

Meeting Notice

Children's Trust of Alachua County
Monday, May 20, 2019 @ 4:00 pm
Alachua County Health Department
218 SE 24th Street, Thomas Coward Auditorium



CHILDREN'S TRUST
OF ALACHUA COUNTY

Members

Ken Cornell, County Commissioner, Interim Chair
Honorable Susanne Wilson-Bullard, Circuit Judge, Interim Vice-Chair
Tina Certain, Alachua County School Board Member, Interim Treasurer
Karen Clarke, Alachua County School Superintendent
Cheryl Twombly, DCF Community Development Administrator

Children's Trust of Alachua County

Monday, May 20, 2019 @ 4:00 pm

Alachua County Health Department

218 SE 24th Street, Thomas Coward Auditorium

1. Call to Order – Ken Cornell, Interim Chair
2. Agenda Review, Revision, and Approval (Including Approval of Consent Agenda Items)

Regular Agenda Items

3. Draft Inter Local Agreement for Administrative Functions
4. Budget Workshop
5. Proposed CTAC Staffing
6. Call for Public Input
7. CTAC Gubernatorial Nominees General Comments
8. Board Member General Comments
9. Adjournment

Consent Agenda Items

10. Approval of April 29, 2019 Meeting Minutes
11. Logo Adoption
12. Trust Member Email and Website



CHILDREN'S TRUST
OF ALACHUA COUNTY

Item # 2

Agenda Review, Revision, and Approval

Background

At Chair direction, the Children's Trust of Alachua County meeting agenda is now comprised of a "regular" and a "consent" agenda. This form of agenda management is more time efficient in that many items can be approved all at one time without the need for discussing each individual item. Items on the consent agenda include a staff recommendation. When the consent agenda is adopted, the Board is approving the staff recommendation unless the item is "pulled" for discussion. All consent items are approved when the agenda is adopted unless, an item is moved from consent to the regular agenda. Any member or a citizen can ask that an item be moved from consent to regular. Moving an item is done so that it can be discussed and/or a different course of action taken than that recommended by staff.

Attachments

Not applicable

Staff Recommendation

Approve the agenda as presented or alternatively with revision and approve all items remaining on the consent agenda.

Item # 3

Draft Inter Local Agreement for Administrative Functions

Background

At the April 15, 2019 meeting, the Trust adopted "Option A" as described by the Clerk of the Circuit Court and directed that staff return with a draft Inter-local agreement. Additionally, the Trust asked the Clerk to speak with Member Clarke or Certain on any possible items needing further input or direction. Todd Hutchison, Finance Director met with Member Clarke regarding the Inter local and will provide summary comments about the attached draft proposed agreement between the Children's Trust of Alachua County, the Clerk of the Circuit Court of the Eighth Judicial Circuit, and the Board of County Commissioners.

Attachments

1. Interlocal Agreement between the Children's Trust of Alachua County, the Clerk of the Circuit Court of the Eighth Judicial Circuit, and the Board of County Commissioners.

Staff Recommendation

Provide staff with further direction regarding the need for revision to the draft Interlocal Agreement.

**INTERLOCAL AGREEMENT BETWEEN
THE CHILDREN’S TRUST OF ALACHUA COUNTY, THE CLERK OF THE CIRCUIT
COURT OF THE EIGHT JUDICIAL CIRCUIT, AND THE BOARD OF COUNTY
COMMISSIONERS OF ALACHUA COUNTY, FLORIDA**

THIS INTERLOCAL AGREEMENT Made and entered into this _____ day of _____ A.D. 20____, by and between the Children’s Trust of Alachua County, hereinafter referred to as “CTAC”; the Clerk of the Circuit Court, Eighth Judicial Circuit, in and for Alachua County, hereinafter referred to as “Clerk”; and Alachua County, a charter county and political subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as "County" Collectively, CTAC, the Clerk and the County are hereinafter referred to as the “Parties.”

WITNESSETH:

WHEREAS, section 125.901, Florida Statutes, authorizes the County to create an independent special district to provide children’s services for all children, from 0 to 18 years of age; and

WHEREAS, the county has determined that it would serve the public interest to establish said independent special district within Alachua County; and

WHEREAS, the county passed Ordinance 18-08 on February 27,2018, creating Chapter 26, Children’s Services Independent Special District with an effective date of December 1, 2018, subject to approval of a majority of the qualified electors of Alachua County voting in a November 6, 2018, referendum; and

WHEREAS, on November 6, 2018, a majority of qualified electors of Alachua County passed the general election ballot question titled Children’s Trust of Alachua County – Authority to Levy One-Half Mill Ad Valorem Taxes; and

WHEREAS, Section 26.03 of Alachua County, FL, Code of Ordinances defines the Children’s Trust of Alachua County’s powers and duties, including the power to enter into agreements with government agencies to provide for administrative services; and

WHEREAS, the County, the Clerk and CTAC are authorized by §163.01, Florida Statutes, to enter into interlocal agreements to cooperatively and efficiently use their powers to provide public services that will advance the general health, safety and welfare of the citizens of the County; and

NOW THEREFORE, in consideration of the premises set forth above and the mutual promises, covenants, duties and benefits set forth herein, and other valuable consideration, the receipt and sufficiency of are hereby conclusively acknowledged, the Parties do agree as follows:

1. Term.

After execution by the Parties, this Interlocal Agreement shall commence on October 1, 2019, and become effective upon filing as provided in paragraph 20, below, and continue through September 30, 2020, unless earlier terminated as provided herein. The Parties have the option to extend the Term of this Interlocal Agreement for additional one-year periods under the same terms and conditions. All extensions shall be in writing, signed by all Parties, and filed as provided in paragraph 20, below.

2. Duties of CTAC.

21. CTAC shall have and perform the duties as detailed in **Attachment "A"**, Duties of CTAC.

3. Duties of the County.

31. The County shall have and perform the duties as detailed in **Attachment "B"**, Duties of County.

4. Duties of the Clerk.

41. The Clerk shall have and perform the duties as detailed in **Attachment "C"**, Duties of the Clerk

5. Payment.

51. In consideration of the provision of services outlined in this Agreement, CTAC shall compensate the County in FY 2019-2020 as set out below:

Clerk Administrative Services:

Auditing, Accounting, and Treasury \$45,000

County Administrative Services:

Budgeting	No Charge for Option A
Human Resources	No Charge for Option A
Equal Opportunity	No Charge for Option A
Risk Management	No Charge for Option A
ITS (Upfront Web Development)	\$30,000
Purchasing	1% of sum of Aid to Private Organizations plus Contractual Services with max of \$47,500
Legal	\$22,000
Annual Audit Fee	\$10,000
Financial Software Hosting Fee	\$8,750
Subtotal Administrative Services Fees	\$163,250

County Management Services:

CTAC Director	TBD
Administrative Support Manager	TBD
Administrative Assistant	TBD
Subtotal Management Services Fees	Estimate \$218,400

TOTAL ADMIN AND MGMT FEES \$381,650

Rent & Utilities (External lease - pass through costs only) Actual Cost

- 52. CTAC shall make semi-annual payments each fiscal year with the first payment due in March and the final payment due in September upon presentation of an invoice by the Clerk.
- 53. All invoices shall be processed and paid in accordance with the provisions of Chapter 218, Part VII (“Florida Prompt Payment Act”), Florida Statutes.

6. Notice.

Except as otherwise provided in this Agreement, all notices to be provided under this Agreement from either party to the other party must be by one of the following methods: (i) in writing and sent by certified mail, return receipt requested, (ii) by personal delivery with receipt, or (iii) via electronic mail. All notices shall be deemed two (2) business days after mailing, unless delivery is by personal deliver in which case delivery shall be deemed to occur upon actual receipt by the other party. For purposes of all notices, the County’s, Clerks, and CTAC representatives are:

County: County Manager 12 S.E. 1 st Street Gainesville, FL 32601	Clerk: J.K. “Jess” Irby, Esq. 12 SE 1 st Street Gainesville, FL 32601 Attn: Finance and Accounting	CTAC:
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A copy of any notice, request, or approval to the County must also be sent to:

Procurement Division
 12 SE 1st Street
 Gainesville, FL 32601
 Attn: Contracts

7. Default and Termination.

- 71. The failure of either party to comply with any provision of this Agreement will place that party in default. The party claiming default will notify other party in writing. This notification will make specific reference to the provision which gave rise to the default. The defaulting party will have (7) days to cure the default or to submit a plan to cure acceptable to the other party. The Budget and Fiscal Services Director is authorized to provide written notice of default on behalf of the County, and if the default situation is not corrected within the allotted time, the County Manager is authorized to provide final termination notice on behalf of the County to CTAC. The CTAC Director is authorized to provide written notice of default on behalf of CTAC, and if the default situation is not corrected within the allotted time the CTAC Chair is authorized to provide notice of termination on behalf of CTAC to County.
- 72. Either party may also terminate this Interlocal Agreement without cause by providing no less than one hundred eighty (180) days written notice to the other party (hereinafter, “Termination for Convenience”). The Budget and Fiscal Services Director is authorized to provide written notice of termination on behalf of the County and the CTAC Director is authorized to provide written notice of termination on behalf of CTAC. The Parties will discontinue all services upon the effective date of the termination and either party’s recovery against the other shall be limited to that portion of the Agreement amount earned through the date of termination, but neither party shall be entitled to any other or further recovery against the other, including, but not limited to damages, consequential

or special damages, or any anticipated fees or profit.

73. Disputes under this agreement shall be handled in accordance with Chapter 164, Florida Statutes.

8. Project Records.

- 8.1. All records relating in any manner whatsoever to this Interlocal Agreement that are in the possession of either party shall be made available to the other party for inspection and copying upon written request, and shall be retained as required by Florida law and schedules published by the Florida Bureau of Archives and Records Management, or federal requirements, whichever shall be greater. Additionally, said records shall be made available, upon request by either party, to any state, federal, or other regulatory authorities and any such authority may review, inspect and copy such records, except for any records that are exempt from the Florida Public Records Act.

9. Sovereign Immunity.

- 9.1. The Parties intend to avail themselves of the benefits of §768.28 and §163.01(9)(a), Florida Statutes, and of other statutes and the common law governing sovereign immunity to the fullest extent possible. In accordance with §163.01(5)(o), Florida Statutes, therefore, one party shall not be jointly liable for the torts committed by the officers, employees, agents, representative or contractors of the other party. Each party shall be solely responsible for the negligent acts and omissions of its officers, employees, agents, representative and contractors, and then only to the extent of the limited waiver of sovereign immunity or limitation of liability specified in §768.28, Florida Statutes. Nothing in this Interlocal Agreement is intended to inure to the benefit of any third party for the purposes of allowing any claim that would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

10. Assignment of Interest.

- 10.1. Neither party may assign, convey, pledge, sublet, transfer or otherwise dispose any interest in this Interlocal Agreement without prior written consent of the other party.

11. Successors and Assigns.

- 11.1. The County, Clerk and CTAC each bind the other and their respective successors and assigns in all respects to all of the terms, conditions, covenants, and provisions of this Interlocal Agreement.

12. Third Party Beneficiaries.

- 12.1. This Interlocal Agreement does not create any relationship with, or any rights in favor of, any third party.

13. Severability.

- 13.1. If any provision of this Interlocal Agreement is declared void by a court of law, all other provisions will remain in full force and effect.

14. Non-Waiver.

- 15.1. The failure of any party to exercise any right in this Interlocal Agreement shall not be considered a waiver of such right.

15. Governing Law and Venue.

16.1. This Interlocal Agreement is governed and construed in accordance with the laws of the State of Florida. Sole and exclusive venue for all actions arising from or related to this Interlocal Agreement shall be in Alachua County.

16. Attachments.

16.1. All exhibits attached to this Interlocal Agreement are incorporated into and made part of this Interlocal Agreement by reference.

17. Amendments.

17.1. The Parties may amend this Interlocal Agreement only by mutual written agreement that is executed by both Parties and duly recorded in accordance with §163.01(11), Florida Statutes.

18. Captions and Section Headings.

18.1. Captions and section headings used herein are for convenience only and shall not be used in construing this Interlocal Agreement.

19. Construction.

19.1. This Interlocal Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by one of the Parties. It is recognized that both Parties have substantially contributed to the preparation of this Interlocal Agreement.

20. Counterpart.

20.1. This Interlocal Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute but one and the same instrument.

21. Recording of Interlocal Agreement and Amendments.

Upon execution by the Parties hereto, the County shall file a copy of this Interlocal Agreement with the Clerk of the Circuit Court in and for Alachua County, Florida. All subsequent amendments to this Interlocal Agreement, if any, shall be filed with the Clerk of the Circuit Court in Alachua County.

22. Entire Agreement.

23.1. This Interlocal Agreement constitutes the entire agreement and supersedes all prior written or oral agreements, understandings, or representations.

IN WITNESS WHEREOF, the Parties have caused this Interlocal Agreement to be approved by their respective Governing Boards and to be executed and delivered on the day and year first above written.

ALACHUA COUNTY, FLORIDA

CTAC

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

APPROVED AS TO FORM

ATTEST

Alachua County Attorney's Office

ATTEST:

CLERK

CLERK: _____

By: _____

(COUNTY SEAL)

Name: _____

Title: _____

Date: _____

ATTACHMENT A: Duties of CTAC

1. Adopt Budget Management Policy
2. Adopt Financial Management Policy
3. Adopt Investment Policy
4. Adopt Procurement Policy
5. Execute engagement letter with County's external audit firm for annual audit
6. Execute Banking Services Agreement with Qualified Public Depository
7. Designate primary point of contact for all CTAC related business
8. Define job descriptions for all positions hired under the interlocal agreement
 - 8.1. Example - CTAC Director job description
 - 8.2. Example - Administrative Support Manager job description
 - 8.3. Example - Administrative Assistant job description

ATTACHMENT B: Duties of County

1. Provide Management Oversight Services including three positions as described below dedicated to fulfilling CTAC's mission:
 - 1.1. CTAC Director – See Exhibit B-1 for example of duties.
 - 1.2. Administrative Support Manager – See Exhibit B-2 for example of duties.
 - 1.3. Administrative Assistant – See Exhibit B-3 for example of duties.

2. Provide Administrative Services including the following:
 - 2.1. Annual Budgeting Assistance, including requirements for TRIM
 - 2.2. Human Resources
 - 2.3. Equal Opportunity
 - 2.4. Risk Management
 - 2.5. Purchasing
 - 2.6. Information Technical Services including hosting CTAC webpage
 - 2.7. Legal
 - 2.8. Annual Audit utilizing same audit firm selected for the County audit
 - 2.9. Financial Software Hosting Services

3. Provide meeting space for official CTAC Board Meetings.

Attachment C: Duties of the Clerk

1. Provide Auditing, Accounting, and Treasury services including the following:
 - 1.1. Cash Receipts
 - 1.2. Revenue Collections
 - 1.3. Accounts Receivable
 - 1.4. Investments
 - 1.5. Grants Single Audit Schedule
 - 1.6. Accounts Payable including pre-audit of all payment requests
 - 1.7. Fixed Assets
 - 1.8. Surplus Property
 - 1.9. Financial Reporting
 - 1.9.1. Comprehensive Annual Financial Report (Includes Certificate of Excellence in Financial Reporting)
 - 1.9.2. Annual Comptroller's Report
 - 1.9.3. Single Audit
 - 1.9.4. Post Audit Follow-up

Item # 4
Budget Workshop

Background

In order to meet the July 1st statutory deadline for submission of the Trusts' certified budget to the Board of County Commissioners, members should arrive at final budget and millage decisions no later than the June 10th meeting. Budget discussions begin by identifying the level of revenues to be raised through a millage levy. The amount of millage levied in the first year impacts subsequent year decisions regarding millage rates and the specific Board approval necessary to adopt subsequent levels of millage increases over the previous year's rate. Staff from the Office of Budget and Fiscal Services will explain TRIM, Maximum Millage Calculation, Rolled-back Rate, etc.

Prior to beginning budget discussions, the Trust needs to adopt Administrative Procedures for Financial and Budget Management. These policies provide the Trust with a high level framework to guide budget decisions. To facilitate member discussions, staff have prepared a draft budget based on the maximum millage levy and estimated expenses for personnel, the Inter local agreement, reserves, and contracted services.

Attachments

1. TRIM, Process, Millage Scenarios, Adoption Requirements, and Sec. 200.065, FS
2. TRIM and CTAC Meeting Schedule
3. Administrative Procedure: Budget Management
4. Administrative Procedure: Financial Management
5. DRAFT FY20 Budget for Children's Trust of Alachua County and Sec. 129.06, FS

Staff Recommendation

1. Discuss millage calculations and anticipated levels.
2. Adopt as presented or with revisions, the Administrative Procedures for Budget and Financial Management.
3. Consider budgeting FY20 funds for:
 - a. Assume funding for Children's Services Advisory Board programs
 - b. Establish personnel services funding, i.e., Executive Director, other administrative staff
 - c. Florida Children's Council membership
 - d. Identify one time funding opportunities
 - e. Identify new initiatives

TRIM

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. Florida state laws provide for public input and for governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

Trim Process

June 1 - Property Appraiser (PA) provides total assessed value of nonexempt property for budget planning purposes.

July 1 - Property Appraiser (PA) certifies property tax values to Taxing Authorities (TA) and gives TA Form DR420 to complete.

TA has 35 days to complete and return DR420 to PA (August 4).

PA submits DR420 to FL Dept. of Revenue (FDOR).

FDOR reviews DR420 provides feedback to PA or TA if needed.

PA mails TRIM notices to property owners within 55 days of certification of values (August 24).

TA holds public hearing to adopt tentative budget and millage within 65 to 80 days of certification (Sept 3 - Sept 18).

CTAC - Sept. 9

TA advertises notice of final hearing within 15 days of adopting tentative budget and millage.

TA holds final hearing to adopt final budget and millage within 2 to 5 days of advertisement for final hearing. **CTAC -**

Sept. 16

TA gives PA, Tax Collector and FDOR a copy of the resolution adopting final budget and millage within 3 days of final hearing.

TA submits TRIM package to FDOR within 30 days of final hearing.

<u>Millage Scenarios</u>	Estimated
<i>Millage</i>	95% Collections
.5000 mills	\$7,192,787
.4000 mills	\$5,754,230
.3000 mills	\$4,315,672
.2000 mills	\$2,877,115
.1000 mills	\$1,438,557

NOTE: Once a tentative millage is agreed upon, decreasing the millage rate is easy, raising the millage rate above the tentative rate is cumbersome and expensive. New TRIM notices must be mailed to the Alachua county property owners as well as new public hearings and advertisements.

What is required to adopt the first years millage rate? Majority vote, no later than June 17th

Adoption requirements for future years (9 voting members)

Majority - 5 votes	The majority vote rate, with one exception, is equal to the rolled-back rate as calculated on form DR-420 adjusted by the percentage change in per capita Florida personal income. In determining this rate, it does not matter if the previous year's adopted rate was greater than the previous year's majority vote rate.
Super Majority - 6 votes	Super majority vote required for levy at rate in excess of 2 percent under ch. 95-290.—A special taxing district may not levy a tax under chapter 95-290, Laws of Florida, at a rate in excess of 2 percent unless the levy of such tax is approved by a super majority (a majority plus one) vote of the members of the governing body of the county in which the special taxing district is located.
Three-fourths - 7 votes	A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members.
Rolled-back rate	Rate that would generate prior year tax revenues less allowances for new construction, additions, deletions, annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value.

FDOR Website

<http://floridarevenue.com/property/Pages/TRIM.aspx>

Florida Statute 200.065

<https://www.flsenate.gov/Laws/Statutes/2018/200.065>

Next Year Millage Rates Scenario

Property Tax Revenue Only	CTAC Fund (Prelim Estimate)	CTAC Fund (Prelim Estimate)
FY21 Estimated Taxable Value	15,748,418,228	15,748,418,228
FY20 Estimated Taxable Value	15,142,709,835	15,142,709,835
Current Millage	0.3000	0.4000
FY21 Projected Revenue	4,488,299	5,984,399
FY20 Projected Revenue	4,315,672	5,754,230
Difference	172,627	230,169
Simple Majority Cap (5 Votes)	0.2984	0.3979
Millage Change	-0.0016	-0.0021
FY21 Projected Revenue	4,464,362	5,952,981
FY20 Projected Revenue	4,315,672	5,754,230
Difference	148,689	198,751
Super Majority Cap (6 Votes)	0.3282	0.4377
Millage Change	0.0282	0.0377
FY21 Projected Revenue	4,910,199	6,548,429
FY20 Projected Revenue	4,315,672	5,754,230
Difference	594,527	794,199
3/4 Majority Cap (7 Votes)	0.5000	0.5000
Millage Change	0.2000	0.1000
FY21 Projected Revenue	7,480,499	7,480,499
FY20 Projected Revenue	4,315,672	5,754,230
Difference	3,164,826	1,726,269
Rollback Rate	0.2941	0.3921
Millage Change	-0.0059	-0.0079
FY21 Projected Revenue	4,315,672	5,754,230
FY20 Projected Revenue	4,315,672	5,754,230
Difference	0	0

accordance with chapter 1011, provided that the date of submission shall not be later than 24 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes.

(c) Within 80 days of the certification of value pursuant to subsection (1), but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1). That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced prior to the adoption of the

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millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions prior to adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, the hearing provided for in paragraph (d) is recessed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days prior to the date the hearing will be continued.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c).

2. Notwithstanding any provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 35

days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of value pursuant to subsection (1), but not earlier than 65 days after certification. The hearing shall be held in accordance with the applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may:

1. Expend moneys based on its tentative budget after adoption pursuant to paragraph (c) and until such time as its final budget is adopted pursuant to paragraph (d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget or, in the case of a school district, if the fall term begins prior to adoption of the final budget; or

2. Readopt its prior year's adopted final budget, as amended, and expend moneys based on that budget until such time as its tentative budget is adopted pursuant to paragraph (c), only if the fiscal year of the taxing authority begins prior to adoption of the tentative budget. The readopted budget shall be adopted by resolution without notice pursuant to this section at a duly constituted meeting of the governing body.

(3) The advertisement shall be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county or in a geographically limited insert of such newspaper. The geographic boundaries in which such insert is circulated shall include the geographic boundaries of the taxing authority. It is the legislative intent that, whenever possible, the advertisement appear in a newspaper that is published at least 5 days a week unless the only newspaper in the county is published less than 5 days a week, or that the advertisement appear in a geographically limited insert of such newspaper which insert is published throughout the taxing authority's jurisdiction at least twice each week. It is further the legislative intent that the newspaper selected be one of general interest and readership in the community and not one of limited subject matter, pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of the taxing authority) has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....\$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$XX,XXX,XXX)

C. Actual property tax levy.....\$XX,XXX,XXX

This year's proposed tax levy.....\$XX,XXX,XXX

All concerned citizens are invited to attend a public hearing on the tax increase to be held on (date and time) at (meeting place).

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

(b) In all instances in which the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of taxing authority) has tentatively adopted a budget for (fiscal year). A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(c) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy nonvoted millage in excess of the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....\$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$XX,XXX,XXX)

C. Actual property tax levy.....\$XX,XXX,XXX

This year's proposed tax levy.....\$XX,XXX,XXX

A portion of the tax levy is required under state law in order for the school board to receive \$ (amount A) in state education grants. The required portion has (increased or decreased) by (amount B) percent and represents approximately (amount C) of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

1. AMOUNT A shall be an estimate, provided by the Department of Education, of the amount to be received in the current fiscal year by the district from state appropriations for the Florida Education Finance Program.

2. AMOUNT B shall be the percent increase over the rolled-back rate necessary to levy only the required local effort in the current fiscal year, computed as though in the preceding fiscal year only the required local effort was levied.

3. AMOUNT C shall be the quotient of required local-effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine-tenths.

(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive \$ (amount A) in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of paid general circulation within that county, as provided in this subsection, and shall hold the hearing required pursuant to paragraph (2)(c) not less than 2 days or more than 5 days thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The (name of the taxing authority) proposes to increase its property tax levy by (percentage of increase over rolled-back rate) percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on (date and time) at (meeting place).

(h) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may include a map or geographical description of the area to be affected and the proposed use of the tax revenues under consideration. In addition, if published in the newspaper, the map must be part of the online advertisement required by s. 50.0211. The advertisements required herein shall not be accompanied, preceded, or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein.

(i) The advertisements required pursuant to paragraphs (b) and (e) need not be one-quarter page in size or have a headline in type no smaller than 18 point.

(j) The amounts to be published as percentages of increase over the rolled-back rate pursuant to this subsection shall be based on aggregate millage rates and shall exclude

voted millage levies unless expressly provided otherwise in this subsection.

(k) Any taxing authority which will levy an ad valorem tax for an upcoming budget year but does not levy an ad valorem tax currently shall, in the advertisement specified in paragraph (a), paragraph (c), paragraph (d), or paragraph (g), replace the phrase "increase its property tax levy by (percentage of increase over rolled-back rate) percent" with the phrase "impose a new property tax levy of \$ (amount) per \$1,000 value."

(l) Any advertisement required pursuant to this section shall be accompanied by an adjacent notice meeting the budget summary requirements of s. 129.03(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

For purposes of this paragraph, "proposed operating budget expenditures" or "operating expenditures" means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or
2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (6). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue

required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or
2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

(6) Prior to extension of the rolls pursuant to s. 193.122, the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), including, but not limited to, those changes which result from actions by the value adjustment board or from corrections of errors in the assessment roll. Municipalities, counties, school boards, and water management districts may adjust administratively their adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 1 percent with the taxable value shown on the roll to be extended. Any other taxing authority may adjust administratively its

adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 3 percent with the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege.

(7) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage.

(8) The property appraiser shall deliver to the presiding officer of each taxing authority within the county, on June 1, an estimate of the total assessed value of nonexempt property for the current year for budget planning purposes.

(9) Multicounty taxing authorities are subject to the provisions of this section. The term "taxable value" means the taxable value of all property subject to taxation by the authority. If a multicounty taxing authority has not received a certification pursuant to subsection (1) from a county by July 15, it shall compute its proposed millage rate and rolled-back rate based upon estimates of taxable value supplied by the Department of Revenue. All dates for public hearings and advertisements specified in this section shall, with respect to multicounty taxing authorities, be computed as though certification of value pursuant to subsection (1) were made July 1. The multicounty district shall add the following sentence to the advertisement set forth in paragraphs (3)(a) and (g): This tax increase is applicable to (name of county or counties).

(10)(a) In addition to the notice required in subsection (3), a district school board shall publish a second notice of intent to levy additional taxes under s. 1011.71(2) or (3). The notice shall specify the projects or number of school buses anticipated to be funded by the additional taxes and shall be published in the size, within the time periods, adjacent to, and in substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within each category as follows: construction and remodeling; maintenance, renovation, and repair; motor vehicle purchases; new and replacement equipment; payments for educational facilities and sites due under a lease-purchase agreement; payments for renting and leasing educational facilities and sites; payments of loans approved pursuant to ss. 1011.14 and 1011.15; payment of costs of compliance with environmental statutes and regulations; payment of premiums for property and casualty insurance necessary to insure the educational and ancillary plants of the school district; payment of costs of leasing relocatable educational facilities; and payments to private entities to offset the cost of school buses pursuant to s. 1011.71(2)(i). The additional notice shall be in the following form, except that if the district school board is proposing to levy the same millage under s. 1011.71(2) or (3) which it levied in the prior year, the words "continue to" shall be inserted before the word "impose" in the first sentence, and except that the second sentence of the second paragraph shall be deleted if the district is advertising pursuant to paragraph (3)(e):

NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY

The (name of school district) will soon consider a measure to impose a (number) mill property tax for

the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of (number) mills for operating expenses and is proposed solely at the discretion of the school board. THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$ (amount), to be used for the following projects:

(list of capital outlay projects)

All concerned citizens are invited to a public hearing to be held on (date and time) at (meeting place).

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

(b) In the event a school district needs to amend the list of capital outlay projects previously advertised and adopted, a notice of intent to amend the notice of tax for school capital outlay shall be published in conformity with the advertisement required in subsection (3). A public hearing to adopt the amended project list shall be held not less than 2 days nor more than 5 days after the day the advertisement is first published. The projects should be listed under each category of new, amended, or deleted projects in the same order as required in paragraph (a). The notice shall appear in the following form, except that any of the categories of new, amended, or deleted projects may be omitted if not appropriate for the changes proposed:

AMENDED NOTICE OF TAX FOR

SCHOOL CAPITAL OUTLAY

The School Board of (name) County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the (year) to (year) school year.

New projects to be funded:

(list of capital outlay projects)

Amended projects to be funded:

(list of capital outlay projects)

Projects to be deleted:

(list of capital outlay projects)

All concerned citizens are invited to a public hearing to be held on (date and time) at (meeting place).

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

(11) Notwithstanding the provisions of paragraph (2)(b) and s. 200.069(4)(f) to the contrary, the proposed millage rates provided to the property appraiser by the taxing

authority, except for millage rates adopted by referendum, for rates authorized by s. 1011.71, and for rates required by law to be in a specified millage amount, shall be adjusted in the event that a review notice is issued pursuant to s. 193.1142(4) and the taxable value on the approved roll is at variance with the taxable value certified pursuant to subsection (1). The adjustment shall be made by the property appraiser, who shall notify the taxing authorities affected by the adjustment within 5 days of the date the roll is approved pursuant to s. 193.1142(4). The adjustment shall be such as to provide for no change in the dollar amount of taxes levied from that initially proposed by the taxing authority.

(12) The time periods specified in this section shall be determined by using the date of certification of value pursuant to subsection (1) or July 1, whichever date is later, as day 1. The time periods shall be considered directory and may be shortened, provided:

(a) No public hearing which is preceded by a mailed notice occurs earlier than 10 days following the mailing of such notice;

(b) Any public hearing preceded by a newspaper advertisement is held not less than 2 days or more than 5 days following publication of such advertisement; and

(c) The property appraiser coordinates such shortening of time periods and gives written notice to all affected taxing authorities; however, no taxing authority shall be denied its right to the full time periods allowed in this section.

(13)(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue.

(b) Within 30 days of the deadline for certification of compliance required by s. 200.068, the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. 1011.60(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is completed and approved by the department. The department shall direct the tax collector to so hold such funds.

(c) Any taxing authority so noticed by the department shall repeat the hearing and notice process required by paragraph (2)(d), except that:

1. The advertisement shall appear within 15 days of notice from the department.
2. The advertisement, in addition to meeting the requirements of subsection (3), shall contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

3. The millage newly adopted at this hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted.

4. If the newly adopted millage is less than the amount previously forwarded pursuant to subsection (4), any moneys collected in excess of the new levy shall be held in reserve until the subsequent fiscal year and shall then be utilized to reduce ad valorem taxes otherwise necessary.

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5) because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall

forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), the Department of Revenue and the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county shall follow the procedures set forth in this paragraph or paragraph (e). During the pendency of any procedure under paragraph (e) or any administrative or judicial action to challenge any action taken under this subsection, the tax collector shall hold in escrow any revenues collected by the noncomplying county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county in excess of the amount allowed by subsection (5), as determined by the executive director. Such revenues shall be held in escrow until the process required by paragraph (e) is completed and approved by the department. The department shall direct the tax collector to so hold such funds. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county remedies the noncompliance, any moneys collected in excess of the new levy or in excess of the amount allowed by subsection (5) shall be held in reserve until the subsequent fiscal year and shall then be used to reduce ad valorem taxes otherwise necessary. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county does not remedy the noncompliance, the provisions of s. 218.63 shall apply.

(e) The following procedures shall be followed when the executive director notifies any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county that he or she has determined that such taxing authority is in violation of subsection (5):

1. Within 30 days after the deadline for certification of compliance required by s. 200.068, the executive director shall notify any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county of his or her determination regarding subsection (5) and that such taxing authority is subject to subparagraph 2.

2. Any taxing authority so noticed by the executive director shall repeat the hearing and notice process required by paragraph (2)(d), except that:

a. The advertisement shall appear within 15 days after notice from the executive director.

b. The advertisement, in addition to meeting the requirements of subsection (3), must contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE (name of taxing authority) HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

c. The millage newly adopted at such hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted or the amount allowed by subsection (5). Each taxing authority provided notice pursuant to this paragraph shall recertify compliance with this chapter as provided in this section within 15 days after the adoption of a millage at such hearing.

d. The determination of the executive director shall be superseded if the executive director determines that the county or municipality, dependent special district of such

county or municipality, or municipal service taxing unit of such county has remedied the noncompliance. Such noncompliance shall be determined to be remedied if any such taxing authority provided notice by the executive director pursuant to this paragraph adopts a new millage that does not exceed the maximum millage allowed for such taxing authority under paragraph (5)(a), or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county adopts a lower millage sufficient to reduce the total taxes levied such that total taxes levied do not exceed the maximum as provided in paragraph (5)(b).

e. If any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with this chapter as provided in this paragraph, and the executive director determines that the noncompliance has not been remedied or compliance has not been recertified, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(2) and (3) and this subsection.

f. The determination of the executive director is not subject to chapter 120.

(14)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

(b) Errors that may be corrected in this manner are:

1. Incorrect location, time, or date of a public hearing.
2. Incorrect assessed, exempt, or taxable value.
3. Incorrect amount of taxes as reflected in column one, column two, or column three of the notice; and
4. Any other error as approved by the executive director of the Department of Revenue or the executive director's designee.

(15) The provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes, and shall control over any special law which is inconsistent or in conflict with this section, except to the extent the special law expressly exempts a taxing authority from the provisions of this section. This subsection is a clarification of existing law, and in the absence of such express exemption, no past or future budget or levy of taxes shall be set aside upon the ground that the taxing authority failed to comply with any special law prescribing a schedule or procedure for such adoption which is inconsistent or in conflict with the provisions of this section.

History.—s. 13, ch. 73-172; s. 16, ch. 74-234; ss. 1, 2, ch. 75-68; s. 19, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 1, ch. 78-228; ss. 2, 9, ch. 80-261; s. 25, ch. 80-274; s. 14, ch. 82-154; s. 12, ch. 82-208; ss. 4, 11, 25, 72, 80, ch. 82-226; s. 5, ch. 82-388; s. 2, ch. 82-399; s. 28, ch. 83-204; s. 61, ch. 83-217; s. 2, ch. 84-164; s. 20, ch. 84-356; s. 1, ch. 86-190; s. 12, ch. 86-300; s. 5, ch. 87-284; s. 13,

ch. 88-216; s. 2, ch. 88-223; s. 14, ch. 90-241; ss. 136, 165, ch. 91-112; s. 8, ch. 91-295; s. 1, ch. 92-163; ss. 5, 15, ch. 93-132; s. 25, ch. 93-233; s. 1, ch. 93-241; s. 52, ch. 94-232; s. 4, ch. 94-344; s. 41, ch. 94-353; s. 1481, ch. 95-147; s. 2, ch. 95-359; ss. 1, 2, 3, ch. 96-211; s. 1, ch. 98-32; s. 1, ch. 98-53; s. 18, ch. 99-6; s. 11, ch. 2002-18; s. 911, ch. 2002-387; s. 2, ch. 2004-346; s. 3, ch. 2007-194; ss. 2, 33, ch. 2007-321; s. 11, ch. 2008-173; s. 3, ch. 2009-165; s. 29, ch. 2012-193; s. 7, ch. 2012-212; s. 13, ch. 2015-2; s. 17, ch. 2016-10; s. 2, ch. 2017-35.

¹**Note.**—Section 4, ch. 2017-35, provides that “[t]his act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 7105 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2018 and shall apply to the 2019 tax roll.” If such an amendment is approved, current subsection (15) is renumbered as subsection (16), and a new subsection (15) is added, by s. 2, ch. 2017-35, to read:

(15)(a) Notwithstanding the method of computing the rolled-back rate in subsection (1), the taxable value that is used in computing the rolled-back rate in subsection (1) and the maximum millage rate under subsection (5) shall be increased by an amount equal to the reduction in taxable value occurring as a result of the revision to s. 6(a) of Art. VII of the State Constitution approved in November 2018 which authorizes an additional exemption of up to \$25,000 for all levies other than school district levies. For purposes of this paragraph, the taxable value shall be based on value as of January 1, 2019, within each taxing authority.

(b) This subsection is repealed on December 31, 2019.

Truth in Millage (TRIM) Process overlaid with the Children's Trust meeting schedule:

FY 2019-20

April 29	Children's Trust Scheduled Meeting
May 20	Children's Trust Scheduled Meeting
May 31	Property Appraiser Delivers Preliminary Tax Roll
June 10	Children's Trust Scheduled Meeting – Make final budget decisions for staff to prepare budget in adoptable form.
June 17	Children's Trust Scheduled Meeting – Approve a Certified Budget with Proposed Millages for BoCC delivery (After 5:01 PM)
June 28	Property Appraiser Deliver Certified Taxable Values
July 1	By this date staff will Deliver Tentative Budget to BoCC
July 1	Children's Trust Scheduled Meeting - File Proposed Millage Rates with Property Appraiser
August 5	Children's Trust Scheduled Meeting
August 16	TRIM Statements Mailed by Property Appraiser to Residents
August 19	Children's Trust Scheduled Meeting
September 9	Children's Trust Scheduled Meeting - Public Hearing to Adopt Tentative Budget and Millage (After 5:01 PM)
September 10	Ad due to the Gainesville Sun for publication 2-5 days prior to second Public Hearing
September 14	Ad runs in the Gainesville Sun on Saturday
September 16	Children's Trust Scheduled Meeting - Public Hearing to Adopt Final Budget and Millage (After 5:01 PM)



Administrative Procedure

Resolution Number: XX-XX
Review Date: XXXXX

Effective Date: October 1, 2019
Revised Date: XXXX

This Administrative Procedure supersedes and replaces any previous versions

BUDGET MANAGEMENT

Purpose: To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statutes Chapter 129.

Policy: To exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the Children's Trust of Alachua County's (CTAC) annual budget process from conception to finality including adjustments made throughout the fiscal year.

Procedure:

1. Revenues

- A. CTAC will estimate revenues as early as possible in the budget process in order to provide expenditure guidelines. It will establish its budget priorities based upon the revenue estimates and expenditure guidelines.
- B. The budget shall be balanced: the total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Florida Statute Chapter 129.01(2)(b).
- C. In general, current operating revenue should be sufficient to support current operating expenditures, with adjustments made to budgeted fund balance or appropriations if necessary.
- D. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for recurring expenditures a three to five year plan for transferring the expenditure to a recurring revenue source will be adopted by CTAC as a part of the budget process in the initial year.

2. Expenditures

- A. The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the CTAC Board (Board). When new programs or increased levels of service are proposed, CTAC will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to industry/professional standards; and identify all funding

sources including tax increases needed to partially or fully fund the program or service.

- B.** Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows CTAC to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current priorities.
 - C.** CTAC shall utilize performance measures in order to track performance, support operational improvement, and determine effective use of resources for each program.
 - D.** Grant applications to fund services/programs with state or federal funds will be recommended to the Board upon review with significant consideration given to:
 - I.** The cost of administering the grant relative to the amount of the grant
 - II.** The availability of matching funds
 - III.** The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
- 3.** Operating Budget – For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations (The Laws of Florida Chapter 65-1236 Sub 1).
- 4.** Budget Request – CTAC shall develop a proposed budget to include, when appropriate, personal services, operating, capital outlay, grants and aids, and other uses categories.
- 5.** Budget Adjustments – Budgetary levels of authority are as follows:
- I.** Budget amendments that change the fund’s total appropriation require the approval of the Board. The Board, at any time within a fiscal year, may amend its budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year.
 - II.** Budget transfers between Functions and/or Object Classification, as defined by the Uniform Chart of Accounts (AKA Uniform Accounting System Manual for Florida Local Governments) require approval of the Board.

Example:

XXX.XX.XXXX.56X.31.00

Function is the first two numbers in the activity code

Sub-Object Code is the first two numbers in the Object Code.

To determine Object Classification find where this number falls within the following chart. In the above example the account is "Operating Expenditures"

Object Codes (A.K.A. "Categories")

10	Personal Services Includes Sub-Object Codes 11-29
30	Operating Expenditures Includes Sub-Object Codes 31-59
60	Capital Outlay Includes Sub-Object Codes 61-68
80	Grants and Aids Includes Sub-Object Codes 81-83
90	Other Uses Includes Sub-Object Codes 91-99

III. Per F.S. 129.06(2), appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed will be submitted to the Board as a budget amendment no later than the deadline set by Florida Statute Chapter 129. Transfers from the Reserve for Contingency require Board approval.

IV. Establishing a budget for revenues that were not anticipated during the annual budget process requires that the Board adopt a resolution to recognize and appropriate the revenue (F.S. 129.06(2)(d)and(e)).

V. Upon completion of the prior fiscal year's independent audit, the operating budget may be adjusted to reflect actual beginning fund balances if deemed necessary by the Board. Audited fund balances will be adjusted during this "mid-year" process to prevent spending of resources not available (F.S. 129.06(2)(f)).

VI. Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment be authorized by resolution or ordinance of the Board and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing. The advertisement and

adoption procedures are similar to those required for adoption of the annual budget (F.S. 129.06(2)(f)).

- VII.** Pursuant to F.S. 129.06(2)(f)2, budget amendments must be posted to the CTAC's official website within 5 days of adoption/approval.

B. Budget Appropriation

- I.** Appropriations will be made at the Fund, Functional Category, and Object Classification (AKA "categories"; personal services, operating expense, capital outlay, grants and aids, and "other use" expenses) levels.

6. Fund Balance

- A.** To the extent feasible, the Board's unassigned plus assigned fund balances will be at a minimum of 2 months of annual appropriations.
- B.** Minimum Fund Balance –The amount of ending fund balance to be budgeted shall be analyzed and determined during the annual budget process.
- C.** During Carry Forward and Midyear budget amendments, fund balance may be used for:
 - I.** Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed. The total carry forward amounts will be reported in the prior year independent audit as assigned fund balances.
 - II.** Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process.
 - III.** Funding for unexpected increases in the cost of providing existing levels of service.
 - IV.** Temporary and nonrecurring funding for unanticipated projects.
 - V.** Funding of a local match for public or private grants.
 - VI.** Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
 - VII.** Funding to accommodate unanticipated program mandates from other governmental bodies.
 - VIII.** Funding for emergencies, whether economic, natural disaster or acts of war.

7. Budgeted Reserve for Contingency

A. Reserve for contingency requests must be approved by the Board. The Board will use the procedures and evaluation criteria set forth in this, and other policies. Such requests will be evaluated as to the:

- I. Urgency of the request
- II. Scope of services to be provided
- III. Short and long-term fiscal impact of the request
- IV. Potential for alternative methods of funding or providing the service(s)
- V. Review for duplication of service(s) with other agencies
- VI. Review of efforts to secure non-CTAC funding
- VII. Discussion of why funding was not sought during the normal budget cycle
- VIII. Review of the impact of not funding or delaying funding to the next fiscal year.

B. A reserve for contingency shall be calculated and budgeted at a level not less than 5% of operating revenues and in an amount not greater than 10% of the total budget in accordance with Florida Statute Chapter 129.01(2)(c). If the reserve for contingency falls below 50% of the minimum level, the reserves shall be reestablished the following year.

C. The reserve for contingency shall be separate from any unallocated fund balances.

D. CTAC's budget will be amended at such time as the Board authorizes the use of contingency reserves (F.S. 129.06(2)(b)). All requests for the use of reserve for contingency as referenced in this section shall be accompanied by information showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.

AS ADOPTED BY THE CHILDREN'S TRUST OF ALACHUA COUNTY
RESOLUTION **XX-XX**
DATED **XX/XX/XXXX**



Administrative Procedure

Resolution Number: XX-XX
Review Date: XXXX

Effective Date: October 1, 2019
Revised Date: XXXX

This Administrative Procedure supersedes and replaces any previous versions

FINANCIAL MANAGEMENT

Purpose: To establish the framework for the Children's Trust of Alachua County's (CTAC) overall financial planning and management.

Policy: To show the citizens and other stakeholders CTAC's commitment to sound financial management and fiscal integrity. To improve CTAC's fiscal stability by helping officials plan fiscal strategy in a consistent manner.

Procedure:

1. Financial Goals
 - A. To maintain the financial viability of CTAC in order to ensure adequate levels of services.
 - B. To maintain financial flexibility in order to continually adapt to local and regional economic and demographic changes.
 - C. To maintain and enhance services in order to provide for the health, safety and welfare of the County's youth.
2. Inter-fund Loan Policy – Inter-fund Loan Policies are intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.
 - A. Repayment of any loan shall not exceed one year without approval of the CTAC Board (Board). Loans outstanding at fiscal year-end will be reported to the Board.
 - B. Any fund may receive an interfund loan with the approval from the Board.
3. Fund Balance
 - A. CTAC will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. 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 reestablish the minimum amount in the following year. During the reestablishment period, CTAC shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

4. Reporting and Audits

- A. Balanced revenue and expenditure forecasts will be prepared to examine CTAC's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B. 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 Florida Statutes Chapters 129 and 200.
- C. An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit and the audit opinion will be reported to the Board and included in CTAC's annual financial report.
- D. Financial information mentioned within this section, including the Budget, will be published on the CTAC's website.
- E. The Board 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.
- F. Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is to be physically identified and assessed as to its condition at least once per fiscal year.
- G. Travel reimbursement will be in accordance with policies adopted in compliance with Florida Statute 112.061 (14).

AS ADOPTED BY THE CHILDREN'S TRUST OF ALACHUA COUNTY
RESOLUTION **XX-XX**
DATED **XX/XX/XXXX**



Draft FY20 Budget for Children's Trust of Alachua County

Revenue

Ad Valorem Taxes	Taxable Value Estimate = 15,142,709,935	\$	7,192,787
	Millage Rate = 0.5000 mills		
	Budget at 95% for receipts		
Beginning Fund Balance	1-Oct-19	\$	-
Ending Fund Balance	Maintain 5% of Operating Revenue	\$	(359,639)
Revenue Total			\$ 6,833,148

Expenses

Operating - Administrative			
	Tax Collection Fees (2% of collections)	\$	143,856
	Interlocal Administrative Contract with the Clerk of the Court and Alachua County (DRAFT)	\$	381,650
	Rent and Utilities	\$	20,000
	Travel and Per Diem	\$	5,000
	Communication Services (Phones, Internet)	\$	1,848
	Rentals and Leases (Copier/Printer)	\$	2,360
	Insurance	\$	1,000
	Repair and Maintenance - Vehicle	\$	1,000
	Other Current Charges & Obligations		
	<i>Legal Advertising</i>	\$	6,000
	Operating Supplies (Fuel)	\$	1,000
			<u>\$ 563,714</u>
Operating - Program Cost			
	Professional Services	\$	20,000
	Other Attorney Fees	\$	20,000
	Other Contractual Services (Needs Assessment)	\$	250,000
	Promotional Activities	\$	10,000
	Subscriptions and Memberships (Fl. CC)	\$	5,000
	Assumption of Children's Council contracts		
	<i>NewboRN Home Visiting</i>	\$	400,000
	<i>CHILD Center for Early Learning</i>	\$	439,228
	<i>Social Emotional Dev. and Family Support</i>	\$	354,636
	Aid to Private Organizations / Program Contracts	\$	4,359,616
			<u>\$ 5,858,480</u>
Operating - Start-up cost			
	Office Equipment (3 people)		
	<i>Computers - Desktop (3) and Laptop (1)</i>	\$	5,100
	<i>Microsoft Software (4)</i>	\$	1,720
	<i>Phones (3)</i>	\$	495
	<i>Desk Chairs Etc</i>	\$	9,000
	Office Supplies	\$	5,000
Capital - Start-up cost			
	Vehicle	\$	30,000
			<u>\$ 51,315</u>
Reserves			
	<i>Best Practice is 5% of Revenues</i>	\$	359,639
			<u>\$ 359,639</u>
Expense Total			\$ 6,833,148 \$ 6,833,148

Revenue	\$	6,833,148
Expenses	\$	6,833,148
	\$	-

May 15, 2019

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Title XI	Chapter 129	View Entire Chapter
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS	COUNTY ANNUAL BUDGET	

129.06 Execution and amendment of budget.—

(1) Upon the final adoption of the budgets as provided in this chapter, the budgets so adopted must regulate expenditures of the county and each special district included within the county budget, and the itemized estimates of expenditures must have the effect of fixed appropriations and may not be amended, altered, or exceeded except as provided in this chapter.

(a) The modified-accrual basis or accrual basis of accounting must be followed for all funds in accordance with generally accepted accounting principles.

(b) The cost of the investments provided in this chapter, or the receipts from their sale or redemption, may not be treated as expense or income, and the investments on hand at the beginning or end of each fiscal year must be carried as separate items at cost in the fund balances; however, the amounts of profit or loss received on their sale must be treated as income or expense, as applicable.

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(a) Appropriations for expenditures within any fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund does not change. The board of county commissioners may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund does not change.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

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(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

(f) Unless otherwise prohibited by law, if an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing.

1. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each fund's appropriations.

2. If the board amends the budget pursuant to this paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption.

(3) Only the following transfers may be made between funds:

(a) Transfers to correct errors in handling receipts and disbursements.

(b) Budgeted transfers.

(c) Transfers to properly account for unanticipated revenue or increased receipts.

(4) All unexpended balances of appropriations at the end of the fiscal year shall revert to the fund from which the appropriation was made, but reserves for sinking funds and for future construction and improvements may not be diverted to other purposes.

(5) Any county constitutional officer whose budget is approved by the board of county commissioners, who has not been reelected to office or is not seeking reelection, shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation, following the date he or she is eliminated as a candidate or October 1, whichever comes later, without approval of the board of county commissioners.

History.—s. 6, ch. 6814, 1915; RGS 1529; CGL 2307; s. 5, ch. 26874, 1951; s. 2, ch. 78-157; s. 2, ch. 88-85; s. 1, ch. 93-109; s. 828, ch. 95-147; s. 5, ch. 96-324; s. 12, ch. 2001-252; s. 8, ch. 2011-144.

Item # 5

Proposed CTAC Staffing

Background

On March 11, 2019 the Trust adopted by-laws, which can be amended as desired, that includes the following excerpt regarding employment of an Executive Director.

“An Executive Director shall be employed by a majority vote of all serving members of the Council. The Executive Director shall be employed by written contract. The Executive Director shall serve at the pleasure of the Council and may be terminated at any time, subject to the provisions of the terms of said contract by an affirmative vote of a majority of the serving Council Members. The powers and duties of the Executive Director shall include:

1. The employment and development of staff to implement policies and programs of the Children's Trust of Alachua County.
2. Ensure that a comprehensive plan for the needs of youth in Alachua County is developed and implemented and that the purposes of Sec 125.901, F.S. and Alachua County Ordinance 18-08 are met.
3. Establish policies and procedures relating to the evaluation, subject to approval of the Council, of funding requests, monitoring of programs funded by the Council, employment and evaluation of personnel, and other similar matters.
4. Maintain all records of the Children's Trust of Alachua County.
5. Perform such other administration duties as may normally be performed by an administrative officer.
6. Shall act as the Secretary of the Council or otherwise provide that the minutes are accurately maintained.”

On May 8, 2019 staff asked the Florida Children’s Council (FCC) for salary range information of the current Executive Directors. The FCC responded, “some of the current Executive Directors were hired from within, some with a wide-search and the time served as Executive Director varies across the CSCs, but I can definitely provide a range. The general base salary range of current CSC Executive Directors is \$99,000-211,000.”

Attachments

1. DRAFT Job Description: Executive Director
2. DRAFT Job Description: Administrative Support Manager
3. DRAFT Job Description: Administrative Assistant

Staff Recommendation

Provide staff with direction on the job description, recruitment, and selection process for the position of Executive Director. Receive the Administrative Support Manager and Administrative Assistant Job Descriptions for information only.



CHILDREN'S TRUST
OF ALACHUA COUNTY

Position Title: Executive Director

Reports To: Board of Directors

FLSA Status: Exempt

Pay Grade: Salary Established by the Board of Directors

Date: July 2019

JOB SUMMARY

The Executive Director is the professional leader and official representative of the Children's Trust of Alachua County. This position oversees the implementation of the Trust's strategic direction and policies in order to pursue the organization's vision and achieve its' mission.

The Executive Director provides strategic visioning, planning and operational leadership consistent with the mission of the taxing district to ensure fully integrated service delivery and to maximize the use of resources available in the community to positively impact the lives of children and families in Alachua County.

GENERAL DUTIES

Planning, budgeting, advocacy, community leadership, implementing, managing and evaluating the activities and functions of the Children's Trust of Alachua County.

SPECIFIC DUTIES AND RESPONSIBILITIES

This position is responsible for the overall operations of the Children's Trust of Alachua County. Specific duties may be assigned to other personnel with appropriate oversight. Final accountability remains with this position.

STRATEGIC LEADERSHIP

Assists the Trust Board in defining the organization's vision, mission, strategic direction, and policies.

Develops a comprehensive set of guiding principles and values that guide all considerations on how to achieve the Children's Trust of Alachua County's (CTAC) vision, mission and goals.

In concert with and after consultations with appropriate providers, community partners, community representatives, managers, and staff, sets the direction and focus of activity.

Oversees the development of a business plan for the CTAC that anticipates, assesses, and shapes responses to both short-term issues and long-term opportunities and challenges.

ESSENTIAL FUNCTIONS

1. Engages with the stakeholder community to promote the CTAC's mission and vision and recruits supporters and strategic partners.
2. Establishes credibility within the CTAC and with the Board as an effective developer of solutions to business challenges.
3. Collaborates to develop and implement systems, processes and procedures and personnel designed to achieve the objectives of the Trust.
4. Uses independent judgment to plan, prioritize and organize a diversified workload.
5. Principal spokesperson of the CTAC and stakeholder queries.

JOB OBJECTIVES

Planning

1. Work with the Board to develop a Strategic Plan and update as appropriate
2. Direct the activities of the CTAC based on the strategic plan.
3. Institute mechanisms to ensure community involvement in planning processes
4. Work with other local planning bodies to ensure coordination and consistency of efforts
5. Develop benchmarks to track progress toward strategic goals

Financial and Program Management

1. Preparation, management and oversight of annual budget and funding recommendations for Board approval.
2. Preparation and oversight of budget model forecast for planning purposes.
3. Establishment of policies and procedures related to the evaluation of funding requests.
4. Oversight of program and fiscal monitoring of funded programs.

Operations Management

1. Establish work environment that fosters a productive work culture.
2. Foster high levels of customer service to ensure effectiveness and further development of customer-centered service delivery.
3. Develop and provide oversight to such organizational plans and procedures as necessary for effective operations.
4. Manage and direct the activities of staff to ensure programs are properly executed and the CTAC's priority objectives are achieved.
5. To lead and ensure the effective management of the Council in meeting the statutory functions relevant to CTAC.
6. Participate and oversee emergency planning and responses to emergency situations when required to do so.
7. Other administrative duties as required.

COMMUNITY RELATIONS AND ADVOCACY

1. Establishment and oversight of mechanisms to communicate the activities of the CTAC to the community

2. Develop and foster effective external working relationships with community stakeholders within the community in order to address key strategic issues facing the community.
3. Representation of the CTAC to the community.
4. Representation of the CTAC at various local and state events addressing issues related to the interests and mission of the CTAC.
5. Work with local legislative delegation and local elected officials to advance the interests of children and families
6. Communicate the CTAC's positions to providers and the community.

BOARD RELATIONS

1. Provide directional leadership and sound, imaginative advice to the Board on all matters relating to CTAC.
2. Develops and maintains positive and open relationship and communication with the Board.
3. Ensures the Board is kept informed of relevant policy issues and relevant operational issues.
4. Preparation and oversight of agendas and supporting materials for Board meetings.
5. Preparation and oversight of recommendations as requested by the Board.
6. Assists the Chair in matters relating to Board member participation and meetings.

PREFERRED EXPERIENCE, KNOWLEDGE, SKILLS AND ABILITIES

1. Strong management and leadership skills including, but not limited to, consensus building, conflict resolution, motivation, decision making.
2. Knowledge of strategic planning.
3. Knowledge of local, state, national and corporate funding streams.
4. Knowledge of curriculum design and training assessment.
5. Experience in social service or community planning.
6. Understanding of major policy issues involving children and families.
7. Highly developed skills in oral and written communication and personal interaction.

WORKING CONDITIONS AND PHYSICAL/MENTAL REQUIREMENTS

Duties are primarily performed in a general office environment and the community.

Position and duties require:

- Employee must travel to off-site facilities in visiting agencies throughout the community and participate in off-site meetings.
- Ability to communicate effectively in writing, using the English language, with or without the use of auxiliary aids or services.
- Cognitive skills in order to perform essential functions.

MINIMUM QUALIFICATIONS

Master's degree in Business or Public Administration, Management, Human/Social Services or related field and a minimum of ten (10) years progressively responsible administrative experience in a human service or public administrative setting. An equivalent combination of education and experience may substitute for the minimum requirements listed.

DRAFT

Exhibit B-2

Administrative Support Manager

Class Concept

This is highly responsible administrative work developing and implementing financial and operational strategies, policies, and procedures. Work involves responsibility for a variety of assigned projects and functional areas related to administrative support services.

An employee assigned to this classification plans, organizes, manages, and directs the functions performed by the administrative support services staff.

Work is performed under the direction of a higher level supervisor and is reviewed through conferences, reports, and observations of results obtained.

Examples of Duties

Develops, implements, and manages the daily and long-term operations of administrative support services pertaining to the budgeting, finance, purchasing, communications, personnel and payroll functions.

Supervises and coordinates the activities of subordinate employees including determining work procedures and schedules, issuing instructions and assigning duties, reviewing work, recommending personnel actions, conducting performance reviews, and conducting training and orientation.

Develops, implements and administers financial and operational policies and procedures.

Serves as primary liaison to the County's Department of Finance and Accounting, Office of Management and Budget, Purchasing Office, and Human Resources Office and ensures that issues are coordinated on a timely basis with staff on all finance, budget, purchasing, and personnel related matters.

Develops and formulates planning strategies to efficiently and effectively provide for administrative support services to all operations.

Develops, coordinates and administers all activities related to budget preparation to include budget presentations.

Monitors expenditure/procurement activities for adherence to applicable policy/procedure.

Develops, implements and manages the automated accounting system, including providing for the appropriate internal controls.

Reviews all federal, state and local laws, contracts, agreements and regulations governing local

government budgets to ensure compliance.

Coordinates projects and activities with various city, state and federal agencies.

Performs related work as may be necessary.

KNOWLEDGE, SKILLS AND ABILITIES

Thorough knowledge and understanding of standard operating procedures, financial requirements for all types of governmental funds, personnel regulations and purchasing policies applicable to local governments.

Thorough knowledge of principles and practices of organizational administration and management, budgeting, accounting, and human resource management.

Ability to analyze emergency situations quickly and accurately and respond with an appropriate course of action.

Ability to develop, supervise, organize and counsel staff, including the ability to effectively appraise employees' performance and propose any necessary disciplinary actions.

Ability to understand and ensure compliance with laws, rules and regulations governing all types of governmental funds.

Ability to effectively communicate, both orally and in writing; including public speaking and presentations and the preparation of written reports and memoranda.

Ability to establish and maintain effective working relationships with employees, supervisors, government agencies and the general public.

Ability to analyze and evaluate programs, procedures and policies to ensure services are delivered efficiently and effectively.

Minimum Qualifications

Bachelor's degree in accounting, finance, public administration, business administration, or a related field and four years progressively responsible professional and/or managerial experience or any equivalent combination of related training and experience. Experience must include two years supervision.

Exhibit B-3

Administrative Assistant

Class Concept

This is responsible administrative staff work providing professional and clerical assistance directly to a higher-level supervisor.

An employee assigned to this classification provides a variety of routine and complex administrative work in the administration.

Examples of Duties

ESSENTIAL JOB FUNCTIONS

- Assists in the development of short and long range plans; gathers, interprets and prepares data for studies, reports and recommendations; coordinates activities.
- Provides professional advice to supervisor.
- Communicates plans, policies and procedures to staff and the general public; makes presentations to supervisors, boards, commissions, civic groups and the general public as assigned.
- Assures that assigned area(s) of responsibility are performed within budget; performs cost control activities; monitors revenues and expenditures in assigned area(s) to assure sound fiscal control; assists in the preparation of annual budget requests.
- Evaluates work procedures, schedules and workflow; studies and recommends policies and procedures to improve efficiency and effectiveness of operations.
- Prepares a variety of studies, reports and related information for decision-making purposes; conducts research and analysis and prepares recommendations regarding proposals for programs, grants, services, budget, equipment, etc.
- Assembles background materials, prepares agendas and records action items for various meetings.
- Prepares drafts of speeches, presentations, resolutions, ordinances, contracts and administrative policies as assigned.
- Investigates and follows-up on citizen requests for service, complaints and requests for information.
- Assists in the development of notices, flyers, brochures, newsletters, media releases, news articles and other informational materials about programs and services.
- Researches grant programs and prepares departmental grant applications.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of the principles and practices of organization, management, personnel and financial administration in the operation.
- Knowledge of the standard practices in the fields of local government, personnel management, budgeting and accounting.
- Knowledge of modern office practices, procedures, systems and equipment.
- Skill in the operation and use of a personal computer including word processing, spreadsheet and data base software; calculator; telephone; copy machine; and fax machine.
- Ability to gather and analyze data and draw conclusions.
- Ability to communicate effectively, verbally and in writing.
- Ability to establish and maintain effective working relationships with the general public and County employees and officials.
- Ability to prepare detailed written reports and procedures.
- Ability to select and/or devise analytical techniques and methods suited to the solution of management problems.
- Ability to use the techniques and methods of administrative analysis.

Minimum Qualifications

Bachelor's degree in business administration, public administration or related field and one year of professional level administrative experience; or any equivalent combination of related education, training and/or experience.

Consent Agenda Items

When the Trust adopts its meeting agenda, all items remaining on the consent agenda are approved as recommended by staff. Any member of the Trust or public may ask that an item be moved from the consent agenda to the regular agenda. Consent agenda items will not be discussed unless moved to the regular agenda.

Items

10. Approval of April 29, 2019 Meeting Minutes
Staff Recommendation: Approve the April 29, 2019 meeting minutes as presented.
11. Logo Adoption
Staff Recommendation: Adopt the use of the Children's Trust of Alachua County logo for official purposes like stationary, marketing brochures, and other formal documents.
12. Trust Member Email and Website
Staff Recommendation: Adopt the internet domain name of childrenstrustofalachuacounty.us which will be used as a website address and an email address for all Trust Members, i.e., trustmember@childrenstrustofalachuacounty.us

Children's Trust of Alachua County

Monday, April 15, 2019 | 4:00 pm | Alachua County Administration Building

Members Present: Ken Cornell, Alachua County Commissioner; Honorable Susanne Wilson-Bullard, Circuit Judge; Tina Certain, Alachua County School Board Member; Karen Clarke, Alachua County School Superintendent; Cheryl Twombly, DCF Community Development Administration

Staff Present: Carl Smart, Assistant County Manager for Public Safety and Community Support Service; Bob Swain, Senior Assistant County Attorney; Claudia Tuck, Community Support Services Director; Tom Tonkavich, Community Support Services Assistant Director.

1. Call To Order:

Interim Chair Ken Cornell called the meeting to order at 4:00 pm.

2. Agenda Review, Revision and Approval:

Superintendent Karen Clarke moved to adopt the agenda as presented. Before the motion could continue, The Honorable Susanne Wilson-Bullard asked for clarification on the agenda and more information on what the Trust is supposed to accomplish today.

Member Karen Clarke moved to adopt the agenda. Second by Member Tina Certain. Call for public input. Motion carried 5-0.

3. Approval of April 1, 2019 Meeting Minutes:

Superintendent Karen Clarke moved the approval the meeting minutes as presented. Second by Member Tina Certain. Call for public input. Motion carried 5-0.

4. Children's Services Advisory Board (CSAB) Gap Analysis:

Assistant County Manager Carl Smart introduced the CSAB GAP analysis item and noted the Florida Children's Council was asked to review it. The Florida Children's Council indicated the Gap Analysis is sufficient to meet the needs assessment requirement put forth in the Ordinance, however the Trust may want to do further analyses over time. Dr. Tom Logan, Chair of the Children's Services Advisory Board, explained how the CSAB identified priority indicators of child well-being and presented an analysis of this to the Trust. Dr. Logan provided guidance on key issues affecting our youth and identified priority areas the Board should further assess, including providing the majority of funds for families with children under 5 years of age because that is when the most crucial development occurs. He also stressed encouraging innovation and collaboration. The CSAB also advocates for continued funding of the three new initiatives it implemented.

5. CSAB Funded Programs Presentation:

Assistant County Manager Carl Smart gave introductory comments for the three programs presenting who received funding from the Children's Services Advisory Board. All three programs gave thorough reports previously to the CSAB and provided a condensed PowerPoint presentations for the Trust meeting. The NewboRN Nurse Home Visit, CHILD Center for Early Learning and Healthy Social and Emotional Development and Family Support programs presented their reports highlighting missions, accomplishments, obstacles and plans for further program development. Trust members asked questions of each program, mainly revolving around what each could do to improve/expand their respective programs.

6. BOOST/UF Research Team Presentation:

Dr. Diedre Houchen gave a presentation on behalf of the Better Out of School Time (BOOST) Alliance. The presentation highlighted the in-kind work of providers who have come together to coordinate activities to enhance the quality of services offered to youth in out-of-school time activities. The researchers found critical information on the needs of children Ages 5-18 years old in Alachua County and are seeking funding to continue their important work, which they consider an investment in the capacity building of youth programming. Board members asked brief questions at the end of the presentation and acknowledged the incredible work the team is doing and how members are looking forward to the release of a research brief in the near future.

7. Administrative Functions:

Todd Hutchison, Finance Director for the Clerk of the Circuit Court, presented three potential options for the provision of administrative services to the Trust. Before making the presentation, Hutchison announced that the Trust officially had a Tax ID number registered with the IRS and a request for sales tax exemption has been made. The Honorable Susanne Wilson-Bullard expressed concerns on making further decisions (especially pertaining to the budget) without having a full board since the Trust is now an independent entity. Hutchison reiterated that no official decisions are legal until October 1, 2019, so any decisions made by the Board are tentative and can be changed at any time.

Member Tina Certain moved that the Trust adopt Option A as described by the Clerk of the Circuit Court and that staff return with a draft Inter-local agreement. Second by the Honorable Susanne Wilson-Bullard. Call for public input. Motion carried 5-0.

8. Budget Development:

Tommy Crosby, Assistant County Manager for Budget and Fiscal Services, presented information on key issues related to budget development, including a starter draft budget for the Trust, an excerpt from the Trust's Ordinance provisions and sample job postings for a potential Administrative Support Manager and Administrative Assistant.

9. TRIM and Millage Discussion:

Tommy Crosby, Assistant County Manager for Budget and Fiscal Services, presented a revised draft TRIM meeting schedule, including an overlay of all scheduled meetings of the Trust through September 30, 2019.

10. First Year To Do List and Next Meeting(s) Agenda:

Interim Chair Ken Cornell reviewed the schedule of the Board's meetings through the remainder of the fiscal year (until September 30, 2019) and the draft agenda for the next meeting on Monday, April 29th, 2019 as well as draft meeting agendas and schedules for other future meetings.

11. Board Member General Comments:

Interim Chair Ken Cornell called for comments from fellow board members. There was consensus amongst members regarding the need for additional assessments.

12. Call for Public Input:

Interim Chair Ken Cornell called for general public comment. Comments centered on developing an operational budget, reconsidering the contracting of administrative functions and where to email questions to members of the Trust.

13. Adjournment:

Interim Chair Ken Cornell adjourned the meeting at 6:42 pm.

Recorded by,

LaRaven Temoney
Intern

Reviewed by,

Thomas Tonkavich
Liaison

Children's Trust of Alachua County Official Logo for use on stationary, brochures, and other formal documents.



CHILDREN'S TRUST
OF ALACHUA COUNTY