FY2027 Proposed Budget

Board Presentation

TOTAL FY2027 BUDGET

$13,617,000

PROGRAMS, GRANTS & AID

$10,223,263

OPERATING + CAPITAL

$3,393,737

Includes $100K capital projects

The proposed budget is structurally balanced, fully funds required operating reserves, and strategically deploys resources to sustain high-impact services for children and families of Alachua County.

CHILDREN'S TRUST OF ALACHUA COUNTY

Executive Takeaways for the Board

The FY2027 proposed budget preserves structural balance, protects operating continuity, and maximizes mission capacity.

Structural Balance

- Recurring revenues support recurring operations.
- Budget is balanced with disciplined use of existing resources.

Mission Maximization

- $10.223M is directed to programs, grants, aid, and strategic initiatives.
- The majority of total budget resources support direct community impact.

Liquidity & Resilience

- Required 3-month operating reserve: $823,434.22
- Reserve capacity protects continuity of services.

Long-Term Sustainability

- The operating platform is right-sized and policy-aligned.
- Financial flexibility is preserved for future Board priorities.

Board Takeaway: This budget protects continuity, maintains fiscal discipline, and deploys resources for the greatest community value.

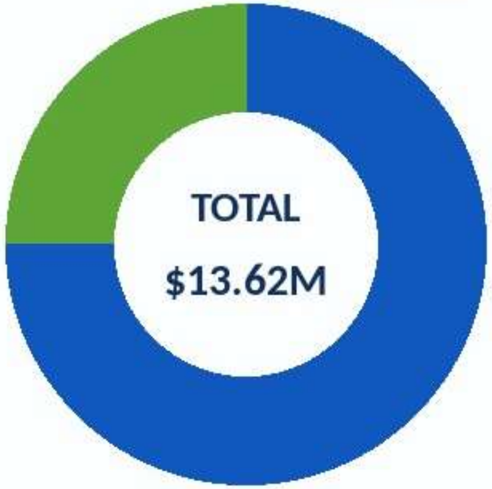
FY2027 Total Budget Overview

Full expenditure plan supported by recurring resources, preserved program capacity, and capital allocation

TOTAL FY2027 BUDGET

$13,617,000

BUDGET COMPOSITION



Programs, Grants & Aid
$10,223,263
75.1%

Operating + Capital
$3,393,737
24.9%

Recurring Revenue:
$11,954,859

FY2026 Uncontracted Program Allocation Capacity Preserved:
$1,562,141

Budget Posture:
Structurally Balanced

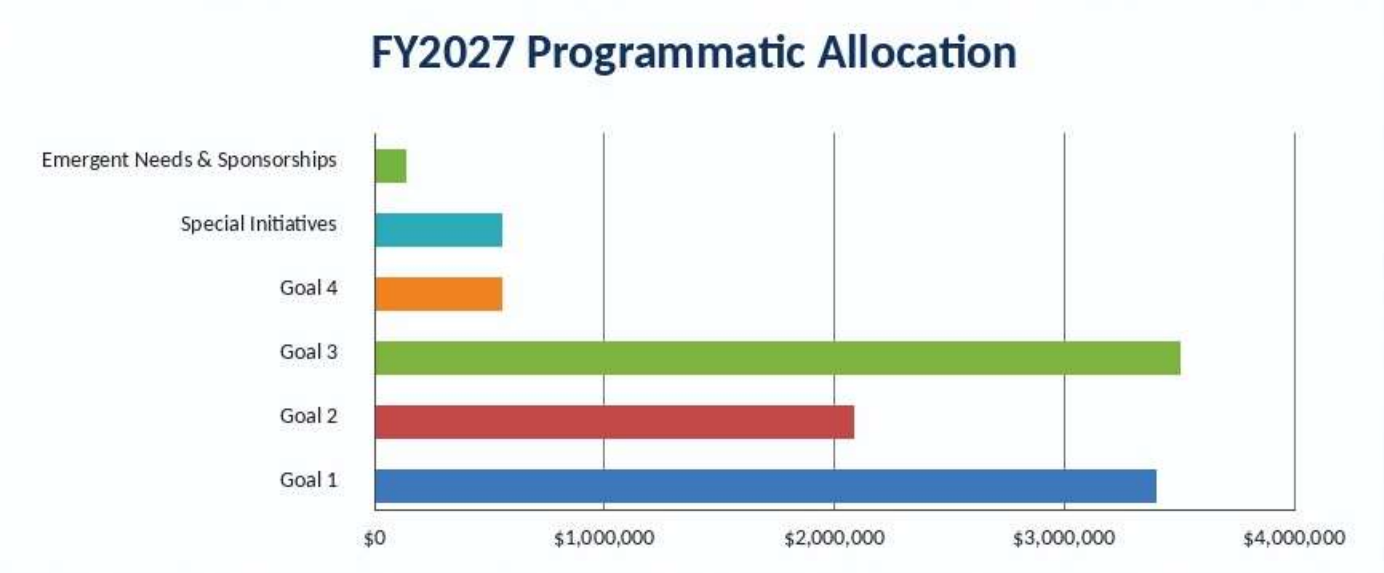
The FY2027 recurring operating and program budget is supported by FY2027 recurring resources. Separately, CTAC preserves FY2026 uncontracted program allocation capacity for continued deployment in the strategic goal areas for which these resources were originally designated. CTAC also maintains a $100,000 capital projects allocation for sustained organizational continuity.

CHILDREN'S TRUST
OF ALACHUA COUNTY

Program Budget Overview

Programmatic investment aligned to CTAC goal areas and strategic initiatives

GOAL 1	GOAL 2	GOAL 3	GOAL 4	SPECIAL INITIATIVES	EMERGENT NEEDS & SPONSORSHIPS
$3.396M	$2.085M	$3.505M	$552K	$550K	$135K
Healthy children	Learning success	Safe community	Capacity building	Strategic initiatives	Flexible support



Board Takeaway

Programmatic investment totals $10,223,263. Funding preserves existing commitments, supports strategic initiatives, and maintains capacity for emergent needs while keeping the clear majority of resources directed toward children and families.

Required Operating Reserve and Balanced Budget

Reserve policy alignment and structurally balanced fiscal posture

REQUIRED 3-MONTH OPERATING RESERVE

$823,434.22

Reserve contingency

TOTAL CORE OPERATING BUDGET

$3,293,736.88

Operating platform funded

BUDGET POSTURE

Structurally Balanced

Governmental standard maintained

Reserve policy rationale

The reserve contingency provides operating liquidity and protects continuity of services.

The FY2027 budget fully funds the required 3-month operating reserve and supports stable execution throughout the fiscal year.

The model is fiscally sound, conservative, and sustainable.

Board framing

Reserve funding is not idle capacity; it is continuity protection that strengthens the Trust's ability to sustain core operations and mission delivery.

The budget remains aligned with balanced-budget expectations and prudent public-sector financial practice.

Reserve levels should continue to be monitored against policy thresholds throughout FY2027.

Board Takeaway: The budget supports services today while safeguarding continuity for tomorrow.

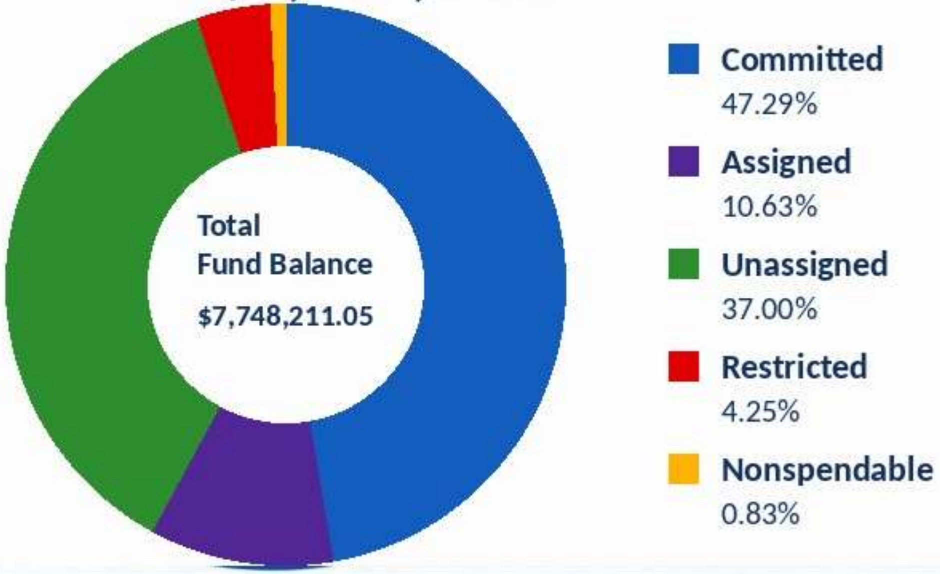
CHILDREN'S TRUST
OF ALACHUA COUNTY

GASB 54 Fund Balance Breakdown

Projected FY2027 ending fund balance

TOTAL PROJECTED FY2027 ENDING FUND BALANCE

$7,748,211.05



GASB 54 FUND BALANCE CLASSIFICATIONS

Classification	Amount	% of Total
Committed Fund Balance *(Carryforward Commitments)*	$3,663,936.00	47.29%
Assigned Fund Balance *(Operating Reserve)*	$823,434.22	10.63%
Unassigned Fund Balance *(Available for Future Use)*	$2,867,149.03	37.00%
Restricted Fund Balance *(Externally Restricted)*	$329,560.41	4.25%
Nonspendable Fund Balance *(Prepaid & Other)*	$64,131.39	0.83%
TOTAL	**$7,748,211.05**	**100.00%**

KEY FUND BALANCE SUMMARY

Beginning FY27 Fund Balance	Prior-Year Program Allocation Capacity Preserved	Projected FY27 Ending Fund Balance	Required 3-Month Operating Reserve	Reserve Gap
$9,310,352.05	$1,562,141.00	$7,748,211.05	$823,434.22	$0.00

The FY2027 recurring operating and program budget is supported by FY2027 recurring resources. Separately, CTAC is preserving prior-year program allocation capacity for continued deployment in the strategic goal areas for which those resources were originally designated.

QUICK FACTS

Reserve Compliance	Meets Policy
Recurring Budget Support	Supported by FY2027 Recurring Resources
Budget Status	Structurally Balanced
Available Future Capacity	$2,867,149.03

Alignment with Governmental Budgeting Standards

Structural balance, policy alignment, sustainability, and mission capacity

The FY2027 budget advances service capacity while maintaining fiscal discipline, structural balance, and long-term continuity.

Policy-Based Budgeting

Reserve funding is incorporated into the fiscal plan.

The full expenditure plan is presented transparently.

Resources are aligned to CTAC's goal structure and Board priorities.

Strategic Resource Allocation

The majority of resources are directed to mission delivery.

Existing commitments and strategic initiatives are integrated into the budget.

Funding choices reflect continuity, service needs, and stewardship.

Long-Term Financial Sustainability

The operating platform is right-sized and maintainable.

Liquidity protection is preserved through reserve funding.

Future Board flexibility is protected through disciplined planning.

Board Takeaway: This budget is aligned with recognized public-sector budgeting principles while remaining grounded in CTAC's mission and operating realities.

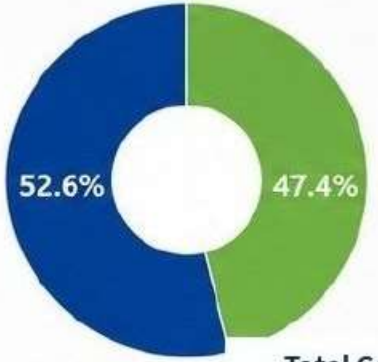
CHILDREN'S TRUST OF ALACHUA COUNTY

Core Operating Budget Strategy

Lean operating platform supporting continuity, compliance, and execution

PERSONNEL & FRINGE	OPERATING / NON-PERSONNEL	TOTAL CORE OPERATING BUDGET	ADMINISTRATIVE BURDEN
$1,732,995.51	$1,560,741.37	$3,293,736.88	~10%

CORE OPERATING BUDGET COMPOSITION



- Personnel & Fringe $1,732,995.51 (52.6%)
- Operating / Non-Personnel $1,560,741.37 (47.4%)

Total Core Operating Budget: $3,293,736.88

Executive Takeaway

The core operating budget is intentionally lean but sufficient to support control, compliance, financial stewardship, provider support, and organizational continuity.

This operating platform enables execution without allowing overhead growth to outpace mission delivery.

The result is an infrastructure model that supports both accountability and sustainable community impact.

Board Takeaway: The operating budget protects institutional capacity while preserving maximum mission dollars.

CHILDREN'S TRUST
OF ALACHUA COUNTY

FY2027 Budget Framework

Mission

Direct the clear majority of resources to children and families.

Keep goal-based program delivery at the center of fiscal planning.

Discipline

Maintain structural balance and policy alignment.

Ensure expenditures are governable and financially supportable.

Resilience

Fund reserve capacity to protect operating continuity.

Strengthen the organization's ability to absorb volatility.

Flexibility

Preserve future decision space for the Board.

Retain capacity to respond to emerging priorities and risks.

Board Takeaway: This budget is intentionally structured to be sustainable, governable, and mission-maximizing.

Recommended Board Action

Executive recommendation: approve the FY2027 Proposed Budget as presented.

The proposed budget reflects a deliberate balance of mission delivery, fiscal discipline, and long-term continuity for the children and families of Alachua County.