidance prior to May.

**VIII. Public Comment:**

There was none.

**IX. Adjourn:**

The meeting adjourned at 4:23pm.



**TAB Y**

**Children's Services Council of Broward  
Revenue Projection FY 20/21 through FY 23/24**

	FY 19/20 Current Year	FY 20/21 MR Roll-Back	FY 20/21 MR Flat	FY 21/22 MR Flat	FY 22/23 MR Flat	FY 23/24 MR Flat
	Presented at May Budget Retreat Property Values Tax Yr. 19	Property Values Tax Yr. 20 4.7% Increase	Property Values Tax Yr. 20 4.7% Increase	Property Values Tax Yr. 21 Assume 3% Decrease	Property Values Tax Yr. 22 Assume 1% Increase	Property Values Tax Yr. 23 Assume 3% Increase
Gross Taxable Value	\$ 201,502,150,732	\$ 212,040,348,934	\$ 212,040,348,934	\$ 205,679,138,466	\$ 207,735,929,851	\$ 213,968,007,746
Less: Proposed Tax Impact						
Net Taxable Value	\$ 201,502,150,732	\$ 212,040,348,934	\$ 212,040,348,934	\$ 205,679,138,466	\$ 207,735,929,851	\$ 213,968,007,746
Millage Rate (MR)	0.4882	0.4623	0.4882	0.4882	0.4882	0.4882
Tax Revenue Generated by Taxes @ 95%						
Uncollectible Value	93,454,682	93,124,941	98,342,193	95,391,928	96,345,847	99,236,222
Fund Balance:						
TRIM	3,200,000	3,500,000	3,500,000	3,200,000	3,200,000	3,200,000
Trauma Carry Forward	3,380,890	1,539,259	1,539,259			
Nov Budget Carry Forward	1,202,772					
Other Revenue	1,502,306	1,056,000	1,056,000	1,056,000	1,056,000	1,056,000
<b>Total Estimated Revenue</b>	<b>\$ 102,740,650</b>	<b>\$ 99,220,200</b>	<b>\$ 104,437,452</b>	<b>\$ 99,647,928</b>	<b>\$ 100,601,847</b>	<b>\$ 103,492,222</b>

**Projected FY 20/21 Budgeted Expenditures:**

Program Services and Support	\$ 96,147,220	\$ 96,147,220
General Administration	4,016,579	4,016,580
Capital Expenditures	165,000	165,000
Non-Operating Expenditures	4,108,652	4,108,652
<b>Total FY 20/21 Budgeted Expenditures</b>	<b>\$ 104,437,451</b>	<b>\$ 104,437,452</b>
Revenue Over/(Under) Expenditures	\$ (5,217,251)	\$ 0

**TAB Z**



## For Finance Committee

June 8, 2020

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<b>Issue:</b>	Draft Tentative Budget for FY 20/21.
<b>Action:</b>	<ol style="list-style-type: none"><li>1. Approve Draft Tentative FY 20/21 Budget.</li><li>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.</li></ol>
<b>Budget Impact:</b>	Establishes FY 2020/21 Tentative Budget.

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**Background:** At the May 21<sup>st</sup> Budget Retreat, staff presented the Council with the FY 20/21 Budget Book which includes an analysis of current programs, program performance applying Results Based Accountability, contract renewals, RFP awards and a Staff Wish List which was primarily to reach Tier 2 in the LEAP High and STEP procurements as recommended by those rating committees.

**Current Status:** The Property Appraiser's Office released the preliminary property value information on June 1<sup>st</sup> highlighting a County-wide net increase of 4.7% which is slightly more than the 4% Staff estimated in May.

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. As the Council approved during budget discussions in November 2019, this year's budget includes folding staff performance pay into their base salary and eliminating future performance pay as it was not viewed as a necessary motivator of this highly performing staff. This adjustment results in level total compensation consistent with the salary survey and resultant grid proposed by our consultants, Compensation Resources Inc. and approved by the Council. This proposal also includes a 1.5% COLA for staff and a small increase for health insurance. Based on our claim's history at this time, our broker is not expecting a large increase this year. There are no new positions proposed. Within the Non-Operating Expenditures section, CRA fees increased 4.9%, and the Property Appraiser's Office fees increased 9%. Unfortunately, the Council does not have any input on these Non-Operating costs. Thus, excluding the Non-Operating costs, overall, this proposed budget apportions 95.84% directly for program and program support services and 4.16% for general administration and capital outlay.

### *Millage Rate:*

Using the estimated property values provided in June, staff has prepared a Millage Rate worksheet highlighting the additional revenue. Remember, anything over the Rollback Rate of .4623 will still need to be reflected as a "tax increase" during the TRIM hearings since it is generating additional tax revenue. The proposed budget includes \$3.5 million of Fund Balance, a small increase over the prior year plus an additional \$1.5 million of budget carry forward for trauma related programs. 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 1<sup>st</sup>. 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 20/21 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 2020-2021**

Description	TRIM	Annual FY 19/20 Budget as of 5.19.20		FY 19/20 Projected Actual Expenditures	FY 20/21 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
		Includes Carry Forward (CF)	% Of Operating Budget					
<b>REVENUES:</b>								
Tax Revenue	\$ 93,454,682	\$ 93,454,682		\$ 93,454,682	\$ 98,342,192		5.23%	** Est. based on preliminary property values and .4882 millage rate - For Discussion Purposes
Interest Earnings	200,000	200,000		600,000	200,000			Interest Earnings reduction due to projected lower rates
Federal through State	156,000	156,000		156,000	156,000			Estimates for current Title IVE Reimbursements; does not include est reimbursement for the new Legal Representation Agreement.
Local Foundations	854,605	1,136,306		1,136,306	790,000			FY20/21 commitment from Jim Moran Foundation (TIL & Relative Care). FY19/20 Actual is higher than Budget due to additional revenue from Racial Equity partners not anticipated in FY20/21.
Miscellaneous Sources	10,000	10,000		14,000	10,000			FY21 Budget is a conservative estimate for Training revenue.
Fund Balance**	3,200,000	3,200,000		3,200,000	3,500,000			Fund Balance to be used for Program Services
Est. Carry Forward	3,380,890	4,592,662		4,592,662	1,539,259			Carry Forward for Truama initiatives
<b>Total Revenues</b>	<b>\$ 101,256,177</b>	<b>\$ 102,749,650</b>		<b>\$ 103,153,650</b>	<b>\$ 104,537,451</b>			
<b>EXPENDITURES:</b>								
<b>Program Services &amp; Support:</b>								
Contracted Program Services	86,556,149	87,106,766		\$ 79,606,766	\$ 89,210,355		2.41%	As approved at the May Budget Retreat, including all the Wish List items. Includes \$1.1M in Unallocated for FY20/21.
Monitoring	68,000	68,000		55,000	68,000			Outsourced MOST Program Monitors.
Outcome Tools	20,000	20,000		20,000	32,000			Increase for Ages & Stages Kits for Providers
Salaries/Fringe. Also includes compensated absences and overtime.	6,305,492	6,753,965		6,551,346	6,685,777			The FY21 budget folds performance pay into salaries for a level total compensation as approved in Nov. 2019, a 1.5% COLA and a small incr for health insur. The SAMIS position no longer flows through CSC. Budget also incl contingency for Compensated Absences and OT if necessary.
Staff Travel	50,000	45,500		15,000	50,000			Low travel due to COVID 19
Cell Phones Communications	25,000	25,000		20,000	25,000			
Software/Eq Maint	78,160	78,160		73,000	79,655			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	3,000		2,970	3,000			
Advertising/Printing	7,000	7,000		6,800	7,000			

Description	TRIM	Annual FY 19/20 Budget as of 5.19.20		FY 19/20 Projected Actual Expenditures	FY 20/21 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
		Includes Carry Forward (CF)	% Of Operating Budget					
Other Purchased Services	21,139	21,139		20,000	21,658			
Materials, Supplies & Subscriptions	7,770	7,770		7,500	7,770			
Memberships & Training	40,880	40,880		15,000	42,005			Low due to COVID 19. Includes registration fees for conferences. See Travel.
Consultants	10,000	14,500		14,500	15,000			
<b>Total Program Services &amp; Support</b>	<b>93,192,590</b>	<b>94,191,680</b>	<b>95.28%</b>	<b>86,407,882</b>	<b>96,247,220</b>	<b>95.84%</b>	2.18%	
<b>General Administration:</b>								
Salaries/Fringe. Also includes compensated absences and overtime.	2,980,640	3,058,617		2,844,514	2,964,392			The FY21 budget folds performance pay into salaries for a level total compensation as approved in Nov 2019, a 1.5% 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	40,000			
Auditor	35,000	35,000		34,400	35,500			Annual increase per Engagement Letter
Other Consultants	52,500	66,900		51,000	77,500			Increase for BI360 Analysis
Risk Management Insurance	57,298	57,298		55,447	59,017			Estimated annual increase
Staff Travel	35,000	35,000		5,000	35,000			Low travel due to COVID 19
Equipment Rental/Maintenance	43,474	43,474		41,475	44,474			
Software/Equip Maintenance	238,669	238,669		198,700	211,375			Slight decrease for hosting and fees for various Software as a Service (SaaS) applications related to general administration. 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.
Facility Operations/Reserves	252,429	449,224.0		294,000	264,372			Annual facility costs include: facility mgt, landscape, utilities, storms, etc. (\$7.99 psf) Unused budget carries forward for future reserves. Includes slight incr for additional cleaning and an incr based on CPI for Ciminelli.
Telecommunications	63,000	63,000		61,500	63,000			
Postage/Courier	8,000	8,000		7,500	8,000			
Advertising Notices	10,670	10,670		8,000	10,670			
Printing/Promotions	12,000	12,000		10,000	12,000			
Other Purchased Services	83,160	83,160		81,000	85,261			Incl pyrl svc, banking fees, MIS co-location site & other operating needs.
Materials, Supplies & Subscriptions	51,945	51,945		50,000	64,378			
Memberships & Training	42,735	42,735		18,000	41,640			Low due to COVID 19. Includes registration fees for conferences. See Travel.
<b>Total Administrative Operating Exp</b>	<b>4,006,520</b>	<b>4,295,692</b>	<b>4.35%</b>	<b>3,800,536</b>	<b>4,016,579</b>	<b>4.00%</b>		

Description	TRIM	Annual FY 19/20 Budget as of 5.19.20 Includes Carry Forward (CF)	% Of Operating Budget	FY 19/20 Projected Actual Expenditures	FY 20/21 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
<b>Capital Expenditures:</b>								
Furniture & Equipment	10,000	50,000		47,000	10,000			This was higher in current year due to furnishing new offices from last year's build-out. Restores budget for nominal purchases if necessary.
Computer Hardware & Software	155,000	318,697		235,000	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	-	1,514		1,514	-			Would be budgeted from CF or Facility Reserves and used as needed.
<b>Total Capital Expenditures</b>	<b>165,000</b>	<b>370,211</b>	<b>0.37%</b>	<b>283,514</b>	<b>165,000</b>	<b>0.16%</b>	<b>-55.43%</b>	
<b>Total GA and Capital Expenditures</b>	<b>4,171,520</b>	<b>4,665,903</b>	<b>4.72%</b>	<b>4,084,050</b>	<b>4,181,579</b>	<b>4.16%</b>	<b>-10.38%</b>	
<b>Total Operating Budget</b>	<b>97,364,110</b>	<b>98,857,583</b>	<b>100%</b>	<b>90,491,932</b>	<b>100,428,799</b>	<b>100%</b>		
<b>Non-Operating Expenditures:</b>								
Community Redevelopment Agency								
Refund of Taxes due to TIF	3,273,777	3,273,777		2,904,369	3,433,652		<b>4.88%</b>	Based on preliminary property values
Property Appraiser Fee	618,290	618,290		618,290	675,000		<b>9.17%</b>	Based on Property Appraiser's fees
<b>Total Non-Operating Expenditures</b>	<b>3,892,067</b>	<b>3,892,067</b>		<b>3,522,659</b>	<b>4,108,652</b>		<b>5.56%</b>	
<b>Total Expenditures</b>	<b>\$ 101,256,177</b>	<b>\$ 102,749,650</b>		<b>\$ 94,014,591</b>	<b>\$ 104,537,451</b>			
<b>Millage Rate</b>		<b>0.4882</b>			<b>0.4882</b>			

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