

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

June 7, 2023 @ 10:00am  
*Virtual Zoom Meeting*

### **Agenda**

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|-------|---|---------|---|
| I.    | Call to Order   |         | Dr. Paula Thaqi, <i>Finance Committee Chair</i><br>Cathy Donnelly, <i>PPC Chair</i> |
| II.   | Finance & PPC Minutes   | (Tab 1) |   |
| III.  | Museum of Discovery and Science<br>Leverage Request for the Aviation<br>Academy | (Tab 2) | Maria Juarez, <i>Chief Program Officer</i>  |
| IV.   | Budget Retreat Follow-Up (Monetary)   | (Tab 3) | Cindy Arenberg Seltzer, <i>President/CEO</i>  |
| V.    | Budget Retreat Follow-Up<br>(Non-Monetary)                                      | (Tab 4) |   |
| VI.   | Millage Rate Scenarios  | (Tab 5) |   |
| VII.  | Draft Tentative FY 23/24 Budget   | (Tab 6) |   |
| VIII. | Public & Members' Comments  |         | Dr. Paula Thaqi, <i>Finance Committee Chair</i><br>Cathy Donnelly, <i>PPC Chair</i> |
| IX.   | Adjourn   |         |   |



**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY**

**Finance Committee Meeting**

**Virtual Zoom Meeting  
May 8, 2023 @ 2:00 p.m.  
Minutes**

**Finance Committee Members in Attendance:**

Health Department Director Paula Thaqi (*Committee Chair*), DCF Community Development Administrator Dawn Liberta, School Board Member Allen Zeman

**Committee Members Absent:**

Governor Appointee Tom Powers and Governor Appointee Cathy Donnelly

**Staff in Attendance:**

Cindy Arenberg Seltzer (President/CEO), Monti Larsen (COO), Kathleen Campbell (Director of Finance), Amy Jacques

**Guests in Attendance:**

Scott Sweeten (PFM Asset Management)

**Agenda:**

**I. Call to Order**

Dr. Thaqi called the meeting to order at 2:00 P.M.

**II. Finance Committee Minutes**

**ACTION:** Ms. Liberta made a motion to approve the February 23, 2023, meeting minutes as presented. The motion was seconded by Dr. Thaqi and passed with no opposing votes.

**III. Investment Quarterly Report**

Mr. Scott Sweeten, PFM Asset Management, gave an investment performance review for the Quarter Ended March 31, 2023. The full report was included in the meeting information packet. For the quarter, he noted that employment numbers were strong and that the Feds were focused on trying to contain inflation. He pointed out that there are signs of the economy slowing or cooling off a bit. However, he added that this week is an active week, and it will be interesting to see how things play out as we move forward.

As far as the CSC portfolio is concerned, he noted that while the first quarter was extremely volatile, the account is well diversified, now in positive territory, and well positioned moving forward.

**IV. Preliminary Budget Discussion**

Ms. Arenberg Seltzer briefly updated Committee Members on preparation for the May Budget Retreat, noting that staff will utilize new technology to display information related to Results Based Accountability. She pointed out that the May Retreat will focus on the Program Budget, with any wish list and follow-up items being brought to a Joint Finance/PPC meeting on June 7th, where the Administrative Budget will also be presented for consideration and recommendations to the full Council at its June 15<sup>th</sup> meeting. There was a brief discussion about the School District's proposal to increase fees on CSC funded Before and After School Programs. Ms. Arenberg Seltzer explained that she had negotiated that the bulk of the additional fees would be used by the District to provide scholarships for low-income students in schools not served by CSC funded providers. Dr. Zeman stated that he had talked to District staff about this proposal and he was supportive.

**V. Public & Members' General Comments**

There were none.

**VI. Adjourn**

**ACTION:** The meeting adjourned at 2:34pm with a motion from Ms. Liberta and a second from Dr. Zeman.

# CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY

## Program Planning Committee Meeting

Virtual Zoom Meeting  
April 21, 2023 @ 12:00 P.M.  
Minutes

### **CSC Committee Members in Attendance:**

Judge Michael Davis; Governor Appointee Cathy Donnelly (*PPC Chair*); DCF Community Development Administrator Dawn Liberta; Governor Appointee Jeffrey S. Wood

### **CSC Committee Members Absent:**

Governor Appointee David H. Kenton

### **Staff in Attendance:**

Cindy Arenberg Seltzer, President/CEO; Monti Larsen, COO; Maria Juarez, CPO; Sue Gallagher, CIO; Sharetta Remikie, CECEO; Dion Smith; Lisa Bayne; Amy Jacques

### **Guests in Attendance:**

Laurie Sallarulo (*Junior Achievement of South Florida*), Andy Fernandez (*Firewall Center*), Monica McNerney (*Junior Achievement of South Florida*), Casey Dellapenna (*Junior Achievement of South Florida*)

### **Agenda:**

#### **I. Call to Order**

Ms. Donnelly called the meeting to order at 12:00 P.M.

#### **II. Program Planning Committee Minutes**

**ACTION:** Ms. Liberta made a motion to approve the August 8, 2022, Program Planning Committee meeting minutes as presented. The motion was seconded by Mr. Wood and passed with no opposing votes.

#### **III. Revised Leverage Funds Request Policy**

Ms. Arenberg Seltzer briefly explained the proposed policy revisions, which were detailed in the meeting information packet.

**ACTION:** Ms. Liberta made a motion to recommend to the full Council approval of the revised Leverage Funds Request Policy, as presented. The motion was seconded by Judge Davis and passed with no opposing votes.

#### **IV. Firewall Youth FORCE Leverage Request**

Ms. Juarez briefly explained the proposal, which was detailed in the meeting information packet.

**ACTION:** Judge Davis made a motion to recommend to the full Council approval of the Firewall Youth FORCE leverage request, as presented, and contingent upon approval as a Broward County Public School vendor if applicable. The motion was seconded by Mr. Wood and passed with no opposing votes.

#### **V. Junior Achievement Biz Town and Finance Park Leverage Request**

Ms. Juarez and Ms. Laurie Sallarulo (President & CEO, Junior Achievement of South Florida) briefly explained the proposal, which was detailed in the meeting information packet.

**ACTION:** Ms. Liberta made a motion to recommend to the full Council approval of leverage funding for Junior Achievement to customize mental health storefronts in Biz Town and the Finance Park, as presented. The motion was seconded by Judge Davis and passed with no opposing votes.

#### **VI. Public Comment/Council General Comments**

There were none.

#### **VII. Adjourn**

**ACTION:** The meeting was adjourned at 12:31 p.m.



## For Joint Finance and Program Planning Committee Meeting June 7, 2023

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<b>Service Goal</b>	3.1 Reduce risk factors associated with delinquency, teen pregnancy, substance abuse, school dropout, and other risky behaviors.
<b>Objective:</b>	033 Provide innovative youth development programs that engage high school students attending high-need schools or students disengaged from school, and/or living in high poverty conditions to promote educational/career success and community attachment.
<b>Issue:</b>	Museum of Discovery and Science (MODS), Aviation Academy Leverage Request.
<b>Action:</b>	Approve Museum of Discovery and Science (MODS), Aviation Academy Leverage Request.
<b>Budget Impact:</b>	Amount not to Exceed \$125,564 to be Appropriated for FY 23/24.

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**Background:** The Museum of Discovery and Science (MODS) has a 26-year history of hiring disadvantaged youth as part-time interns and launched a program in 2007 tailored for young adults in Transitional Independent Living (TIL). In 2017, the Council approved a leverage agreement to enhance this program's internship length from a six-month internship to a one-year internship and increase the number of internships available. In 2021, the Council approved a leverage agreement for the MODS Everglades EcoExplorers Program that provides youth with environmental education and workforce development training combined with project-based field studies in the Everglades and policy discussions with environmentalists. In 2022, this program was increased to offer more internships. Both programs have traditionally met or exceeded all outcomes.

**Current Status:** MODS has submitted a leverage funding request to establish a new workforce development program to be known as the MODS Aviation Academy, for 25 high school youth. This program is a new initiative in collaboration with the Emil Buehler Aviation Institute at Broward College, Broward Public Schools, JetBlue Foundation and the Emil Buehler Perpetual Trust. The proposed internship program will provide youth with summer, after school and weekend aviation education and workforce



development training guided by a STEM Center & Aviation Academy Manager, while employed as part-time aviation educators at the museum. Youth will participate in the *Summer Immersion* followed by *School Year Workforce Development*. MODS will provide youth with meals, uniform shirts and jackets, public bus passes and all materials, supplies and fees required. The curriculum encompasses delivery of educational programs in the Museum's Makerspace and To Fly exhibit gallery, tours of aviation facilities, flight simulator training, drone instruction and licensing, and excursions to aviation events including the Fort Lauderdale Air Show. 25 youth in grades 10-12 will be recruited from five nearby high schools: Miramar, Blanche Ely, Boyd Anderson, Northeast, and Piper. These schools serve predominately minority students from low-income families and students score far below the state average on test scores and college readiness. MODS was awarded \$150,000 from the Emil Buehler Perpetual Trust and is requesting up to \$125,564 in leverage from CSC. This request meets the CSC leverage requirements.

**Recommended Action:** Approve Museum of Discovery and Science (MODS), Aviation Academy Leverage Request.



## Request for Leverage Funding

**Agency Name:** Museum of Discovery and Science  
**Program Name:** MODS Aviation Academy: A Workforce Development, Employability Skills Training and Paid Internship for High School Youth

## Scope of Work

### Background Information

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The Museum of Discovery and Science (MODS) seeks \$125,564 in leverage funding to establish the new *MODS Aviation Academy*, a year-long paid workforce development internship for 25 youth entering grades 10-12, focusing on five Broward high schools that serve nine Title 1 middle schools.

Aviation is one of the most important industries in South Florida. According to the Greater Fort Lauderdale Alliance, aviation is a multibillion-dollar sector – including airlines, general aviation, airports, manufacturers, maintenance and repair businesses and suppliers – employing more than 46,000 aviation workers in the region.

Broward's dynamic economy requires a workforce that is prepared for today's jobs and acquires the skills needed to keep up with labor market demand – a demand which the industry projects will see a 14% gap in skilled workers in 2023. Education to career pathways such as the *MODS Aviation Academy* builds foundational and employability skills such as communication, motivation and critical thinking, access to mentors and a network of professional contacts and develops workforce habits that youth can use throughout their careers. An internship like the *MODS Aviation Academy* not only offers high school youth education and employment, but pathways to equitable opportunities in long-term good-paying jobs.

Recruitment for the *MODS Aviation Academy* will focus on youth from Miramar, Blanche Ely, Boyd Anderson, Northeast and Piper High Schools. Miramar is Broward County's aviation magnet high school. The others are feeder high schools accepting students from nine (9) different Title 1 middle schools with courses in aviation and avionics. The internship is a new initiative in collaboration with the Emil Buehler Aviation Institute at Broward College, Broward County Public Schools, JetBlue Foundation and the Emil Buehler Perpetual Trust which will provide 51% of the project budget, exceeding the required CSC leverage for the project.

### Program Description

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The *MODS Aviation Academy* focuses on workforce development, education and employability skills training that encourage youth to pursue college and career pathways in the aviation field while employed as part-time aviation educators at the Museum.

The *MODS Aviation Academy* provides two components: *Summer Immersion* followed by *School Year Workforce Development*. MODS will provide youth with meals, uniform shirts and jackets, public bus passes and all materials, supplies and fees required. The MODS Aviation Academy curriculum encompasses the following:

- Development, prototyping and delivery of aviation project challenges and educational programs by Aviation Academy interns in the Museum's *Makerspace* and *To Fly* exhibit gallery, impacting 425,000 annual visitors.
- Tours of aviation facilities such as CTS Engines, JetBlue and Kennedy Space Center that expose youth to careers in the aviation and space industries.
- Networking opportunities with industry professionals through Aviation Symposia that focus on inspiring themes such as Women in Aviation and African Americans in Aviation.
- Flight simulator training and introduction to college courses and professors at the Emil Buehler Aviation Institute at Broward College.
- Drone instruction and licensing by a Broward College professor, including self-paced online education and flight testing at the Emil Buehler Aviation Institute at Broward College.
- Employability skills training including punctuality, dress code, communication, customer service, regular attendance, positive attitude and behaviors, positive interpersonal relations and completing tasks effectively.
- Excursions to aviation events such as the Fort Lauderdale Air Show, Homestead Air Show, North Perry Airport Day (with flights over the Atlantic Ocean).
- Exposure to opportunities in the aviation industry that youth may not have previously considered, including careers as airline transport pilots, avionics technicians, air traffic controllers or in the fields of robotics and rocketry.

The *MODS Aviation Academy* will remove barriers to the aviation industry for girls and underrepresented youth of color, providing the encouragement and support of female and minority mentors. In addition, Jonathan Robertson, a Museum Trustee, has established an endowed scholarship at Broward College, offering youth financial support to pursue college degrees and certificates in their chosen field.

## 2023/24 Program Timeline

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March 16	Orientation session for youth and parents at MODS (completed: 120 attended)
March 17 – May 17	Applications accepted (Youth are required to submit a letter of recommendation from a teacher or guidance counselor and complete a 300-500 word essay addressing why they want to participate and what they hope to gain.)
June 7	Youth notified of acceptance to internship
June 17	Onboarding orientation conducted at MODS
July – September	Summer Immersion 65 hours @ \$845 stipend per intern (minimum 80% of hours must be completed)
October – June	School Year Workforce Development Up to 25 hours per month @ \$13 per hour per intern (\$1 above minimum wage)

## Desired Population

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The *MODS Aviation Academy* will serve youth entering grades 10-12 focusing on five (5) Broward high schools – Miramar, Blanche Ely, Boyd Anderson, Northeast and Piper. Miramar is Broward County's aviation magnet high school. The others are feeder high schools accepting students from nine (9) Title 1 middle schools with courses in aviation and avionics. Students at all five high schools score far below the state average on test scores and college readiness and represent significant underserved, minority populations:

### Student Population

	Black	Hispanic	White	Asian	Multiethnic
Miramar	78%	13%	5%	1%	3%
Blanche Ely	76%	20%	3%	0%	1%
Boyd Anderson	88%	8%	2%	1%	1%
Northeast	36%	45%	16%	1%	2%
Piper	72%	14%	9%	2%	3%

### Staff Qualifications

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#### **Nathan Mahoney, STEM Center & Aviation Academy Manager**

Following an extensive national search, Nathan was hired in April 2023 to lead the implementation of the Museum's new *MODS Aviation Academy*. Nathan comes to MODS from the National Aeronautics and Space Administration (NASA), where he worked for the past nine years as an educator and ambassador, contributing to science missions aboard the Stratospheric Observatory for Infrared Astronomy, conducting public outreach to groups such as the National Science Teaching Association and developing projects such as the 2021 Artemis Moon Pod Contest. Nathan is a former middle and high school science teacher at schools in Texas, New York and at the Pine Crest School in Boca Raton. Nathan has a master's degree in interdisciplinary natural sciences as well as expertise in educational psychology, evidence-based methodologies and delivering science education to diverse populations. He will be responsible for all curriculum and project development, overseeing and working with youth, arranging and conducting excursions and implementing evaluations.

#### **Workforce Development Administrator (WDA) (new hire)**

The WDA will assist the Aviation Academy Manager with the logistics necessary for the internship's success. The WDA will purchase all program supplies, secure private bussing for excursions, purchase public bus passes for youth, arrange for delivery of intern meals during Summer Immersion and School Year work hours, distribute uniform shirts and jackets, submit all receipts and invoices for processing, input data into SAMIS and work with the Museum's Human Resources Department to arrange background checks, create employment files and ensure they contain all necessary paperwork required by CSC.

#### **Director of STEM Learning (Aruna Ragbir)**

Aruna is responsible for managing the Museum's STEM (science, technology, engineering and math) educational experiences conducted through early childhood, STEMobile and the STEM Center for Education and Career Development which includes the *MODS Aviation Academy*. Aruna will work with the STEM Center & Aviation Academy Manager to coordinate, implement and evaluate all aspects of the MODS Aviation Academy to ensure its success. Aruna is the former Acting Director of Education at Young At Art Museum and has a B.S. in Biology and a B.A. in Art History.

#### **STEM Educators**

MODS STEM Educators will work with the **MODS Aviation Academy Manager** to assist interns in developing project challenges and aviation programs, acclimate them to areas throughout the Museum, assist with customer service and employability skills training, chaperone during excursions and support youth during their work assignments.

## Performance Measures

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DESIRED RESULT: Reduce risk factors associated with delinquency, teen pregnancy, and other risky behaviors.

### **Key Question #1                      How Much Did We Do?**

Performance                      % of contracted youth actually served

Goal                                      95%

Performance                      % of funded allocation utilized

Goal                                      95%

### **Key Question #2                      How Well Did We Do It?**

Performance                      Program Reviews

Goal                                      Meets expectations

Performance                      Data Integrity

Goal                                      95%

Performance                      % of youth who were satisfied with their experience in the program

Goal                                      85%

Performance                      % of youth who demonstrated satisfactory participation

Goal                                      80%

### **Key Question #3                      Is Anybody Better Off?**

Performance                      % of youth who demonstrated proficiency in employability and job retention skills

Goal                                      75%

Performance                      % of youth who increased their knowledge of aviation concepts

Goal                                      75%

## Leverage Funding

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Leverage funding for the *MODS Aviation Academy* has been secured. The JetBlue Foundation provided a \$25,000 grant in 2021/22 for the Director of STEM Learning to develop the concept for the *MODS Aviation Academy* and form partnerships within Broward's aviation industries and Broward College. In November 2021, the Emil Buehler Perpetual Trust awarded MODS a 3-year grant of \$1.2 million for the *MODS Aviation Academy*, as well as aviation components in MODS' new early childhood exhibit gallery. \$150,000 in 2023 and 2024 supports the *MODS Aviation Academy*. The Buehler Trust has been a major donor of MODS since the Museum's inception in 1992. We feel strongly that their support of the *MODS Aviation Academy* will continue to provide the required leverage funding in the years ahead.

**Workforce Development Internships @ MODS 2023/24**  
**Aviation Academy – 25 Interns**

	<b>Children's Services Council</b>	<b>Emil Buehler Trust Leverage</b>	<b>MODS</b>	<b>Total</b>
	<b>43%</b>	<b>51%</b>	<b>6%</b>	
Staff Salaries				
Director of STEM Learning (20%)	\$10,750	\$5,000		\$15,750
Aviation/STEM Manager (100%)	\$35,000	\$20,000		\$55,000
STEM Educators (10 hrs/wk @ \$19/hr x 52 weeks x 2)	\$10,000	\$9,760		\$19,760
Workforce Development Administrator - new (25%)	\$10,000			\$10,000
Staff Salaries Taxes & Benefits @ .0765% + 18%		\$10,000	\$15,781	\$25,781
Intern Summer Stipends 65 hours @ \$13/hr x 25 interns (\$845)	\$21,125			\$21,125
Intern Salaries 9 mos. @ avg. of 25 hrs/mo x \$13/hr x 25 interns		\$73,125		\$73,125
Intern Salaries Taxes & Benefits @ .0765% + 18%		\$18,757		\$18,757
Uniforms (2 shirts & 1 jacket) \$26 per shirt x 25 x 2 + \$28 per jacket x 25	\$1,350	\$376	\$274	\$2,000
Background Checks - \$27.26 x 25		\$682		\$682
Public Bus Passes (\$40 mo x 12 mos x 10 interns)		\$4,800		\$4,800
Private Bus Transportation for Excursions 7 trips total – 6 local, 1 to Homestead	\$8,400			\$8,400
Intern Meals 49 days @ \$12 per meal x 25 interns + 3 staff	\$16,464			\$16,464
Outside Fees/Contractual Drone Instruction by Broward College (\$299 per youth) Appearance fees by NASA astronauts	\$4,975	\$2,500 \$2,500		\$7,475 \$2,500
Educational Supplies	\$2,500	\$2,500		\$5,000
Professional Mid-level Drones – 1 per every 5 youth (5 @ \$1,000 each)	\$5,000			\$5,000
Social media, flyers, refreshments at orientation			\$800	\$800
Copy & Printing			\$250	\$250
<b>Total Expenses</b>	<b>\$125,564</b>	<b>\$150,000</b>	<b>\$17,105</b>	<b>\$292,669</b>

**TAB 3**

## **For Joint Finance and Program Planning Committee Meeting June 7, 2023**

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<b>Issue:</b>	Budget Retreat Follow-Up – Items that could have a Budget Impact
<b>Action:</b>	Discuss Findings in preparation for June Council Meeting
<b>Budget Impact:</b>	See Details Below

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**Background:** During discussion of the tentative FY 23/24 programmatic budget at the May 18<sup>th</sup> Budget Retreat, Council Members raised several community issues that may or may not require additional CSC funding. Staff were asked to further explore these issues and bring their findings to the June 15<sup>th</sup> Council meeting.

**Current Status:** Staff is in the midst of working with various community partners to address the issues raised by Members at the Budget Retreat. The items below have the possibility of impacting the FY 23/24 budget, though most of them are quite small and can easily be absorbed within the current proposed budget. Where allocations MAY be needed as more information is known, an estimated highest anticipated amount is listed to provide some context for discussion.

### **Family Supports (Service Goal 2.1)**

**None at this time**

*Dr. Thaqi requested that staff explore salary increases and/or incentives to recruit and retain attorneys for children to get this program fully staffed within the current budget and allow for growth until all children have their own legal representation.*

Staff met with Legal Aid Services of Broward County, and while leadership has a goal of bringing all salaries up to a more competitive level, they are not willing to provide salary increases or incentives such as sign-up bonuses to the subset of attorneys funded by CSC without having the funding to compensate equally qualified attorneys funded via other means. They are developing some strategies to address the salary increases for other funded attorneys. If / when they can do this increase, they may need additional funds from CSC, but currently they could raise salaries within their existing budget due to the staff vacancies.

During the conversation about salaries, Legal Aid expressed a need for better computers, peripherals, monitors, stands, docking stations, subscription services, and other software which would increase the efficiency and working conditions for their existing CSC-funded staff. They also expressed a significant need for a teleconferencing system; such a system would allow hybrid meetings and a better environment for attorneys to conference and attend hearings. All of this can be accommodated within under-utilized funds in FY 22/23.



## **Economic Self-Sufficiency (Service Goal 2.2)**

**+\$51,191**

*Commissioner Furr asked staff to look into how much it would cost CSC to address the increase in food costs for all of the hunger programs.*

The chart below provides a 7.7% increase for food on all hunger contracts. This percent increase is based on the Food CPI from April 2022 to April 2023. This will help offset the rising cost of food and transportation. This can easily be absorbed through the current overall budget, but will require the indicated contract adjustments.

<b>Provider</b>	<b>FY 22/23 Additional Food Allocation and Total Contract</b>	<b>Prior Adjustment Approved in May 2023</b>	<b>+7.7%</b>	<b>New FY 23/24 Total Budget</b>
<b>CEC</b>	\$168,577	N/A	\$7,941	<b>\$176,518</b>
<b>Harvest Drive</b>	\$78,678	N/A	\$5,418	<b>\$84,096</b>
<b>LifeNet4 Families</b>	\$300,000	N/A	\$13,099	<b>\$313,099</b>
<b>SFHC Summer BreakSpot</b>	\$150,000	N/A	\$6,715	<b>\$156,715</b>
<b>SFHC Mobile School Pantry</b>	\$240,000	N/A	\$16,632	<b>\$256,632</b>
<b>FLIPANY</b>	\$145,000	20,000	\$1,386	<b>\$166,386</b>
<b>TOTAL</b>	<b>\$1,082,255</b>	<b>\$20,000</b>	<b>\$51,191</b>	<b>\$1,153,446</b>

## **Mindfulness Tools for Students**

**<\$50,000**

*Dr. Zeman requested additional discussions around mindfulness and opportunities to do more. Staff was asked to look at additional mindfulness training to increase mindfulness services and opportunities to youth in schools as a tool to address increased trauma that is being seen in students. Related to mindfulness, Ms. Liberta indicated she would begin to make youth referrals and would be interested in performance data as to its effectiveness.*

Feedback on the Center for Mind Body Medicine (CMBM) and Mindfulness-Based Stress Reduction (MBSR) workshops has been very positive. But as we worked to develop a robust roster of facilitators, the workshops have been provided on an ad hoc basis as requested in the community rather than systematically deployed within a CSC goal provider network. Two Maximizing Out of School Time (MOST) providers will be running pilot programs this summer and throughout the upcoming fiscal year; it is intended to

promote the use of the cadre of facilitators within CSC programs and to track effectiveness in reducing the effects of trauma. \$77,000 was included in the proposed program budget presented in May to pay for approximately 20+ groups. We have also allowed providers to use existing flex funds to add a CMBM or MBSR group to their program and several of them are doing so. The additional potential funding included above would be to add additional workshops if necessary.

We are anticipating that next fiscal year, the Positive Youth Development (middle and high school afterschool and summer services) and Healthy Youth Transitions (life coaching, case management and trauma-focused therapy) procurements will incorporate Mind-Body Resiliency services. New DAY (diversion services) providers will incorporate mindfulness activities into their groups. Staff is also creating a Mind-Body Resiliency Facilitator Request For Qualifications (RFQ) in order to grow the cadre of facilitators.

### **Water Safety (Service Goal 8)**

#### **Lifeguard Shortage and Impact on CSC's Water Safety Programs <\$20,000**

*During discussion of how a lifeguard shortage might impact CSC's water safety programs, Dr. Thaqi mentioned that youth in the SPUD Clubs (Students Preventing Unintentional Drowning) might be good Lifeguard candidates, but that the cost of the certification class/training could be a barrier. She suggested possible scholarships to meet the financial cost of the certification class.*

CSC followed up with DOH and Swim Central regarding the lifeguard shortage. It appears the lack of lifeguards may significantly impact the ability of SWIM Central to offer lessons as the pools have to limit the number of children to the number it can safely supervise. However, the answers appear to be more complex than just providing scholarships for the certification. While the \$300 certification fee may be a barrier, the bigger challenge seems to be competition with other employers offering higher pay for jobs with less responsibility and / or more of a career path.

DOH staff is developing possible solutions with various partners who staff the pools throughout the County. CSC will continue to work with DOH and partners on solutions for this summer. There are currently sufficient funds in this year's budget to accommodate those needs. If some of those strategies need to be incorporated into next fiscal year, we will bring that back to the Council and it should be able to be accommodated within existing Unallocated as they are not very expensive.

## **Public & Community Awareness & Advocacy (System Goal 2)**

### **Marketing CSC and its Resources**

**<\$60,000**

*Dr. Kenton raised the possibility of increasing CSC exposure in the Community through a CSC-wrapped van to transport large items and large quantities of collaterals to community events.*

Staff are working on exploring various transportation options to increase CSC exposure in the community and increase staff efficiency. They are exploring feasible fiscal options that include buying, leasing or scheduled rentals of a possible CSC vehicle to be used for community events. Additionally, they are working on procedures and protocols for drivers who will need to utilize this vehicle for community events involving CSC. There are very different costs associated with these different options, but all of them should be able to be accommodated within the current overall budget.

### **General Budget**

#### **Flooding Recovery Fund**

**To Be Determined**

*Dr. Zeman asked to create a Flooding recovery fund.*

Historically, CSC has responded to various disasters (hurricanes, floods, COVID-19, sudden influx of children due to disasters outside of Broward County) by designating a portion of unallocated that is deemed appropriate for that emergency. If the Council wishes, a dedicated line for Emergency Response Funds can be budgeted. Given the \$8 million currently in the General Unallocated, that could be sufficient to meet such a desire.

**Recommended Action:** Discuss Findings in preparation for June Council Meeting.

**TAB 4**

## **For Joint Finance and Program Planning Committee Meeting June 7, 2023**

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**Issue:** Follow-Up from May 2023 Budget Retreat – Requests for Additional Information or Future Activity.

**Action:** For Your Information.

**Budget Impact:** None.

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**Background:** During discussion of the tentative FY 23/24 programmatic budget at the May 18th Budget Retreat, Council Members requested additional data and made some suggestions for future action.

**Current Status:** Below please find the additional data requested and/ or the status of action items. The following items do not require any additional budget.

### **Family Supports (Service Goal 2.1)**

#### **Share New CSC Resources with Family Court Judges**

*While discussing the Family Supports services and recommendations, Judge Davis invited CSC staff to join one of his meetings with Family Judges in order to share new CSC-funded services available to Judges in making referrals to clients.*

Ms. Juarez Stouffer talked with Judge Davis to confirm that CSC staff will join a meeting with the judges later this fiscal year.

#### **Family Supports Success Stories**

*During the discussion on the significant decrease in child abuse cases and home removals, Commissioner Furr mentioned that this was a real success story that needed to be told.*

Staff are working with our partners at ChildNet to develop the appropriate frame for this. The CPIS transition might create a news hook.

## **Literacy & Early Education (Service Goal 5)**

### **Early Learning Centers**

*Dr. Zeman inquired about setting standards for all early learning centers in Broward or even creating standards for the workforce. He asked that more help for ELC vulnerable population be added to the "study" category. Related to that, Dr. Thaqi inquired as to whether ELC is helping centers toward accreditation.*

The standards for early learning centers is set by the Legislature and the Department of Early Learning (DEL). They have established a schema based upon CLASS (Classroom Assessment Scoring System), which looks at positive interactions within the classroom. The CLASS is used as a guide to assess quality services in Voluntary Pre-K (VPK) and School Readiness (SR) providers.

According to the DCF CARES website, there are currently 772 total childcare centers in Broward; 185 Broward centers are accredited. While ELC provides technical assistance to providers seeking accreditation, more attention has been focused on improving CLASS scores as it has a greater impact on a child's school readiness, is more meaningful for the Centers and their staff, and it aligns with the directives from DEL and the Legislature.

One of the good things to come out of the COVID pandemic was an increased awareness of the vital role that quality childcare plays in the economy. That resulted in hundreds of millions of dollars of federal funds being injected into the system to help child care centers stay afloat; recruit, retain and upskill workers; improve quality; and expand access. The ELC of Broward was one of the leaders in the State in making effective use of these dollars, implementing several different initiatives to achieve these goals and tracking their effectiveness in order to determine what would be most effective to maintain over the long term. Their Above and Beyond program, which was started over a year ago, has yielded excellent results in increasing CLASS scores, improved teacher credentials, and preliminary results indicate gains in child readiness.

To improve recruitment and retention, they used short term American Rescue Plan Act (ARPA) funding to develop *Building A World Class Workforce* training. They have also continued their management training through the Business Leadership Institute to improve the strength of the centers to provide quality services. They are now exploring providing Bootcamps and developing an apprenticeship program along with CareerSource.

This was the first year measuring learning gains during students' VPK year. They were assessed three times using the Florida Assessment of Student Thinking (FAST) assessment which is now also used in the public schools. Broward students started in PM 1 at 67% at or above benchmark; in PM 2 they moved to 78% and in PM3 82%. These appear to be good results but the state has not yet released the statewide results so that we can see how Broward compares to the rest of the state. ELC has been invited to present on their quality initiatives at the June Roundtable.

## **Literacy & Early Education (Service Goal 5)**

### **Behavioral and Inclusion Support**

*Dr. Thaqi requested follow-up on the inclusion specialist in the Miami programs that was mentioned by the speaker at the April Council meeting.*

The Inclusion program mentioned at the April Council meeting serves parents who have children with special needs who want their child to be served in an inclusive afterschool program instead of an afterschool program that specializes in serving children with special needs. The provider will work with the children, parents, and the afterschool program to facilitate the service to the child with special needs. CSC has a contract with this provider and if there is a family who wants their child with special needs serviced in an inclusion program, this provider can work with the family and the provider to accommodate the child, if appropriate.

In a child care setting, ELC has implemented strategies and services to assist child care providers to improve their classroom management skills to serve children with challenging behaviors. ELC hosts weekly Zoom meetings, called Behavior Bites, in which child care educators are invited to share information and ask questions regarding the children's challenging classroom behaviors. These Zoom meetings give educators easy access to staff that is knowledgeable about classroom management strategies. ELC has also created and posted a series of Behavior Bites tidbits for families to minimize challenging behaviors in the home. If families have questions regarding their children's development, they can call ELC's Warm Line. If more assistance is needed, an Inclusion Specialist can be deployed to visit the child's classroom.

ELC's inclusion support staff follow up on all School Readiness children that present with concerns on their Ages and Stages Questionnaire and facilitate referrals for further evaluation for children who present with developmental or social concerns. They assist families to understand the process and complete the necessary forms.

ELC is implementing a Peer Navigator model funded by the A.D. Henderson Foundation to support families who have children eligible for services through FDLERS / Child Find and Early Steps Services and children in the process of evaluation. The Peer Navigators will coordinate and reduce barriers so children can attend their recommended evaluation and intervention appointments.

ELC does not capture the number of children expelled from child care centers. There is a termination reason entered into the module, but it is not currently tracked.

ELC is exploring whether there is a correlation between the ASQ scores and the termination code.

## **Increase Library Card Registration**

*Commissioner Furr sought assistance with increasing the number of students registering for a library card.*

Staff will look at different strategies to provide information to the community on the value of the Broward County Library System. Staff are looking at creating a PR toolkit that Community groups, Schools, and MOST providers can utilize to promote the idea of registering for library cards and the resources available through the Broward Public Library System. The initiative would be initiated as one of the campaigns already budgeted for FY 23/24.

## **Independent Living (Service Goal 4)**

*Ms. Liberta asked staff to explore lowering the age of those youth with a life coach from 15 years to 13 years.*

The Transitional Independent Living (TIL) System of Care Committee is looking at this issue. ChildNet is exploring the supports that they offer adolescents. The Broward Behavioral Health Coalition already offers life coaches starting at age 14. The CSC Healthy Youth Transitions RFP is planned to be released in FY 23/24 and can expand the eligible age of children in the foster care system to allow serving children aged 13 years and older if that is needed.

## **Delinquency Diversion (Service Goal 3.2)**

*Ms. Liberta inquired as to the number of youth in the civil citation/diversion program.*

Law enforcement officers in Broward County have the discretion to issue a civil citation in lieu of arrest if the youth is 17 years old or younger on the offense date; admits to having committed an eligible misdemeanor; has no pending or prior felony charges; and has not exceeded the allowable three civil citation opportunities. \*The list of eligible misdemeanors can be provided upon request.

Broward County's Justice Services Department serves as the coordinating entity for the countywide civil citation process. Once a young person receives a Civil Citation, they meet with the Juvenile Civil Citation Case Coordinator who screens the young person and refers them to a CSC New Diversion Alternatives for Youth (DAY) Program or other program based on their needs. In FY 21/22, 438 Civil Citations were issued by various Broward County law enforcement agencies.



Law Enforcement Agency	Sep-22	Since October 2021	% of Total
Broward Sheriff's Office	21	118	27%
Coconut Creek	1	9	2%
Coral Springs	4	40	9%
Davie	0	14	3%
Florida Division of Alcoholic Beverages & Tobacco	0	0	0%
Florida Fish and Wildlife Conservation Commission	0	0	0%
Fort Lauderdale	4	19	4%
Hallandale Beach	0	2	0%
Hillsboro Beach	0	0	0%
Hollywood	3	54	12%
Lauderhill	0	12	3%
Lighthouse Point	0	0	0%
Margate	0	4	1%
Miramar	6	28	6%
Pembroke Pines	1	27	6%
Plantation	4	51	12%
Seminole	0	0	0%
State Attorney's Office	1	26	6%
Sunrise	1	34	8%
Wilton Manors	0	0	0%
<b>Total</b>	<b>46</b>	<b>438</b>	<b>100%</b>

CSC's New DAY programs served 902 youth in FY 21/22. Of these, approximately 29% received a civil citation, with the remainder receiving an arrest and participating in diversion.

### **Elementary & Middle School Initiatives (various)**

#### **Out-of-School Time Facility Fees**

*Dr. Zeman inquired as to the net cost of the new fees to be paid to the school district through CSC funded providers.*

BCPS's Department of Before and After School Child Care (BASCC) released the new Before and Aftercare School Child Care RFP on May 16, 2023. The RFP is scheduled to close on June 14<sup>th</sup> at 2 pm. The new RFP requires afterschool providers operating at elementary, middle, and high schools to apply in order to serve students at school board sites beginning in August 2023.

Leading up to the release, CSC and BCPS agreed upon a new fee schedule for CSC-funded afterschool providers to operate on a school board site. Specifically, BASCC increased the Building Fee from \$750 to \$1500 for the school year and the BASCC Department Fee from \$15 to \$75 per student per year. If our Transportation / Data

Sharing Agreement for High Schools is executed, it caps fees for those programs at the levels indicated below rather than those in the RFP.

Consequently, for the 23/24 school year, the CSC increased the OST allocation by \$530K to cover the increased BASCC fees. A portion of the BASCC fees will be used to fund scholarships at schools that do not have CSC-funded after-school programs. BASCC Director Erik Anderson anticipates that of the \$75 per student BASCC Department Fee, \$30 will support department operations and \$45 will support the BASCC Trust Fund which provides scholarships for students, lower staff ratios for high-need youth at school board-operated sites, and nurse support for medically fragile youth.

While CSC has no formal mechanism for tracking how the BASCC applies the fees below; our best estimate of the breakdown is that \$299,295 of the fees below will go toward scholarships and \$311,880 will go toward BASCC operations. The rest is the per site fee which I assume goes to the school.

OST fees budgeted for SY and summer for FY21/22, FY22/23 and projected for FY23/24:

RFP	FY21/22	FY22/23	Projected for FY23/24
MOST INCL	\$334,056	\$373,395	\$728,465
MOST SN	\$9,323	\$53,145	\$78,705
YF	\$53,085	\$54,215	\$181,575
PEACE	\$4,945	\$3,120	\$23,120
STEP	\$4,000	\$4,000	\$4,000
LEAP	\$6,500	\$6,500	\$6,500
<b>Grand Totals</b>	<b>\$478,909</b>	<b>\$494,375</b>	<b>\$1,024,365</b>

## **Public & Community Awareness & Advocacy (System Goal 2)**

### **Educate Public and Educators as to CSC Services and Resources**

*Dr. Zeman offered to connect the BCPS marketing & communication team with the CSC marketing and communication team to ensure parents are made aware of CSC services/referrals.*

A meeting between the two teams (CSC and BCPS) has already been initiated. The CSC staff will be working with the BCPS PIO office to set up a preliminary meeting about collaboration for marketing community resources and services available to the community. Staff will continue to update the council on the progress of the joint marketing/communication collaboration.

**Recommended Action:** For Your Information.

**TAB 5**

Children's Services Council of Broward

Revenue Projection FY 23/24

	FY 22/23	FY 23/24	FY 23/24	FY 23/24
	Current Year	Roll Back Rate	MR Flat	Full Half Mil
	Presented at May Budget Retreat Property Values Tax Yr. 22	Property Values Tax Yr. 23 9.67% Increase	Property Values Tax Yr. 23 9.67% Increase	Property Values Tax Yr. 23 9.67% Increase
Gross Taxable Value	\$ 246,758,603,360	\$ 272,717,282,612	\$ 272,717,282,612	\$ 272,717,282,612
Millage Rate (MR)	0.4500	0.4132	0.4500	0.5000
Tax Revenue Generated by Taxes @ 95%				
Uncollectible Value	105,489,303	107,052,441	116,586,637	129,540,708
Fund Balance - Reduces \$3M each yr	19,091,351	19,000,000	19,000,000	19,000,000
Other Revenue	3,249,616	2,706,150	2,706,150	2,706,150
Total Estimated Revenue	\$ 127,830,270	\$ 128,758,591	\$ 138,292,787	\$ 151,246,858

Program Budget	110,193,269	110,193,269	110,193,269
Unallocated	(434,022)	8,830,147	21,417,337
Total Program Budget	109,759,247	119,023,416	131,610,606
Program Admin	9,781,365	9,781,365	9,781,365
Gen Admin and Capital Expenditures	5,412,829	5,412,829	5,412,829
Non-Operating Expenditures	3,805,150	4,075,177	4,442,058

**TAB 6**

## For Finance Committee

**June 7, 2023**

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**Issue:** Establish Draft Tentative Budget and Millage Rate for FY 23/24

**Action:** 1. Discuss the Draft Tentative FY 23/24 Budget.  
2. Discuss the Tentative Millage Rate.

**Budget Impact:** Establishes FY 2023/24 Tentative Budget.

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**Background:** At the May 18<sup>th</sup> Budget Retreat, staff presented the Council with the FY 23/24 Proposed Programmatic Budget which was developed based on multiple factors including alignment with the Council's core mission, previous Council discussions, program performance, community input, economic conditions, federal funding, integration with other funders and other emerging issues, etc. It also included the program renewals incorporating budget adjustments, and RFP awards.

**Current Status:** The Property Appraiser's Office released the preliminary property value information on May 26, 2023, highlighting a County-wide net increase of 9.67%. Since the property values were slightly higher than anticipated, staff added the additional revenue that would be generated if the Millage rate remains level at .4500, to Unallocated to be appropriated as needed for the Council Wish List and other community needs during the upcoming fiscal year.

The administrative budget is always driven by the Council's programmatic goals and the level of support that it will take to achieve these goals; all the while considering the effect on taxpayers. Management met and discussed the departmental staffing needs to successfully accomplish the goals and objectives and three new positions are being requested along with several position reclassifications. These positions and promotions span several departments and include a Director of Research and Planning, Budget Director, and a MIS Cybersecurity Manager. This administrative budget also proposes a 5% COLA for staff which is consistent with the CPI as of Spring 2023; a 10% increase for health insurance based on our broker's estimate; and a 3% increase for FRS which is an estimate for budget purposes. FRS has not yet released the rates for the upcoming fiscal year as the Governor has not yet signed the legislation changing several of the FRS parameters.

Within the Non-Operating Expenditures section, CRA fees are estimated to increase anywhere from 8 -14%. The Property Appraiser's Office has not yet submitted their annual fees and staff estimated a 10% increase from the prior year. Excluding the Non-Operating costs, overall, this proposed budget apportions 95.94% directly for program and program support services and 4.06% for general administration and capital outlay.

## Millage Rate

Given the increase in property values, the current 0.4500 millage rate will generate an additional \$11 million in revenue. That additional revenue plus the continued use of \$19 million in Fund Balance will allow for the previously approved growth in the programs and a \$3 million increase in the Unallocated budget (total \$8 million). This large Unallocated gives the Council the budgetary flexibility to respond as additional community needs are identified and / or clarified during the fiscal year.

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 Fund Balance and/or 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. Discuss the Draft Tentative FY 23/24 Budget
2. Discuss the Tentative Millage Rate.

## Fund Balance Estimate

Total Fund Balance 9/30/22	\$71,215,873
Minimum Fund Balance FY 21/22	(\$21,457,084)
Committed for Building	<u>(\$6,000,000)</u>
Unassigned Fund Balance	\$43,758,789
Estimated increase in Fund Balance FY 22/23	<u>\$500,000</u>
Estimated Fund Balance at 9/30/2023	<u><u>\$44,258,789</u></u>
<b>Fund Balance Proposed Appropriations:</b>	
Proposed Fund Balance for FY 23/24	<u>\$19,000,000</u>
Estimated Unassigned Fund Balance at 9/30/2023	<u><u>\$25,258,789</u></u>





Children's Services Council of Broward County  
Proposed Budget Detail-General Fund  
Presented to the Finance Committee  
Fiscal Year 2023-2024

Description	Annual FY 22/23 Budget as of May, Includes Carry Forward (CF)	% Of Operating Budget	FY 22/23 Projected Actual Expenditures	FY 23/24 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
REVENUES:							
Tax Revenue	\$ 105,489,302		\$ 105,489,302	\$ 116,586,637		10.52%	Est. based on preliminary property values of .4500 millage rate For Discussion Purposes
Interest Earnings	250,000		2,800,000	250,000			
Title IV E - Federal through State	530,000		500,000	530,000			Estimates for Title IVE Reimbursements
Promise Revenue	775,580		596,818	500,000			Promise Grant continues at \$500k per year over 4 more years. Decrease is from carryfroward.
Local Foundations	1,684,037		1,684,037	1,416,150			FY23/24 commitment from Jim Moran Foundation (TIL & Kinship). Reduction stems from DeLuca Foundation Youth Force commitment which ends July 2024.
Miscellaneous Sources	10,000		8,500	10,000			Estimate for Training revenue.
Fund Balance	19,091,351		19,000,000	19,000,000			Fund Balance to be used for Program and Support Services
Total Revenues	\$ 127,830,270		\$ 130,078,657	\$ 138,292,787			
EXPENDITURES:							
Program Services & Support:							
Contracted Program Services	109,276,564		\$ 94,500,000	\$ 118,929,981		8.83%	As approved at the May Budget Retreat and includes Unallocated for Wish List items.
Monitoring	140,000		120,000	140,000			
Outcome Tools	55,500		48,000	57,650			
Salaries/Fringe. Also includes compensated absences and overtime.	8,649,471		8,389,987	9,289,035			The FY24 budget includes 1 new position, a 5% COLA and a 10% for health insur. Budget also incl contingency for Compensated Absences and OT if necessary.
Staff Travel	50,000		40,000	70,000			Increased travel is anticipated for Professional Development and necessary conferences. Additionally, mileage costs have increased and staff are traveling to Provider sites more often.
Cell Phones Communications	26,000		23,500	26,700			
Software Maintenance & SaaS	123,370		115,000	160,520			For hosting and fees for various Software as a Service (SaaS) applications related directly to Program Services. Includes licensing renewals for various software agreements, cloud migration, as well as taking advantage of multi-year savings when applicable. However, this causes uneven "annual" renewals with periodic spikes or decreases in budget.
Postage/Courier	3,000		1,000	2,000			
Advertising/Printing	11,000		10,000	14,500			Est incr for printing materials
Other Purchased Services	19,953		17,000	19,263			
Materials, Supplies & Subscriptions	7,200		5,500	7,200			
Memberships & Training	48,410		30,000	43,025			Includes registration fees for conferences. See Travel.
Consultants	15,000		5,000	15,000			To be used if needed.
Total Program Services & Support	118,425,468	95.39%	103,304,987	128,774,874	95.94%	8.74%	



Children's Services Council of Broward County  
Proposed Budget Detail-General Fund  
Presented to the Finance Committee  
Fiscal Year 2023-2024

Description	Annual FY 22/23 Budget as of May, Includes Carry Forward (CF)	% Of Operating Budget	FY 22/23 Projected Actual Expenditures	FY 23/24 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
General Administration:							
Salaries/Fringe. Also includes compensated absences and overtime.	3,603,010		3,494,920	4,121,157			The FY24 budget includes 2 new positions, a 5% COLA and a 10% incr for health insur. Budget also incl contingency for Compensated Absences and OT if necessary.
Legal	40,000		35,000	40,000			
Auditor	40,000		35,000	40,000			
Other Consultants	174,594		50,000	73,500			Removes Budget Carry Forward from the Financial Mgt System (OG) project and other minor reductions.  Estimated 10% annual increase
Risk Management Insurance	91,117		88,000	98,252			
Staff Travel	35,000		12,000	35,000			
Equipment Rental	33,500		18,000	23,800			Includes hosting and fees for various Software as a Service (SaaS) applications related to the Financial Management System, Project Management System, Grammarly, Cloud Migration, 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.
Software Maintenance & SaaS	315,820		190,000	288,760			
Equipment Maintenance	47,942		35,000	39,942			
Facility Operations/Reserves	536,798		228,000	292,289			Annual facility costs include: facility mgt, landscape, utilities, storms, etc. (\$9.28 psf) Current Budget includes reserves. Unused budget will carry forward each year in Nov.; thus distorting current year budget.
Telecommunications	53,670		41,000	49,866			
Postage/Courier	8,000		3,000	5,000			
Advertising Notices	10,000		3,500	5,000			Includes payroll processing , banking fees and other and other misc services.
Printing/Promotions	11,200		7,000	11,500			
Other Purchased Services	167,695		108,000	113,580			
Materials, Supplies & Subscriptions	57,248		40,000	49,090			Includes registration fees for conferences. See Travel.
Memberships & Training	39,890		28,000	30,000			
Total Administrative Operating Exp	5,265,484	4.24%	4,416,420	5,316,736	3.96%		



Children's Services Council of Broward County  
Proposed Budget Detail-General Fund  
Presented to the Finance Committee  
Fiscal Year 2023-2024

Description	Annual FY 22/23 Budget as of May, Includes Carry Forward (CF)	% Of Operating Budget	FY 22/23 Projected Actual Expenditures	FY 23/24 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
Capital Expenditures:							
Furniture & Equipment	31,315		5,000	10,000			Removes budget Carry Forward for last year's remodeling project. Est. budget for nominal purchases or repairs as necessary.
Computer Hardware & Software	368,831		155,000	116,000			Unused Capital Budget is always carried from one year to the next to allow for various upgrades, replacement of computers, etc.
Remodeling & Renovations	55,000		53,872	-			
Total Capital Expenditures	455,146	0.37%	213,872	126,000	0.09%	-72.32%	
Total GA and Capital Expenditures	5,720,630	4.61%	4,630,292	5,442,736	4.06%	-4.86%	
Total Operating Budget	124,146,098	100%	107,935,279	134,217,610	100%		
Non-Operating Expenditures:							
Community Redevelopment Agency TIF	3,011,756		2,904,369	3,373,278		12.00%	Based on preliminary property values released May 26, 2023
Property Appraiser Fee	672,416		630,523	701,899		4.38%	Based on est 10% incr
Total Non-Operating Expenditures	3,684,172		3,534,892	4,075,177		10.61%	
Total Expenditures	\$ 127,830,270		\$ 111,470,171	\$ 138,292,787		8.18%	
Millage Rate	0.4500			** 0.4500		-	

\*\* Based on Preliminary Taxable Value  
For Budget Planning Purposes Only