

**CHILDREN'S SERVICES COUNCIL OF PALM BEACH COUNTY
TRIM PUBLIC HEARING**

Thursday, September 12, 2019
2300 High Ridge Road, Boynton Beach, FL

MINUTES

1. Call to Order

Chair Weber called the meeting to order at 5:01 p.m.

Present:

Thomas Bean

Vince Goodman

Melissa McKinlay

Dennis Miles

Debra Robinson, M.D.

Jose Luis Rodriguez

Thomas P. Weber

Excused: Donald E. Fennoy II, Ed.D., Kathleen Kroll

2. Agenda

A. Additions, Deletions, Substitutions

B. Adoption

A motion by Bean/Goodman to adopt the agenda was approved by unanimous vote.

3. 2019-20 Tentative Budget

A. Percent increase above rolled-back rate 6.35%

Tom Sheehan, General Counsel, stated that by statute, the first item was to announce the percent increase over the roll-back rate. The proposed millage of .6497, which the Council voted on in June, represents at 6.35% increase above the rolled-back rate.

B. Presentation of Budget

Debra Heim stated that in the TRIM Packets there are 6 Exhibits.

Exhibit I are the two TRIM forms required by the Department of Revenue (DR-420 and DR-420-MMP).

Exhibit II is the Proposed Budget for FY 19/20 compared to the Approved Budget for FY 18-19.

Exhibit III is the Proposed Budget for FY 19/20 separated by Fund.

Exhibit IV shows the Proposed 19/20 Budget for the General Fund separated by Division.

Exhibit V are notes to the Proposed Budget.

Exhibit VI are the required TRIM Advertisements that will run in the Palm Beach Post on Tuesday, September 17, 2019.

She stated that she will be focusing this discussion in Exhibits II and III.

Exhibit II begins on page 7. She reminded everyone of the assumptions that are included in the Proposed Budget for 2019/20. These assumptions have not changed since June, 2019 when we last saw the budget. Included are:

- Program cost drivers of 3% for salary increases and 10% for health insurance cost increases.
- CSC health insurance is projected to increase by 10%.
- Total merit pool for CSC staff performance evaluations is 4%.
- 0.5% total pool for CSC promotional increases.
- No increase in budgeted CSC positions.
- No change to the projected Grant Revenue related to the Healthy Start Coalition.

There have been some changes that have been made since the June budget, which are reflected in this proposed budget:

- Ad Valorem Tax Revenues increased by \$545k when Property Tax Values had increased from 5.5% to 6% (over prior year).
- The Projection for Investment Income has been reduced by \$80k based on discussions with our investment advisor.
- The "Cash Balance Brought Forward" line is \$600k lower than it was in June. We are using \$600k less of Fund Balance than previously projected because of the increase in Ad Valorem Tax Revenue.
- Children's Program expenditures have been reduced by \$64k – small changes as we finalized budgets with providers.
- Administrative expenses have been reduced \$83k mainly due to a \$58k reduction to the Inspector General contract and \$11k reduction in dues to the Florida Children's Services
- Property Tax Collector fees increased \$11k (because ad valorem revenue increased).

In total, the Proposed Budget for FY 19/20 has been reduced by \$135k vs. the budget presented in June, 2019.

Exhibit II shows the Proposed Budget for FY 19/20 compared to the 18/19 Approved Budget.

The 2018/19 column indicates that it has been "Restated". We did this to make it comparative to the presentation being used in FY 19/20. Historically, Council showed Ad Valorem Revenue at 100% of the taxes levied and a separate line item in the Expenditures

Section called Reserve for Uncollectible taxes. That was to account for the 4% of taxes not collected (largely due to the early payment discount). FY 19/20 is the first year the Council is budgeting its Ad Valorem tax revenue, net at 96% and not showing an expenditure line. Making the years comparative allows the "Difference" and "Increase/Decrease" columns to be more accurate.

The Proposed Millage Rate for Fiscal Year 19/20 is .6497. The Current Millage Rate is .6403. This is a 1.47% increase in the Millage Rate; no change since June 2019 budget was discussed.

The Proposed total taxes to be levied is \$124,416,394, and as mentioned, this is 96% of the total ad valorem tax revenue.

The Total Proposed Budget for FY 19/20 is \$136,299,600. The Proposed Budget is increasing 2.59% vs. prior year primarily to accommodate an increase in Program spending. This increase in Program spending will allow:

- Expanded access to mental and behavioral health services.
- Implementation of new literacy programs (to ensure more young children are ready for kindergarten).
- Increased access to mentoring programs (to reduce the number of youth on the waitlist).
- Increase investments in STEAM opportunities (for youth in summer camps and afterschool programs).

Exhibit III, page 8 is a schedule showing the total budget broken out by Fund. Here you see columns for the General Fund, the Special Revenue Fund (Prevention Partnerships for Children-PPC) and a total of the two funds. The total budget for both funds is \$136,299,600. Of the total budget, Children's Programs Expenditures, both direct and support services, account for 92.79% of the budget. You can see this in the Total column about 2/3 way down.

Debra Heim asked for questions, there were none.

Chair Weber stated the Finance Committee met and is recommending tentative adoption by the Council for the proposed millage rate and the proposed FY 2019-20 budget.

C. Public Comment

Chair Weber asked for public comment, there was none.

D. Review

Mr. Sheehan asked whether there were any further questions or comments with regard to the budget, there were none.

4. 2018-2019 Tentative Millage Rate - .6497

A. Review

Mr. Sheehan stated that the tentative millage rate for the coming year is unchanged [i.e. .6497].

B. Public Comment

Chair Weber called for public comment with respect to the tentative millage rate. There was no public comment.

C. Tentative Adoption

A motion by Goodman/Bean to tentatively adopt the 2019/2020 millage rate as presented was approved by majority vote. Jose Luis Rodriguez, Esq. and Melissa McKinlay voted against.

5. Tentative Adoption of 2019/2020 Budget

A. Tentative Adoption of 2019/2020 Budget

A motion by Goodman/Bean to tentatively adopt the 2019/2020 Budget as presented was approved by majority vote. Jose Luis Rodriguez, Esq. voted against.

6. Announcement of Final TRIM Hearing – September 19, 2019 – 5:01 p.m.

Chair Weber stated that the next and final TRIM hearing would be at CSC at 5:01 p.m., September 19, 2019.

7. Percentage by which proposed Millage Rate is more than the Rolled-Back Rate

Mr. Sheehan noted that with no change in the proposed millage rate, the increase over the rolled-back rate remains at 6.35%.

8. Adjournment

The meeting was adjourned at 5:14 p.m.



Vincent Goodman, Secretary



Lisa Williams-Taylor, Ph.D., Chief Executive Officer