

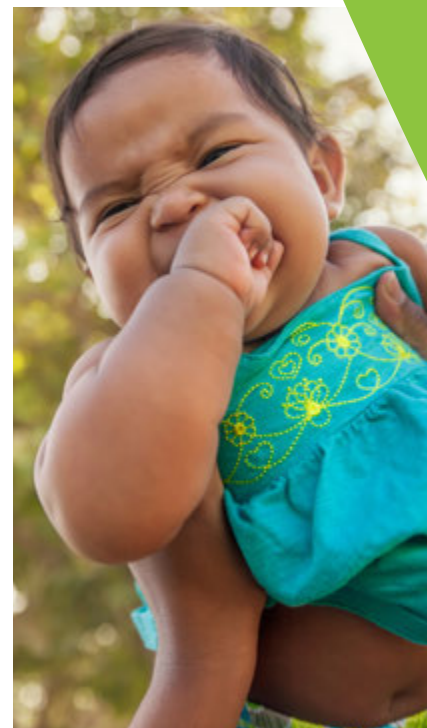


CHILDREN'S TRUST

FY 2021-22 TENTATIVE BUDGET



CHILDREN'S TRUST
OF ALACHUA COUNTY



TRUST MEMBERS



Lee Pinkoson
Chair
Gubernatorial Appointee



Dr. Maggie Labarta
Vice Chair
Gubernatorial Appointee



Tina Certain
Treasurer
School Board Member



Dr. Carlee Simon
Superintendent
Alachua County
Public Schools



Dr. Karen Cole-Smith
Gubernatorial Appointee



Dr. Patricia Snyder
Gubernatorial Appointee



Ken Cornell
Chair, Alachua Board
of County Commissioners



Cheryl Twombly
Community Development
Administrator
Department of Children
and Families



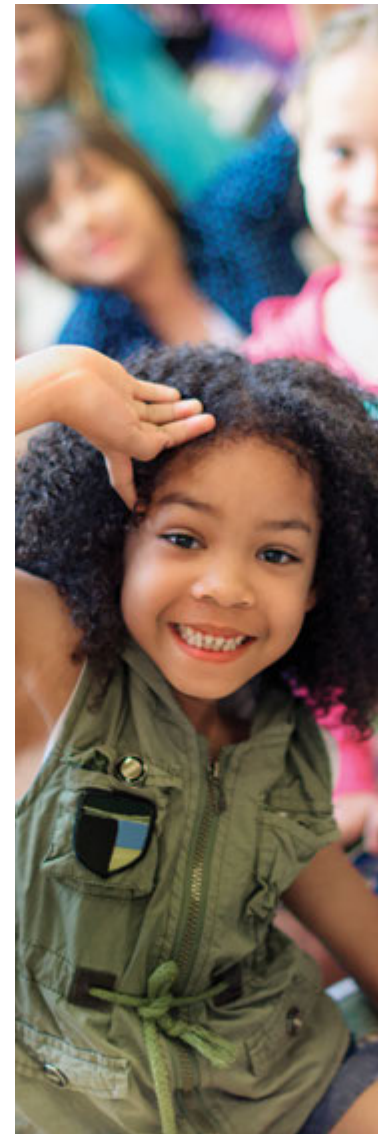
Dr. Nancy Hardt
Gubernatorial Appointee



**Hon. Susanne Wilson
Bullard**
Circuit Judge



Colin Murphy
Executive Director
Secretary to the Board



CHILDREN'S TRUST
OF ALACHUA COUNTY

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Gubernatorial Appointee

Cheryl Twombly

Community Development

Administrator

Department of Children and

Families

Hon. Susanne Wilson Bullard

Circuit Judge

Colin Murphy

Executive Director

Honorable Members of the Children's Trust of Alachua County:

September, 2021

Re: Fiscal Year 2022 Proposed Millage and Tentative Budget

In accordance with Florida Statutes, Chapters 125 and 200, and Chapter 26 of the Alachua County Code of Ordinances, I present to you the Budget for Fiscal Year 2022.

The FY22 Budget totals \$8,432,380, a decrease of 15.6% from the FY21 Amended Budget. The Budget supports the recommendations from work provided by the original needs assessments performed on behalf of the Children's Services Advisory Board, the Technical Advisory Committee, the "Ensuring the Summer Thrive" Report by the Youth Development Research-Practice Partnership, and the Strengths and Gaps Analysis conducted by the Community Foundation of North Central Florida.

The FY22 Budget accounts for uncertainties that linger from the COVID-19 pandemic as well as the influx of funding from the federal government that is intended to provide relief to communities as they recover from the economic and social consequences of the pandemic. The Budget has been developed to link funding with the Trust's desired results while remaining flexible enough to respond to changing circumstances.

The FY22 Budget includes the Trust's Mission, Vision, and Guiding Principles, Population-level Goals and Indicators, a budget summary by function and object, details for each fund, and an organizational chart with the staff positions proposed in FY22.

A summary of the major components of the FY22 Budget is included in the summary below:

REVENUES

Ad Valorem Taxes

The Budget continues to fund the Trust's operations at 0.500 mills for a total of \$8,249,047 in ad valorem tax revenue. The budget assumes a collection rate of 95% of the certified taxable value as required by F.S. 200.065.

Intergovernmental Revenues

The budget does not include any intergovernmental revenues, which is a decrease of \$66,000 from the FY21 amended budget, due primarily to the expiration of CARES funding.

Interest

The FY22 budget does not include any projected interest revenues due to lower interest rates.

Contributions from Private Sources

The CTAC will continue to receive funding from the Pritzker Children's Initiative in FY22 in the amount of \$83,333.

EXPENSES

Personnel Services: The FY22 Budget has a **net decrease** in Personal Services of 0.18% across all funds. A 4% increase in wages and salaries for all employees after 1 year of service was offset by the elimination of the Finance and Administration Manager position.

Operational Expenses: The FY22 Budget has an **increase** in operational expenses of 52% or \$410,761 due to an increase in the budgeted amount for accounting services, legal services, local travel, rental space for the second floor of 802 NW 5th Ave, rental space at the CADE Museum for board meetings, additional promotional activities, and funding to ensure proper advertisement of public meetings and the TRIM process.

Grants and Aid: While Grants and Aid shows a **net decrease** of 30%, from \$7,170,446 to \$5,014,315, the reduction is due to the expiration of carryover funds from FY21 and not from a decrease in available funding for existing and new programs. The Trust's "Summer Fun" initiative was a big success and funding is included to expand summer and afterschool programming and capacity-building for afterschool providers. In addition, the budget includes funding to continue the Transformative Professional Development program, and the NewboRN Home Visiting Program. New initiatives include "Help Me Grow Alachua", the Business Leadership Institute for Early Learning's V'Locity training for childcare centers, a summer jobs program, the Dolly Parton Imagination Library, and participation in The Partnership for Reimagining Gainesville.

Other Uses: In addition to the \$300,000 set aside last year, the FY2022 budget sets aside an additional \$750,000 for future facility needs and technology infrastructure.

According to the Government Finance Officers Association (GFOA), budgets that meet the highest standards and receive the Distinguished Budget Award serve as an effective Policy Document, Financial Plan, Operations Guide, and Communications Device. As the Children's Trust of Alachua County develops both its internal capacity and provider community capacity, the Trust's budget and budget process will continue to develop as it strives to meet the highest standards of transparency and accountability.

Sincerely,

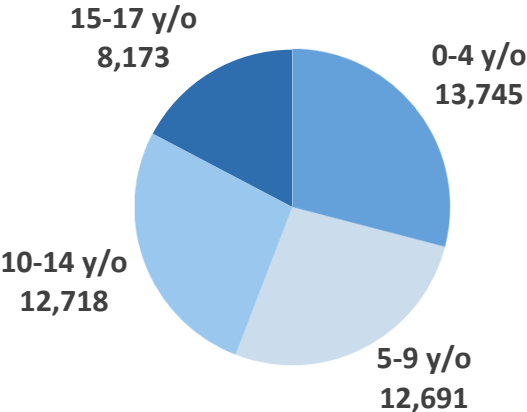


Colin Murphy
Executive Director

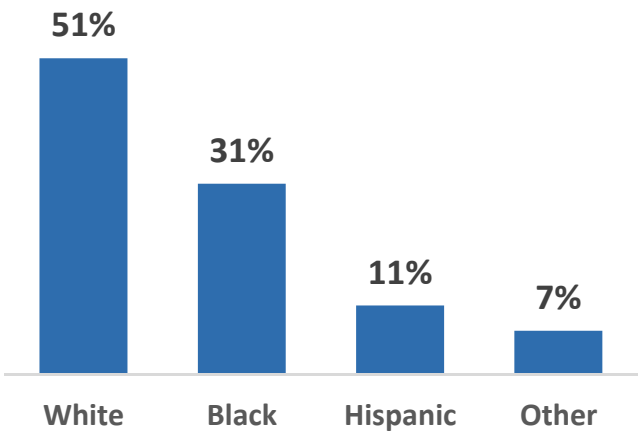
Demographic Snapshot of Children Living in Alachua County



47,327 children and youth **under age 18** live in Alachua County



Alachua County children by Race



20% of children live in households below the 100% federal poverty level



50% of elementary school children are eligible for free/reduced lunch



57% of preschoolers are ready at kindergarten entry



90% of high school students graduate within four years

HISTORY OF THE CHILDREN'S TRUST OF ALACHUA COUNTY

The Campaign for the Children's Trust of Alachua County started as a grassroots movement made up of parents, grandparents, child advocates, and local activists. They knew in their hearts there was more our community could do to support our local children. Local data collected and shared by experts who serve children and youth in Alachua County supported those citizens' beliefs and lived experiences.

As early as 2002, the idea of creating a Children's Services Council (CSC) in Alachua County was being considered. None of those early efforts gained sufficient momentum to move forward. By 2015, however, certain projects helped crystalize the concept of a CSC. Community members, leaders, and stakeholders, including the Alachua County Board of County Commissioners (BoCC), the Greater Gainesville Chamber of Commerce, the University of Florida, Santa Fe College, the Alachua County Children's Alliance, United Way, Partnership for Strong Families, and the Alachua County Public Schools, began to revisit the idea. These citizens and organizations hosted many community input sessions and public meetings to discuss the path forward.

In 2016, the BoCC contracted with the Well Florida Council (wellflorida.org) to conduct a children's needs assessment, with a focus on children prenatal to 5 years old. The BoCC also voted to establish a dependent Children's Services Advisory Board (CSAB). The CSAB was tasked with recommending innovative and creative programs to serve young children, gather data, consult with existing programs, and ultimately make a recommendation to the BoCC regarding the advisability of creating an independent CSC in Alachua County.

The Campaign for the Children's Trust of Alachua County conducted polling to ascertain the level of commitment from the community. That polling showed residents supported the initiative, with local voters perceiving literacy, afterschool learning, nutrition, and vocational opportunities as the most important things which could be funded, with early learning and return on investment messages receiving the strongest support. In February 2018, the BoCC unanimously voted to move forward with a voter referendum to create and fund the Children's Trust of Alachua County.

Through these efforts, the Children's Trust of Alachua County was established according to Section 125.901 Florida Statutes and Alachua County Ordinance 18-08. In November 2018, the voters approved the Trust referendum by over 61% of the votes. As a Special Independent District with taxing authority, the Trust can levy up to .5 mil, resulting in annual estimated revenues over \$8,000,000.

MISSION, VISION, AND GUIDING PRINCIPLES

MISSION STATEMENT

The Children's Trust of Alachua County funds and supports a coordinated system of community services that allows all youth and their families to thrive.

VISION STATEMENT

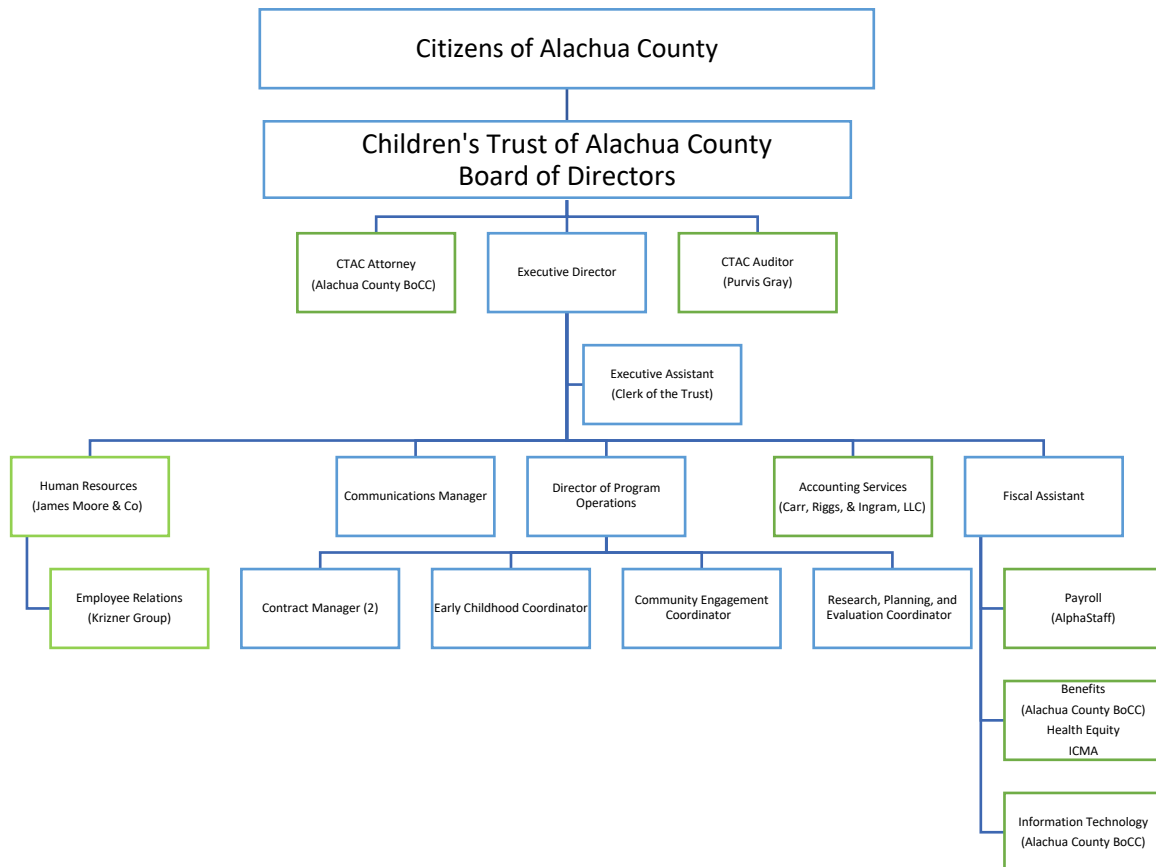
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

GUIDING PRINCIPLES

Guiding Principles are utilized within organizations as a method to align behaviors, guide decision-making, and provide consistency with the Trust's Board values. The Trust's Board and stakeholders identified the following guiding principles:

1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families; targeted supports for those who need additional help; and place-based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems of support and delivers those supports in collaborative ways that allows the Trust to achieve collective impact.
3. Initiatives shall be evaluated based on its ability to ultimately impact all children, directly or indirectly, with a priority for long-term continual return on investment.
4. Initiatives must be measurable with priority given to a comprehensive system of supports that provide for prevention, timely intervention, and services that strengthen families and produce achievable results.
5. Initiatives must be aligned to a documented gap or need.
6. Funds will be invested, and initiatives will be prioritized based on the highest educational, social, or emotional outcome value.
7. Initiatives will be evaluated in an open, transparent, and competitive manner in order to ensure equitable results and confidence in the process.
8. The Trust values fiscal and operational accountability and will fund partners in a manner that rewards efficiencies, takes advantage of economies of scale, and maximizes services to children or family members/support members in order to meet the needs of educational, social, emotional, and/or physical health.
9. The complete portfolio of Trust investments shall be reviewed to ensure that Alachua County children and families have equitable access to services that will work to increase racial equity.
10. Prior to any funding decision, the direct impact on children must be the primary consideration.

ORGANIZATIONAL CHART



BLUE = CTAC EMPLOYEE (10)
GREEN = CONTRACTED SERVICE

BUDGETED POSITION

FTE's as of September 30

Position	2020-2021 Budget	2021-2022 Budget	Fund
Executive Director	1	1	GENERAL
Executive Assistant	1	1	GENERAL
Communications Manager	1	1	GENERAL
Finance and Administration Manager	1	0	GENERAL
Fiscal Assistant	1	1	GENERAL
Director of Program Operations	1	1	GENERAL
Contract Manager	2	2	GENERAL
Community Engagement Coordinator	1	1	GENERAL
Research, Planning, and Evaluation Coordinator	1	1	GENERAL
Early Childhood Coordinator	1	1	GRANTS
	11	10	

PLANNING PROCESS

Shortly after the CTAC was established, the Board formed a Technical Advisory Committee comprised of local subject matter experts which met from November 2019 to June 2020. The committee was charged with two tasks: 1) reviewing existing community reports and needs assessments and identifying existing data and information that should be used in assessing community strengths and needs; and 2) identifying areas that lack comprehensive information that need additional data collection.

The TAC recommended that the CTAC adopt the Results-Based Accountability Framework (RBA). Results-based accountability distinguishes between **population accountability** and **performance accountability**. Population-level accountability measures the well-being of entire populations and communities; performance accountability measures the well-being of clients, organizations, agencies, or service systems. At the recommendation of the TAC, the CTAC adopted 4 key goals and 15 indicators.

GOALS AND INDICATORS

ALACHUA COUNTY GOALS AND INDICATORS

	Previous Value (Year)	Most Recent Value (Year)/ By Race (when available)	Change Between Years	State of FL Most Recent Value
GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY				
Low Birth Weight ¹ <i>Live Births Under 2500 Grams</i>	11.7% (2018) 20% of black births	11.0% (2019) 18.4% of black births	✓	8.8% (2019)
Hospitalizations for self-inflicted injuries ¹ <i>Ages 12-18</i>	151.1 (2018) rate per 100,000	149.2 (2019) rate per 100,000	✓	62.8 (2019) rate per 100,000
Bacterial STDs ¹ <i>Ages 14-19</i>	1,292.9 (2018) rate per 100,000	1,352.7 (2019) rate per 100,000	✗	758.0 (2019) rate per 100,000
Child Food Insecurity Rate ¹	20.1% (2017)	18.2% (2018)	✓	19.4% (2018)
GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL				
Children Ready for Kindergarten ¹	58.2% (2018)	56.9% (2019)	✗	53.4% (2019)
3rd Grade Language Arts Proficiency ²	56% (2018)	57% (2019) 32% of black 3 rd graders	✓	58% (2019)
8th Grade Reading Levels ²	61% (2018)	61% (2019) 31% of black 8th graders	↔	56% (2019)
High School Graduation Rates ¹	88.5% (2018)	90.4% (2019) 84% for black youth	✓	90% (2019)
GOAL 3: ALL CHILDREN HAVE NURTURING, SUPPORTIVE CAREGIVERS AND RELATIONSHIPS				
Children Subject to Maltreatment	<i>unavailable</i>	80.1 (2019) rate per 10,000		59.0 (2019) rate per 10,000
Youth Arrests ¹	215.5 (2018) rate per 100,000	238.4* (2019) rate per 100,000	✗	160.6 (2019) rate per 100,000
Children in Out-of-Home Care ³ <i>Ages 0-17</i>	269 (2020) 48% black/ African-American	300 (2021) 53% black/African-American	✗	22,672 (2021)
GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY				
Social Vulnerability Index ⁵	22nd percentile in overall vulnerability (2016)	24th percentile in overall vulnerability (2018)	✗	<i>unavailable</i>
Households with severe housing problems ¹	20.1% (2016)	20.6% (2017)	✗	20% (2017)
Violent crimes ¹	686.6 (2018) rate per 100,000	661.9 (2019) rate per 100,000	✓	381.3 (2019) rate per 100,000
Non-fatal motor vehicle traffic related hospitalizations <i>Ages 12-18</i>	55.0 (2018) rate per 100,000	81.4 (2019) rate per 100,000	✗	51.3 (2019) rate per 100,000

Data Sources: ¹FL Health Charts; ²Florida Department of Education; ³Fostering Court Improvement; ⁴FL Department of Children and Families; ⁵ Center for Disease Control

* Alachua ranked 2nd of 67 counties for racial disparities in youth arrests

STRATEGIES

In RBA, strategies are set of cohesive actions with a reasonable chance to turn a curve or for improving a goal and indicator. RBA recognizes that it takes **many aligned programs and strategies** to change outcomes at the population level, including direct service efforts, policy and systems changes, and partnership and collaboration. Furthermore, the relationship between population accountability and performance accountability is one of contribution, not cause and effect.

Between 2019 and 2021, the Trust engaged in three planning activities in order to determine efforts that might reasonably “Turn the Curve”. First, county staff from the *Community Support Services* division leveraged relationships at the National Association of Counties to assist the Children’s Trust of Alachua County in applying for and receiving a grant from the Pritzker Children’s Initiative. The goals of the initiative are to: 1) increase participation rates of those living <200% FPL by 17% annually in existing federal, state, and locally funded maternal and infant health programs (WIC, Healthy Start, MIECHV, NewboRN, & Healthy Families); and 2) increase the number of children in high-quality childcare.

Second, the CTAC contracted with the University of Florida's Youth Development Research-Practice Partnership (YDRPP) to conduct a summer needs assessment for the children of Alachua County. As part of this study, the YDRPP conducted 6 focus groups, interviewing 35 parents, and 51 provider organizations. The YDRPP issued a report entitled, *Enduring the Summer Thrive: Addressing the Needs of Children, Youth, and Families for Summer Opportunities in Alachua County*. In their report, YDRPP observed: "Following the recommendations we provide in this report will require long-range strategizing and a long-term investment of time, including a sustained process of study, the setting of specific goals, community engagement, and refinement". They also advised: "In the short term, we suggest that the CTAC can begin to address the findings in this report by funding increased access to affordable summer programs for Alachua County residents".

Third, in February 2021, the Trust partnered with the Community Foundation of North Central Florida to conduct a "Mapping the Gaps" session focused on children ages 6 - 18. The participants of the mapping session work with youth in a variety of settings, including schools, after-school providers, juvenile justice, and mental health. Priority areas identified were health and safety, and education/caregiving support. Mental health services were considered needed across a broad range of issues. The education discussion noted the need for a "seamless pathway" for academic and vocation exploration and training. Safety discussions focused on the increase in gun violence, gang activity, and juvenile arrest, particularly for the older group of youth. A cross-cutting issue was the need for family/caregiving support.

GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY

WHAT WORKS

1. Support maternal and child health
2. Support mental health and substance abuse prevention
3. Support physical health
4. Improve food security

GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL

WHAT WORKS

1. Support professional development and capacity-building
2. Youth development
3. Literacy and academic supports
4. Improve capacity to support special needs
5. Career exploration and preparation

GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS

WHAT WORKS

1. Support initiatives that connect families to resources
2. Improve family strengthening and supports

GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY

WHAT WORKS

1. Injury prevention
2. Delinquency/truancy prevention
3. Violence prevention

FINANCIAL OVERVIEW

FINANCIAL ORGANIZATION

The Children's Trust of Alachua County (CTAC) is an independent special district established under County Ordinance 18-08 and approved by the electors of Alachua County voting in the November 6, 2018 election. CTAC is governed by a board of directors which consists of 10 members, including the Superintendent of Schools, a local School Board member, the District III Administrator from the Florida Department of Children and Families or designee, one member of the Board of County Commissioners, a judge assigned to juvenile cases and the remaining five members are appointed by the Governor of Florida for four-year terms. CTAC operates in accordance with Section 125.901, Florida Statutes.

CTAC follows the standards promulgated by the Government Accounting Standards Board (GASB) Codification Section 2100, Defining the Financial Reporting Entity. CTAC provides funding to various agencies, however, each agency is financially independent.

FUND STRUCTURE

During Fiscal Year 2022, the CTAC will have 3 funds subject to budgetary appropriation included in the Adopted Budget. Funds are control structures that ensure that public funds are expended only on those activities authorized and within the amounts authorized. All funds are budgeted on a modified accrual basis which is the same method used for accounting of the governmental fund audited financial statements. The modified accrual basis recognizes receivables and payables (revenues and expenditures), as they are earned and incurred even if cash has not been received or paid out.

Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this structure are governed by Florida Statutes and Generally Accepted Accounting Principles (GAAP), as determined by the Government Accounting Standards Board (GASB).

The Fiscal Year 2020 audited financial statement has only one governmental fund – the general revenue fund. During the Fiscal Year 2021 budget, two additional funds were established – a special revenue fund and a capital projects fund.

For Fiscal Year 2022, the CTAC will use the following three funds to control its activities:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Fund

FINANICIAL POLICIES

The CTAC has Budget Management Policies, Financial Management, and Investment Policies, which can be found in their entirety at <https://ctac.municipalcodeonline.com/>. A brief summary is provided below:

Budget Management

- A. CTAC is required to submit a balanced budget, defined as the total estimated receipts (including balances brought forward) equaling the total appropriations and reserves.
- B. Expenditures cannot legally exceed the total annual budgeted appropriations.
- C. CTAC's budget should include, when appropriate, personnel services, operating, capital outlay, grants and aids, and other uses categories.
- D. Appropriations are made at the Fund, Functional Category, and Object Classification (AKA "categories"; personnel services, operating expense, capital outlay, grants and aids, and "other use" expenses) levels.
- E. Budget amendments that change the fund's total appropriation, or transfers between Functions and/or Object Classifications, as defined by the Uniform Chart of Accounts (AKA Uniform Accounting System Manual for Florida Local Governments) require approval of the CTAC's board.

Fund Balance

- A. The financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B. The unassigned plus assigned fund balance at each fiscal year end shall not be less than 5% of the following year's projected operating revenue. In any fiscal year where CTAC is unable to maintain the minimum fund balance as required in this section, they shall re-establish the minimum amount in the following year. During the re-establishment period, CTAC shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

Reporting and Audits

- A. CTAC's accounting and financial reporting systems will be maintained in conformance with all state, federal, and local laws, as well as generally accepted accounting principles as required in Chapters 129 and 200, Florida Statutes.
- B. An annual audit will be performed by an independent public accounting firm, as required by Florida Statutes. The results of the audit and the audit opinion will be reported to the CTAC and included in CTAC's annual financial report.
- C. The CTAC will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

Investment Policies

The objectives of CTAC's investment policies are to ensure:

- A. Safety of Principal.** The primary objective of the Clerk or the Clerk's designee's investment activities is the protection of CTAC's funds (preservation of capital). Investment transactions shall seek to keep capital losses to a minimum, whether they are from securities defaults or erosion of market value.
- B. Maintenance of Liquidity.** The second highest priority is liquidity of funds. The Clerk or the Clerk's designee's investment strategy will provide sufficient liquidity to meet the CTAC's reasonable anticipated cash flow requirements.
- C. Return on Investment.** The third highest priority is income. The optimization of investment returns shall be secondary to the requirements for safety and liquidity. Return of investment is of least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management where the Investment Advisor utilizes a total return strategy (which includes both realized and unrealized gains and losses in the portfolio). This total return strategy seeks to increase the value of the portfolio through reinvestment of income and capital gains. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, an Investment Advisor may trade to recognize a loss from time to time to achieve a perceived relative value based on its potential to enhance the total return of the portfolio.
- D. Diversification.** CTAC will seek to control risks and diversify investments regarding specific security types, maturities, and financial institutions. Diversification is important to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

BUDGET OVERVIEW

BUDGET FORMAT

This Budget conforms to the Government Finance Officers Association of the United States and Canada's recommended budget format for municipal governments. The goal is that the budget functions as a policy document, financial plan, operations guide, and communications device.

ALL FUNDS OVERVIEW

The total Fiscal Year 2022 Tentative Budget expenditures are \$8,432,380. This represents a 15.62% decrease from the Fiscal Year 2021 Amended Budget. The Fiscal Year 2021 Amended Budget includes CTAC-approved mid-year budget amendments and transfers. The Fiscal Year 2020 actual expenditures are provided.

Fund	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
001 - General Fund	2,223,817	9,505,121	9,505,121	8,249,047
101 - Grants and Awards	-	338,630	188,000	133,333
301 - Capital Project Fund	-	300,000	300,000	50,000
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,432,380

REVENUES

REVENUES (ALL FUNDS)				
	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
Revenue				
<i>Millage Rate</i>	0.5000	0.5000	0.5000	0.5000
31 – Taxes (95% of tax levy)	7,341,128	7,742,236	7,742,236	8,249,047
33 - Intergovernmental Revenue	-	224,630	74,000	-
36 - Miscellaneous Revenue	67,813	99,833	99,833	83,333
38 - Other Sources	-	2,077,052	2,077,052	100,000
Revenue Grand Total:	7,408,940	10,143,751	9,993,121	8,432,380

Revenues are based on collecting 95% of the ad valorem tax levy. Miscellaneous revenues represent grant funding from the Pritzker Children’s Initiative. Other Sources represent transfers between funds.



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year : 2021	County : Alachua
Principal Authority : CHILDREN'S TRUST of ALACHUA COUNTY	Taxing Authority : CHILDREN'S TRUST of ALACHUA COUNTY

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 15,989,403,650	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,350,597,692	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 26,412,695	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 17,366,414,037	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 492,887,241	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 16,873,526,796	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 16,226,354,249	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:		Date :
	Electronically Certified by Property Appraiser		6/21/2021 4:48 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	0.5000	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 8,113,177	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 8,113,177	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 16,873,526,796	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	0.4808	per \$1000 (16)
17.	Current year proposed operating millage rate	0.5000	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 8,683,207	(18)

19.	TYPE of principal authority (check one)		<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
			<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)		<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
			<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs					
			STOP HERE - SIGN AND SUBMIT		
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 8,113,177	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			0.4808 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 8,349,772	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 8,683,207	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			0.5000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			3.99 %	(27)
First public budget hearing		Date : 9/13/2021	Time : 5:01 PM EST	Place : Cade Museum, 811 South Main Street, Gainesville, FL 32601	
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority			7/15/2021 3:57 PM	
	Title : Colin Murphy, Executive Director		Contact Name and Contact Title : Colin Murphy, Executive Director		
	Mailing Address : P.O. Box 5669		Physical Address : 802 NW 5th Ave; Suite 100		
	City, State, Zip : Gainesville, Florida 32601		Phone Number : 352-374-1830		Fax Number : 352-374-1831

EXPENDITURES

EXPENDITURES BY OBJECT (ALL FUNDS)

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
Expenditures				
10 - Personnel Services	-	1,058,332	1,058,332	1,056,387
20 - Operating Expenses	516,271	752,345	788,465	1,199,226
50 - Grants and Aid	1,545,771	7,357,296	7,170,546	5,014,315
60 - Other Uses	-	975,778	975,778	1,162,452
Expenditure Totals	2,223,817	10,143,751	9,993,121	8,432,380
Revenue Grand Totals:	7,408,940	10,143,751	9,993,121	8,432,380
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,432,380
Net Grand Totals:	5,185,124	-	-	-

EXPENDITURES BY FUNCTION (ALL FUNDS)

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
56 - Programs	1,696,871	8,662,294	8,511,664	6,406,347
51 - Administration	526,946	1,142,790	1,142,790	1,092,700
58 - Other Uses	-	338,667	338,667	750,000
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,432,380

FUND BALANCE**CHANGE IN FUND BALANCE (ALL FUNDS)**

	2020 Actual	2021 Projected	2022 Tentative
Unassigned	3,008,292	4,814,329	(60,341)
Non-Spendable	2,375	3,925	-
Assigned for:			
Carryover Grants	1,487,346	(1,487,346)	-
Subsequent Year's Reserve	387,111	25,341	-
Future Program Capacity Expansion	300,000	(300,000)	-
Building	-	300,000	700,000
Compensated Absences	-	25,000	10,000
Net Change in Fund Balance	5,185,124	3,381,249	649,659
Total Fund Balance	5,185,124	8,566,373	9,216,032

COMPREHENSIVE BUDGET – SUMMARY OF ALL FUNDS

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
Fund: 001 - General Fund				
56 - Programs	1,696,871	8,023,664	8,023,664	6,406,347
51 - Administration				
511 - Legislative	-	30,000	30,000	64,900
512 - Executive	895	463,520	463,520	180,268
513 – Finance & Admin	526,051	627,270	627,270	812,532
514 - Legal Counsel	-	22,000	22,000	35,000
51 - Administration Totals	526,946	1,142,790	1,142,790	1,092,700
58 - Other Uses Totals	-	338,667	338,667	750,000
Fund Total: General Fund	2,223,817	9,505,121	9,505,121	8,249,047
Fund: 101 - Grants and Awards				
56 - Programs	-	338,660	188,000	133,333
Fund Total: Grants and Awards	-	338,630	188,000	133,333
Fund: 301 - Capital Project Fund				
56 - Programs				
569 - Programs	-	300,000	300,000	50,000
Fund Total: Capital Project Fund	-	300,000	300,000	50,000
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,432,380

BUDGET CALENDAR

DATE	RESPONSIBILITY	ACTION
Monday, March 29	<i>All Staff</i>	<i>Send out email to all staff stating that budget requests due by April 9, 2021.</i>
Wednesday, April 14	<i>Executive Director</i>	<i>Lead meeting of all staff to discuss vision and budget for Fiscal Year 2022.</i>
Monday, May 10	<i>Executive Director</i>	<i>Presentation of tentative budget to the Board of the Trust.</i>
Tuesday, June 1	<i>Alachua County Property Appraiser</i>	<i>Delivery of the total assessed value of non-exempt property in Alachua County.</i>
Monday, June 14	<i>Board of the Trust</i>	<i>Approval of two Truth in Millage Resolutions - 1) A resolution setting the Proposed Millage Rate, setting the date, time and place of the Public Hearings to consider the proposed millage rate and tentative budget; 2) A resolution adopting a tentative written budget for Fiscal Year 2022.</i>
Thursday, July 1	<i>Alachua County Property Appraiser</i>	<i>Certification of the taxable value to each taxing authority on the Certification of Taxable Value (Form DR-420).</i>
Thursday, July 1	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
Friday, July 30	<i>Executive Director</i>	<i>No later than August 4, 2021, (within 35 days after the Certification of Taxable Value), each taxing authority must inform the Alachua County Property Appraiser of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and the date, time, and meeting place of the first required tentative budget hearing.</i>
Tuesday, August 3	<i>School Board of Alachua County</i>	<i>School Board of Alachua County holds first public budget hearing</i>
Monday, August 9	<i>Board of the Trust</i>	<i>Budget workshop with public comments to discuss upcoming funding priorities.</i>
Tuesday, August 24	<i>Alachua County Property Appraiser</i>	<i>No later than August 24, 2021, (within 55 days after the Certification of Taxable Value), the Alachua County Property</i>

		<i>Appraiser must send the Truth in Millage notification to all property owners in Alachua County.</i>
<i>Tuesday, September 7</i>	<i>School Board of Alachua County</i>	<i>School Board of Alachua County holds second public budget hearing.</i>
<i>Wednesday, September 8</i>	<i>Communications Manager</i>	<i>Pursuant to F.S. 200.065, the tentative budget must be posted on the authority's official website at least two days before the budget hearing and must remain on the website for at least 45 days.</i>
<i>Monday, September 13</i>	<i>Board of the Trust</i>	<i>First public hearing of the proposed millage rate and the tentative budget. With a July 1 Certification, the first hearing must be held between Sept 3-18, 2021.</i>
<i>Tuesday, September 14</i>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners hold first public budget hearing.</i>
<i>Thursday, September 23</i>	<i>Clerk of the Trust</i>	<i>Advertisement of final hearing posted two to five days before the final hearing. Notice of Proposed Tax Increase <u>OR</u> Notice of Budget Hearing <u>AND</u> Budget Summary.</i>
<i>Thursday, September 23</i>	<i>Communications Manager</i>	<i>Preliminary adopted budget posted on the authority's official website at least two days before the final budget hearing.</i>
<i>Monday, September 27</i>	<i>Board of the Trust</i>	<i>Second public hearing of the final millage rate and the final adopted budget. This must be held within 15 days following the first hearing.</i>
<i>Tuesday, September 28</i>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners hold second public budget hearing.</i>
<i>Thursday, September 30</i>	<i>Finance Department</i>	<i>The taxing authority must forward the resolution adopting the final millage rate to the Alachua County Property Appraiser, the Alachua County Tax Collector, and the Florida Department of Revenue within three days of the final hearing. Receipt of the resolution is the official notification of the final millage rate.</i>

Friday, October 8	<i>Clerk of the Trust Finance Department</i>	<p><i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue:</i></p> <p><i>1) Certification of Compliance (Form DR-487)</i></p> <p><i>a) Provide proof of publication for all newspaper advertisements.</i></p> <p><i>b) Provide the entire page from each newspaper advertisement including the Budget Summary advertisement and the Notice of Proposed Tax Increase or Budget Hearing Advertisement.</i></p> <p><i>c) Submit the authority's resolution adopting the final millage rate, with percent change of rolled-back rate shown and the resolution adopting the final budget, indicating order of adoption.</i></p> <p><i>2) Vote Record for Final Adoption of Millage Levy (Form DR-487V)</i></p> <p><i>3) A copy of the Certification of Final Taxable Value (Form DR-422)</i></p>
Monday, October 25	<i>Communications Manager</i>	<i>The final adopted budget must be posted on the authority's official website within 30 days after the adoption and must remain on the website for at least two years.</i>
Monday, November 1	<i>Clerk of the Trust</i>	<i>Return original copy of the complete Certification of Final Taxable Value (Form DR-422) to the Alachua County Property Appraiser.</i>
October - December	<i>Executive Director</i>	<i>The governing body of the authority, pursuant to F.S. 189.016(6) citing F.S. 200.065, dictates that any budget amendment that increases or decreases the overall budget after 60 days of the passing of the final budget, must be passed by resolution, posted on the website within 5 days and remain there for two years.</i>

Forms delivered to the Alachua County Property Appraiser (ACPA) and/or Florida Department of Revenue (DOR):
Form DR-420 Certification of Taxable Value
Form DR-422 Certification of Final Taxable Value
Form DR-487 Certification of Compliance
Form DR-487V Vote Record for Final Adoption of Millage Levy

APPENDIX A - PROGRAM FUNDING

GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY		\$538,750
STRATEGY 1.1 SUPPORT MATERNAL AND CHILD HEALTH		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
MATERNAL FAMILY PARTNER	Healthy Start of North Central Florida, Inc.	\$75,000
NEWBORN HOME VISITING PROGRAM	Healthy Start of North Central Florida, Inc.	\$400,000
STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
STRATEGY 1.3 SUPPORT PHYSICAL HEALTH		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
WELLNESS COORINATOR @ HOWARD BISHOP MS	Children's Home Society of Florida	\$63,750
STRATEGY 1.4 IMPROVE FOOD SECURITY		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL		\$2,188,650
STRATEGY 2.1 SUPPORT PROFESSIONAL DEVELOPMENT AND CAPACITY-BUILDING		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
TRANSFORMATIVE PROFESSIONAL DEVELOPMENT	Early Learning Coalition of Alachua County	\$250,000
V'LOCITY MASTER CLASS SERIES	Business Leadership Institute for Early Learning	\$90,000
ACCREDITATION ACADEMY	TBD	TBD
PROFESSIONAL DEVELOPMENT REGISTRY	The Children's Forum	\$34,650
AFTERSCHOOL CAPACITY-BUILDING	Multiple (via an application process)	\$200,000
STRATEGY 2.2 EXPAND ACCESS TO HIGH QUALITY CHILDCARE, AFTERSCHOOL, AND SUMMER PROGRAMS		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
SUMMER PROGRAMMING (2021-2024)	RFP	\$1,100,000
AFTERSCHOOL PROGRAMMING (2021-2022)	RFP	TBD
AFTERSCHOOL PROGRAMMING (2022-2025)	RFP	TBD
STRATEGY 2.3 SUPPORT LITERACY AND OTHER ACADEMIC SUPPORTS		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
DOLLY PARTON IMAGINATION LIBRARY	Gainesville Thrive	\$14,000
STRATEGY 2.4 IMPROVE CAPACITY TO SUPPORT SPECIAL NEEDS		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
YOUTH SUMMER JOBS PROGRAM	RFP	\$500,000
GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS		\$220,000
STRATEGY 3.1 SUPPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
HELP ME GROW ALACHUA	RFP	\$220,000
STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY		\$ -
STRATEGY 4.1 SUPPPORT INJURY PREVENTION		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
STRATEGY 4.2 SUPPPORT INITIATIVES THAT PREVENT DELINQUENCY /TRUANCY		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITITATIVES		
<u>PROGRAM</u>	<u>AGENCY</u>	<u>PROPOSED FUNDING</u>
RECOMMENDED PROGRAM FUNDING		\$2,947,400
REIMAGINE GAINESVILLE		\$50,000
PHILANTHROPY HUB -CFNCFL		\$8,500
UNALLOCATED*		\$2,008,415
TOTAL PROGRAM FUNDING		\$5,014,315
*(MATCH, SPONSORSHIPS, COMMUNITY ENGAGEMENT)		

APPENDIX B – SUMMARY OF CHANGES

The changes below reflect differences in the budget between the FY 2021-22 Proposed Budget approved by the CTAC on June 14, 2021 and presented to the Alachua County Board of County Commissioners, and the FY 2021-22 Tentative Budget to be voted on by the CTAC on September 13, 2021.

Revenues

Category	Proposed Budget	Tentative Budget	Change	Reason
31 - Taxes (95% of Levy)	\$8,136,750	\$8,249,047	\$112,297	Increase in property values from the original estimates.

Expenses

Category	Proposed Budget	Tentative Budget	Change	Reason
50 - Grants and Aid	\$4,918,391	\$5,014,315	\$ 95,924	Allocation of increased revenues
60 - Other Uses	\$1,146,079	\$1,162,452	\$16,373	Increase in Appropriated Reserves



CHILDREN'S TRUST OF ALACHUA COUNTY
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CHILDREN'S TRUST
OF ALACHUA COUNTY
