



CHILDREN'S TRUST
OF ALACHUA COUNTY



FY 2022-23 TENTATIVE BUDGET

TRUST MEMBERS



Dr. Maggie Labarta
Chair
Gubernatorial Appointee



Tina Certain
Vice Chair
School Board Member



Lee Pinkoson
Treasurer
Gubernatorial Appointee



Hon. Denise R. Ferrero
Circuit Judge



Shane Andrew
Superintendent
Alachua County Public Schools



Dr. Nancy Hardt
Gubernatorial Appointee



Dr. Karen Cole-Smith
Gubernatorial Appointee



Dr. Patricia Snyder
Gubernatorial Appointee



Ken Cornell
Alachua Board of County
Commissioners



Cheryl Twombly
Community Development Administrator
Department of Children & Families



Kristy Goldwire
Acting Executive Director
Acting Secretary

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Kristy Goldwire, MSW
Acting Executive Director
Acting Secretary to the Board

September 12, 2022

Honorable Members of the Children's Trust of Alachua County

Re: Fiscal Year 2023 Proposed Millage and Tentative Budget

In accordance with Florida Statutes, Chapters 125 and 200, and Chapter 26 of the Alachua County Code of Ordinances, I present to you the Proposed Millage and Tentative Budget for Fiscal Year 2023.

The FY23 Budget totals \$14,224,943, an increase of 52% over the FY22 Amended Budget. The budget supports the recommendations provided by the original needs' assessment performed on behalf of the Children's Services Advisory Board, the Technical Advisory Committee, the "Ensuring Youth Thrive" Report by the Youth Development Research - Practice Partnership, and the Strengths and Gaps Analysis conducted by the Community Foundation of North Central Florida.

The FY23 Budget reflects continued funding of the providers that have demonstrated a quantitative ability to provide results that align with our goals. Additionally, funds in each goal category have been allocated to be distributed in accordance with results of the strategic plan initiative currently underway. Due to the success of the programs currently identified, a staffing increase of two qualified individuals has been authorized within the Finance & Administration Department. The Budget has been developed to link funding with the Trust's desired goals while remaining flexible enough to respond to changing circumstances.

The FY23 Budget includes the Trust's Mission, Vision, and Guiding Principles, Population-Level Results and Indicators, a budget summary by function and object, details for each fund, and an organizational chart with the staff positions proposed for Fiscal Year 2023.

A summary of the major components of the FY23 Budget is included below:

REVENUES

Ad Valorem Taxes

The budget continues to fund the Trust's operations. The Trust recommends adoption the roll-back rate of 0.4612 mills in lieu of the allowed 0.500 mills. The roll-back rate allows the Trust to continue to fund critical programs for FY23 while maintaining FY22 dollars.

| Current Year Allowable Operating Millage Rate | Proposed Current Year Roll-back Rate |
|---|--------------------------------------|
| 0.500 Mills | 0.4612 Mills |
| \$9,603,907.00 | \$8,858,643.00 |

A savings to taxpayers of \$745,264.00, the budget assumes a collection rate of 95% of the certified taxable value as required by F.S. 200.065.

Interest

The FY23 budget reduces the interest revenue from \$6,800 to \$5,000, due to continued low interest rates.

Contributions from Private Sources

The CTAC will continue to receive funding from the Pritzker Children’s Initiative (PCI). However, this is the final year of the Pritzker Grant. The funds were reduced by half to \$41,776. CTAC will continue to allocate funds to PCI initiatives and will propose to absorb the full costs of the PCI initiatives and staff in FY2024.

EXPENSES

Grants and Aid

Grants and Aid increased by \$1,316,747. The increase is due to Board approved changes to TeensWorks Alachua, summer, and afterschool programming.

Personal Services

The FY23 Budget will show significant increases in Personal Services to reflect two new FTEs and a vacant finance position. We anticipate an increase of \$300,000 to cover the costs of salaries and benefits. In addition, this factors in a 4% annual increase for all current employees and an 8% increase in current health benefit premiums. At the Board’s direction, the percentage was increased from 4 to 8 in an effort to alleviate some of the inflation impact to employees.

Operational Expenses

The FY23 Budget remains relatively unchanged. This covers the cost of accounting services, legal services, local travel, rent and building expenses, rental for board meetings, promotional activities, public meeting notices, and the TRIM process.

Reserves for Capital

CTAC currently has \$1,000,000 set aside for purchase or construction of a permanent location. At the Board’s direction, an additional \$1,000,000 will be set aside for FY23.

According to the Government Finance Officers Association (GFOA), budgets that meet the highest standards and receive the Distinguished Budget Award serve as an effective Policy Document, Financial Plan, Operations Guide, and Communications Device. As the Children’s Trust of Alachua County develops both its internal capacity and provider community capacity, the Trust’s budget and budget process will continue to develop as it strives to meet the highest standards of transparency and accountability.

Sincerely,



Kristy Goldwire
Acting Executive Director

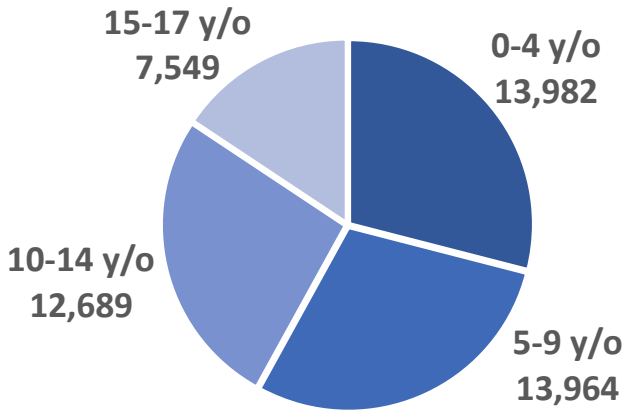
Demographics of Children in Alachua County



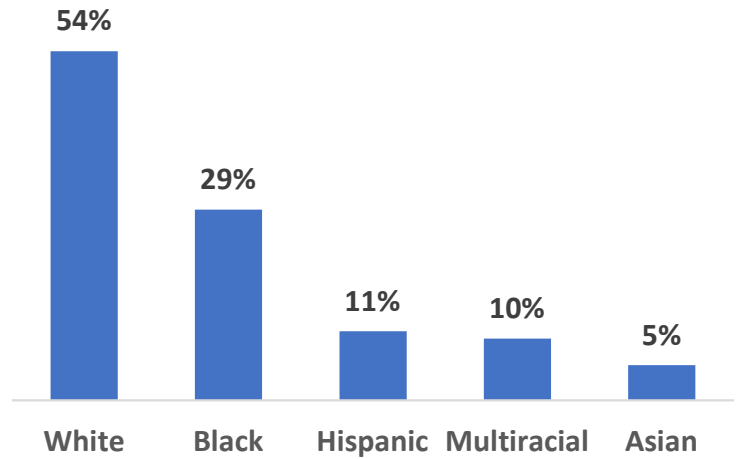
CHILDREN'S TRUST
OF ALACHUA COUNTY

48,184

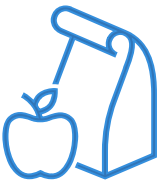
children under age 18 live in Alachua County



Alachua County Children by Race



19% of children live in households below the federal poverty level



49% of school children are economically disadvantaged



55% of children are ready at kindergarten entry



87% of high school students graduate within four years.

HISTORY OF THE CHILDREN'S TRUST OF ALACHUA COUNTY

The Campaign for the Children's Trust of Alachua County started as a grassroots movement made up of parents, grandparents, child advocates, and local activists. They knew in their hearts there was more our community could do to support our local children. Local data collected and shared by experts who serve children and youth in Alachua County supported those citizens' beliefs and lived experiences.

As early as 2002, the idea of creating a Children's Services Council (CSC) in Alachua County was being considered. None of those early efforts gained sufficient momentum to move forward. By 2015, however, certain projects helped crystalize the concept of a CSC. Community members, leaders, and stakeholders, including the Alachua County Board of County Commissioners (BoCC), the Greater Gainesville Chamber of Commerce, the University of Florida, Santa Fe College, the Alachua County Children's Alliance, United Way, Partnership for Strong Families, and the Alachua County Public Schools, began to revisit the idea. These citizens and organizations hosted many community input sessions and public meetings to discuss the path forward.

In 2016, the BoCC contracted with the Well Florida Council (wellflorida.org) to conduct a children's needs assessment, with a focus on children prenatal to 5 years old. The BoCC also voted to establish a dependent Children's Services Advisory Board (CSAB). The CSAB was tasked with recommending innovative and creative programs to serve young children, gather data, consult with existing programs, and ultimately make a recommendation to the BoCC regarding the advisability of creating an independent CSC in Alachua County.

The Campaign for the Children's Trust of Alachua County conducted polling to ascertain the level of commitment from the community. That polling showed residents supported the initiative, with local voters perceiving literacy, afterschool learning, nutrition, and vocational opportunities as the most important things which could be funded, with early learning and return on investment messages receiving the strongest support. In February 2018, the BoCC unanimously voted to move forward with a voter referendum to create and fund the Children's Trust of Alachua County.

Through these efforts, the Children's Trust of Alachua County was established according to Section 125.901 Florida Statutes and Alachua County Ordinance 18-08. In November 2018, the voters approved the Trust referendum by over 61% of the votes. As a Special Independent District with taxing authority, the Trust can levy up to .5 mil, resulting in annual estimated revenues over \$8,000,000.



MISSION, VISION, AND GUIDING PRINCIPLES

MISSION STATEMENT

The Children's Trust of Alachua County funds and supports a coordinated system of community services that allows all youth and their families to thrive.

VISION STATEMENT

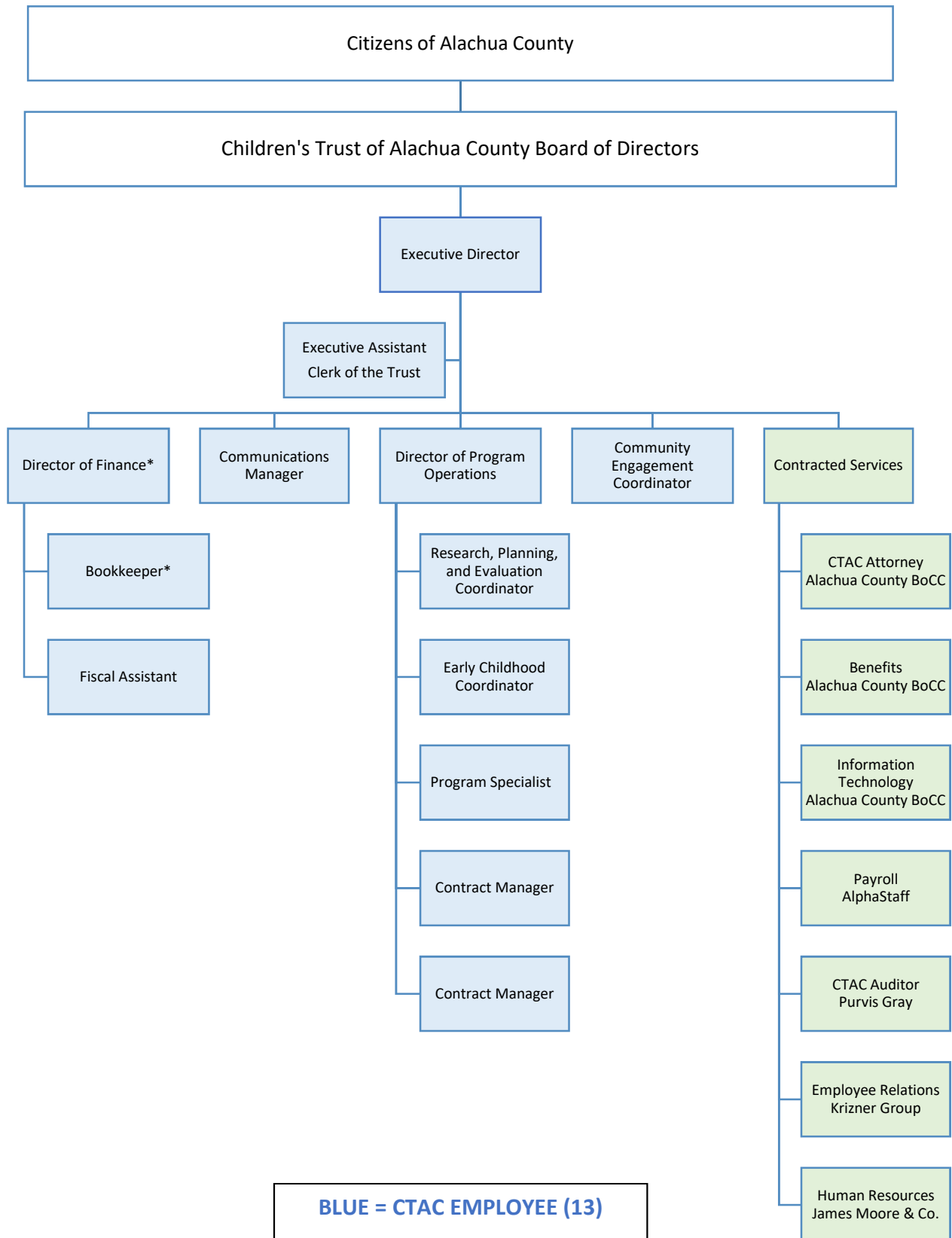
Facilitate equitable access and opportunities for all children and families in Alachua County to ensure every child reaches their maximum potential.

GUIDING PRINCIPLES

Guiding Principles are utilized within organizations as a method to align behaviors, guide decision-making, and provide consistency with the Trust's Board values. The Trust's Board and stakeholders identified the following guiding principles:

1. Initiatives should ensure accessibility to universal supports for all children 0 to 18 and their families; targeted supports for those who need additional help; and place-based supports for those with the greatest need.
2. Innovative initiatives should be funded that coordinate comprehensive systems of support and delivers those supports in collaborative ways that allows the Trust to achieve collective impact.
3. Initiatives shall be evaluated based on its ability to ultimately impact all children, directly or indirectly, with a priority for long-term continual return on investment.
4. Initiatives must be measurable with priority given to a comprehensive system of supports that provide for prevention, timely intervention, and services that strengthen families and produce achievable results.
5. Initiatives must be aligned to a documented gap or need.
6. Funds will be invested, and initiatives will be prioritized based on the highest educational, social, or emotional outcome value.
7. Initiatives will be evaluated in an open, transparent, and competitive manner in order to ensure equitable results and confidence in the process.
8. The Trust values fiscal and operational accountability and will fund partners in a manner that rewards efficiencies, takes advantage of economies of scale, and maximizes services to children or family members/support members in order to meet the needs of educational, social, emotional, and/or physical health.
9. The complete portfolio of Trust investments shall be reviewed to ensure that Alachua County children and families have equitable access to services that will work to increase racial equity.
10. Prior to any funding decision, the direct impact on children must be the primary consideration.

ORGANIZATIONAL CHART



BLUE = CTAC EMPLOYEE (13)
GREEN = CONTRACTED SERVICE
 (*) = position not filled

BUDGETED POSITIONS

FTE's as of September 30

| Position | Fund | FTE's as of September 30 | | |
|--|-------------|---------------------------------|-----------------------------|-----------------------------|
| | | 2020-2021 Budget | 2021-2022 Budget | 2022-2023 Budget |
| Executive Director | GENERAL | 1 | 1 | 1 |
| Executive Assistant | GENERAL | 1 | 1 | 1 |
| Communications Manager | GENERAL | 1 | 1 | 1 |
| Community Engagement Coordinator | GENERAL | 1 | 1 | 1 |
| Director of Finance | GENERAL | 1 | 0 | 1 |
| Bookkeeper | GENERAL | - | - | 1 |
| Fiscal Assistant | GENERAL | 1 | 1 | 1 |
| Director of Program Operations | GENERAL | 1 | 1 | 1 |
| Contract Manager | GENERAL | 2 | 2 | 2 |
| Program Specialist | GENERAL | - | - | 1 |
| Research, Planning, & Evaluation Coordinator | GENERAL | 1 | 1 | 1 |
| PCI Early Childhood Coordinator | SPECIAL | 1 | 1 | 1 |
| Total FTE's | | 11 | 10 | 13 |

PLANNING PROCESS

In January 2022, the Trust initiated a planning process beginning with a Board Retreat in February 2022. Within this retreat the Board had an opportunity to reflect on the Trust’s accomplishments to date and desired future achievements. Board members articulated their vision of how the Trust would deliver on its commitment to improve the lives of children and earn reauthorization¹. The Board identified the need for information to effectively plan as well as to determine whether the Trust is successfully carrying out its mission. At this retreat the Board also endorsed the idea of a strategic planning process.

During the March 2022 Board meeting the Board authorized the creation of a Steering Committee to lead the strategic planning process. This process would leverage data already available as well as gaining community input (i.e., families, providers, and youth). The first phase of the strategic planning process includes implementing a county-wide listening effort. Through a competitive procurement process, the Trust selected a vendor to help facilitate the “*Listening Project*”. Listening sessions and other data collection activities will occur between September and January 2023. Findings will be shared and initial communication efforts will take place between March and June 2023. Results gleaned from the Listening Project along with a compilation of community level indicators will be used to develop a strategic plan articulating a strategic direction, funding priorities, and key indicators. The Steering Committee will help to lead this process and membership is inclusive of Trust Board members, staff, and community representatives. The visual below depicts the Strategic Planning process underway:

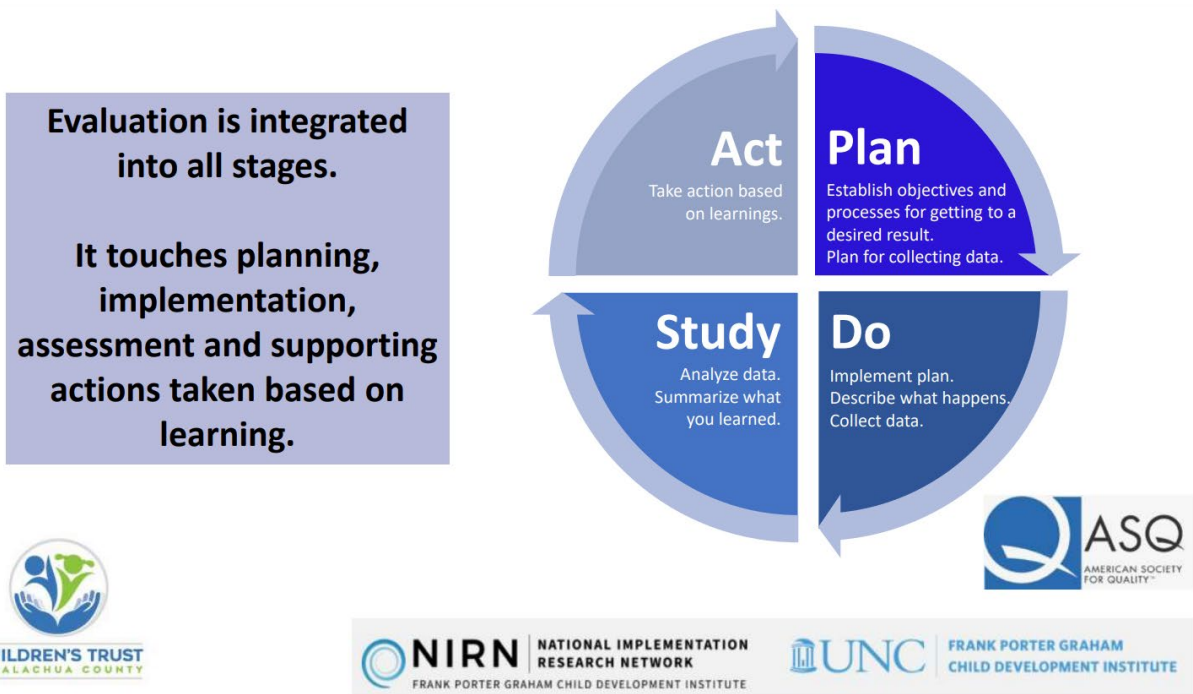
Figure 1 - Strategic Planning Process



¹ [CTAC Board Workshop Flipcharts and Post-Its](#) from February 23, 2022.

The Trust implements the *Results Based Accountability* framework, which is an approach to work collectively towards improving community-level child outcomes through partnership and funding strategies and programs that address these specific areas. Through this framework, Trust staff alongside providers routinely track progress through performance accountability through measures – how much, how well, and is anyone better off – developed for each program. Each funded program is aligned with a specific Trust goal and strategy. The Trust continues to monitor community-level indicators selected by the Technical Advisory Committee as well as other indicators of child well-being.

Figure 2 - Programmatic Planning Process





CHILDREN'S TRUST
OF ALACHUA COUNTY

GOALS AND INDICATORS

| | Alachua County Previous Value (Yr.) | Alachua County Most Recent Value (Yr.) | Change Between Years | State of Florida Most Recent Value |
|--|---|---|----------------------------|---|
| ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY | | | | |
| Low Birth Weight <i>Live Births Under 2500 Grams</i> | 10.3% (2020) 18.0% of black births | 10.4% (2021) 20.2% of black births | ↗ | 9.0% (2021) 14.4% of black births |
| Hospitalizations for Self-Inflicted Injuries <i>Ages 12-18</i> | 149 (2019) <i>rate per 100,000</i> | 142 (2020) <i>rate per 100,000</i> | ↘ | 71 (2020) <i>rate per 100,000</i> |
| Bacterial STDs <i>Ages 14-19</i> | 3,569 (2019) <i>rate per 100,000</i> (6,334 for black teens) | 3,520 (2020) <i>rate per 100,000</i> (7,362 for black teens) | ↘ | 2,416 (2020) <i>rate per 100,000</i> (3,852 for black teens) |
| Child Food Insecurity Rate | 19.9% (2020) | 18.5% (2021) | ↘ | 19.1% (2021) |
| ALL CHILDREN LEARN WHAT THEY NEED TO BE SUCCESSFUL | | | | |
| Children are Ready for Kindergarten <i>Florida Kindergarten Readiness Screener (FLKRS)</i> | 58.4% (2020) 44.2% of black students | 54.8% (2021) 35.4% of black students | ↘ | 50.0% (2021) 39.5% of black students |
| 3rd Grade Reading Proficiency <i>Florida Standards Assessment (FSA) English Language Arts</i> | 56.6% (2019) 31.8% of black students | 52.5% (2021) 29.4% of black students | ↘ | 54.4% (2021) 36.7% of black students |
| 8th Grade Reading Proficiency <i>Florida Standards Assessment (FSA) English Language Arts</i> | 60.7% (2019) 31.2% of black students | 57.8% (2021) 31.9% of black students | ↘ | 52.4% (2021) 36.0% of black students |
| High School Graduation Rates | 90.4% (2020) 84.1% for black youth | 86.6% (2021) 82.5% for black youth | ↘ | 90.1% (2021) 87.1% for black youth |
| ALL CHILDREN HAVE NURTURING, SUPPORTIVE CAREGIVERS AND RELATIONSHIPS | | | | |
| Child Maltreatment Victims | 3,666 (2020) 48.4% black children | 3,535 (2021) 46.6% black children | ↘ | 856,642 (2021) 30.7% black children |
| Youth Arrested | 383 (2020) 301 (79%) black youth | 311 (2021) 246 (79%) black youth | ↘ | 19,086 (2021) 8,792 (46%) black youth |
| Children in Out-of-Home Care <i>Ages 0-17</i> | 278 (2020) 47.1% black children | 292 (2021) 57.2% black children | ↗ | 22,488 (2020) 28.7% black children |
| ALL CHILDREN LIVE IN A SAFE COMMUNITY | | | | |
| Social Vulnerability Index | 22nd percentile in overall vulnerability (2016) | 24th percentile in overall vulnerability (2018) | ↗ | <i>unavailable</i> |
| Child Maltreatment Findings for Inadequate Supervision | 425 (2019) | 390 (2020) | ↘ | 27,661 (2020) |
| Violent Crimes | 662 (2019) <i>rate per 100,000</i> | 749 (2020) <i>rate per 100,000</i> | ↗ | 383 (2020) <i>rate per 100,000</i> |
| Hospitalizations for Unintentional Non-Fatal Injuries <i>Ages 0-14</i> | 125 (2019) | 122 (2020) | ↘ | 4,790 (2020) |

STRATEGIES

In Results-Based Accountability Framework (RBA), strategies are a set of cohesive actions with a reasonable chance to turn a curve or for improving a goal and indicator. RBA recognizes that it takes many aligned programs and strategies to change outcomes at the population level, including direct service efforts, policy and systems changes, and partnership and collaboration. Furthermore, the relationship between population accountability and performance accountability is one of contribution, not cause and effect.

The Trust continues to engage in activities that help create programming which produces results to improve local goals and indicators. First, the Pritzker Children's Initiative (PCI) has afforded the Trust the opportunity to work closely with early learning centers located throughout the county. During fiscal year 2022, 15 centers became the Trust's first cohort to graduate from the Business Leadership Institute (BLI) for Early Learning - Alachua County Masterclass. BLI was created as a joint effort between the Children's Trust of Alachua County, the Greater Gainesville Chamber of Commerce, and the Business Leadership Institute for Early Learning. Six of these centers are further participating in the Trust's Accreditation Academy to become Gold Seal Accredited within a 12-month period. This addresses one of the PCI goals to increase the number of children in high-quality childcare.

In February 2022, the Board endorsed the idea of a strategic planning process to update goals and priorities using data that is readily available and to source broad community input to better understand the needs and opportunities for change within the community. The information gained through this process will be used to develop a long-term funding strategy. The Steering Committee will recommend effective mechanisms for gathering information and guide the process for building the new strategic plan. The Steering Committee will work closely with an experienced consultant to help lead the process and write the plan.

To initiate this process, the Trust has executed a contract with Prismatic Services, Inc. to coordinate a county-wide Listening Project. The goal of the Listening Project is to ensure that 1). stakeholders have meaningful input into CTAC's strategic planning; 2). to reveal findings that will allow the Trust to develop the priorities and strategies to address the identified needs and gaps; 3). all while utilizing and mobilizing existing community strengths and resources to maximize the impact of Trust resources in addressing the needs of Alachua County residents. The Trust will utilize the data collected from the Listening Project to identify and focus efforts on priority issues impacting children birth to 18 years of age and develop materials and processes that can be used as part of ongoing efforts by the Trust to gather stakeholder input to inform short and long-term strategies and investments.

GOAL 1: ALL CHILDREN ARE BORN HEALTHY AND REMAIN HEALTHY

WHAT WORKS

- 1.1 Support maternal and child health
- 1.2 Support mental health and substance abuse prevention
- 1.3 Support physical health
- 1.4 Improve food security

GOAL 2: ALL CHILDREN CAN LEARN WHAT THEY NEED TO BE SUCCESSFUL

WHAT WORKS

- 2.1 Support professional development and capacity-building
- 2.2 Youth development
- 2.3 Literacy and academic supports
- 2.4 Improve capacity to support special needs
- 2.5 Career exploration and preparation

GOAL 3: ALL CHILDREN HAVE NURTURING AND SUPPORTIVE CAREGIVERS AND RELATIONSHIPS

WHAT WORKS

- 3.1 Support initiatives that connect families to resources
- 3.2 Improve family strengthening and supports

GOAL 4: ALL CHILDREN LIVE IN A SAFE COMMUNITY

WHAT WORKS

- 4.1 Injury prevention
- 4.2 Delinquency/truancy prevention
- 4.3 Violence prevention

FINANCIAL OVERVIEW

FINANCIAL ORGANIZATION

The Children's Trust of Alachua County is an independent special district established under County Ordinance 18-08 and approved by the electors of Alachua County voting in the November 6, 2018 election. CTAC is governed by a board of directors which consists of 10 members, including the Superintendent of Schools, a local School Board member, the Community Development Administrator from the Florida Department of Children and Families, one member of the Board of County Commissioners, a judge assigned to juvenile cases and the remaining five members are appointed by the Governor of Florida for four-year terms. CTAC operates in accordance with Section 125.901, Florida Statutes.

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

FUND STRUCTURE

During Fiscal Year 2023, the Trust will have 3 funds subject to budgetary appropriation included in the Adopted Budget. Funds are control structures that ensure that public funds are expended only on those activities authorized and within the amounts authorized. All funds are budgeted on a modified accrual basis which is the same method used for accounting of the governmental fund audited financial statements. The modified accrual basis recognizes receivables and payables (revenues and expenditures), as they are earned and incurred even if cash has not been received or paid out.

Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this structure are governed by Florida Statutes and Generally Accepted Accounting Principles (GAAP), as determined by the Government Accounting Standards Board (GASB).

The Fiscal Year 2021 audited financial statement has three governmental funds, (1) general revenue, (2) special revenue and (3) capital projects fund. Fiscal Year 2022 has the same three governmental funds.

For Fiscal Year 2023, the Trust will use the following three funds to control its activities:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Fund

FINANCIAL POLICIES

The CTAC has Budget Management Policies, Financial Management, and Investment Policies, which can be found in their entirety at <https://ctac.municipalcodeonline.com/>. A brief summary is provided below:

Budget Management

- A. CTAC is required to submit a balanced budget, defined as the total estimated receipts (including balances brought forward) equaling the total appropriations and reserves.
- B. Expenditures cannot legally exceed the total annual budgeted appropriations.
- C. CTAC's budget should include, when appropriate, personnel services, operating, capital outlay, grants and aids, and other uses categories.
- D. Appropriations are made at the Fund, Functional Category, and Object Classification (AKA "categories"; personnel services, operating expense, capital outlay, grants and aids, and "other use" expenses) levels.
- E. Budget amendments that change the fund's total appropriation, or transfers between Functions and/or Object Classifications, as defined by the Uniform Chart of Accounts (AKA Uniform Accounting System Manual for Florida Local Governments) require approval of the CTAC's board.

Fund Balance

- A. The financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B. The unassigned plus assigned fund balance at each fiscal year end shall not be less than 2 of the following year's projected operating revenue. In any fiscal year where CTAC is unable to maintain the minimum fund balance as required in this section, they shall re-establish the minimum amount in the following year. During the re-establishment period, CTAC shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

Reporting and Audits

- A. CTAC's accounting and financial reporting systems will be maintained in conformance with all state, federal, and local laws, as well as generally accepted accounting principles as required in Chapters 189 and 200, Florida Statutes.
- B. An annual audit will be performed by an independent public accounting firm, as required by Florida Statutes. The results of the audit and the audit opinion will be reported to the CTAC and included in CTAC's annual financial report.
- C. The CTAC will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.

Investment Policies

The objectives of CTAC's investment policies are to ensure:

- A. Safety of Principal.** The primary objective of the Executive Director or designee's investment activities is the protection of CTAC's funds (preservation of capital). Investment transactions shall seek to keep capital losses to a minimum, whether they are from securities defaults or erosion of market value.
- B. Maintenance of Liquidity.** The second highest priority is liquidity of funds. The Executive Director or designee's investment strategy will provide sufficient liquidity to meet the CTAC's reasonable anticipated cash flow requirements.
- C. Return on Investment.** The third highest priority is income. The optimization of investment returns shall be secondary to the requirements for safety and liquidity. Return of investment is of least importance compared to the safety and liquidity objectives described above. However, return is attempted through active management where the Investment Advisor utilizes a total return strategy (which includes both realized and unrealized gains and losses in the portfolio). This total return strategy seeks to increase the value of the portfolio through reinvestment of income and capital gains. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, an Investment Advisor may trade to recognize a loss from time to time to achieve a perceived relative value based on its potential to enhance the total return of the portfolio.
- D. Diversification.** CTAC will seek to control risks and diversify investments regarding specific security types, maturities, and financial institutions. Diversification is important to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

BUDGET OVERVIEW

BUDGET FORMAT

This Budget conforms to the Government Finance Officers Association of the United States and Canada's recommended budget format for municipal governments. The goal is that the budget functions as a policy document, financial plan, operations guide, and communications device.

ALL FUNDS OVERVIEW

The total Fiscal Year 2023 Tentative Budget expenditures are \$14,224,943. This represents a 52.43% increase from the Fiscal Year 2022 Amended Budget. The Fiscal Year 2022 Amended Budget includes CTAC-approved mid-year budget amendments and transfers. The Fiscal Year 2021 actual expenditures are provided.

| Fund | 2021 Actual Amount | 2022 Adopted Budget | 2022 Amended Budget | 2023 Tentative Budget |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| 001 - General Fund | 3,909,487 | 8,249,047 | 9,149,047 | 12,085,057 |
| 101 - Grants and Awards | 77,097 | 133,333 | 133,333 | 139,886 |
| 301 - Capital Project Fund | | 750,000 | 750,000 | 2,000,000 |
| Expenditure Grand Totals: | 3,986,584 | 8,432,380 | 9,332,380 | 14,224,943 |

Revenue All Funds

| | 2021 Actual Amount | 2022 Adopted Budget | 2022 Amended Budget | 2023 Proposed Budget | 2023 Tentative Budget |
|----------------------------------|-----------------------|------------------------|------------------------|-------------------------|--------------------------|
| 1 - Governmental Funds | | | | | |
| Revenue | | | | | |
| 31 - TAXES | \$7,801,760.08 | \$8,249,047.00 | \$8,249,047.00 | \$9,437,500.00 | \$8,858,643.00 |
| 33 - Intergovernmental Revenue | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 34 - Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 36 - Miscellaneous Revenue | \$97,597.74 | \$83,333.00 | \$83,333.00 | \$46,667.00 | \$46,667.00 |
| 38 - Other Sources | \$352,879.48 | \$100,000.00 | \$1,000,000.00 | \$1,417,416.00 | \$5,319,633.00 |
| Governmental Funds Totals | \$8,327,237.30 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Revenue Grand Totals: | \$8,327,237.30 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Expenditure Grand Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Grand Totals: | \$8,327,237.30 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|---|--|
| Year : 2022 | County : Alachua |
| Principal Authority : CHILDREN'S TRUST of ALACHUA COUNTY | Taxing Authority : CHILDREN'S TRUST of ALACHUA COUNTY |

SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | |
|----|--|------------------------------|--|-----------------|
| 1. | Current year taxable value of real property for operating purposes | \$ | 17,803,297,102 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 1,371,982,246 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | 32,533,943 | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ | 19,207,813,291 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ | 541,679,313 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ | 18,666,133,978 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 17,217,362,036 | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (9) |

| | | | |
|---|---|--------------------|--|
| Property Appraiser Certification | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser: | Date : | |
| | Electronically Certified by Property Appraiser | 6/22/2022 11:56 AM | |

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | | |
|-----|--|--------|-------------------|------|
| 10. | Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i> | 0.5000 | per \$1,000 | (10) |
| 11. | Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i> | \$ | 8,608,681 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i> | \$ | 0 | (12) |
| 13. | Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i> | \$ | 8,608,681 | (13) |
| 14. | Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i> | \$ | 0 | (14) |
| 15. | Adjusted current year taxable value <i>(Line 6 minus Line 14)</i> | \$ | 18,666,133,978 | (15) |
| 16. | Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i> | | 0.4612 per \$1000 | (16) |
| 17. | Current year proposed operating millage rate | | 0.4612 per \$1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | \$ | 8,858,643 | (18) |

| | | | | |
|-----|--|---|--|------|
| 19. | TYPE of principal authority (check one) | <input type="checkbox"/> County | <input checked="" type="checkbox"/> Independent Special District | (19) |
| | | <input type="checkbox"/> Municipality | <input type="checkbox"/> Water Management District | |
| 20. | Applicable taxing authority (check one) | <input checked="" type="checkbox"/> Principal Authority | <input type="checkbox"/> Dependent Special District | (20) |
| | | <input type="checkbox"/> MSTU | <input type="checkbox"/> Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | (21) |

| | | |
|--|---|------------------------------------|
| DEPENDENT SPECIAL DISTRICTS AND MSTUs |  | STOP HERE - SIGN AND SUBMIT |
|--|---|------------------------------------|

| | | | | |
|-----|--|----|--------------------|------|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i> | \$ | 8,608,681 | (22) |
| 23. | Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i> | | 0.4612 per \$1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i> | \$ | 8,858,643 | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i> | \$ | 8,858,643 | (25) |
| 26. | Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i> | | 0.4612 per \$1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i> | | 0.00 % | (27) |

| | | | |
|------------------------------------|---------------------|-----------------------|---|
| First public budget hearing | Date : 9/12/2022 | Time : 5:01 PM EST | Place : 801 NW 5th Avenue; Suite 200, Gainesville, Florida 32601 |
|------------------------------------|---------------------|-----------------------|---|

| | | | | | |
|---|--|--|---|--------|------------------------------|
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | | |
| | Signature of Chief Administrative Officer : | | | Date : | |
| | Title : Colin Murphy, Executive Director | | Contact Name and Contact Title : Colin Murphy, Executive Director | | |
| | Mailing Address : P.O. Box 5669 | | Physical Address : 802 NW 5th Ave; Suite 100 | | |
| | City, State, Zip : Gainesville, Florida 32601 | | Phone Number : 352-374-1830 | | Fax Number : 352-374-1831 |

Annual Budget by Object Report

| | 2021 Actual Amount | 2022 Adopted Budget | 2022 Amended Budget | 2023 Proposed Budget | 2023 Tentative Budget |
|----------------------------------|-----------------------|------------------------|------------------------|-------------------------|--------------------------|
| 1 - Governmental Funds | | | | | |
| Expenditures | | | | | |
| 10 - Personnel Services | \$649,418.30 | \$1,056,387.00 | \$1,056,387.00 | \$1,317,098.00 | \$1,441,966.00 |
| 20 - Operating Expenses | \$720,542.72 | \$1,199,226.00 | \$1,199,226.00 | \$1,292,060.00 | \$1,353,196.00 |
| 30 - Capital Outlay | \$0.00 | \$0.00 | \$93,599.00 | \$0.00 | \$2,000,000.00 |
| 50 - Grants and Aid | \$2,277,956.95 | \$5,014,315.00 | \$5,914,315.00 | \$7,773,302.00 | \$7,773,302.00 |
| 60 - Other Uses | \$338,667.00 | \$1,162,452.00 | \$1,068,853.00 | \$519,123.00 | \$1,656,479.00 |
| Revenue Totals: | \$8,327,237.30 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Expenditure Totals | \$3,986,584.97 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Governmental Funds Totals | \$4,340,652.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditure Grand Totals: | \$3,986,584.97 | | | | |
| Net Grand Totals: | \$4,340,652.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Annual Budget by Function Report

| | 2021 Actual Amount | 2022 Adopted Budget | 2022 Amended Budget | 2023 Proposed Budget | 2023 Tentative Budget |
|---|-----------------------|------------------------|------------------------|-------------------------|--------------------------|
| Fund: 001 - General Fund | | | | | |
| Expenditures | | | | | |
| 51 - General Government | \$922,540.80 | \$1,092,700.00 | \$1,092,700.00 | \$1,366,857.00 | \$1,504,041.00 |
| 56 - Human Services | \$2,648,279.70 | \$6,406,347.00 | \$7,306,347.00 | \$9,401,463.00 | \$9,575,779.00 |
| 58 - Other Uses | \$338,667.00 | \$750,000.00 | \$750,000.00 | \$0.00 | \$1,005,237.00 |
| Expenditure Totals | \$3,909,487.50 | \$8,249,047.00 | \$9,149,047.00 | \$10,768,320.00 | \$12,085,057.00 |
| Fund Total: General Fund | (\$3,909,487.50) | (\$8,249,047.00) | (\$9,149,047.00) | (\$10,768,320.00) | (\$12,085,057.00) |
| Fund: 101 - Grants and Awards | | | | | |
| Expenditures | | | | | |
| 56 - Human Services | \$77,097.47 | \$133,333.00 | \$133,333.00 | \$133,263.00 | \$139,886.00 |
| Expenditure Totals | \$77,097.47 | \$133,333.00 | \$133,333.00 | \$133,263.00 | \$139,886.00 |
| Fund Total: Grants and Awards | (\$77,097.47) | (\$133,333.00) | (\$133,333.00) | (\$133,263.00) | (\$139,886.00) |
| Fund: 301 - Capital Project Fund | | | | | |
| Expenditures | | | | | |
| 56 - Human Services | \$0.00 | \$50,000.00 | \$50,000.00 | \$0.00 | \$2,000,000.00 |
| Expenditure Totals | \$0.00 | \$50,000.00 | \$50,000.00 | \$0.00 | \$2,000,000.00 |
| Fund Total: Capital Project Fund | \$0.00 | (\$50,000.00) | (\$50,000.00) | \$0.00 | (\$2,000,000.00) |
| Revenue Grand Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditure Grand Totals: | \$3,986,584.97 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Net Grand Totals: | (\$3,986,584.97) | (\$8,432,380.00) | (\$9,332,380.00) | (\$10,901,583.00) | (\$14,224,943.00) |

Expense Annual Budget by Function Report

| | 2021 Actual Amount | 2022 Adopted Budget | 2022 Amended Budget | 2023 Proposed Budget | 2023 CEO Tentative Budget |
|--|-----------------------|------------------------|------------------------|-------------------------|------------------------------|
| Fund: 001 - General Fund | | | | | |
| Expenditures | | | | | |
| 56 - Human Services | | | | | |
| 001.15.1500.569 - General Fund,Children's Trust,Children's Trust Services,Other Human Services | \$2,648,279.70 | \$6,406,347.00 | \$7,306,347.00 | \$9,345,963.00 | \$9,520,279.00 |
| 001.15.1510.569 - General Fund,Children's Trust,Building,Other Human Services | \$0.00 | \$0.00 | \$0.00 | \$55,500.00 | \$55,500.00 |
| 56 - Human Services Totals: | \$2,648,279.70 | \$6,406,347.00 | \$7,306,347.00 | \$9,401,463.00 | \$9,575,779.00 |
| 51 - General Government | | | | | |
| 001.15.1500.511 - General Fund,Children's Trust,Children's Trust Services,Legislative | \$38,411.64 | \$64,900.00 | \$64,900.00 | \$102,944.00 | \$158,280.00 |
| 001.15.1500.512 - General Fund,Children's Trust,Children's Trust Services,Executive | \$294,289.07 | \$180,268.00 | \$180,268.00 | \$215,847.00 | \$213,599.00 |
| 001.15.1500.513 - General Fund,Children's Trust,Children's Trust Services,Financial & Administrative | \$535,631.42 | \$812,532.00 | \$812,532.00 | \$990,646.00 | \$1,074,742.00 |
| 001.15.1500.514 - General Fund,Children's Trust,Children's Trust Services,Legal Counsel | \$54,208.67 | \$35,000.00 | \$35,000.00 | \$27,000.00 | \$27,000.00 |
| 001.15.1510.512 - General Fund,Children's Trust,Building,Executive | \$0.00 | \$0.00 | \$0.00 | \$30,420.00 | \$30,420.00 |
| 51 - General Government Totals: | \$922,540.80 | \$1,092,700.00 | \$1,092,700.00 | \$1,366,857.00 | \$1,504,041.00 |
| 58 - Other Uses | | | | | |
| 001.15.1500.581 - General Fund,Children's Trust,Children's Trust Services,Interfund Transfers Out | \$338,667.00 | \$750,000.00 | \$750,000.00 | \$0.00 | \$1,005,237.00 |
| 58 - Other Uses Totals: | \$338,667.00 | \$750,000.00 | \$750,000.00 | \$0.00 | \$1,005,237.00 |
| Fund Total: General Fund | (\$3,909,487.50) | (\$8,249,047.00) | (\$9,149,047.00) | (\$10,768,320.00) | (\$12,085,057.00) |
| Fund: 101 - Grants and Awards | | | | | |
| Expenditures | | | | | |
| 56 - Human Services | | | | | |
| 101.15.1500.569 - Grants and Awards,Children's Trust,Children's Trust Services,Other Human Services | \$77,097.47 | \$133,333.00 | \$133,333.00 | \$133,263.00 | \$139,886.00 |
| 56 - Human Services Totals: | \$77,097.47 | \$133,333.00 | \$133,333.00 | \$133,263.00 | \$139,886.00 |
| Fund Total: Grants and Awards | (\$77,097.47) | (\$133,333.00) | (\$133,333.00) | (\$133,263.00) | (\$139,886.00) |
| Fund: 301 - Capital Project Fund | | | | | |
| Expenditures | | | | | |
| 56 - Human Services | | | | | |
| 301.15.1500.569 - Capital Project Fund,Children's Trust,Children's Trust Services,Other Human Services | \$0.00 | \$50,000.00 | \$50,000.00 | \$0.00 | \$2,000,000.00 |
| 56 - Human Services Totals: | \$0.00 | \$50,000.00 | \$50,000.00 | \$0.00 | \$2,000,000.00 |
| Fund Total: Capital Project Fund | \$0.00 | (\$50,000.00) | (\$50,000.00) | \$0.00 | (\$2,000,000.00) |
| Revenue Grand Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Expenditure Grand Totals: | \$3,986,584.97 | \$8,432,380.00 | \$9,332,380.00 | \$10,901,583.00 | \$14,224,943.00 |
| Net Grand Totals: | (\$3,986,584.97) | (\$8,432,380.00) | (\$9,332,380.00) | (\$10,901,583.00) | (\$14,224,943.00) |

| DATE | RESPONSIBILITY | ACTION |
|-------------------------------|---|--|
| Monday, March 14 | <i>Finance Department</i> | <i>Send out email to all staff stating that budget requests are due by March 25, 2022.</i> |
| Monday, March 21 | <i>Executive Director Finance Department</i> | <i>Lead meeting of all staff to discuss overall budget, departmental funding, and new FTE positions for Fiscal Year 2023.</i> |
| Monday, May 23 | <i>Executive Director Finance Department</i> | <i>Presentation of proposed budget to the Board of the Trust.</i> |
| Wednesday, June 1 | <i>Alachua County Property Appraiser</i> | <i>Delivery of the total assessed value of non-exempt property in Alachua County.</i> |
| Monday, June 13 | <i>Board of the Trust</i> | <i>Approval of two Truth in Millage Resolutions - 1) A resolution setting the Proposed Millage Rate, setting the date, time and place of the Public Hearings to consider the proposed millage rate and tentative budget; 2) A resolution adopting a tentative written budget for Fiscal Year 2023.</i> |
| Friday, July 1 | <i>Alachua County Property Appraiser</i> | <i>Certification of the taxable value to each taxing authority on the Certification of Taxable Value (Form DR-420).</i> |
| Friday, July 1 | <i>Executive Director</i> | <i>Submission of a tentative annual budget to the Alachua County Board of County Commissioners.</i> |
| Friday, July 29 | <i>Executive Director</i> | <i>No later than August 4, 2022, (within 35 days after the Certification of Taxable Value), each taxing authority must inform the Alachua County Property Appraiser of the prior year millage rate, the current year proposed millage rate, the current year rolled-back rate, and the date, time, and meeting place of the first required tentative budget hearing.</i> |
| Tuesday, August 2 | <i>School Board of Alachua County</i> | <i>School Board of Alachua County first public budget hearing.</i> |
| Tuesday, August 23 | <i>Alachua County Property Appraiser</i> | <i>No later than August 24, 2022, (within 55 days after the Certification of Taxable Value), the Alachua County Property Appraiser must send the Truth in Millage notification to all property owners in Alachua County.</i> |
| Thursday, September 1 | <i>Communications Manager</i> | <i>Pursuant to F.S. 200.065, the tentative budget must be posted on the authority's official website at least two days before the budget hearing and must remain on the website for at least 45 days.</i> |
| Tuesday, September 6 | <i>School Board of Alachua County</i> | <i>School Board of Alachua County second public budget hearing.</i> |
| Monday, September 12 | <i>Board of the Trust</i> | <i>First public hearing of the proposed millage rate and the tentative budget. (Hearing dates with July 1 Certification - No sooner than Sept. 3 and no later than Sept. 18)</i> |
| Tuesday, September 13 | <i>Alachua County Board of County Commissioners</i> | <i>Alachua County Board of County Commissioners first public budget hearing.</i> |
| Thursday, September 22 | <i>Clerk of the Trust</i> | <i>Advertisement of final hearing posted two to five days before the final hearing. Notice of Proposed Tax Increase <u>OR</u> Notice of Budget Hearing <u>AND</u> Budget Summary.</i> |

| DATE | RESPONSIBILITY | ACTION |
|-------------------------------|---|---|
| Thursday, September 22 | <i>Communications Manager</i> | <i>Preliminary adopted budget posted on the authority's official website at least two days before the final budget hearing.</i> |
| Monday, September 26 | <i>Board of the Trust</i> | <i>Second public hearing of the final millage rate and the final adopted budget. This must be held within 15 days following the first hearing.</i> |
| Tuesday, September 27 | <i>Alachua County Board of County Commissioners</i> | <i>Alachua County Board of County Commissioners second public budget hearing.</i> |
| Friday, September 30 | <i>Finance Department</i> | <i>The taxing authority must forward the resolution adopting the final millage rate to the Alachua County Property Appraiser, the Alachua County Tax Collector, and the Florida Department of Revenue within three days of the final hearing. Receipt of the resolution is the official notification of the final millage rate.</i> |
| Friday, October 7 | <i>Clerk of the Trust Finance Department</i> | <i>Within 30 days of the final hearing, each taxing authority must complete and submit the following forms to the Florida Department of Revenue: 1) Certification of Compliance (Form DR-487) a) Provide proof of publication for all newspaper advertisements. b) Provide the entire page from each newspaper advertisement including the Budget Summary advertisement and the Notice of Proposed Tax Increase or Budget Hearing Advertisement. c) Submit the authority's resolution adopting the final millage rate, with percent change of rolled-back rate shown and the resolution adopting the final budget, indicating order of adoption. 2) Vote Record for Final Adoption of Millage Levy (Form DR-487V) 3) A copy of the Certification of Final Taxable Value (Form DR-422)</i> |
| Monday, October 24 | <i>Communications Manager</i> | <i>The final adopted budget must be posted on the authority's official website within 30 days after the adoption and must remain on the website for at least two years.</i> |
| Monday, October 31 | <i>Clerk of the Trust</i> | <i>Return original copy of the complete Certification of Final Taxable Value (Form DR-422) to the Alachua County Property Appraiser.</i> |
| October - December | <i>Executive Director</i> | <i>The governing body of the authority, pursuant to F.S. 189.016(6) citing F.S. 200.065, dictates that any budget amendment that increases or decreases the overall budget after 60 days of the passing of the final budget, must be passed by resolution, posted on the website within 5 days and remain there for two years.</i> |





CHILDREN'S TRUST
OF ALACHUA COUNTY

Location:
802 NW 5th Ave, Suite 100
Gainesville, FL 32601
Mailing:
P.O. Box 5669
Gainesville, FL 32627
Phone: 352-374-1830
childrenstrustofalachuacounty.us