



CHILDREN'S TRUST
OF ALACHUA COUNTY



FY 2023-24 PROPOSED BUDGET

TRUST MEMBERS



Tina Certain
Chair
School Board Member



Lee Pinkoson
Vice Chair
Gubernatorial Appointee



Ken Cornell
Treasurer
Alachua Board of
County Commissioners



Shane Andrew
Superintendent
Alachua County Public Schools



Dr. Nancy Hardt
Gubernatorial Appointee



Hon. Denise R. Ferrero
Circuit Judge



Dr. Maggie Labarta
Gubernatorial Appointee



Dr. Patricia Snyder
Gubernatorial Appointee



Cheryl Twombly
Community Development Administrator
Department of Children & Families



Marsha Kiner
Executive Director
Board Secretary



CHILDREN'S TRUST
OF ALACHUA COUNTY

Children's Trust of Alachua County

802 NW 5th Ave, Suite 100

P.O. Box 5669

Gainesville, FL 32627

(352) 374-1830

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*Community Development
Administrator
Dept. of Children & Families*

Marsha Kiner
Executive Director

June 12, 2023

Honorable Members of the Children's Trust of Alachua County

Re: Fiscal Year 2024 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 Proposed Millage and Tentative Budget for Fiscal Year 2024.

The FY24 Budget totals \$13,915,430, a decrease of 3% over the FY23 Amended Budget. The budget supports the recommendations provided by the original needs' assessment performed on behalf of the Children's Services Advisory Board, the Technical Advisory Committee, the "Ensuring Youth 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 FY24 Budget reflects the current approved budget for providers, and includes funds for an increase in staff within the Program Operations Department. The Budget has been developed to link funding with the Trust's desired goals while remaining flexible enough to respond to changing circumstances.

The FY24 Budget includes the Trust's Mission, Vision, and Guiding Principles, Population level Results and Indicators, a budget summary by function and object, details for each fund, and an organizational chart with the staff positions proposed for Fiscal Year 2024.

A summary of the major components of the FY24 Budget is included below:

REVENUES

Ad Valorem Taxes

The budget continues to fund the Trust's operations. The Trust recommends continuing the FY23 millage rate of 0.4612 mills in lieu of the allowed 0.500 mills. The .4612 millage rate will allow the Trust to continue to fund critical programs for FY24 while maintaining FY23 dollars. A savings to taxpayers of \$777,746.00. The budget assumes a collection rate of 95% of the certified taxable value as required by F.S. 200.065.

FY23-24 Year Allowable Operating Millage Rate	FY22-23 Year Operating Millage Rate	FY23-24 Year Roll-back Millage Rate
.500 Mills	0.4612	0.4015
10,022,500	9,244,754	8,048,068

Interest

The FY23 budget anticipates interest revenue at \$425,000. Interest is conservatively budgeted due to continued low interest rates.

Contributions from Private Sources

Pritzker Grant ends in FY 2023. However, CTAC will continue to allocate funds to PCI initiatives and proposes to absorb the full costs of the PCI initiatives and staff in FY2024 inclusive in the submitted budget. There are three mini grants that were received in FY 2023. These funds have not been fully expended and CTAC has budgeted for these funds in FY2024 to fulfill the grants initiatives as follows: The Community Doula Grant in the amount of \$50,000; The Leadership Development Grant in the amount of \$9,291.40; and the Community Sustainability Grant in the amount of \$50,000.

EXPENSES

Grants and Aid

The FY24 budget reflects the desire to fund the priorities identified during the listening project and strategic planning. In FY24, the Children's Trust will ask providers to submit their proposals for several new and existing programming opportunities. FY24 budget takes into account the additional dollars needed to maintain the current levels of service during the RFP process and provide a reasonable transition for currently funded programs that may not be in the next funding cycle.

Personal Services

The FY23 Budget will show an increase in Personal Services to the General Fund of \$101,193 to reflect the absorption of the Pritzker Children's Initiative position from the Special Revenue Fund. In addition, The CTAC factored in a 6% annual increase for all positions to alleviate inflation impact and an anticipated 6% increase in current health benefit premiums. The FRS Executive increased from 31.57% to 34.52% and the staff rate increased from 11.91% to 13.57%. These additional increases total \$101,539. The anticipated overall increase in personnel expense to the General Fund is \$202,732.

Operational Expenses

The FY24 Budget changed as follows:

Travel Per Diem & Training – These line items, congruently, increased by \$38,764. All staff is encouraged to attend conferences & trainings related to their field of expertise including: Procurement & Contracts, Learners to Earners, Pritzker Children's Initiative, FI Government Finance Officers Association, and The National Communications & Marketing Conference just to name a few.

Professional Services – This is decreased by \$128,044 mostly due to the end of the CRI contract. However, accommodations are made for many Program projects to include, but not limited to: the SAMIS project - Web Author - \$28,000 for host & development, FACCT - \$32,000 which manages SAMIS state-wide collaborative agreement, IT support for Data Systems infrastructure at \$25,000, Continued Strategic Planning - \$75,000 was moved from the Legislative Department to Program Operations Department, and the Property Appraiser & Tax Collector along with other contractual obligations remain consistent with inflation.

Promotional Activities – Increased by \$143,000 for additional promotions for branding and summer advertisements, community engagement and the creation of a Resource Magazine.

Several expenses are related to the maintenance & upkeep of a building, such as:

Repair & Maintenance – Increase of \$46,984 for mowing \$2,400, pest control \$900, HVAC maintenance \$1,200, cleaning service \$41,600, alarm equipment lease \$1,584 and alarm monitoring \$2,100.

Utilities – a gueestimate of \$84,500 given the size of the building. The budgeted expense is spread by percentage through the organization.

Liability Insurance – Maintains Directors & Officers policy and Business Owners’ excess liability policy and adds additional \$64,000 for building.

Some accommodation in the budget is made for two months of rent & utilities for the current facility as contingency that the new building is not “move in ready”.

Reserves for Capital

CTAC currently has \$2,000,000 set aside for purchase or construction of a permanent location. The CTAC is requesting an additional \$1,000,000 to be set aside for FY24 to account for real estate market prices for a building appropriate for CTAC, if a building purchase does not take place by 2023 fiscal year end.

Task Forces

In FY23 the Board directed The CTAC to serve as a financial agent of the funds for two Task Force Inter-Local Agreements between the local governments and Alachua County. They are:

The Opioid Task Force - The Trust will provide in kind services in leu of a dollar contribution.

The Literacy Task Force - The Trust has committed \$40,000 funding in the current fiscal year as well as providing in kind services for the program administration in FY24.

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,



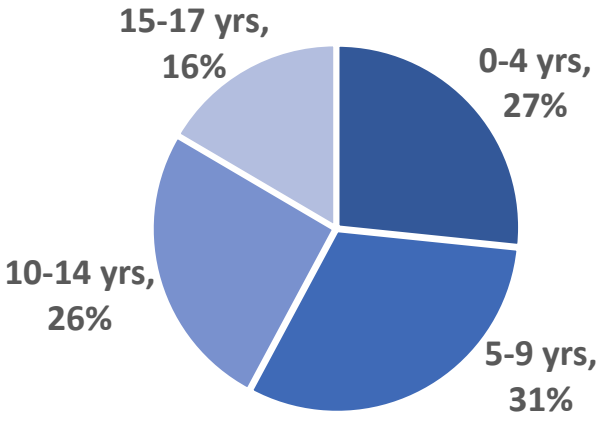
Marsha Kiner
Executive Director

Demographics of Children in Alachua County

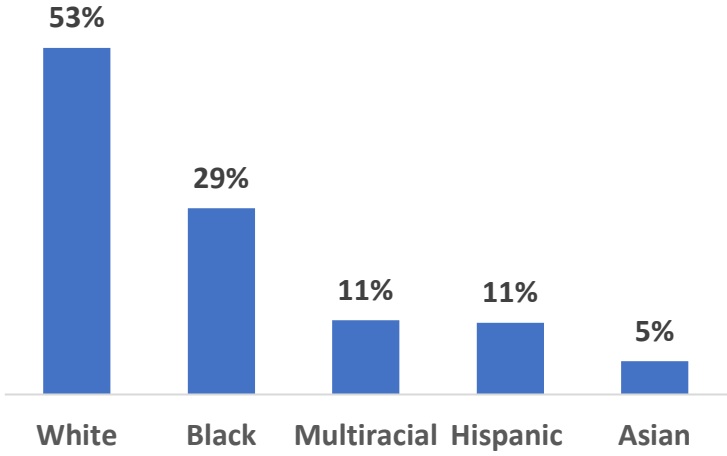


50,722

children under age 18 live in Alachua County



Alachua County Children by Race



18% of children live in households below the federal poverty level



53% of school children are **economically disadvantaged**



49% of children are ready at **kindergarten entry**



86% 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.



CHILDREN'S TRUST
OF ALACHUA COUNTY

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

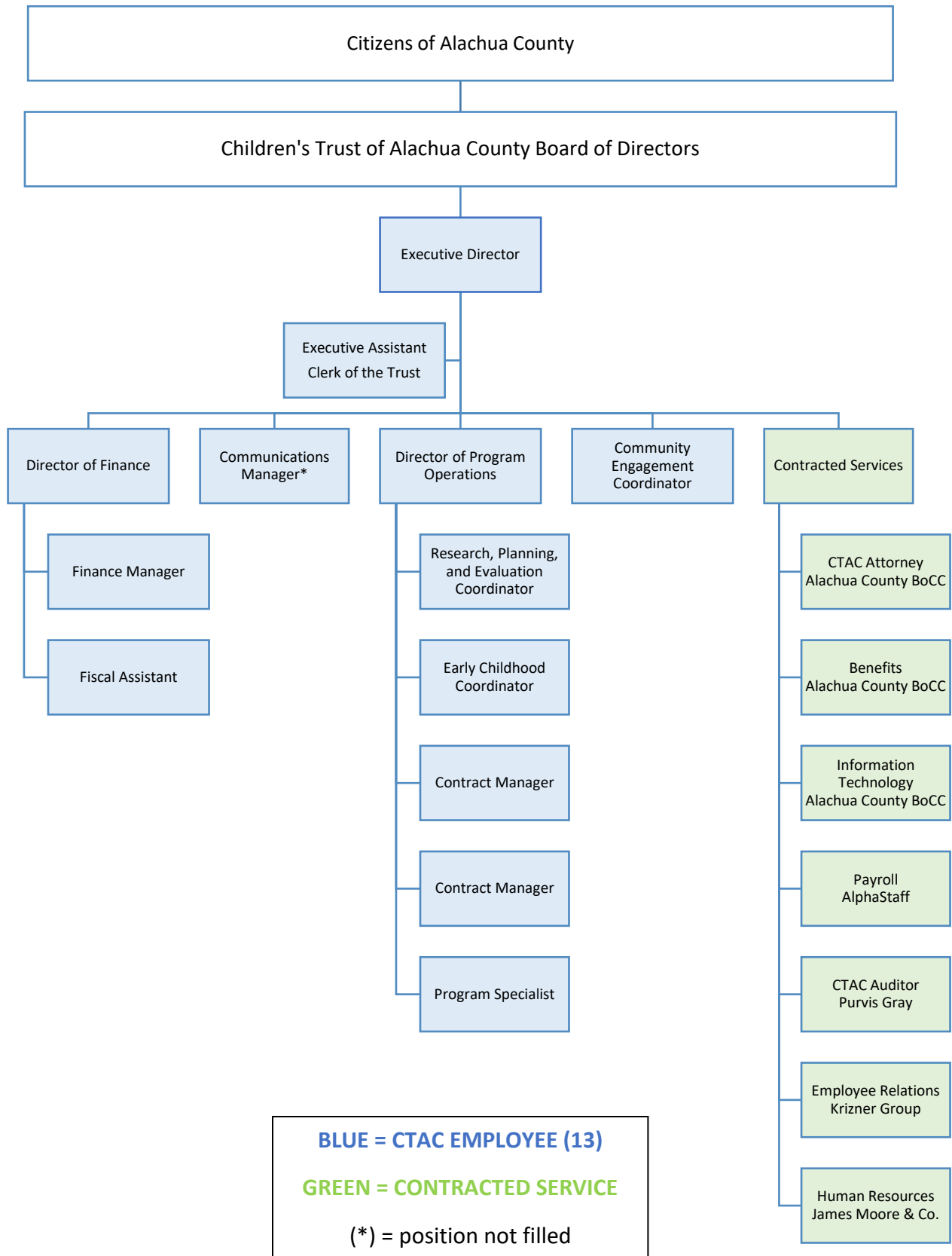
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

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



FY 2024 STAFFING

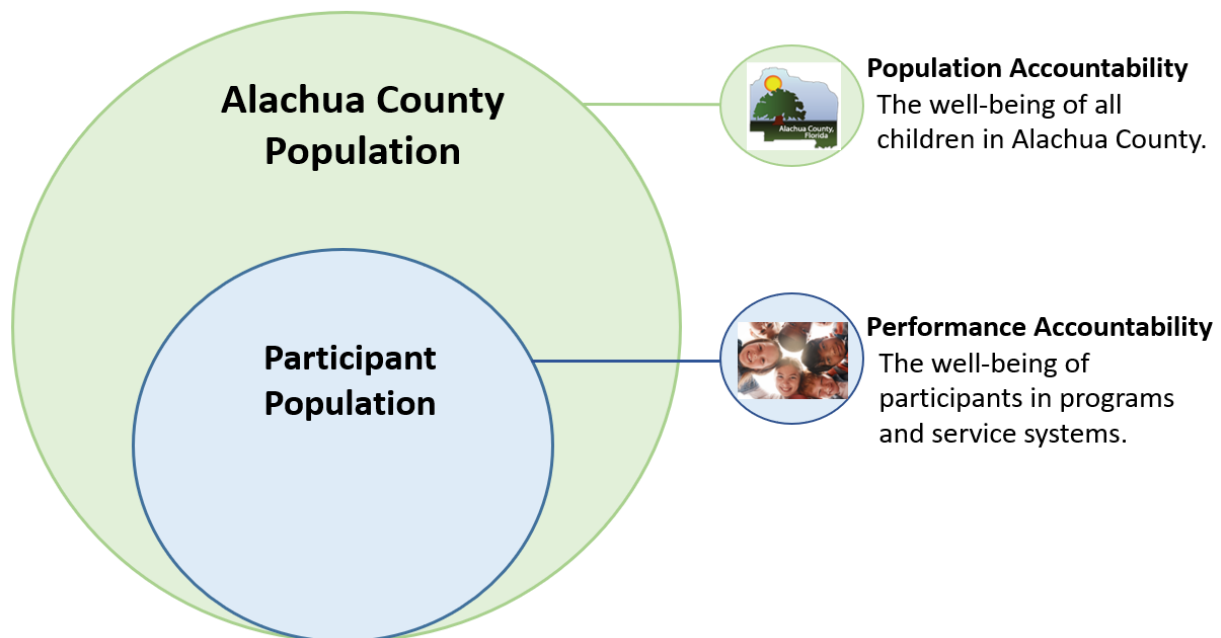
Position	Fund	FTE's		
		2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Executive Director	GENERAL	1	1	1
Executive Assistant	GENERAL	1	1	1
Communications Manager	GENERAL	1	1	1
Community Engagement Manager	GENERAL	1	1	1
Director of Finance	GENERAL	0	1	1
Finance Manager	GENERAL	0	1	1
Fiscal Assistant	GENERAL	1	1	1
Director of Program Operations	GENERAL	1	1	1
Contract Manager	GENERAL	2	2	2
Research and Evaluation Mgr	GENERAL	1	1	1
Program Specialist	GENERAL	0	1	1
Early Childhood Coordinator	GENERAL	1	1	1
Total FTE's		10	13	13

STRATEGY AND PLANNING PROCESS

The Children’s Trust of Alachua County continues making improvements in our processes and infrastructure to strategically impact and evaluate progress in child well-being regularly and meaningfully.

The Trust seeks to expand access to quality services that demonstrate strong evidence of positive impact for children and youth. Early on the Trust adopted the Results Based Accountability Framework. Results Based Accountability, or RBA, enables us to communicate and reinforce collective impact through funding programs and convening partners around key community issues and apply a disciplined approach through defining and measuring key population and performance indicators and their connection with our overarching goals. It is critical to identify and galvanize powerful measures to determine the progress our community is making towards achieving community well-being. The Trust continues to monitor community-level indicators selected by the Technical Advisory Committee (shown on page 12, Goals and Indicators). These community-level indicators allow us to consider the community-level context in which we seek to change through funding or inciting partnerships in areas of need for Alachua County children.

Accountability Frameworks: Alachua County & Program Participants.



Within the programs funded by the Trust evaluation staff works collaboratively with providers to identify and define performance measures to measure *effort, quality, and effectiveness*. Across all funded programs, the Trust tracks 550 performance measures.

Contracts average 9.6 performance measures with about three measures in each RBA category: “How Much?” (effort), “How Well?” (quality), and “Better Off?” (effectiveness).

Overview of Performance Measures by Type.



To develop a collaborative dialogue, the Trust initiated a **Continuous Quality Improvement (CQI)** process to provide a way to systematically review, share results, and support improvements. The CQI process includes review of data on program performance measures and administrative processes to promote shared reflection, and planning on a regular cyclical basis. Staff developed an initial draft tool and concept to support reviewing processes, evaluation results, and identifying ways to improve and better support services and systems. The Trust offered opportunities for providers to give input on the CQI tool and process – during a group input session, via survey, and individually. CQI communications have begun with each provider individually by sharing finalized CQI reports and receiving responses on challenges and opportunities for improvement. Evaluation and contract management staff meet with and review reporting regularly from our funded programs.

In the fall, the Board approved a Data Collection and Management Policy which adopted guidelines to govern the Children’s Trust’s work specific to data collection, protection, usage. This laid the foundation for procuring the SAMIS data system to better leverage information on the results of services. Configuration features and business process within SAMIS is currently underway. The Trust anticipates all providers will be using SAMIS during the 2023-2024 fiscal year. The new system will serve us in working more efficiently together with providers in

effectively managing data and processes such as contract management, program deliverables, and evaluation. On-going shared measurement, tracking, and collaboration are cornerstones of RBA and CQI. SAMIS will provide important infrastructure support and enable us to maximize data analytic capabilities to inform decision-making.

This year we had a valuable opportunity through our **Listening Project** to hear from hundreds of residents across Alachua County about improving the lives of children. Parents, youth, and community partners participated in surveys, interviews, focus groups, and community meetings. These inputs were compiled into a [comprehensive report](#) and presented publicly. We are now working to finalize communication products to share key insights and actions we will be taking as a result. The Listening Project ran concurrent with a Strategic Planning process to define the Children's Trust's direction as an organization and funding priorities. Once completed, the Strategic Plan for the Trust will determine how resources can be invested wisely to achieve collective community impact.



CHILDREN'S TRUST
OF ALACHUA COUNTY

GOALS AND INDICATORS

	Alachua County Previous Value (Yr.)	Alachua County Most Recent Value (Yr.)	Change Between Years	State of Florida Most Recent Value
ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY				
Infants born Low Birth Weight <i>Live Births Under 2500 Grams</i>	10.3% (2021) 16.8% of black births	10.3% (2022) 17.4% of black births	—	9.1% (2022) 14.7% of black births
Child Food Insecurity Rate	15.7% (2020)	13.5% (2021)	✓	14.3% (2021)
Hospitalizations for Self-Inflicted Injuries <i>Ages 12-18</i>	142 (2020) <i>rate per 100,000</i>	197 (2021) <i>rate per 100,000</i>	⬆	86 (2021) <i>rate per 100,000</i>
Bacterial STDs <i>Ages 14-19</i>	3,520 (2020) <i>rate per 100,000</i> (7,362 for black teens)	3,456 (2021) <i>rate per 100,000</i> (6,805 for black teens)	✓	2,187 (2021) <i>rate per 100,000</i> (3,470 for black teens)
ALL CHILDREN LEARN WHAT THEY NEED TO BE SUCCESSFUL				
Children are Ready for Kindergarten <i>Florida Kindergarten Readiness Screener (FLKRS)</i>	54.8% (2021)	48.6% (2022)	⬇	49.2% (2022)
3rd Grade Reading Proficiency <i>Florida Standards Assessment (FSA) English Language Arts</i>	52.5% (2021) 29.4% of black students	49.7% (2022) 27.1% of black students	⬇	53.0% (2022) 36.6% of black students
8th Grade Reading Proficiency <i>Florida Standards Assessment (FSA) English Language Arts</i>	57.8% (2021) 31.9% of black students	51.4% (2022) 21.7% of black students	⬇	49.1% (2022) 32.6% of black students
High School Graduation Rate <i>Graduated with standard diploma within 4 years</i>	86.6% (2021) 82.5% for black youth	85.8% (2022) 76.8% for black youth	⬇	87.3% (2022) 82.0% for black youth
ALL CHILDREN HAVE NURTURING, SUPPORTIVE CAREGIVERS, AND RELATIONSHIPS				
Children in DCF Investigations <i>Children subject to one (or more) DCF investigation.</i>	3,666 (2020) 48.4% black children	3,535 (2021) 46.6% black children	✓	856,642 (2021) 30.7% black children
Children in Out-of-Home Care <i>Children placed in out-of-home care by DCF.</i>	292 (2021) 6.0 rate per 1,000 57.2% black children	255 (2022) 5.2 rate per 1,000 53.7% black children	✓	21,119 (2022) 4.7 rate per 1,000 30.6% black children
Youth Arrested	310 (2021) 14.5 rate per 1,000 79% black youth	443 (2022) 20.5 rate per 1,000 78% black youth	⬆	22,919 (2022) 11.4 rate per 1,000 49% black youth
ALL CHILDREN LIVE IN A SAFE COMMUNITY				
Social Vulnerability Index <i>16 factors, includes: poverty, vehicle access, crowded housing, language proficiency, etc. Scores range from: 0 (lowest vulnerability) to 1 (highest vulnerability).</i>	.242 SVI score in overall vulnerability (2018)	.258 SVI score in overall vulnerability (2020)	⬆	<i>Unavailable by State</i>
High Housing Cost Burden <i>Households with Monthly Housing Costs of 30% or more of Household Income.</i>	35.0% (2020)	34.2% (2021)	✓	34.7% (2021)
Violent Crimes <i>Includes: murder, rape, robbery, and aggravated assault.</i>	662 (2019) <i>rate per 100,000</i>	749 (2020) <i>rate per 100,000</i>	⬆	367 (2021) <i>rate per 100,000</i>
Hospitalizations for Unintentional Non-Fatal Injuries <i>Ages 0-19</i>	135 (2020)	141 (2021)	⬆	6,504 (2021)

FINANCIAL OVERVIEW

FINANCIAL ORGANIZATION

The Children's Trust of Alachua County 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 Community Development Administrator from the Florida Department of Children and Families, 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.

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

FUND STRUCTURE

During Fiscal Year 2024, the Trust will have 4 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 2022 audited financial statement has three governmental funds, (1) general revenue, (2) special revenue and (3) capital projects fund. Fiscal Year 2023 has the same three governmental funds.

For Fiscal Year 2024, the Trust will use the following four funds to control its activities:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Fund
4. Task Force Fund

The CTAC Board voted for CTAC to become the administrator of the Opioid Task Force and the Literacy Task Force. The CTAC created a new Fund to provide proper and separate accounting and administration of these inter-local agreements.

FINANCIAL 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 2 months 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 189 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 Executive Director or 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 Executive Director or 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 2024 Tentative Budget expenditures are **\$13,915,430**. This represents a **3%** decrease from the Fiscal Year 2023 Amended Budget. The Fiscal Year 2023 Amended Budget includes CTAC-approved mid-year budget amendments and transfers. The Fiscal Year 2022 actual expenditures are provided.

Children’s Trust of Ala Cty LIVE

Expense Annual Budget by Organization Report

Summary

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
Fund: 001 General Fund				
Expenditures				
001 - General Fund	\$7,710,284.55	\$11,999,137.00	\$11,999,137.00	\$10,768,721.00
Fund Total: General Fund	(\$7,710,284.55)	(\$11,999,137.00)	(\$11,999,137.00)	(\$10,768,721.00)
Fund: 101 Grants and Awards				
Expenditures				
101 - Grants and Awards	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
Fund Total: Grants and Awards	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
Fund: 102 Task Force				
Expenditures				
102 - Task Force	\$0		\$0	\$40,000.00
Fund Total: Task Force	\$0		\$0	(\$40,000.00)
Fund: 301 Capital Project Fund				
Expenditures				
301 - Capital Project Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
Fund Total: Capital Project Fund	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Grand Totals:	\$7,817,964.06	\$14,139,023.00	\$14,255,023.00	\$13,915,430.00
Net Grand Totals:	(\$7,817,964.06)	(\$14,139,023.00)	(\$14,255,023.00)	(\$13,915,430.00)

Children's Trust of Ala Cty LIVE
Revenue All Funds FY24

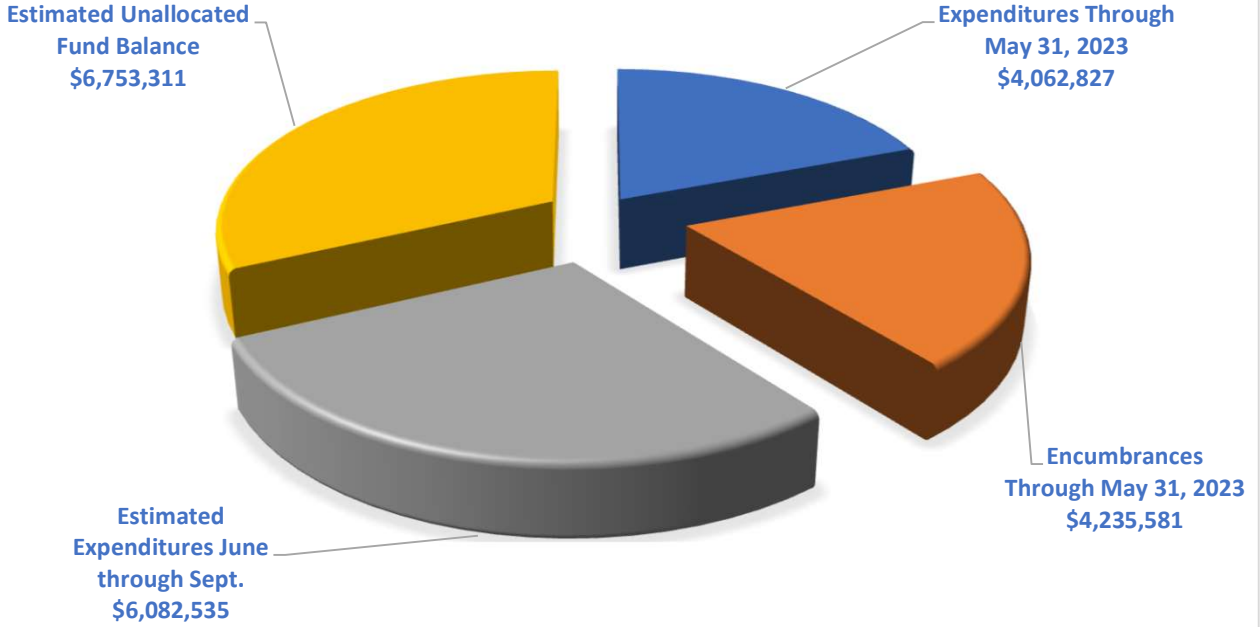
Report by: Account Classification

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
1 - Governmental Funds				
Revenue				
31 - TAXES	\$8,262,482.06	\$8,858,643.00	\$8,858,643.00	\$9,244,754.00
33 - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00
34 - Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
36 - Miscellaneous Revenue	\$218,214.66	\$46,667.00	\$162,667.00	\$425,000.00
38 - Other Sources	\$750,000.00	\$5,319,633.00	\$5,319,633.00	\$4,245,676.00
Governmental Funds Totals	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
Revenue Grand Totals:	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
Expenditure Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals:	\$9,230,696.72	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00

**CHILDREN'S TRUST OF ALACHUA COUNTY
ACTUALS THROUGH MAY 31, 2023 AND
PROJECTED FUND BALANCE THROUGH SEPTEMBER 30, 2023**

	Generl Fund	Special Revenue PCI Fund	Capital Projects Fund	Literacy Task Force Fund	Total Governmental Fund
Revenues					
Ad Valorem Taxes	8,239,631.07	-	-	-	8,239,631.07
Contributions from Private Sources	-	86,834.00	-	-	86,834.00
Interest & Other Income	360,552.46	4,684.31	-	-	365,236.77
Transfers In Capital	-	-	1,000,000.00	-	1,000,000.00
Total Revenues Through May 31, 2023	8,600,183.53	91,518.31	1,000,000.00	-	9,691,701.84
Expenditures					
Operating	1,610,693.70	64,829.10	-	-	1,675,522.80
Capital Outlay	-	-	-	-	-
Grant Awards	1,353,232.98	9,658.65	-	-	1,362,891.63
Grant Awards Encumbered	4,259,993.64	-	-	-	4,259,993.64
Transfers out to Capital	1,000,000.00	-	-	-	1,000,000.00
Total Expenditures Through May 31, 2023	8,223,920.32	74,487.75	-	-	8,298,408.07
Transfers In Literacy Task Force	-	-	-	40,000.00	40,000.00
Transfers out Literacy Task Force	40,000.00	-	-	-	40,000.00
Total Literacy Task Fors Transfers	40,000.00	-	-	40,000.00	80,000.00
Estimated Expenditures June through Sept.					
Operating	1,710,734.37	65,056.00	-	-	1,775,790.37
Capital Outlay	-	-	2,000,000.00	-	2,000,000.00
Grant Awards	2,160,076.00	106,709.00	-	-	2,266,785.00
Literacy Task Force Funding	-	-	-	40,000.00	40,000.00
Total Estimated Expenditures June through Sept.	3,910,810.37	171,765.00	2,000,000.00	40,000.00	6,082,575.37
Estimated Net Change in Fund Balance	(3,574,547.16)	(154,734.44)	(1,000,000.00)	-	(4,689,281.60)
Fund Balance - Beginning of Year 10/1/2022	10,214,346.00	172,551.00	1,055,655.00	-	11,442,552.00
Estimated Fund Balance - End of Year 9/30/2023	6,639,798.84	17,816.56	55,655.00	-	6,753,270.40

PROJECTED FUND BALANCE FY23



Fund Balance - Beginning of Year 10/1/2022.....	11,442,552
Total Revenues Through May 31, 2023.....	9,691,702
Expenditures Through May 31, 2023.....	(4,062,827)
Encumbrances Through May 31, 2023.....	(4,235,581)
Estimated Expenditures June through Sept.....	(6,082,535)
Estimated Unallocated Fund Balance.....	6,753,311

Children's Trust of Ala Cty LIVE
Budget By Object FY24

Report by: Account Classification

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
1 - Governmental Funds				
Expenditures				
10 - Personnel Services	\$997,144.30	\$1,441,966.00	\$1,441,966.00	\$1,477,015.00
20 - Operating Expenses	\$1,000,454.14	\$1,353,196.00	\$1,353,196.00	\$1,513,537.00
30 - Capital Outlay	\$76,843.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
50 - Grants and Aid	\$5,070,480.60	\$7,773,302.00	\$7,889,302.00	\$6,233,636.00
60 - Other Uses	\$750,000.00	\$1,656,479.00	\$1,656,479.00	\$1,691,242.00
Governmental Funds Totals	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,340,943.00)	(\$13,915,430.00)
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Grand Totals:	\$7,894,922.04	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
Net Grand Totals:	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,340,943.00)	(\$13,915,430.00)

Children's Trust of Ala Cty LIVE
Expense Annual Budget by Organization Report

	Summary			
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
Fund: 001 General Fund				
Expenditures				
001 - General Fund	\$7,710,284.55	\$11,999,137.00	\$11,999,137.00	\$10,768,721.00
Fund Total: General Fund	(\$7,710,284.55)	(\$11,999,137.00)	(\$11,999,137.00)	(\$10,768,721.00)
Fund: 101 Grants and Awards				
Expenditures				
101 - Grants and Awards	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
Fund Total: Grants and Awards	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
Fund: 102 Task Force				
Expenditures				
102 - Task Force	\$0		\$0	\$40,000.00
Fund Total: Task Force	\$0		\$0	(\$40,000.00)
Fund: 301 Capital Project Fund				
Expenditures				
301 - Capital Project Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
Fund Total: Capital Project Fund	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Grand Totals:	\$7,817,964.06	\$14,139,023.00	\$14,255,023.00	\$13,915,430.00
Net Grand Totals:	(\$7,817,964.06)	(\$14,139,023.00)	(\$14,255,023.00)	(\$13,915,430.00)

Children's Trust of Ala Cty LIVE
Annual Budget by Function Report

Report by: Detail

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Proposed Budget
Fund: 001 - General Fund				
<i>Expenditures</i>				
51 - General Government				
001.15.1500.511 - General Fund,Children's Trust,Children's Trust Services,Legislative	\$67,718.02	\$158,280.00	\$158,280.00	\$68,650.00
001.15.1500.512 - General Fund,Children's Trust,Children's Trust Services,Executive	\$156,654.94	\$213,599.00	\$213,599.00	\$244,533.00
001.15.1500.513 - General Fund,Children's Trust,Children's Trust Services,Financial & Administrative	\$827,092.35	\$1,074,742.00	\$1,074,742.00	\$1,180,258.00
001.15.1500.514 - General Fund,Children's Trust,Children's Trust Services,Legal Counsel	\$38,503.00	\$27,000.00	\$27,000.00	\$29,196.00
001.15.1510.512 - General Fund,Children's Trust,Building,Executive	\$29,461.81	\$30,420.00	\$30,420.00	\$0.00
51 - General Government Totals:	\$1,119,430.12	\$1,504,041.00	\$1,504,041.00	\$1,522,637.00
56 - Human Services				
001.15.1500.569 - General Fund,Children's Trust,Children's Trust Services,Other Human Services	\$5,870,316.24	\$9,520,279.00	\$9,520,279.00	\$8,246,084.00
001.15.1510.569 - General Fund,Children's Trust,Building,Other Human Services	\$47,496.17	\$55,500.00	\$55,500.00	\$0.00
56 - Human Services Totals:	\$5,917,812.41	\$9,575,779.00	\$9,575,779.00	\$8,246,084.00
58 - Other Uses				
001.15.1500.581 - General Fund,Children's Trust,Children's Trust Services,Interfund Transfers Out	\$750,000.00	\$1,005,237.00	\$1,005,237.00	\$1,040,000.00
58 - Other Uses Totals:	\$750,000.00	\$1,005,237.00	\$1,005,237.00	\$1,040,000.00
59 - Other Non Operating				
001.15.1500.590 - General Fund,Children's Trust,Children's Trust Services,Other Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
59 - Other Non Operating Totals:	\$0.00	\$0.00	\$0.00	\$0.00
<i>Expenditure Totals</i>	\$7,787,242.53	\$12,085,057.00	\$12,085,057.00	\$10,768,721.00
Fund Total: General Fund	(\$7,787,242.53)	(\$12,085,057.00)	(\$12,085,057.00)	(\$10,768,721.00)
Fund: 101 - Grants and Awards				
<i>Expenditures</i>				
56 - Human Services				
101.15.1500.569 - Grants and Awards,Children's Trust,Children's Trust Services,Other Human Services	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
56 - Human Services Totals:	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
<i>Expenditure Totals</i>	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
Fund Total: Grants and Awards	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
Fund: 102 - Task Force				
<i>Expenditures</i>				
56 - Human Services Totals:	\$0	\$0.00	\$0.00	\$40,000.00
Fund Total: Task Force	\$0.00	\$0.00	\$0.00	(\$40,000.00)
Fund: 301 - Capital Project Fund				
<i>Expenditures</i>				
56 - Human Services				
301.15.1500.569 - Capital Project Fund,Children's Trust,Children's Trust Services,Other Human Services	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
56 - Human Services Totals:	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<i>Expenditure Totals</i>	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
Fund Total: Capital Project Fund	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Grand Totals:	\$7,894,922.04	\$14,224,943.00	\$14,340,943.00	\$13,915,430.00
Net Grand Totals:	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,340,943.00)	(\$13,915,430.00)

DATE	RESPONSIBILITY	ACTION
Thursday, March 16	<i>Finance Department</i>	<i>Send out email to all staff stating that budget requests are due by March 29, 2023.</i>
Monday, June 12	<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 2024.</i>
Saturday, 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>
Saturday, July 1	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
Friday, July 28	<i>Executive Director</i>	<i>No later than August 4, 2023, (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 1	<i>School Board of Alachua County</i>	<i>School Board of Alachua County first public budget hearing.</i>
Wednesday, August 23	<i>Alachua County Property Appraiser</i>	<i>No later than August 24, 2023, (within 55 days after the Certification of Taxable Value), the Alachua County Property Appraiser must send the Truth in Millage notification to all property owners in Alachua County.</i>
Friday, September 1	<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>
Monday, September 11	<i>School Board of Alachua County</i>	<i>School Board of Alachua County second public budget hearing.</i>
Wednesday, September 13	<i>Board of the Trust</i>	<i>First public hearing of the proposed millage rate and the tentative budget. (Hearing dates with July 1 Certification - No sooner than Sept. 3 and no later than Sept. 18)</i>
Tuesday, September 12	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners first public budget hearing.</i>
Thursday, September 21	<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>

DATE	RESPONSIBILITY	ACTION
Thursday, September 21	<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>
Monday, September 25	<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>
Tuesday, September 26	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners second public budget hearing.</i>
Wednesday, September 27	<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 6	<i>Clerk of the Trust Finance Department</i>	<i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue: 1) Certification of Compliance (Form DR-487) a) Provide proof of publication for all newspaper advertisements. 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. 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. 2) Vote Record for Final Adoption of Millage Levy (Form DR-487V) 3) A copy of the Certification of Final Taxable Value (Form DR-422)</i>
Monday, October 23	<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, October 30	<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>

**BUDGETED PROGRAM AWARDS
FY 2023 FY 2024**

GOALS / STRATEGIES	2023 Budgeted	2024 Budgeted	2024 Budget Type
GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY			
STRATEGY 1.1 SUPPORT MATERNAL AND CHILD HEALTH	\$ 505,400.00	\$ 262,808.00	Ends March 2024 & includes 4% COLA
STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION	\$ 209,600.00	\$ 78,000.00	Ends March 2024 & includes 4% COLA
STRATEGY 1.2 SUPPORT MENTAL HEALTH AND SUBSTANCE ABUSE PREVENTION	\$ 150,000.00	\$ 117,000.00	Ends June 2024 & includes 4% COLA
STRATEGY 1.3 SUPPORT PHYSICAL HEALTH	\$ 166,718.65	\$ 84,606.86	Ends March 2024 & includes 4% COLA
STRATEGY 1.4 IMPROVE FOOD SECURITY	\$ 49,875.00	\$ 38,902.50	Ends June 2024 & includes 4% COLA
TOTAL GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY	\$ 1,081,593.65	\$ 581,317.36	
GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL			
STRATEGY 2.1 SUPPORT PROFESSIONAL DEVELOPMENT AND CAPACITY-BUILDING	\$ 389,830.00	\$ 405,423.20	Full year contracts & includes 4% COLA
STRATEGY 2.2 EXPAND ACCESS TO HIGH QUALITY CHILDCARE, AFTERSCHOOL, AND SUMMER PROGRAMS	\$ 3,392,348.92	\$ 2,213,124.62	Full year contracts & includes 4% COLA AfterSchool is not being renewed
STRATEGY 2.3 SUPPORT LITERACY AND OTHER ACADEMIC SUPPORTS	\$ 110,673.11	\$ 57,550.02	Ends March 2024 & includes 4% COLA
STRATEGY 2.4 IMPROVE CAPACITY TO SUPPORT SPECIAL NEEDS	\$ -	\$ -	
STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION	\$ 866,497.02	\$ 901,156.90	Full year contracts & includes 4% COLA
STRATEGY 2.5 SUPPORT CAREER EXPLORATION AND PREPARATION	\$ 47,791.73	\$ 24,851.70	Ends March 2024 & includes 4% COLA
TOTAL GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL	\$ 4,807,140.78	\$ 3,602,106.44	
GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS			
STRATEGY 3.1 SUPPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES	\$ 219,979.06	\$ 228,778.22	Full year contracts & includes 4% COLA
STRATEGY 3.1 SUPPPORT INITIATIVES THAT CONNECT FAMILIES TO RESOURCES	\$ 203,850.70	\$ 106,002.36	Ends March 2024 & includes 4% COLA
STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS	\$ 183,352.00	\$ 190,686.08	Full year contracts & includes 4% COLA
STRATEGY 3.2 IMPROVE FAMILY STRENGTHENING AND SUPPORTS	\$ 104,800.00	\$ 54,496.00	Ends March 2024 & includes 4% COLA
TOTAL GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS	\$ 711,981.76	\$ 579,962.67	
GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY			
STRATEGY 4.1 SUPPPORT INJURY PREVENTION	\$ -	\$ -	
STRATEGY 4.2 SUPPPORT INITIATIVES THAT PREVENT DELINQUENCY / TRUANCY	\$ 41,296.46	\$ 21,474.16	Ends March 2024 & includes 4% COLA
STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITIATIVES	\$ 38,427.00	\$ 19,982.04	Ends March 2024 & includes 4% COLA
STRATEGY 4.3 SUPPPORT VIOLENCE PREVENTION INITIATIVES	\$ 19,152.00	\$ 19,918.08	Full year contracts & includes 4% COLA
TOTAL GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY	\$ 98,875.46	\$ 61,374.28	
SOCIAL & EMOTIONAL LEARNING	\$ 125,000.00		
RFP Grants to go out	\$ -	\$ -	
MENTORING & CHARACTER BUILDING	\$ 500,000.00		
RFP Grants to go out	\$ -	\$ -	
EMERGENT NEEDS FUNDS	\$ 150,000.00		
RFP Grants to go out	\$ -	\$ -	
COMMUNITY ENGAGEMENT / SPONSORSHIPS	\$ 50,000.00	\$ 50,000.00	
FY22 PROGRAM FUNDING TOTAL__	\$ 7,524,591.65	\$ 4,874,760.74	
APPROVED BUDGET	\$ 7,773,302.00	\$ 7,773,302.00	
Total Unallocated	\$ 248,710.35	\$ 2,898,541.26	





CHILDREN'S TRUST
OF ALACHUA COUNTY

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