



**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## **FINAL TRIM HEARING AGENDA**

September 25, 2023 at 5:01 PM

CTAC, 802 NW 5th Ave, Gainesville, FL 32601

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### **Call to Order**

### **Roll Call**

### **Agenda Review, Revision and Approval**

Approval of the agenda also approves all of the items on the consent agenda.

### **Public Hearing - FY 2023-24 Final Millage and Final Budget**

1. [Resolution 2023-17 \(Final Millage\) and Resolution 2023-18 \(Final Budget\)](#)
2. [FY 2023-24 Proposed Budget](#)

### **Board Member Comments**

### **General Public Comments**

### **Next Meeting Date**

Regular Board Meeting - Monday, October 9th, 2023 @ 4:00 PM

Children's Trust of Alachua County, 802 NW 5th Ave, Gainesville, FL 32601

### **Adjournment**

## **Virtual Meeting Information**

View or listen to the meeting: [https://www.youtube.com/channel/UCpYNq\\_GkjCo9FQo3qR5-SOw](https://www.youtube.com/channel/UCpYNq_GkjCo9FQo3qR5-SOw)  
Public Comments: Submit online at <http://www.childrenstrustofalachuacounty.us/commentcard>.

## **Guidelines for Public Comments**

Public comments can be made in person at Children’s Trust Board Meetings. We will no longer take comments by Zoom or by phone. If you would like to submit a written comment or a written transcript of your public comment before or after the meeting, these will be provided to Board Members prior to the next Board Meeting.

Any member of the public wishing to be heard either under the agenda section “General Public Comments” or on a specific agenda item shall approach the podium at the appropriate time.

Members of the public recognized by the Chair will have three (3) minutes to speak on a single subject matter. If an individual seeks to be heard on more than one agenda item, the Chair shall determine the amount of time allotted to the speaker. However, such time shall not exceed ten (10) minutes without the approval of the Board or Committee. The Clerk of the Trust is the official timekeeper.

Public members may not share or transfer all or part of their allotted time to any other person or agenda item, except as permitted by this Policy. To the extent a speaker has previously addressed a Board or Committee on the same subject, the Board Chair may limit repeat comments at the Board meeting by the same speaker.

**File Attachments for Item:**

1. Resolution 2023-17 (Final Millage) and Resolution 2023-18 (Final Budget)

## RESOLUTION 2023-17

RESOLUTION OF THE CHILDREN'S TRUST OF ALACHUA COUNTY,  
RELATING TO THE LEVY OF GENERAL PURPOSE AD VALOREM  
TAXES FOR THE 2024 TAX YEAR; ADOPTING FINAL MILLAGE  
RATES; DIRECTING THE TRANSMITTAL OF CERTIFIED COPIES;  
PROVIDING AN EFFECTIVE DATE.

WHEREAS, at the public hearing of September 13, 2023, the Board of the Children's Trust of Alachua County adopted Resolution 2023-15, approving the proposed millage rate and Resolution 2023-16, approving a tentative Children's Trust budget; and

WHEREAS, in accordance with applicable law, the Children's Trust of Alachua County advertised its tentative millage rates and its tentative Children's Trust budget and advertised a public hearing date for adoption of the final millage rates and the final Children's Trust budget for September 25, 2023; and,

WHEREAS, the public hearing has been held as specified in the Notice of Budget summary in accordance with applicable law; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Alachua County has been certified by the County Property Appraiser to the Children's Trust of Alachua County as \$20,884,178,818.

WHEREAS, the September 25, 2023 public hearing has been held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED BY THE CHILDREN'S TRUST OF ALACHUA COUNTY;

1. The FY 2023-24 operating millage rate to fund the final budget of the Children's Trust of Alachua County is 0.4612 mills.
2. The Chair or their designee is hereby authorized and directed to transmit certified copies of this resolution, as well as any other forms or documents required by state law, to the Alachua County Property Appraiser, the Alachua County Tax Collector, and to the State of Florida Department of Revenue.
3. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CHILDREN'S TRUST OF ALACHUA COUNTY BOARD; this 25<sup>th</sup> day of September 2023.

	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>	<b>NOT VOTING</b>
Tina Certain	_____	_____	_____	_____
Lee Pinkoson	_____	_____	_____	_____
Ken Cornell	_____	_____	_____	_____
Shane Andrew	_____	_____	_____	_____
Mary Chance	_____	_____	_____	_____
Hon. Denise R. Ferrero	_____	_____	_____	_____
Dr. Nancy Hardt	_____	_____	_____	_____
Dr. Maggie Labarta	_____	_____	_____	_____
Cheryl Twombly	_____	_____	_____	_____

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Tina Certain, Chair  
Children's Trust of Alachua County

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Marsha Kiner, Secretary  
Children's Trust of Alachua County

RESOLUTION 2023-18

RESOLUTION OF THE CHILDREN'S TRUST OF ALACHUA COUNTY,  
RELATING TO ITS BUDGET FOR THE 2023-24 FISCAL YEAR;  
ADOPTING A FINAL CHILDREN'S TRUST  
BUDGET; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 13, 2023, the Executive Director presented a balanced budget for further consideration by the Board of the Children's Trust of Alachua County in accordance with applicable law; and,

WHEREAS, the Board of the Children's Trust of Alachua County adopted Resolution 2023-16 on September 13, 2023, adopting a tentative budget for fiscal year 2023-2024; and,

WHEREAS, the Board of the Children's Trust of Alachua County has complied with all conditions precedent to the adoption of a final Children's Trust budget; and,

WHEREAS, the Board of the Children's Trust of Alachua County has this date adopted a resolution adopting a final millage to fund a final Children's Trust budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CHILDREN'S TRUST OF ALACHUA COUNTY;

1. The final Children's Trust budget contained in the document entitled "FY24 Adopted Budget," is hereby adopted.

2. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CHILDREN'S TRUST OF ALACHUA COUNTY BOARD; this 25<sup>th</sup> day of September 2023.

	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>	<b>NOT VOTING</b>
Tina Certain	_____	_____	_____	_____
Lee Pinkoson	_____	_____	_____	_____
Ken Cornell	_____	_____	_____	_____
Shane Andrew	_____	_____	_____	_____
Mary Chance	_____	_____	_____	_____
Hon. Denise R. Ferrero	_____	_____	_____	_____
Dr. Nancy Hardt	_____	_____	_____	_____
Dr. Maggie Labarta	_____	_____	_____	_____
Cheryl Twombly	_____	_____	_____	_____

\_\_\_\_\_  
Tina Certain, Chair  
Children's Trust of Alachua County

\_\_\_\_\_  
Marsha Kiner, Secretary  
Children's Trust of Alachua County

**File Attachments for Item:**

2. FY 2023-24 Proposed Budget



**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



**Mary Chance**  
Gubernatorial Appointee



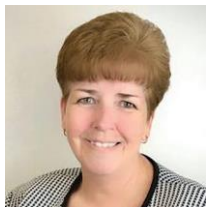
**Hon. Denise R. Ferrero**  
Circuit Judge



**Dr. Nancy Hardt**  
Gubernatorial Appointee



**Dr. Maggie Labarta**  
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** Item 2.  
802 NW 5th Ave, Suite 100  
P.O. Box 5669  
Gainesville, FL 32627  
(352) 374-1830

**BOARD MEMBERS**

Tina Certain  
*Chair*  
*School Board Member*

Lee Pinkoson  
*Vice Chair*  
*Gubernatorial Appointee*

Ken Cornell  
*Treasurer*  
*County Commissioner*

Shane Andrew  
*Superintendent*  
*Alachua County Public Schools*

Mary Chance  
*Gubernatorial Appointee*

Dr. Nancy Hardt  
*Gubernatorial Appointee*

Hon. Denise R. Ferrero  
*Circuit Judge*

Dr. Margarita Labarta  
*Gubernatorial Appointee*

Cheryl Twombly  
*Community Development*  
*Administrator*  
*Dept. of Children & Families*

Marsha Kiner  
*Executive Director*

September 25, 2023

Honorable Members of the Children's Trust of Alachua County

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

The FY24 Budget totals \$18,425,708, an increase of 28% 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 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 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 adopting the current rate of 0.4612 mills in lieu of the allowed 0.500 mills. The current rate allows the Trust to continue to fund critical programs for FY24 while holding the line for taxpayers. A savings to taxpayers of \$833,494. 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	FY23-24 Year Proposed Operating Millage Rate	FY23-24 Year Roll-Back Millage Rate
<b>0.500 Mills</b>	<b>0.4612 Mills</b>	<b>0.4216</b>
<b>10,740,906</b>	<b>9,907,412</b>	<b>9,056,732</b>

## **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. The Board voted to increase the Grants & Aid budget by \$2.5M in order to meet the initiatives of the Strategic Plan.

### **Personal Services**

The FY24 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%.

### **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, FL 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 six 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 lieu 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

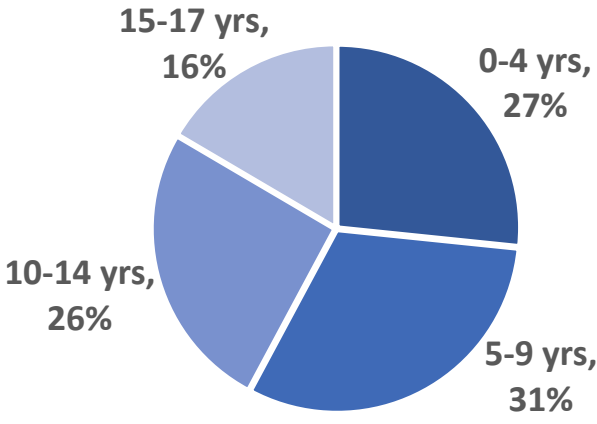


Item 2.

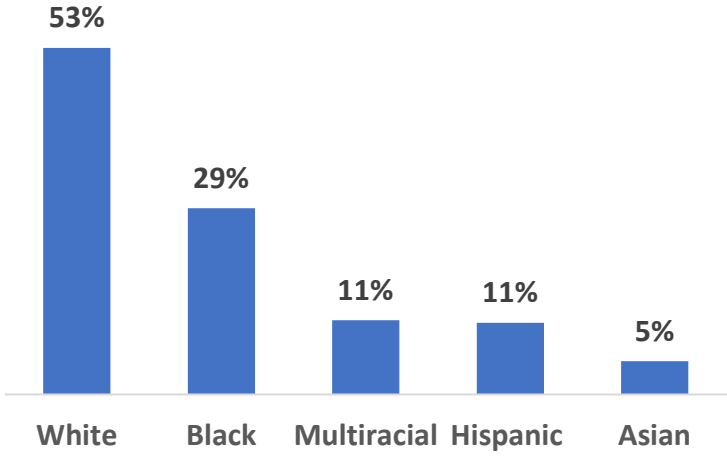
CHILDREN'S TRUST  
OF ALACHUA COUNTY

**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](http://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**

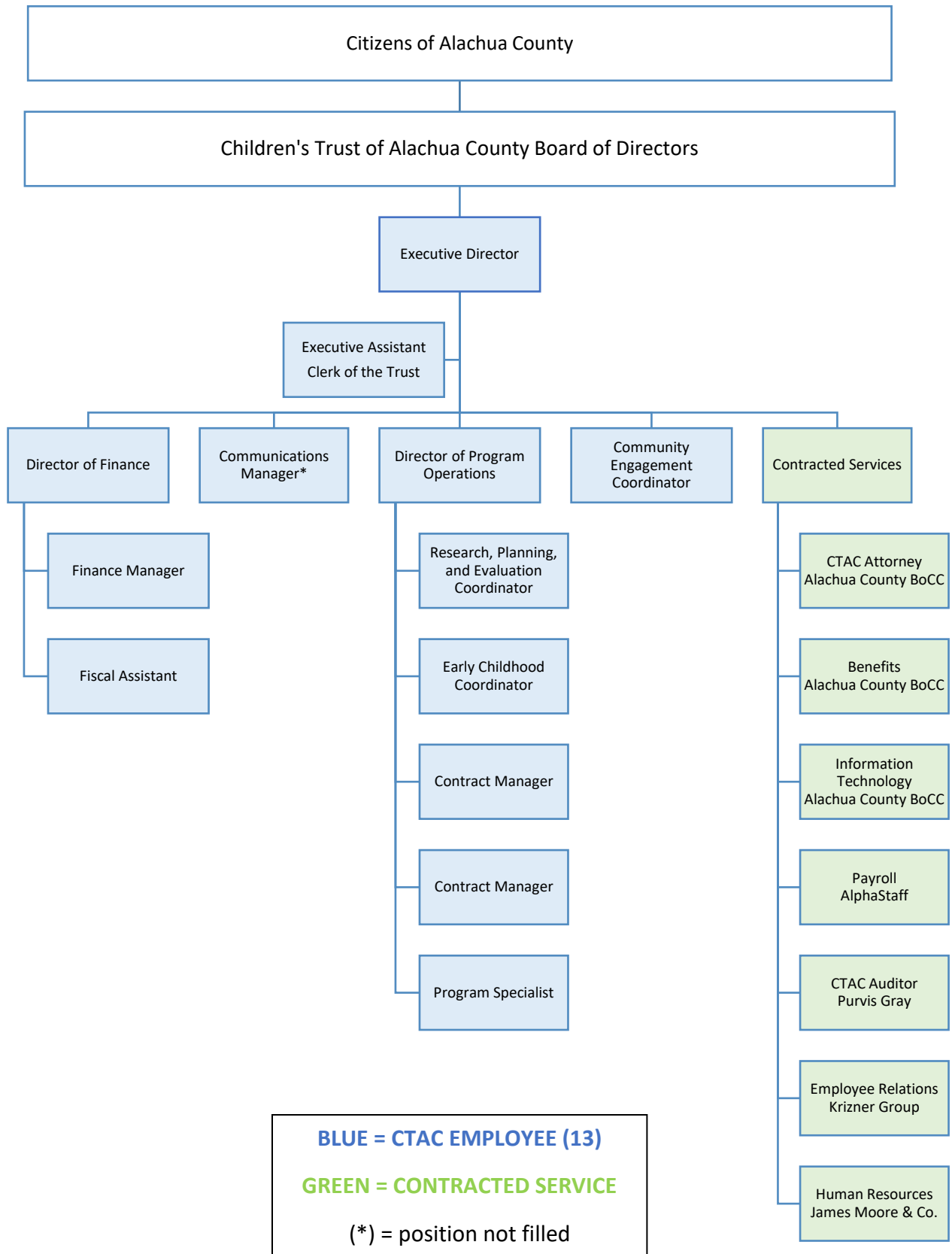
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

**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 and youth, 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, youth, 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 and youth must be the primary consideration.

# ORGANIZATIONAL CHART





FY 2024 STAFFING

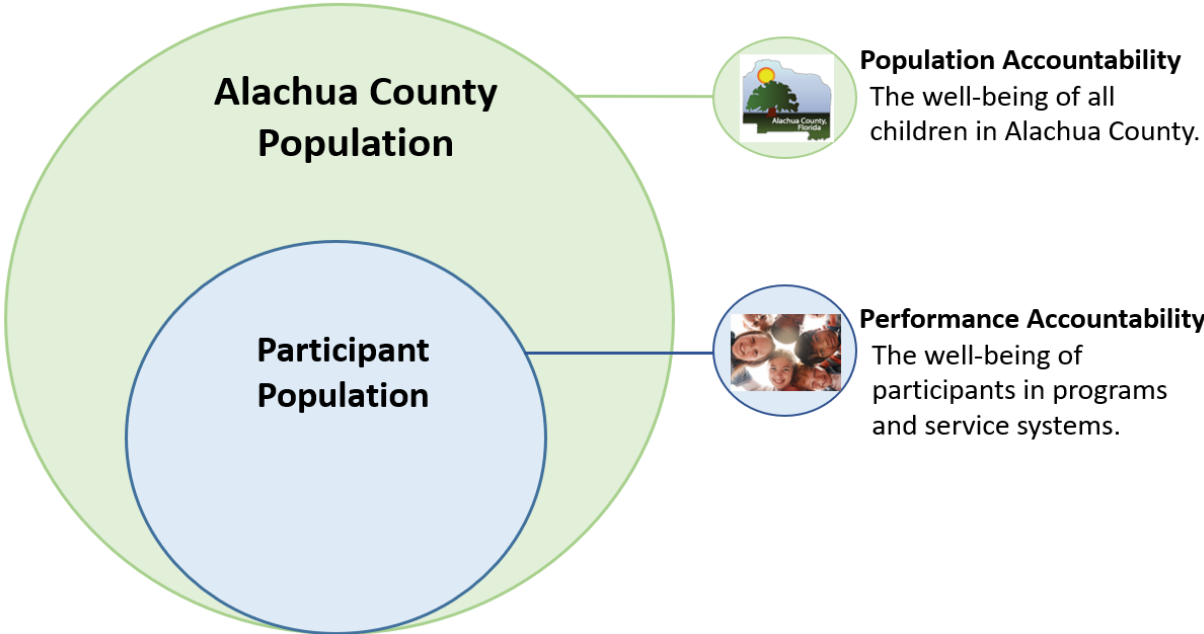
Position	Fund	FTE's		
		2021-2022 Budget	2022-2023 Budget	2023-2024 Budget
Executive Director	GENERAL	1	1	1
Executive Assistant	GENERAL	1	1	1
Communications Manager	GENERAL	1	1	1
Community Engagement Manager	GENERAL	1	1	1
Director of Finance	GENERAL	0	1	1
Finance Manager	GENERAL	0	1	1
Fiscal Assistant	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
<b>Total FTE's</b>		<b>10</b>	<b>13</b>	<b>13</b>

**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. 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.

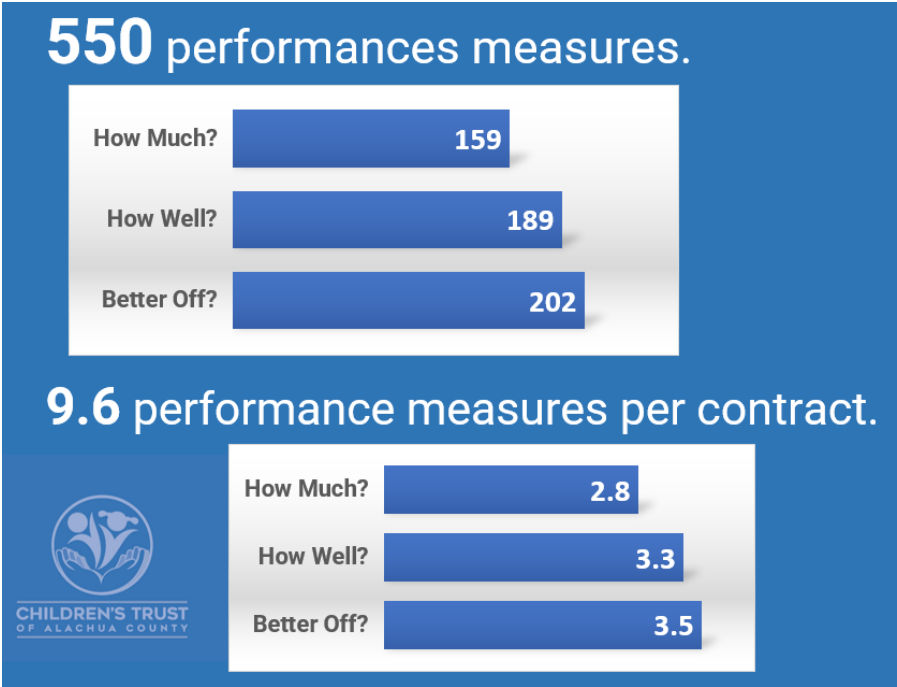
**Accountability Frameworks: Alachua County & Program Participants.**



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.



# STRATEGIC PLAN 2023-2026



Item 2.

CHILDREN'S TRUST  
OF ALACHUA COUNTY

## EXECUTIVE SUMMARY

In November 2018, Alachua County 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 mill, resulting in annual estimated revenues of over \$8,000,000. The Children's Trust of Alachua County was established to provide children's services throughout Alachua County.

Last fiscal year over 18,000 opportunities for children and families resulted from the programs and services planned and funded by the Children's Trust of Alachua County, more than double the previous year's reach. Following this tremendous growth in reach and impact, The Children's Trust began the process to assess their current impact and better understand the community's needs.

In September 2022, The Children's Trust commissioned a Listening Project to actively solicit the opinions of the community. The Listening Project had three major goals:

- Ensure that the Trust's various stakeholders have meaningful input into the Trust's strategic planning.
- Reveal findings that will allow the Trust to develop priorities and strategies to address the identified needs and gaps while utilizing and mobilizing existing community strengths and resources.
- Maximize the impact of Trust resources in addressing the needs of Alachua County children.

The results of the Listening Project have been incorporated into the Strategic Planning process through the thoughtful consideration of the Steering Committee. The Steering Committee is comprised of members of The Children's Trust Board of Directors, staff, providers, and community stakeholders. The Steering Committee has held regular meetings over the last nine months to review the results of the Listening Project, the Comprehensive Strengths and Needs Assessment, an environmental scan, and other supporting documents to guide their development of the new strategic plan.

# STRATEGIC PLAN 2023-2026



Item 2.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

This Strategic Plan is a roadmap to guide service delivery planning and to inform funding investments for children, youth and families in Alachua County. It is informed by the wisdom of youth, parents, service providers, community partners and the staff of the Children's Trust of Alachua County through an intentional process. The plan is the product of input and considerations from:

Environmental Scan	Listening Project	Steering Committee
<p>Analysis of the external community factors that present needs and opportunities for future CTAC investment</p>	<p>A 10 month effort to connect with diverse youth, parents, service providers and partners at large to understand their perspectives on priority issues impacting all children birth to 18</p>	<p>Strategic Planning advisory group comprised of CTAC staff, Board of Directors, community stakeholders, and providers</p>

CTAC IMPACT FRAMEWORK



# STRATEGIC PLAN 2023-2026



Item 2.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## GOAL 1

**CHILDREN AND YOUTH ARE HEALTHY AND HAVE NURTURING CAREGIVERS AND RELATIONSHIPS.**

## GOAL 2

**CHILDREN AND YOUTH LEARN WHAT THEY NEED TO BE SUCCESSFUL.**

## GOAL 3

**CHILDREN AND YOUTH LIVE IN A SAFE COMMUNITY.**

Approach	Definition
System Building/ Refining	Participate in efforts to align, coordinate, and strengthen the service delivery systems
Services	To expand/refine the array of services that have been identified to have the greatest impact on children in youth in Alachua County.

### Goal 1: Children and youth are healthy and have nurturing caregivers and relationships.

Area of Focus	Financial Resources	Approach	Person Responsible
Maternal Child Health Programs (home visiting program, doula services, etc.)	50%	Services	
Access to Comprehensive Care		System Building/ Refining & Services	
Care Coordination & Navigation Services		System Building/ Refining & Services	
Family Resource Centers		System Building/ Refining & Services	
System of Care Building with Partners & Families		System Building/ Refining & Services	



# STRATEGIC PLAN 2023-2026



Item 2.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## Goal 2: Children and youth can learn what they need to be successful.

Area of Focus	Financial Resources	Approach	Person Responsible
Quality Voluntary Pre-Kindergarten (Outreach & Messaging)	35%	System Building/ Refining & Services	
Equitable Participation in Quality Early Care & Education		System Building/ Refining & Services	
Mentoring & Character Building Programs		Services	
Out of School Time Activities (afterschool, camp, sports, tutoring, etc.)		Services	
<b>Community Advisory Board</b> Strategically Partner with: the school district, funded providers, community organizations and families to create comprehensive solutions for increasing math and literacy proficiency		System Building/Refining	

## Goal 3: Children and youth live in a safe community.

Area of Focus	Financial Resources	Approach	Person Responsible
Out of School Time Activities (afterschool, camp, sports, etc.)	10%	Services	
Mentoring & Character-Building Programs		Services	
<b>Community Safety Convenor/Participant</b> working with municipalities, law enforcement, schools, library, DJJ and River Phoenix and a youth advisory board, etc. to include a focus on gun violence to see community-level improvement		System Building/Refining	

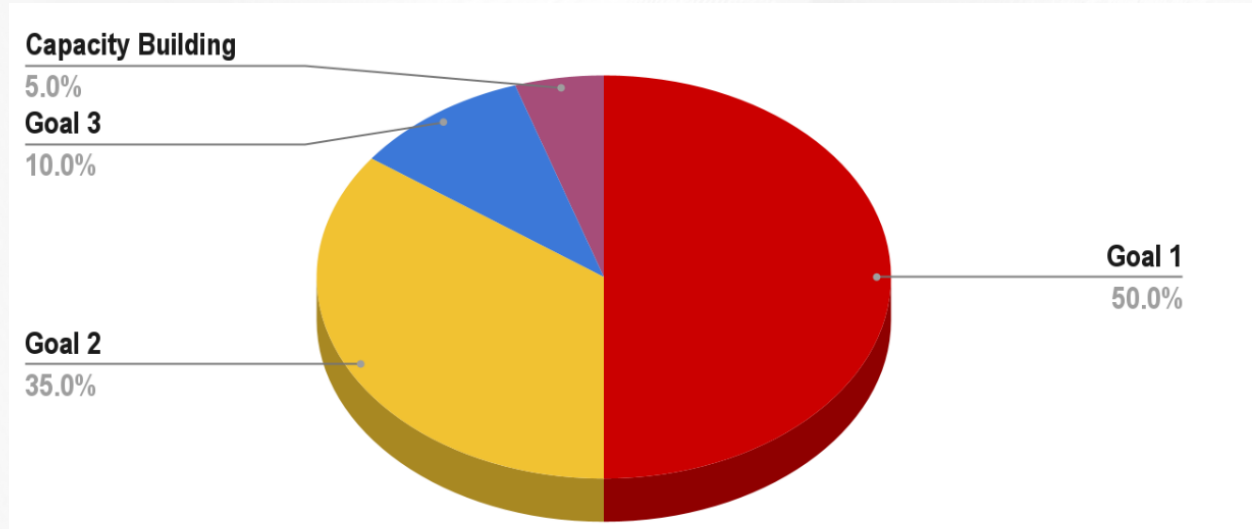
# STRATEGIC PLAN 2023-2026



Item 2.

CHILDREN'S TRUST  
OF ALACHUA COUNTY

## FINANCIAL RESOURCE COMMITMENT



	<b>Goal 1:</b> Children and youth are healthy and have nurturing caregivers.
	<b>Goal 2:</b> Children and youth can learn what they need to be successful.
	<b>Goal 3:</b> Children and youth live in a safe community.
	<b>Community Capacity Building</b>

## IMPLEMENTATION TIMELINE



This tentative timeline will support the CTAC team in aligning with the Science of Implementation approach to increase the likelihood of partnering with strong partners. As such, this timeline will be adapted to the emergent needs and opportunities of the community.

*There are some programs that do not fall within the boundaries above.*

# STRATEGIC PLAN 2023-2026



Item 2.

**CHILDREN'S TRUST**  
OF ALACHUA COUNTY

## CORE INDICATORS

Goal 1	Goal 2	Goal 3
<p><b>Children &amp; Youth Are Healthy &amp; Have Nurturing Caregivers &amp; Relationships</b></p>	<p><b>Children &amp; Youth Learn What They Need To Be Successful</b></p>	<p><b>Children &amp; Youth Live in a Safe Community</b></p>
<ul style="list-style-type: none"> <li>• Infant mortality</li> <li>• Low birthweight babies</li> <li>• Prenatal care</li> <li>• Oral health</li> <li>• Hospitalizations for self-inflicted injuries</li> <li>• Youth who felt sad or hopeless for 2 weeks or more</li> </ul>	<ul style="list-style-type: none"> <li>• VPK enrollment</li> <li>• Quality childcare enrollment</li> <li>• Children Ready for Kindergarten</li> <li>• Chronic absence</li> <li>• 3rd Grade Math &amp; Reading</li> <li>• High school graduation</li> </ul>	<ul style="list-style-type: none"> <li>• Children &amp; Youth Live in a Safe Community</li> <li>• Verified Abuse &amp; Neglect</li> <li>• Domestic violence</li> <li>• Truancy</li> <li>• Youth Arrests</li> </ul>

## 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**

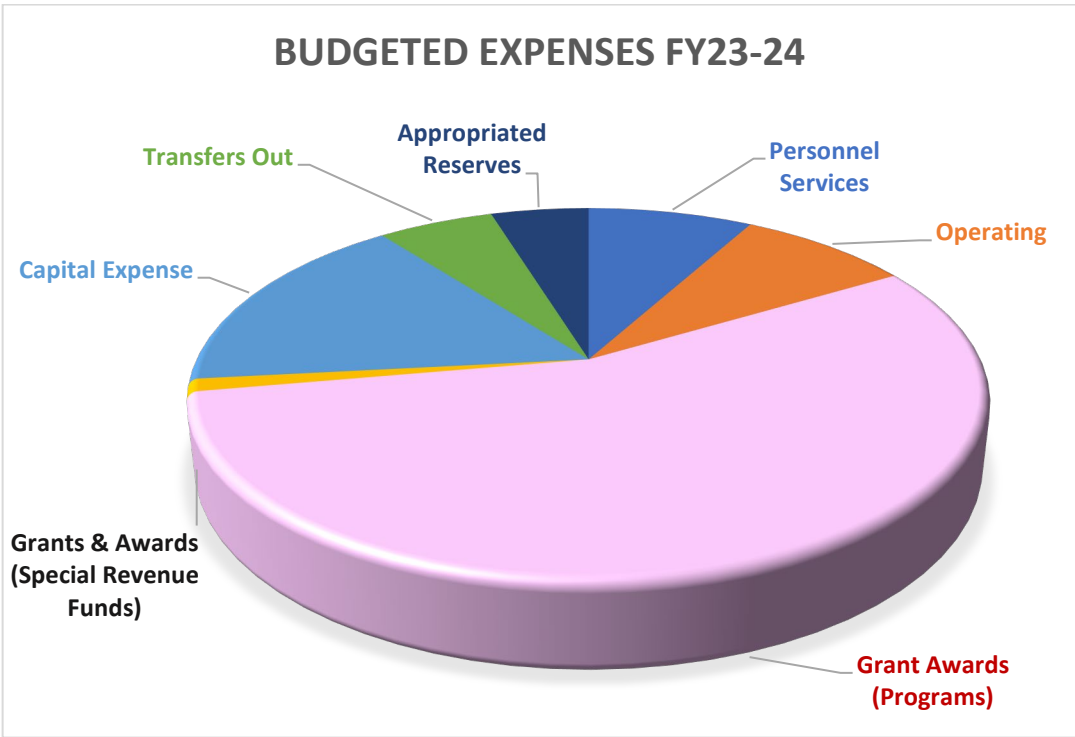
The total Fiscal Year 2024 Proposed Budget expenditures are \$18,425,708. This represents a 28% increase from the Fiscal Year 2023 Amended Budget. The Fiscal Year 2023 Amended Budget includes CTAC-approved mid-year budget amendments and transfers. The Fiscal Year 2022 actual expenditures are provided.

Children's Trust of Alachua County

**Expense Annual Budget by Fund Report**

	Summary			
	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Final Proposed
<b>Fund: 001 General Fund</b>				
Expenditures				
001 - General Fund	\$7,710,284.55	\$11,999,137.00	\$12,085,057.00	\$15,223,999.00
<b>Fund Total: General Fund</b>	(\$7,710,284.55)	(\$11,999,137.00)	(\$12,085,057.00)	(\$15,223,999.00)
<b>Fund: 101 Grants and Awards</b>				
Expenditures				
101 - Grants and Awards	\$107,679.51	\$139,886.00	\$255,886.00	\$106,709.00
<b>Fund Total: Grants and Awards</b>	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
<b>Fund: 102 Collaborative Task Forces</b>				
Expenditures				
102 - Collaborative Task Forces	\$0.00	\$0.00	\$95,000.00	\$95,000.00
<b>Fund Total: Collaborative Task Forces</b>	\$0.00	\$0.00	(\$95,000.00)	(\$95,000.00)
<b>Fund: 301 Capital Project Fund</b>				
Expenditures				
301 - Capital Project Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<b>Fund Total: Capital Project Fund</b>	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
<b>Expenditure Grand Totals:</b>	\$7,817,964.06	\$14,139,023.00	\$14,435,943.00	\$18,425,708.00

# EXPENSE ANNUAL BUDGET TOTAL ORGANIZATION REPORT



## CHILDREN'S TRUST OF ALACUA COUNTY Budgeted expenditures for FY 2023-24

Personnel Services	1,477,015.00
Operating	1,556,267.00
Grant Awards (Programs)	10,273,302.00
Grants & Awards (Special Revenue Funds)	201,709.00
Capital Expense	3,000,000.00
Transfers Out to Capital	1,000,000.00
Transfers Out to Task Force	40,000.00
Appropriated Reserves	877,415.00
<b>Total Expenditures</b>	<b>18,425,708.00</b>



## Children's Trust of Ala Cty LIVE

# Revenue Annual Budget by Fund and Account Classification

## Summary

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Final Proposed
<b>Fund: 001 General Fund</b>				
<b>Revenue</b>				
31 - TAXES	\$8,262,482.06	\$8,858,643.00	\$8,858,643.00	\$9,412,041.00
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	\$78,144.12	\$5,000.00	\$5,000.00	\$425,000.00
38 - Other Sources	\$0.00	\$3,221,414.00	\$3,221,414.00	\$5,386,958.00
<b>Fund Total: General Fund</b>	<b>\$8,340,626.18</b>	<b>\$12,085,057.00</b>	<b>\$12,085,057.00</b>	<b>\$15,223,999.00</b>
<b>Fund: 101 Grants and Awards</b>				
<b>Revenue</b>				
33 - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00
36 - Miscellaneous Revenue	\$134,590.50	\$41,667.00	\$157,667.00	\$0.00
38 - Other Sources	\$0.00	\$98,219.00	\$98,219.00	\$106,709.00
<b>Fund Total: Grants and Awards</b>	<b>\$134,590.50</b>	<b>\$139,886.00</b>	<b>\$255,886.00</b>	<b>\$106,709.00</b>
<b>Fund: 102 Collaborative Task Forces</b>				
<b>Revenue</b>				
33 - Intergovernmental Revenue	\$0.00	\$0.00	\$55,000.00	\$55,000.00
38 - Other Sources	\$0.00	\$0.00	\$40,000.00	\$40,000.00
<b>Fund Total: Collaborative Task Forces</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$95,000.00</b>	<b>\$95,000.00</b>
<b>Fund: 301 Capital Project Fund</b>				
<b>Revenue</b>				
36 - Miscellaneous Revenue	\$5,480.04	\$0.00	\$0.00	\$0.00
38 - Other Sources	\$750,000.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
<b>Fund Total: Capital Project Fund</b>	<b>\$755,480.04</b>	<b>\$2,000,000.00</b>	<b>\$2,000,000.00</b>	<b>\$3,000,000.00</b>
<b>Revenue Grand Totals:</b>	<b>\$9,230,696.72</b>	<b>\$14,224,943.00</b>	<b>\$14,435,943.00</b>	<b>\$18,425,708.00</b>

## Children's Trust of Ala Cty LIVE

## Expense Annual Budget by Object Report

## Summary

	2022 Actual Amount	2023 Adopted Budget	2023 Amended Budget	2024 Final Proposed
<b>Fund: 001 General Fund</b>				
<b>Expenditures</b>				
10 - Personnel Services	\$905,334.21	\$1,346,102.00	\$1,346,102.00	\$1,477,015.00
20 - Operating Expenses	\$907,626.74	\$1,223,254.00	\$1,309,174.00	\$1,556,267.00
30 - Capital Outlay	\$76,843.00	\$0.00	\$0.00	\$0.00
50 - Grants and Aid	\$5,070,480.60	\$7,773,302.00	\$7,773,302.00	\$10,273,302.00
60 - Other Uses	\$750,000.00	\$1,656,479.00	\$1,656,479.00	\$1,917,415.00
<b>Fund Total: General Fund</b>	<b>(\$7,710,284.55)</b>	<b>(\$11,999,137.00)</b>	<b>(\$12,085,057.00)</b>	<b>(\$15,223,999.00)</b>
<b>Fund: 101 Grants and Awards</b>				
<b>Expenditures</b>				
10 - Personnel Services	\$91,810.09	\$95,864.00	\$95,864.00	\$0.00
20 - Operating Expenses	\$15,869.42	\$44,022.00	\$44,022.00	\$0.00
50 - Grants and Aid	\$0.00	\$0.00	\$116,000.00	\$106,709.00
<b>Fund Total: Grants and Awards</b>	<b>(\$107,679.51)</b>	<b>(\$139,886.00)</b>	<b>(\$255,886.00)</b>	<b>(\$106,709.00)</b>
<b>Fund: 102 Collaborative Task Forces</b>				
<b>Expenditures</b>				
20 - Operating Expenses	\$0.00	\$0.00	\$95,000.00	\$95,000.00
<b>Fund Total: Collaborative Task Forces</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$95,000.00)</b>	<b>(\$95,000.00)</b>
<b>Fund: 301 Capital Project Fund</b>				
<b>Expenditures</b>				
20 - Operating Expenses	\$0.00	\$0.00	\$0.00	\$0.00
30 - Capital Outlay	\$0.00	\$2,000,000.00	\$2,000,000.00	\$3,000,000.00
60 - Other Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Capital Project Fund</b>	<b>\$0.00</b>	<b>(\$2,000,000.00)</b>	<b>(\$2,000,000.00)</b>	<b>(\$3,000,000.00)</b>
<b>Revenue Grand Totals:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$7,817,964.06</b>	<b>\$14,139,023.00</b>	<b>\$14,435,943.00</b>	<b>\$18,425,708.00</b>
<b>Net Grand Totals:</b>	<b>(\$7,817,964.06)</b>	<b>(\$14,139,023.00)</b>	<b>(\$14,435,943.00)</b>	<b>(\$18,425,708.00)</b>

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 Final Proposed
<b>Fund: 001 - General Fund</b>				
<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	\$187,337.00	\$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	\$1,104,962.00	\$1,222,988.00
001.15.1500.514 - General Fund,Children's Trust,Children's Trust Services,Legal Counsel	\$38,503.00	\$27,000.00	\$27,200.00	\$29,196.00
001.15.1510.512 - General Fund,Children's Trust,Building,Executive	\$29,461.81	\$30,420.00	\$0.00	\$0.00
51 - General Government Totals:	\$1,119,430.12	\$1,504,041.00	\$1,533,098.00	\$1,565,367.00
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	\$9,546,722.00	\$12,618,632.00
001.15.1510.569 - General Fund,Children's Trust,Building,Other Human Services	\$47,496.17	\$55,500.00	\$0.00	\$0.00
56 - Human Services Totals:	\$5,917,812.41	\$9,575,779.00	\$9,546,722.00	\$12,618,632.00
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	\$15,223,999.00
<b>Fund Total: General Fund</b>	(\$7,787,242.53)	(\$12,085,057.00)	(\$12,085,057.00)	(\$15,223,999.00)
<b>Fund: 101 - Grants and Awards</b>				
<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
<b>Fund Total: Grants and Awards</b>	(\$107,679.51)	(\$139,886.00)	(\$255,886.00)	(\$106,709.00)
<b>Fund: 102 - Collaborative Task Forces</b>				
<i>Expenditures</i>				
56 - Human Services				
102.15.1520.569 - Collaborative Task Forces,Children's Trust,Opioid Task Force,Other Human Services	\$0.00	\$0.00	\$55,000.00	\$55,000.00
102.15.1530.569 - Collaborative Task Forces,Children's Trust,Literacy Task Force,Other Human Services	\$0.00	\$0.00	\$40,000.00	\$40,000.00
56 - Human Services Totals:	\$0.00	\$0.00	\$95,000.00	\$95,000.00
<i>Expenditure Totals</i>	\$0.00	\$0.00	\$95,000.00	\$95,000.00
<b>Fund Total: Collaborative Task Forces</b>	\$0.00	\$0.00	(\$95,000.00)	(\$95,000.00)
<b>Fund: 301 - Capital Project Fund</b>				
<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
<b>Fund Total: Capital Project Fund</b>	\$0.00	(\$2,000,000.00)	(\$2,000,000.00)	(\$3,000,000.00)
<b>Revenue Grand Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Grand Totals:</b>	\$7,894,922.04	\$14,224,943.00	\$14,435,943.00	\$18,425,708.00
<b>Net Grand Totals:</b>	(\$7,894,922.04)	(\$14,224,943.00)	(\$14,435,943.00)	(\$18,425,708.00)

## Summary Projection of Income & Expenses Thru September 30, 2023

	Amended Budget	Actual Amount	Projected	Estimated Total Expenditures
	<u>FY 22-23</u>	<u>FY 22-23 - JUNE</u>	<u>7/1/23 - 9/30/23</u>	<u>FY 22-23</u>
Revenues				
Ad Valorem Taxes	8,858,643	8,454,099	404,544	8,858,643
Interest Income	5,000	415,845	140,000	555,845
Other Sources	3,221,414	9,697	-	9,697
<b>Total Revenues</b>	<b>12,085,057</b>	<b>8,879,641</b>	<b>544,544</b>	<b>9,424,185</b>
Total Personal Services	(1,346,102)	(822,814)	(411,407)	(1,234,221)
Total Operating	(1,309,174)	(852,419)	(380,462)	(1,232,881)
Aid To Private Organizations	(7,773,302)	(1,761,153)	(5,173,149)	(6,934,302)
Transfer Out To Capital	(1,005,237)	(1,000,000)	-	(1,000,000)
<b>TOTAL EXPENSES</b>	<b>(11,433,815)</b>	<b>(4,436,386)</b>	<b>(5,965,018)</b>	<b>(10,401,404)</b>
Appropriated Reserves	(651,242)	-	-	-
<b>Excess of Revenues Over (Under) Expenses</b>	<b>-</b>	<b>4,443,255</b>	<b>(5,420,474)</b>	<b>(977,219)</b>

# TOTAL PROJECTED FUND BALANCE - ALL FUNDS FY 2023

Item 2.

<b>General Fund Ending Fund Balance 2022</b>	<b>10,214,346</b>
Add Unexpended General Fund Budget FY 23	1,683,653
Use of Fund Balance General Fund FY 23	(977,219)
Remove Required Reserve	(651,242)
Unspendable Per Policy 2.4	(2,405,991)
<b>Unassigned Fund Balance</b>	<b>7,863,547</b>
<b>Capital Fund Ending Fund Balance 2022</b>	<b>1,055,655</b>
<b>Special Revenue (Pritzker) Ending Fund Balance 2022</b>	<b>172,551</b>
Special Revenue Fund - Unexpended Budget 2023	-
Capital Fund - Unexpended Budget 2023	1,039,001
Collaborative Task Force - Opioid 2023	20,000
Use of Fund Balance Capital Fund FY 23	-
Use of Fund Balance Special Revenue Fund FY 23	-
<b>Assigned Fund Balance</b>	<b>2,287,207</b>
<b>TOTAL FUND BALANCE</b>	<b>10,150,754</b>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
PROPOSED BUDGET BY FUND FY 23-24**

**GOVERNMENTAL FUNDS**

	<b>Final Budget</b>					<b>Proposed Budget</b>	
	<b>All Funds</b>	<b>General</b>	<b>Revenue</b>	<b>Task Forces</b>	<b>Projects</b>	<b>All Funds</b>	<b>Budget</b>
	<b><u>FY 2022-23 Budget</u></b>	<b><u>Fund</u></b>	<b><u>Fund</u></b>	<b><u>Fund</u></b>	<b><u>Fund</u></b>	<b><u>FY 2023-24 Budget</u></b>	<b><u>\$ DIFFERENCE</u></b>
<b>Revenues</b>							
Ad Valorem Taxes	8,858,643.00	9,412,041.00	-	-	-	9,412,041.00	553,398.00
Grant Income/Contributions	255,886.00	-	106,709.00	-	-	106,709.00	(149,177.00)
Interest	5,000.00	425,000.00	-	-	-	425,000.00	420,000.00
Other Sources	3,221,414.00	5,386,958.00	-	55,000.00	-	5,441,958.00	2,220,544.00
Capital Transfer In	1,000,000.00	-	-	40,000.00	1,000,000.00	1,040,000.00	40,000.00
Non Operating Begin Balance	1,000,000.00	-	-	-	2,000,000.00	2,000,000.00	1,000,000.00
<b>Total Revenues</b>	<b>14,340,943.00</b>	<b>15,223,999.00</b>	<b>106,709.00</b>	<b>95,000.00</b>	<b>3,000,000.00</b>	<b>18,425,708.00</b>	<b>4,084,765.00</b>
<b>Expenditures</b>							
Personnel Services	(1,441,966.00)	(1,477,015.00)	-	-	-	(1,477,015.00)	(35,049.00)
Operating	(1,353,196.00)	(1,556,267.00)	-	-	-	(1,556,267.00)	(203,071.00)
Grant Awards (Programs)	(7,773,302.00)	(10,273,302.00)	-	-	-	(10,273,302.00)	(2,500,000.00)
Grants & Awards (Special Revenue Funds)	(116,000.00)	-	(106,709.00)	(95,000.00)	-	(201,709.00)	(85,709.00)
Capital Expense	(2,000,000.00)	-	-	-	(3,000,000.00)	(3,000,000.00)	(1,000,000.00)
<b>Sub-Total Expenditures</b>	<b>(12,684,464.00)</b>	<b>(13,306,584.00)</b>	<b>(106,709.00)</b>	<b>(95,000.00)</b>	<b>(3,000,000.00)</b>	<b>(16,508,293.00)</b>	<b>(3,823,829.00)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers Out to Capital	(1,005,237.00)	(1,040,000.00)	-	-	-	(1,040,000.00)	(34,763.00)
<b>Total Transfers</b>	<b>(1,005,237.00)</b>	<b>(1,040,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,040,000.00)</b>	<b>(34,763.00)</b>
 APPROPRIATED RESERVES	 (651,242.00)	 (877,415.00)	 -	 -	 -	 (877,415.00)	 (226,173.00)
<b>Total Expenditures</b>	<b>(14,340,943.00)</b>	<b>(15,223,999.00)</b>	<b>(106,709.00)</b>	<b>(95,000.00)</b>	<b>(3,000,000.00)</b>	<b>(18,425,708.00)</b>	<b>(4,084,765.00)</b>

## CHILDREN'S TRUST OF ALACHUA COUNTY

### TOTAL FUND BALANCE – ALL FUNDS FY 2024

<b>General Fund Ending Fund Balance 2022</b>	<b>10,214,346</b>
Add Unexpended General Fund Budget FY 23	1,683,653
Use of Fund Balance General Fund FY 23	(977,219)
Remove Required Reserve	(651,242)
Unspendable Per Policy 2.4	(2,405,991)

<b>Unassigned Fund Balance</b>	<b>7,863,547</b>
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<b>Capital Fund Ending Fund Balance 2022</b>	<b>1,055,655</b>
<b>Special Revenue (Pritzker) Ending Fund Balance 2022</b>	<b>172,551</b>
Special Revenue Fund - Unexpended Budget 2023	-
Capital Fund - Unexpended Budget 2023	1,039,001
Collaborative Task Force - Opioid 2023	20,000
Use of Fund Balance Capital Fund FY 23	-
Use of Fund Balance Special Revenue Fund FY 23	-

<b>Assigned Fund Balance</b>	<b>2,287,207</b>
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<b>TOTAL FUND BALANCE</b>	<b>10,150,754</b>
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<b>TOTAL Beginning FUND BALANCE 23-24</b>	<b>10,150,754</b>
Add Ad Valorem Taxes	9,412,041
Add Interest	450,000
Add Special Revenue Funds	106,709
Add Task Force Income	95,000
Add Transfer in Capital	1,000,000

<b>Total Income 23-24</b>	<b>21,214,504</b>
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Remove Personnel Exp	(1,477,015)
Remove Operating Exp	(1,556,267)
Remove Grants & Awards	(10,273,302)
Subtract Transfer to Capital	(1,000,000)
Subtract Capital Projects Funds	(2,000,000)
Subtract Special Revenue Funds	(106,709)
Subtract Task Forces Funds	(95,000)
Subtract Appropriated Reserves (Diff. 2023 -2024)	(226,173)
Unspendable Per Policy 2.4 (Diff. 2023 -2024)	(680,794)

<b>TOTAL Remaining FUND BALANCE YE 2024</b>	<b>3,799,244</b>
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DATE	RESPONSIBILITY	ACTION
<b>Thursday, March 16</b>	<i>Finance Department</i>	<i>Send out email to all staff stating that budget requests are due by March 29, 2023.</i>
<b>Monday, June 12</b>	<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>
<b>Saturday, July 1</b>	<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>
<b>Saturday, July 1</b>	<i>Executive Director</i>	<i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i>
<b>Friday, July 28</b>	<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>
<b>Tuesday, August 1</b>	<i>School Board of Alachua County</i>	<i>School Board of Alachua County first public budget hearing.</i>
<b>Wednesday, August 23</b>	<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>
<b>Friday, September 1</b>	<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>
<b>Monday, September 11</b>	<i>School Board of Alachua County</i>	<i>School Board of Alachua County second public budget hearing.</i>
<b>Tuesday, September 12</b>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners first public budget hearing.</i>
<b>Wednesday, September 13</b>	<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>
<b>Thursday, September 21</b>	<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
<b>Thursday, September 21</b>	<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>
<b>Monday, September 25</b>	<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>
<b>Tuesday, September 26</b>	<i>Alachua County Board of County Commissioners</i>	<i>Alachua County Board of County Commissioners second public budget hearing.</i>
<b>Wednesday, September 27</b>	<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>
<b>Friday, October 6</b>	<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>
<b>Monday, October 23</b>	<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>
<b>Monday, October 30</b>	<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>
<b>October - December</b>	<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>

**CHILDREN'S TRUST OF ALACHUA COUNTY  
PROGRAM AWARDS BUDGET  
FY 2023-2024**

<b>GOALS</b>	<b>2024 Program Budget</b>
<b>GOAL 1: ALL CHILDREN AND YOUTH ARE HEALTHY AND HAVE NUTURING CAREGIVERS AND RELATIONSHIPS</b>	
<b><u>PROGRAM</u></b>	
MATERNAL FAMILY PARTNER	\$ 82,992
NEWBORN HOME VISITING PROGRAM	\$ 442,624
REACH COMMUNITY COUNSELING SERVICES FOR ADOLESCENT GIRLS	\$ 108,992
Partners in Adolescent Lifestyle Support (PALS) THRIVE (A University of Florida	\$ 108,992
REDUCING TRAUMA THERAPY PROGRAM	\$ 150,000
WELLNESS COORDINATOR @ HOWARD BISHOP MS	\$ 34,694
SAVING SMILES	\$ 78,000
WEEKEND BACKPACK PROGRAM	\$ 38,902
HELP ME GROW ALACHUA	TBD
FAMILY RESOURCE CENTERS/COMMUNITY NAVIGATORS	\$ 106,002
SUMMER BRIDGE FOR HEAD START	\$ 190,686
PROJECT YOUTH BUILD PARENTING PROGRAM	\$ 54,496
<b>Unallocated Program Dollars</b>	<b>\$ 187,192</b>
<b>Unallocated Fund Balance</b>	<b>\$ 1,350,000</b>
<b>TOTAL GOAL 1</b>	<b>\$ 2,933,572</b>
<b>GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>	
<b><u>PROGRAM</u></b>	
V'LOCITY MASTER CLASS SERIES & ACCREDITATION ACADEMY	\$ 294,026
SUMMER PROGRAMMING (2021-2024)	\$ 1,982,306
SUMMER CAMP INCENTIVES	\$ 100,000
ENRICHMENT PROGRAMMING	\$ 289,701
AFTERSCHOOL PROGRAMMING	\$ 1,200,000
DOLLY PARTON IMAGINATION LIBRARY	\$ 30,000
PEAK LITERACY PROGRAM	\$ 31,016
OPERATION FULL STEAM*	\$ 18,788
TEENSWORK ALACHUA MARKETING & RECRUITMENT	\$ 106,600

<b>GOALS</b>	<b>2024 Program Budget</b>	
TEENSWORK ALACHUA	\$	282,301
TEENSWORK ALACHUA YOUTH PAYROLL	\$	512,256
NEW TECH NOW STE2AM ENGINE PROGRAM	\$	34,726
<b>Unallocated Program Dollars</b>	<b>\$</b>	<b>160,000</b>
<b>Unallocated Fund Balance</b>	<b>\$</b>	<b>380,000</b>
<b>TOTAL GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL</b>	<b>\$</b>	<b>5,421,720</b>
<b>GOAL 3: ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>		
<b><u>PROGRAM</u></b>		
PEACEFUL PATHS INCREASING SERVICE VOLUME	\$	19,982
MIDNIGHT BASKETBALL	\$	19,918
MENTORING & CHARACTER BUILDING	\$	500,000
<b>Unallocated Program Dollars</b>	<b>\$</b>	<b>-</b>
<b>Unallocated Fund Balance</b>	<b>\$</b>	<b>460,100</b>
<b>TOTAL GOAL 3: ALL CHILDREN LIVE IN A SAFE COMMUNITY</b>	<b>\$</b>	<b>1,000,000</b>
<b>SOCIAL &amp; EMOTIONAL LEARNING</b>	<b>\$</b>	<b>125,000</b>
<b>Capacity Building and Mini Grants:</b>		
CENTER FOR NON-PROFIT EXCELLENCE	\$	220,000
YOUTH DEVELOPMENT CAPACITY BUILDING COLLABORATIVE	\$	30,000
MINI GRANTS	\$	150,000
<b>TOTAL CAPACITY BUILDING &amp; MINIGRANTS</b>	<b>\$</b>	<b>400,000</b>
<b>EMERGENT NEEDS FUNDS</b>	<b>\$</b>	<b>150,000</b>
<b>COMMUNITY ENGAGEMENT / SPONSORSHIPS</b>	<b>\$</b>	<b>60,000</b>
<b>Unallocated Program Dollars</b>	<b>\$</b>	<b>23,110</b>
<b>Unallocated Fund Balance</b>	<b>\$</b>	<b>159,900</b>
<b>FY24 APPROVED BUDGET PROGRAM FUNDING TOTAL</b>	<b>\$</b>	<b>10,273,302</b>





**CHILDREN'S TRUST**  
OF ALACHUA COUNTY



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