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BUDGET TRANSMITTAL LETTER

(TO BE INSERTED)

ALACHUA COUNTY DEMOGRAPHIC SNAPSHOT

(TO BE INSERTED)

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, after-school 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

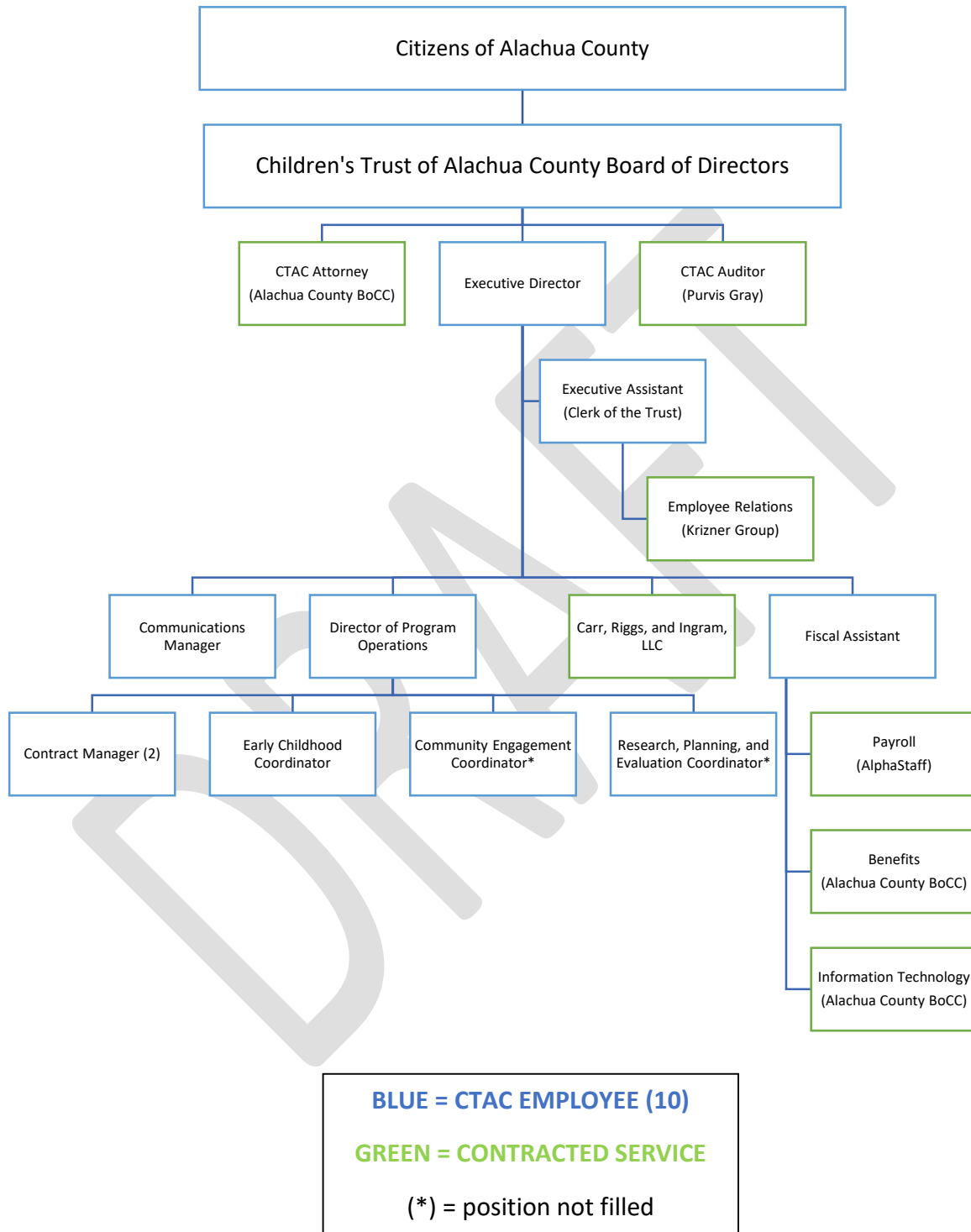
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

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 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



BUDGETED POSITIONS

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	SPECIAL
	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 four key results and 15 indicators.

RESULTS AND INDICATORS

The CTAC has adopted the following results and indicators:

Result 1: All children are born healthy and remain healthy

- Low birth weight
- Hospitalization for self-inflicted injuries
- Bacterial STDs
- Food Insecurity Rate

Result 2: All children can learn what they need to be successful

- Children ready for kindergarten
- 3rd grade language arts proficiency
- 8th grade reading proficiency
- Graduation rates

Result 3: All children have nurturing, supportive caregivers and relationships

- Children subject to maltreatment
- Youth arrests
- Children in out-of-home care

Result 4: All children live in a safe community

- Social Vulnerability Index
- Households with severe housing problems
- Violent crimes
- Non-fatal motor vehicle traffic related hospitalizations

STRATEGIES

In RBA, strategies are set of cohesive actions with a reasonable chance to turn a curve or for improving a result 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.

RESULT: 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

RESULT: 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

RESULT: 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

RESULT: 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

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 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 \$8,104,911. This is a 20% decrease from the Fiscal Year 2021 Adopted 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	7,921,578
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	8,104,911

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	0.4868
31 – Taxes (95% of tax levy)	7,341,128	7,742,236	7,742,236	7,921,578
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	8,104,911

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	678,046	752,345	788,465	1,199,226
50 - Grants and Aid	1,545,771	7,357,296	7,170,546	4,703,219
60 - Other Uses	-	975,778	975,778	1,146,079
Expenditure Totals	2,223,817	10,143,751	9,993,121	8,104,911
Revenue Grand Totals:	7,408,940	10,143,751	9,993,121	8,104,911
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,104,911
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	6,313,121
51 - Administration	526,946	1,142,790	1,142,790	1,041,790
58 - Other Uses	-	338,667	338,667	750,000
Expenditure Grand Totals:	2,223,817	10,143,751	9,993,121	8,104,911

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

	2020 Actual	2021 Projected	2022 Tentative
Unassigned	3,008,292	4,823,297	(60,000)
Non-Spendable	2,375	3,925	-
Assigned for:			
Carryover Grants	1,487,346	(1,487,346)	-
Subsequent Year's Reserve	387,111	-	-
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	3,364,876	650,000
Total Fund Balance	5,185,124	8,550,000	9,200,000

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	6,129,788
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	761,622
514 - Legal Counsel	-	22,000	22,000	35,000
51 - Administration Totals	526,946	1,142,790	1,142,790	1,041,790
58 - Other Uses Totals	-	338,667	338,667	750,000
Fund Total: General Fund	2,223,817	9,505,121	9,505,121	7,921,578
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	8,104,911

001 GENERAL FUND – PROGRAMS

Programs includes funding for outside organizations as well as the CTAC staff and infrastructure required to plan, procure, monitor, evaluate, and support funded programs.

569 - PROGRAMS	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
<u>10 - Personnel Services</u>				
12 00 - Regular Salaries & Wages	-	395,887	356,011	454,891
21 00 - FICA Taxes	-	-	12,160	34,799
22 00 - Retirement Contributions	-	-	15,895	48,491
23 10 - Health Insurance	-	-	6,845	87,213
23 15 - Dental Insurance	-	-	576	1,725
23 20 - Life Insurance	-	-	108	324
24 00 - Workers Compensation	-	-	-	955
25 00 - Unemployment Compensation	-	-	4,292	12,282
10 - Personnel Services Totals	-	395,887	395,887	640,680
<u>20 - Operating Expenses</u>				
31 00 - Professional Services	39,502	100,000	100,000	250,910
34 00 - Contractual Services	-	-	-	8,400
40 10 - Local Mileage	-	-	-	3,000
41 00 - Communications Services	4,620	-	-	-
41 62 - Postage	9	-	-	-
43 00 - Utility Services	1,063	-	-	8,400
44 00 - Rental and Leases	11,875	-	-	47,100
45 40 - Insurance Ins/Property	2,185	-	-	-
47 00 - Printing and Binding	1,376	-	-	-
48 00 - Promotional Activities	403	-	-	67,000
51 00 - Office Supplies	3,014	-	-	5,000
52 00 - Operating Supplies	77,744	-	-	-
54 40 - Memberships	9,309	-	-	-
20 - Operating Expenses Totals	151,100	100,000	100,000	389,810
<u>50 - Grants and Aid</u>				
82 00 - Aid to Private Organizations	1,545,771	7,140,666	7,140,666	4,703,219
50 - Grants and Aid Totals	-	7,140,666	7,140,666	4,703,219
<u>60 - Other Uses</u>				
99 20 - Appropriated Reserves	-	387,111	387,111	396,079
60 - Other Uses Totals	-	387,111	387,111	396,079
Expenditure Totals	1,696,871	8,023,664	8,023,664	6,129,788

50 - GRANTS AND AID

CONTINUED PROGRAMS

1. NewboRN Home Visiting Program	400,000
2. Transformational Professional Development	TBD
3. Summer Fun	1,100,000
4. Howard Bishop Community School (Wellness Coordinator)	41,000
5. Sponsorships	20,000
6. Match Funding (New Match)	100,000
TOTAL	1,661,000

PROPOSED PROGRAMS

1. Help Me Grow	200,000
2. Prenatal Family Partner	75,000
3. Business Leadership Institute for Early Learning	90,000
4. Accreditation Support	TBD
5. Dolly Parton Imagination Library	14,000
6. Reimagining Gainesville	50,000
7. Youth Development/Out-of-School Time	TBD
TOTAL	429,000

GRANTS AND AID	4,703,219
TOTAL CONTINUATION & PROPOSED	2,090,000
UNALLOCATED	2,613,219

001 GENERAL FUND – LEGISLATIVE

Legislative funds are expenses related to support the activities of the board.

511 - LEGISLATIVE	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
<u>20 - Operating Expenses</u>				
32 00 - Independent Audit	-	10,000	10,000	20,000
41 00 - Communications Services	-	-	-	12,200
44 00 - Rental and Leases	-	-	-	8,500
45 00 - Insurance	-	-	-	200
48 00 - Promotional Activities	-	-	-	4,000
52 00 - Operating Supplies	-	5,000	5,000	5,000
54 00 - Memberships	-	15,000	15,000	15,000
20 - Operating Expenses Totals	-	30,000	30,000	64,900
Expenditure Totals	-	30,000	30,000	64,900

001 GENERAL FUND – EXECUTIVE

Executive includes direct expenses for the Executive Director.

512 - EXECUTIVE	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
<u>10 - Personnel Services</u>				
11 00 - Executive Salaries and Wages	-	148,500	110,000	114,400
12 00 - Regular Salaries & Wages	-	251,100	231,100	-
21 00 - FICA Taxes	-	-	12,240	8,752
22 00 - Retirement Contributions	-	-	34,700	33,004
23 10 - Health Insurance	-	-	6,844	6,947
23 15 - Dental Insurance	-	-	288	288
23 20 - Life Insurance	-	-	108	54
24 00 - Workers Compensation	-	-	-	234
25 00 - Unemployment Compensation	-	-	4,320	3,089
10 - Personnel Services Totals	-	399,600	399,600	166,768
<u>20 - Operating Expenses</u>				
34 00 - Contractual Services	195	2,600	2,600	-
40 00 - Travel & Per Diem	-	5,000	5,000	4,000
40 10 - Local Mileage	-	-	-	3,000
41 00 - Communication Services	-	18,720	18,720	-
43 00 - Utility Services	700	3,600	3,600	-
44 00 - Rental and Leases	-	32,000	32,000	-
46 00 - Repairs and Maintenance	-	2,000	2,000	-
52 00 - Operating Supplies	-	-	-	1,500
54 00 - Memberships	-	-	-	5,000
20 - Operating Expenses Totals	895	63,920	63,920	13,500
Expenditure Totals:	895	463,520	463,520	180,268

001 GENERAL FUND – FINANCE AND ADMINISTRATION

Finance and administration include expenses that support the financial and administrative functions of the CTAC, including mandatory fees to the property appraiser and the tax collector.

513 – FINANCE AND ADMINISTRATION	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
<u>10 - Personnel Services</u>				
12 00 - Regular Salaries & Wages	-	168,345	138,322	102,648
21 00 - FICA Taxes	-	-	3,726	16,629
22 00 - Retirement Contributions	-	-	4,870	10,942
23 10 - Health Insurance	-	-	19,770	20,066
23 15 - Dental Insurance	-	-	288	288
23 20 - Life Insurance	-	-	54	108
24 00 - Workers Compensation	-	-	-	234
25 00 - Unemployment Compensation	-	-	1,315	2,772
10 - Personnel Services Totals	-	168,345	168,345	153,687
<u>20 - Operating Expenses</u>				
31 00 - Professional Services	327,980	109,000	109,000	156,500
31 80 - Property Appr / Tax Collector	161,775	-	285,175	325,470
34 00 - Contractual Services	35,250	-	-	6,860
41 00 - Communications Services	-	-	-	17,760
43 00 - Utility Services	-	-	-	2,160
44 00 - Rental and Leases	-	-	-	28,500
45 00 - Insurance	-	10,000	10,000	8,185
46 00 - Repairs and Maintenance	-	-	-	2,800
49 00 - Other Current Charges &	1,046	285,175	-	3,950
51 00 - Office Supplies	-	10,000	10,000	10,000
52 00 - Operating Supplies	-	44,750	44,750	44,750
54 40 - Books Publications Subscriptions	-	-	-	1,000
20 - Operating Expenses Totals	526,050	458,925	458,925	607,935
Expenditure Totals:	526,050	627,270	627,270	761,622

001 GENERAL FUND – LEGAL SERVICES

Legal Services includes legal counsel to the Board, for employee relations, or any other legal counsel.

514 – LEGAL SERVICES	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
20 - <u>Operating Expenses</u>				
31 00 - Professional Services	-	22,000	22,000	35,000
20 - Operating Expenses Totals	-	22,000	22,000	35,000
Expenditure Totals:	-	22,000	22,000	35,000

101 GRANTS AND AWARDS

The Grants and Awards fund manages the funds from the Pritzker Children's Initiative.

569 - PROGRAMS	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
Revenue				
331 0000 - Federal Grants	-	216,630	66,000	-
366 0000 - Private Contributions	-	83,333	83,333	83,333
381 0000 - Operating Transfer In	-	38,667	38,667	-
389 9100 - Beginning Fund Balance	-	-	-	50,000
389 9200 - Ending Fund Balance	-	-	-	-
Revenue Totals	-	338,630	188,000	133,333
Expenditures				
12 00 - Regular Salaries & Wages	-	94,500	67,110	66,560
14 00 - Overtime	-	-	-	-
21 00 - FICA Taxes	-	-	4,896	5,092
22 00 - Retirement Contributions	-	-	6,400	7,095
23 10 - Health Insurance	-	-	14,024	14,235
23 15 - Dental Insurance	-	-	288	288
23 20 - Life Insurance	-	-	54	54
24 00 - Workers Compensation	-	-	-	130
25 00 - Unemployment Compensation	-	-	1,728	1,798
31 00 - Professional Services	-	20,000	56,120	19,631
40 00 - Travel and Per Diem	-	5,000	5,000	10,350
40 10 - Local Mileage	-	-	-	-
41 00 - Communications Services	-	1,500	1,500	1,500
48 00 - Promotional Activities	-	-	-	5,000
51 00 - Office Supplies	-	1,000	1,000	1,000
54 40 - Memberships	-	-	-	600
82 00 - Aid to Private Organizations	-	216,630	29,880	-
Expenditure Grand Totals:	-	338,630	188,000	133,333

301 CAPITAL PROJECTS

The Capital Projects fund is dedicated to support the purchase of a building and IT infrastructure.

	2020 Actual Amount	2021 Adopted Budget	2021 Amended Budget	2022 Tentative Budget
Revenue				
381 0000 - Operating Transfer In	-	300,000	300,000	750,000
389 9100 - Beginning Fund Balance	-	-	-	300,000
389 9200 - Ending Fund Balance	-	-	-	(1,000,000)
Revenue Totals	-	300,000	300,000	50,000
Expenditures				
52 00 - Operating Supplies	-	50,000	50,000	50,000
99 20 - Appropriated Reserves	-	250,000	250,000	-
Revenue Grand Totals:	-	300,000	300,000	50,000
Expenditure Grand Totals:	-	300,000	300,000	50,000

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 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 Appraiser must send the Truth in Millage notification to all property owners in Alachua County.</i>
Tuesday, 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</i>

		<i>budget hearing and must remain on the website for at least 45 days.</i>
TBD	<i>School Board of Alachua County</i>	<i>School Board of Alachua County holds first public budget hearing. CTAC CANNOT HOLD HEARING ON THIS DAY.</i>
Monday, September 13	<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>
Tuesday, September 14	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners hold first public budget hearing.</i>
Thursday, September 23	<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>
Thursday, September 23	<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>
TBD	<i>School Board of Alachua County</i>	<i>School Board of Alachua County holds second public budget hearing. CTAC CANNOT HOLD HEARING ON THIS DAY.</i>
Monday, September 27	<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 28	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners hold second public budget hearing.</i>
Thursday, September 30	<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