



**FY 2021 - 2022 Annual Budget Report
October 1, 2021 – September 30, 2022
Table of Contents**

Page Number

2. Summary (Salmon)
3. Expenditures Breakdown (Salmon)
4. Budget Category Definitions (Salmon)
5. Revenue Schedule (Cream)
6. Revenue Narrative (Cream)
7. Program Expenditures & Program Funding (Continuation Grants) (Light Pink)
8. FY 2021 - 2022 Program Continuation Funding List (White)
14. FY 2021 - 2022 New Program Funding with Narrative (Green)
16. Employee Salaries and Benefits Schedule and Narrative (Light Yellow)
17. Organizational Chart (Light Yellow)
18. Operating and Other Expenditures Schedule (Light Blue)
19. Operating and Other Expenditures Narrative (Light Blue)
20. Building & Capital Reserve / Mandatory Govt. Fees Narrative (Light Blue)
21. FY 2020 - 2021 Estimated Spending Report (Purple)
22. FY 2020 - 2021 Estimated Spending Narrative (Purple)
23. Five Year Projections (Gray)
24. Assumptions Underlying Five Year Projections (Gray)

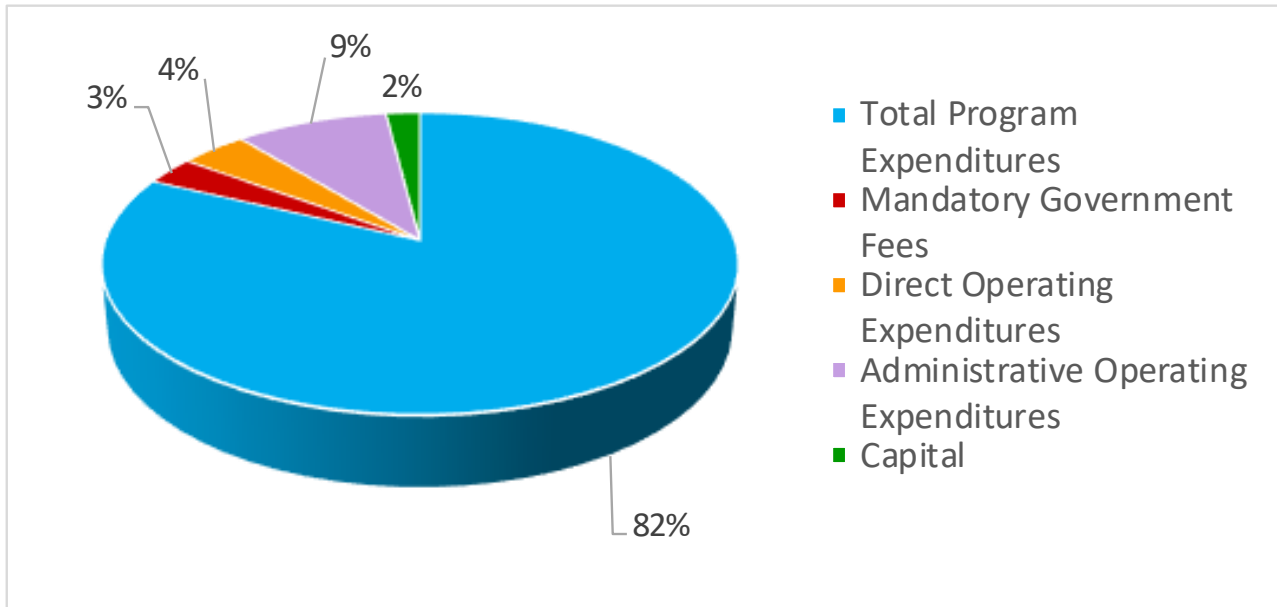
Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022

SUMMARY

Millage Rate: .4589

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Revenue			
<u>Ad-Valorem Taxes</u>	49,762,422	50,255,000	53,833,708
Investment Income	231,000	109,600	66,000
Administrative Services Organization (ASO)	1,410,000	1,400,000	1,405,000
Other Community Partner Funding	410,000	296,186	410,000
Miscellaneous Income	156,000	160,000	168,000
Total Revenue	51,969,422	52,220,786	55,882,708
Expenditures			
Program Expenditures			
Program Funding (Continuation Grants)	35,107,604	31,243,593	37,505,024
<u>New Program Funding (unallocated)</u>	9,165,000	3,823,973	9,070,000
<u>Total Program Expenditures</u>	44,272,604	35,067,566	46,575,024
Operating Expenditures			
Employee Salaries and Benefits	4,529,438	4,027,839	5,141,710
Contracted Professional Services	377,433	297,639	611,635
CBHC FRC Occupancy Expenditures	414,540	399,866	430,858
CBHC Facility Expenditures	340,755	329,406	461,993
Other Operating	441,081	283,310	510,129
<u>Total Operating Expenditures</u>	6,103,247	5,338,060	7,156,325
Capital Expenditures	1,431,000	1,431,000	1,500,000
Mandatory Government Fees	1,436,553	1,349,620	1,554,993
Total Expenditures	53,243,404	43,186,246	56,786,342
Net Spend Down of Fund Balance	(1,273,982)	9,034,540	(903,634)

Expenditure Breakdown



- **Total Program Expenditures** include continuation contracts and new program funding.
- **Mandatory Government Fees** includes fees for the tax collector, property appraiser, and city storm water.
- **Direct Operating Expenditures** include program support staff, conference center expenditures, and Children's Board Family Resource Center (CBHC FRC) occupancy expenditures.
- **Administrative Operating Expenditures** include all other operating expenditures including facility, finance, Information Technology, Administrative Services Organization (ASO) operations, human resources, executive office, senior staff, and public awareness.
- **Capital** includes the purchase of assets greater than \$5,000.

Budget Category Definitions

- **Revenue**

- **Ad-Valorem Taxes** includes current and delinquent ad-valorem tax revenue and excess fees returned to the Children's Board originally paid to the county based on the tax revenue.
- **Investment Income** includes revenue from various interest-bearing accounts.
- **Administrative Services Organization (ASO)** funding represents contributions from other funders specifically designated for use by providers in the community managed by the Children's Board ASO staff. These dollars are also included in the program expenditure line. Examples are Eckerd Connects, and Hillsborough County Board of County Commissioners (BOCC).
- **Other Community Partner funding** represents funds contributed from community partners that are added to our provider contract amounts and included in the program funding line, for example, the School District of Hillsborough County and Hillsborough County BOCC.
- **Miscellaneous Income** consists of ASO fiscal agent fees, contributions, and any other miscellaneous revenue received during the year.

- **Expenditures**

- **Program Funding (Continuation Grants)** represents provider contracts funded by Children's Board, property tax revenue and funds contributed from our community partners. This amount also includes the dollars managed through the ASO to provide supports to case management programs.
- **New Program Funding (unallocated)** includes dollars budgeted for new program contracts and one-time funding that will be released and awarded by a competitive or application process.
- **Employee Salaries and Benefits** include wages paid to all non-contractor employees. Benefits represent costs provided for salaried and hourly wage employees including FICA, life and health insurance, short-term and long-term disability insurance, unemployment, and retirement benefits.
- **Contracted Professional Services** represents amounts budgeted for Hillsborough County information technology services, legal, media buys, auditing, and other professional services.
- **Facility Expenditures** represents necessary costs to operate the Children's Board offices, conference center, and CBHC Family Resource Center (CBHC FRC) occupancy expenditures, including utilities, information technology, maintenance, and repairs.
- **Other Operating** contains staff training, conference and meeting travel, postage, insurance, promotional activities, printing, supplies, advertising for Truth In Millage (TRIM), budget ads and other public notices, memberships, and subscriptions. Also included are support activities with provider agencies and community organizations for training and events.
- **Capital Expenditures** include the budget for building expenditures.
- **Mandatory Government Fees** include tax collector's fee, property appraiser's fee as well as the city storm water fee.

Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
REVENUE SCHEDULE

Millage Rate: .4589

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Ad-Valorem Taxes			
Current Ad-Valorem	49,497,422	49,900,000	53,578,708
Delinquent Ad-Valorem	65,000	55,000	55,000
Excess Fees Returned	200,000	300,000	200,000
Total	49,762,422	50,255,000	53,833,708
Investment Income			
Interest	231,000	109,600	66,000
Total	231,000	109,600	66,000
Administrative Services Organization (ASO)			
DCF	10,000	-	5,000
Eckerd Connects	1,000,000	1,000,000	1,000,000
Hillsborough County BOCC	400,000	400,000	400,000
Total	1,410,000	1,400,000	1,405,000
Other Community Partner Funding			
School District of Hills County	160,000	180,000	160,000
Hillsborough County BOCC	250,000	116,186	250,000
Total	410,000	296,186	410,000
Miscellaneous Income			
ASO Fiscal Agent Fees	150,000	150,000	160,000
Miscellaneous Revenue	6,000	10,000	8,000
Total	156,000	160,000	168,000
Total Revenue	51,969,422	52,220,786	55,882,708

Narrative/Assumptions for FY 2021 - 2022 Budget

Revenue

- **Ad-Valorem Taxes**

- The FY 2021 - 2022 Hillsborough County tax base estimate is \$122,899,630,549, an increase of 8.88% from FY 2020 - 2021.
- Ad-Valorem revenue is budgeted at 95% to account for the early discounted payment of taxes.
- The budgeted Ad-Valorem Tax is based on the millage rate of .4589, which remains unchanged since FY 2014 - 2015.
 - .5000 millage rate is the maximum allowable millage under the Children's Board statute.
 - The estimated rolled-back rate is .4336.
- Current Ad-Valorem Tax revenue has increased by \$4,081,286 (8.3%).
- Delinquent Ad-Valorem revenue budget is budgeted at \$55,000, a reduction of \$10,000 based on the remaining amount of delinquent taxes reported by Hillsborough County.
- Excess Fees Distribution includes the estimated net overpayment of the 2% Hillsborough County Tax Collection fees that are returned at the end of the year. These fees are budgeted in mandatory government fees. This estimated amount has not changed from FY 2020 - 2021.

- **Investment Income**

- The FY 2021 - 2022 interest revenue is budgeted at .1%, reduced from .4% in FY 2020 - 2021.

- **Administrative Services Organization (ASO)**

- This amount includes all funding received from sources listed in the revenue schedule.
- DCF funding is contributed by Success 4 Kids & Families for their children's mental health program.
- Funding from Eckerd Connects is provided for children and caregivers in the child welfare system.
- Funding from Hillsborough County BOCC is provided to serve victims of domestic violence and Hillsborough County BOCC social services funding is provided for housing supports.
- Funds are administered and managed by the Children's Board ASO and finance staff.
- The amount budgeted in this section is also included in the program continuation budget.

- **Other Community Partner Funding**

- School District of Hillsborough County provides funding for services provided by The Children's Home, Inc. d/b/a Children's Home Network SEEDS contract.
- Funding from Hillsborough County BOCC is provided for year two summer services grants.

- **Miscellaneous Income**

- This line includes Fiscal Agent Fees received from Eckerd Connects to manage ASO funding.
- Match funding up to \$5,000 from the insurance company for 50% reimbursement of the purchase of safety items is budgeted in this line.
- 1.5% cash back from the CBHC credit card is also budgeted in this line.

- **Total Revenue**

- Total Revenue for FY 2021 - 2022 has increased by \$3,913,286.

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures

**Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022**

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Program Funding (Continuation Grants)			
Children's Board Funded Expenditures	33,537,604	29,683,593	35,690,024
Other Funder Expenditures	1,570,000	1,560,000	1,815,000
Total Recommended Program Funding	35,107,604	31,243,593	37,505,024
New Program Funding (unallocated)	9,165,000	3,823,973	9,070,000
Total Program Expenditures	44,272,604	35,067,566	46,575,024

Program Funding (Continuation Grants)

- Contract Managers and Fiscal Representatives evaluate all FY 2020 - 2021 contracts for administrative compliance, program performance, and fiscal accountability in order to recommend continued funding in FY 2021 - 2022.
- The recommended Total Continuation Grants budget has increased from \$35,107,604 in FY 2020 - 2021 to \$37,505,024 for FY 2021 - 2022, a net increase of \$2,397,420.
 - The change is due to:
 - Contracts ending in FY 2020 – 2021; and
 - New funding awarded in FY 2020 – 2021 budgeted at the year two requested amount.
- Other Funder Expenditures include dollars from other revenue sources that are included in the provider contracts. This includes ASO funding, Hillsborough County BOCC summer funding, and the School District of Hillsborough County funding.
- The Administrative Services Organization (ASO) funding in the Continuation Funding amount includes:
 - ASO allocations that are made to funded and qualifying Children's Board case management programs, Hillsborough County Public Schools social work department, and Early Steps.
 - ASO Request for Applications (RFA) funding budgeted at \$300,000 that is available between October and April to support non-funded programs to apply for one-time awards.
 - The other funder ASO allocation has decreased by \$5,000, budgeted at \$1,405,000 which includes an allocation of \$1,000,000 from Eckerd Connects, \$400,000 from Hillsborough County BOCC, and \$5,000 from the Department of Children and Families (DCF).
- According to the CBHC Funding Plan, all Leading and Uniting grants end in FY 2021-2022 on September 30, 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
ABE BROWN MINISTRIES, INC. - Family Reunification Video Visitation		73,007		-	Ended 9/30/21.
BAY AREA LEGAL SERVICES, INC. - Lawyers Helping Kids		634,797	-	634,797	
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC. - 1-to-1 Comprehensive Mentoring		523,540	-	523,540	Ends in FY 2022.
BOYS & GIRLS CLUBS OF TAMPA BAY, INC. - After-Zone Middle School Initiative		498,586	-	498,586	Ends in FY 2022.
CHAMPIONS FOR CHILDREN, INC. - Parents as Teachers		1,271,256	-	1,271,256	
CHAMPIONS FOR CHILDREN, INC. - The First Years		802,315	(45,166)	757,149	10% Reduction of Layla House specific budget.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO)		2,600,000	-	2,600,000	
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Administrative Services Organization (ASO) Other Funders					Eckerd Connects \$1,000,000, S4KF DCF \$5,000, Hillsborough County BOCC (Support for Domestic Violence Victims) \$100,000, Hillsborough County BOCC (Housing Supports) \$300,000.
CHILDREN'S BOARD OF HILLSBOROUGH COUNTY, INC. - Social Enterprise Plan Competition Awards		1,410,000	(5,000)	1,405,000	
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Kinship Hillsborough		40,000	-	40,000	Ends in FY 2022.
CHILDREN'S HOME, INC., THE D/B/A CHILDREN'S HOME NETWORK - Supporting and Empowering Educational and Developmental Services (SEEDS)	* ReachUp	551,607	(16,889)	534,718	Contract modified for FY 2022.
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Children's Board Free Tuesday		2,060,000	-	2,060,000	Includes \$160,000 from The School District of Hillsborough County (approved).
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - Learn & Play Tampa Bay					Contract amendment in FY 2020 - 2021 adding \$4,700 for PC CBFRC, annualized for FY 2021 - 2022 at an increase up to \$125,000.
		73,624	120,300	193,924	
		530,000	-	530,000	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
CHILDREN'S MUSEUM OF TAMPA, INC., THE, D/B/A GLAZER CHILDREN'S MUSEUM - 2021 Summer Passports		17,748		-	FY 2021 one-time funding.
COMPUTER MENTORS GROUP, INC. - KidsCode and TeenTech CORPORATION TO DEVELOP COMMUNITIES OF TAMPA, INC. - 3D Stingrays		184,195	(184,195)	-	Ended 9/30/2021.
		105,639	-	105,639	Ends in FY 2022.
CRISIS CENTER OF TAMPA BAY, INC., THE - Gateway Services		374,500	-	374,500	Ends in FY 2022.
DACCO BEHAVIORAL HEALTH, INC. - Family Focus	* Champions for Children	462,727	(92,545)	370,182	Contract Modified. Ends in FY 2022.
DAWNING FAMILY SERVICES, INC. - A Path to Prevention		116,235	127,605	243,840	Year 2 amount. Ends in FY 2022
DAWNING FAMILY SERVICES, INC. - From Shelter to Stability		324,317	-	324,317	Ends in FY 2022.
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Community Developmental Screening		658,859	-	658,859	
EARLY CHILDHOOD COUNCIL OF HILLSBOROUGH COUNTY, INC. - Inclusion Support Services		420,054	-	420,054	Ends in FY 2022.
ENTERPRISING LATINA'S, INC. - Women's Opportunity Initiative		278,263	-	278,263	Ends in FY 2022.
FAMILY ENRICHMENT CENTER, INC. - 2022 STEAM-sational Summer Program		27,640	-	27,640	Summer Funding FY 2021 and FY 2022.
FAMILY ENRICHMENT CENTER, INC., THE - Kinship Care		276,459	-	276,459	Ends in FY 2022.
FAMILY HEALTHCARE FOUNDATION, INC. - Connecting Kids to CARE		216,936	-	216,936	Ends in FY 2022.
Florida Education Fund, Inc - 2022 Gibsonton Summer Art+Sports+Tech Camp		17,315	-	17,315	Summer Funding FY 2021 and FY 2022.
Florida Education Fund, Inc - 2022 Wimauma Summer Art+Sports+Tech Camp		17,315	-	17,315	Summer Funding FY 2021 and FY 2022.
FEEDING AMERICA TAMPA BAY, INC. D/B/A FEEDING TAMPA BAY - Feeding Minds		64,000	-	64,000	Audit Pending Ends in FY 2022.
FLORIDA AQUARIUM THE, - 2021 Summer Passports		3,960		-	FY 2021 one-time funding.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
FLORIDA STATE UNIVERSITY - Foundations for Success: Developing Effective Mathematics Educators Through Cognitively Guided Instruction	CGI Match Teacher Learning Center	26,565	75,405	101,970	Match Contract. Year 2 amount.
GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC. - Leaders Engaging Girls in Taking Action (LEGIT)		192,627		-	Ended in April 2021.
GIRL SCOUTS OF WEST CENTRAL FLORIDA, INC. - STEM Camp Experience in Sulphur Springs		14,860		-	Match Grant. FY 2021 One-time funding.
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS - Good Afternoon Friends and Amigos		253,995	-	253,995	Ends in FY 2022.
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. D/B/A GULF COAST JFCS- Woman to Woman		498,208	(59,970)	438,238	Ends in FY 2022. Contract modified for FY 2022.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Families Hillsborough	*The Children's Home dba Children's Home Network *Champions for Children *Success 4 Kids and Families	1,989,580	-	1,989,580	
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Healthy Steps Hillsborough		349,100	-	349,100	Ends in FY 2022.
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC. - Safe Baby Plus	* Success 4 Kids and Families * St. Joseph's Women's Hospital	1,187,620	86,450	1,274,070	Contract amendment in FY 2020 - 2021 adding \$63,400 for two additional WIRS positions. Annualized amount for FY 2021 - 2022 is an increase of \$149,850.
HILLSBOROUGH COMMUNITY COLLEGE FOUNDATION, INC. - Quality Early Education System		2,364,422	-	2,364,422	
HILLSBOROUGH EDUCATION FOUNDATION, INC. - CB TECH Learning at Home		399,654	-	399,654	Ends in FY 2022.
HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC. D/B/A EARLY LEARNING COALITION OF HILLSBOROUGH COUNTY, INC. - School Readiness Funding		810,770	-	810,770	Match Contract - \$700,770 Plus \$110,000 children experiencing homelessness slots.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
HISPANIC SERVICES COUNCIL, INC. - La RED de Padres Activos / The Network of Active Parents		998,796	-	998,796	
HOUSING AUTHORITY OF THE CITY OF TAMPA - 2022 Summer Enrichment Program		25,590	-	25,590	Summer Funding FY 2021 and FY 2022.
HOUSING AUTHORITY OF THE CITY OF TAMPA - Village Link Up		187,345	-	187,345	Ends in FY 2022.
HOUSING AUTHORITY OF THE CITY OF TAMPA - Housing Counseling Support Services		19,932	55,068	75,000	Year 2 amount. Ends in FY 2022.
LEARN TAMPA BAY, INC. D/B/A ACHIEVE PLANT CITY - Learning Is Fun Together (LIFT)		197,966	-	197,966	Ends in FY 2022.
LIFECARE NETWORK, INC. D/B/A CHOICES CLINICS - LifeNet		146,000	(30,610)	115,390	Contract modified. Ends in FY 2022.
LUTHERAN SERVICES FLORIDA - Children's Board Family Resource Centers		2,700,753	250,000	2,950,753	FY 2021 - 2022 contract increased by \$250,000 to pay for annualized FY 2020 - 2021 infrastructure change.
LUTHERAN SERVICES FLORIDA - Community Collaborations for Strong Families		275,000	(275,000)	-	Ended 9/30/2021.
MENTAL HEALTHCARE INC. D/B/A GRACEPOINT - Family Infant/Child Wellness		449,912	(449,912)	-	Ended 9/30/2021.
METROPOLITAN MINISTRIES, INC. - Children's Recreation, Education, Arts & Therapeutic Experience (CREATE)		352,616	-	352,616	Ends in FY 2022.
METROPOLITAN MINISTRIES, INC. - Homeless Family Early Intervention Program (First Hug)		1,354,373	-	1,354,373	
Mount Zion African Methodist Episcopal Church of Riverview, Inc - 2022 USJ's Camp Good Trouble		30,000	-	30,000	Summer Funding FY 2021 and FY 2022.
MUSEUM OF SCIENCE AND INDUSTRY - 2021 Summer Passports		22,400		-	FY 2021 one-time funding.
NONPROFIT LEADERSHIP CENTER OF TAMPA BAY, INC. - Capacity Building: Training and Consultation		172,375	(5,750)	166,625	Ends in FY 2022. Contract modified by 5,750 in deliverable #2.
OASIS NETWORK of NEW TAMPA, INC. - Back to Basics: School Clothing		16,424		-	FY 2021 one-time funding.
PARENTS AND CHILDREN ADVANCE TOGETHER (PCAT) LITERACY MINISTRIES - South County Literacy Initiative		195,259	-	195,259	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
POSITIVE SPIN, INC. - Empowering a Community with Hope (EACH One)		798,978	-	798,978	
PREGNANCY CARE CENTER OF PLANT CITY - Healthy Moms/Healthy Babies		182,722	-	182,722	Ends in FY 2022.
PRESERVE VISION FLORIDA, INC. - Children's Vision Health and Safety Services		205,400	-	205,400	Ends in FY 2022.
REACHUP, INC. - GROWTH with Doulas and Dads (Giving Resource Opportunities with Trust and Hope)	*Champions for Children	913,246	-	913,246	
REACHUP, INC. - Stronger with Involved Focused Fathers		215,297	-	215,297	Ends in FY 2022.
REBUILDING TOGETHER TAMPA BAY, INC. - Safe and Healthy Homes for Families		377,880	-	377,880	Ends in FY 2022.
Redefiners World Languages, Inc. - 2022 Summer Spanish Immersion Technology Program		18,920	-	18,920	Summer Funding FY 2021 and FY 2022.
SCHOOL DISTRICT OF HILLSBOROUGH COUNTY - Renaissance myON Reader		100,000	-	100,000	Leveraged Investment. Pending confirmation Feb 2022.
SENIORS IN SERVICE OF TAMPA BAY, INC. - Readers in Motion		353,059	-	353,059	Ends in FY 2022.
SOLITA'S HOUSE INC. - Comprehensive Housing Counseling Services		15,589	59,084	74,673	Year 2 amount. Ends in FY 2022
SPRING OF TAMPA BAY, INC., THE - Family Safety from Domestic Violence		222,083	-	222,083	Ends in FY 2022.
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S CHILDREN'S HOSPITAL - Mobile Health and Safety Education		1,011,820	-	1,011,820	
ST. JOSEPH'S HOSPITAL D/B/A ST. JOSEPH'S WOMEN'S HOSPITAL - Supporting Motherhood and More		118,305	-	118,305	Ends in FY 2022.
SUCCESS 4 KIDS AND FAMILIES, INC. - Successful Families TAMPA BAY COMMUNITY AND FAMILY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES - 2022 Upward Kids		395,744	(44,514)	351,230	Contract Modified. Ends in FY 2022.
TAMPA BAY COMMUNITY AND FAMILY DEVELOPMENT CORPORATION D/B/A BETHESDA MINISTRIES – Children are Safe and Supported		26,403	-	26,403	Summer Funding FY 2021 and FY 2022.
		178,925	-	178,925	Ends in FY 2022.

Children's Board of Hillsborough County

FY 2021 - 2022 Continuation Funding List

Light Yellow in Column B - Agency with Subcontractors

AGENCY / Program	If a Lead Agency W/ Subcontractor(s): (List Subcontractors)	FY 2020 - 2021 CONTRACT AMOUNT	RECOMMENDED Increase (change)	FY 2021 - 2022 RECOMMENDED AMOUNT	NOTES
TAMPA HEIGHTS JUNIOR CIVIC ASSOCIATION - 2022 THJCA Summer Youth Program		39,531	-	39,531	Summer Funding FY 2021 and FY 2022.
TAMPA BAY LIGHTNING FOUNDATION - 2021 Summer Passports		9,000		-	FY 2021 one-time funding.
TAMPA BAY NETWORK TO END HUNGER, INC.		75,000		-	FY 2021 one-time funding.
TAMPA BAY PERFORMING ARTS CENTER D/B/A STRAZ CENTER FOR THE PERFORMING ARTS - 2021 Summer Passports		5,124		-	FY 2021 one-time funding.
TAMPA HILLSBOROUGH HOMELESS INITIATIVE - UNITY Information Network		50,000	-	50,000	Match Contract. Year 2 amount.
TAMPA METROPOLITAN AREA YMCA, INC. - 2022 Teen Summer Experience		29,659	-	29,659	Summer Funding FY 2021 and FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Community Learning Center at Sulphur Springs		295,610	-	295,610	Ends in FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Fit and Fun at the Y		119,252	-	119,252	Ends in FY 2022.
TAMPA METROPOLITAN AREA YMCA, INC. - Mobile Swim and Education	Subcontract ended 6/25/2021	238,733	-	238,733	Ends in FY 2022.
TAMPA MUSEUM OF ART - 2021 Summer Passports		5,400		-	FY 2021 one-time funding.
UNIVERSITY AREA COMMUNITY DEVELOPMENT CORPORATION (UACDC) - Get Moving! Mind, Body, Soul		108,650	-	108,650	Ends in FY 2022.
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Helping our Toddler's Developing our Children's Skills (HOT DOCS & DOCS K-5)		246,285	-	246,285	Ends in FY 2022.
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Hillsborough HIPPI Parent Involvement Project	*Success 4 Kids and Families	1,407,396	-	1,407,396	
UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES, THE - Program-Wide Positive Behavior Support		745,166	-	745,166	
ZOO TAMPA AT LOWRY PARK - 2021 Summer Passports		32,356		-	FY 2021 one-time funding.
				37,505,024	

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures (continued)

New Program Funding

**Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
NEW PROGRAM EXPENDITURES SCHEDULE**

Summer Services Grants - New Programs	245,000
Summer Passports	250,000
Emerging Community Needs Funding	500,000
Emergency Funding	700,000
Technical Assistance Grants - Capacity Building	200,000
Technical Assistance Supports to Neighborhood Safety	25,000
Match Grants	300,000
Investment Grant to Support Children Entering Kindergarten	1,000,000
Investment Grant - Children are Healthy and Safe	600,000
Investment Grant - Marketing for CBHC Funded Programs	800,000
Investment Grant - Children are Developmentally on Track	875,000
Leading Grant - Art Program	125,000
Children's Board FRC Expansion of Services	450,000
Racial Equity Funding	2,000,000
Pilot Project - Early Learning Opportunities	1,000,000
Total New Program Funding	9,070,000

Recommendations:

1. Release new funding through a competitive Request for Proposals for **Summer Services Grants** totaling \$245,000 by February 2022, to continue increasing capacity and quality by supporting new summer programs for children ages six to fourteen. FY 2022 – 2023 funding release is anticipating two – year grant awards.
2. Provide funding for **Summer Passports** in the amount of \$250,000 for up to two weeks of camp at local recreation sites which may include Glazer Children's Museum, Florida Aquarium, Straz Center for the Performing Arts, Zoo Tampa, Tampa Museum of Art, Museum of Science and Industry and/or Tampa Bay Lightning (partners subject to change).
3. Provide available funds, up to \$500,000, throughout the fiscal year to award up to \$75,000 per request to support **Emerging Needs**. Grants awarded are one-time, time-limited for identified support of community needs that could not be anticipated prior to the development of the FY 2021 - 2022 budget for Board approval.
4. Provide available funds, up to \$700,000, throughout the year to award an amount based on **Emergency Funding** need(s) due to unforeseen/catastrophic events that negatively impact

Narrative/Assumptions for FY 2021 - 2022 Budget

Program Expenditures (continued)

services to children and families. *Note: Board may elect to use fund balance if community / providers need exceed allocated amount.*

5. Continue the release of \$200,000 in traditional Technical Assistance Grants for Capacity Building in October 2021 to make available through a competitive Request for Application process and award multiple grants up to \$5,000 for each agency.
6. Increase funding, up to \$25,000, to release Technical Assistance Neighborhood Safety grants by January 2022 to support Neighborhood Associations in Hillsborough County for safety projects and award multiple grants up to \$2,500 each.
7. Provide available funds, up to \$300,000, for organizations to receive Match Grants as required by the primary funder; the grant opportunity must align with Children's Board mission and focus area(s).
8. Release a Request for Proposals (RFP) for an Investment Grant to support children preparing to enter Kindergarten or out of school time services for students through 3rd grade attending Hillsborough County Public Schools for up to \$1,000,000 in the focus area of Ready to Learn and Succeed.
9. Release an RFP for an Investment Grant in the focus area of Children are Healthy and Safe for up to \$600,000 to strengthen the foundation of child and family well-being especially as it relates to access to prenatal care, health care resources, and women's wellness.
10. Release an Intent to Negotiate (ITN) for an Investment Grant to support Marketing Efforts for CBHC Funded Programs up to \$800,000.
11. Release of an RFP for an Investment Grant in the focus area of Children are Developmentally on Track for up to \$875,000 to support Infant Mental Health by providing direct services to children ages birth to three and their families and children birth to Kindergarten of parents/caregivers with disabilities in an effort to proactively address mental health concerns and support healthy social-emotional development.
12. Release an RFP for a Leading Grant to support Art programming for children up to \$125,000.
13. Release an RFP for a Uniting Grant to expand services at the Children's Board Family Resource Centers up to \$450,000.
14. Racial Equity Funding up to \$2,000,000 (pending additional information).
15. Release \$1,000,000 in funding for a pilot project for Early Learning opportunities with targeted populations and / or geographic areas (pending additional information).

Narrative/Assumptions for FY 2021 - 2022 Budget

Children's Board Of Hillsborough County EMPLOYEE SALARIES AND BENEFITS SCHEDULE

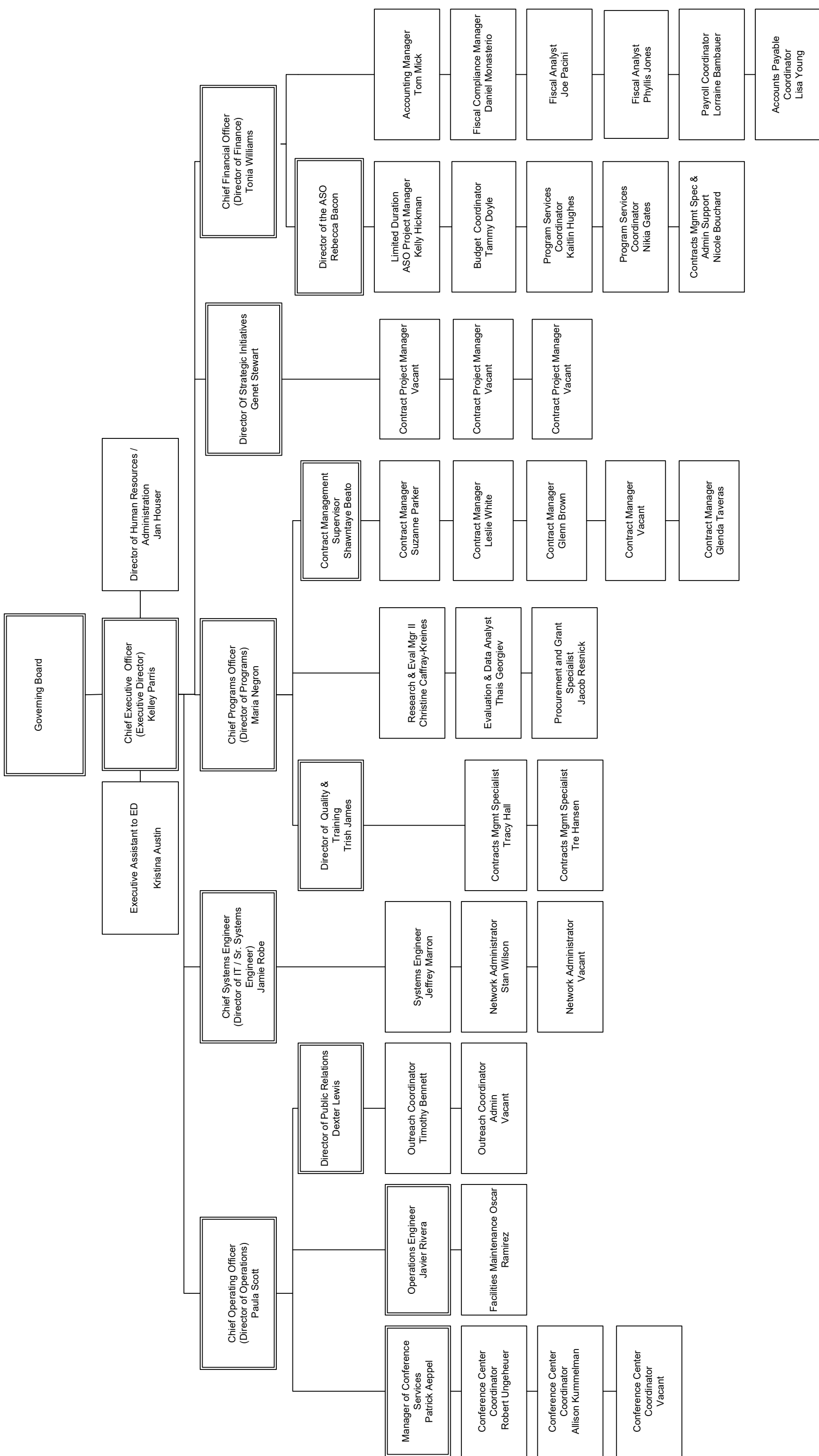
	FY 2020 - 2021	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Salaries	3,243,026	3,035,408	3,701,319
Benefits	1,286,412	992,431	1,440,391
Total	4,529,438	4,027,839	5,141,710

POSITION SUMMARY

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Change
Full-Time FTE's	41.00	46.00	5.00
Full-Time Temp FTE	-	1.00	1.00
Part-Time FTE	0.50	-	(0.50)
Part-Time Temp FTE	0.50	-	(0.50)
	42.00	47.00	5.00

- The overall FY 2021 - 2022 salary and fringe benefit budget has increased by \$612,272 (13.5%).
- One (1) full time position was added to the information technology team, four (4) full time positions were added to the executive team, the part time temporary position was increased to full time in the ASO team, and the vacant part time position in the facilities team was eliminated, increasing the total FTE's by five (5) for a total of 47 FTE's.
- Salaries are budgeted at an increase of \$458,293 (14.1%).
 - A 3% market equity adjustment was included for all positions effective October 1, 2021. The budgeted market equity adjustment was not given in FY 2020 – 2021, therefore there is no increase to the budget for this adjustment.
 - Vacation payout benefit is budgeted in the amount of \$38,408 plus benefits. Employees with more than (80) hours of unused annual leave may elect to receive up to 40 hours of vacation pay.
- The FY 2021 - 2022 fringe benefits are budgeted at a net increase of \$153,979 (12%).
 - FICA expenditures have increased by \$35,575 (14.1%) as the salary budget increased.
 - Deferred compensation contribution of 1.5% of employee's salary is budgeted at an increase of \$6,442 (13.8%) for a total of \$53,087.
 - The Florida Retirement System:
 - The FY 2021 - 2022 budget includes a total budget of \$417,466, an increase of \$74,622. The employer contribution rate for regular class employees has increased from 10% to 10.82% and the senior management service class (for the Executive Director) has increased from 27.29% to 29.01%.
 - Insurance expenditures (life insurance, health insurance & Other Post-Employment Benefits) have increased by \$29,110 (4.8%), budgeted at a total of \$638,440. The CBHC premiums are not expected to increase in FY 2021 - 2022. Vacant positions are budgeted at the family rate.
 - The long-term disability (LTD) and the short-term disability (STD) insurance rates are budgeted at an increase of \$7,722 (23.8%).
 - The unemployment compensation rate has remained at .1% budgeted at \$3,701.

The Children's Board of Hillsborough County
Organizational Chart
10/01/2021



Children's Board Of Hillsborough County
Fiscal Year 2021 - 2022 Budget
October 1, 2021 - September 30, 2022
OPERATING AND OTHER EXPENDITURES SCHEDULE

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget
Operating Expenditures			
Contracted Professional Services			
Legal and Auditing Services	85,075	63,075	85,075
Professional Services	292,358	234,564	526,560
Total Contracted Professional Services	377,433	297,639	611,635
Facility Expenditures			
CBHC FRC Occupancy Expenditures	414,540	399,866	430,858
CBHC Facilities Maintenance	194,915	132,334	251,301
CBHC Utilities	94,080	126,279	139,164
CBHC IT Maintenance	25,865	41,000	47,900
CBHC Equipment Lease and Maintenance	25,895	29,793	23,628
Total Facility Expenditures	755,295	729,272	892,851
Other Operating Expenditures			
Staff Meeting Travel	33,900	11,600	32,400
Professional Development	40,000	30,000	40,000
Postage & Delivery	9,000	9,000	9,000
Insurance-Property and Liability	85,500	78,500	92,492
Promotional Activities	52,000	21,200	52,000
Supplies and Equipment	36,756	30,000	60,662
Printing	31,000	23,000	32,000
Position and Public Notice Advertising	11,000	9,000	11,000
Memberships	34,000	33,085	41,000
Subscriptions	35,000	18,225	43,000
Other	2,925	1,300	3,575
Provider Training and Events	68,000	16,400	91,000
Total Other Operating Expenditures	441,081	283,310	510,129
Total Operating Expenditures	1,573,809	1,310,221	2,014,615
Capital Expenditures	1,431,000	1,431,000	1,500,000
Mandatory Government Fees	1,436,553	1,349,620	1,554,993

Narrative/Assumptions for FY 2021 - 2022 Budget

Operating and Other Expenditures

- **Contracted Professional Services**

- Overall, the budget for Contracted Professional Services has increased by \$234,202 (62.1%).
- The Legal Services budget has remained constant at \$55,000.
- The budget for the Auditing Services has remained constant at \$30,075.
- The contract with Hillsborough County for IT services is budgeted at \$154 per month per computer for 45 computers for a total of \$83,160.
- \$11,700 is budgeted for the CBHC FRC data collection system (ANTS) and website.
- Website hosting for the Prevent Needless Deaths website is budgeted at \$500.
- \$1,200 has been budgeted for security at Board meetings.
- \$160,000 has been included in the facilities budget to develop a building envelope assessment for the three (3) CBHC properties and to assist in the acquisition of an additional FRC property.
- Contractual services for photography, Spanish translation of collateral, and creative services has remained constant, budgeted at \$16,000.
- The budget for videotaping events and welcome videos has decreased by \$8,000 for a total of \$12,000. This includes the creation of CBHC welcome videos for \$10,000 plus an additional \$2,000 to videotape community training events.
- The budget for community education and awareness has increased by \$100,000 to \$240,000; this includes public awareness campaigns of provider agencies, safety campaigns, pinwheel for prevention activities, and adoption support services.

- **Facility Expenditures**

- Overall facilities expenditures have increased by \$137,556 (18.2%).
- Occupancy expenses for the CBHC Family Resource Centers are budgeted at \$430,858. This includes rent, maintenance, utilities, and other occupancy costs.
- CBHC facilities maintenance has increased by \$56,386 (28.9%). Expenditures have been included in the budget based on a plan that was developed to provide required maintenance of the buildings through FY 2021 – 2022 including the replacement of the carpet.
- Utilities have increased by \$45,084 (47.9%). There has been a considerable increase in the electric cost during FY 2020 – 2021 that has been annualized for FY 2021 – 2022.
- Information Technology (IT) maintenance has increased by \$22,035 (85.2%). The cost for additional cloud servers for the accounting software were added to the budget.
- Equipment Lease and Maintenance has decreased by \$2,267 (8.8%).

- **Other Operating Expenditures**


- The overall other operating expenditure budget has increased by \$69,048 (15.7%).
- Staff meeting travel has decreased by \$1,500 because of less travel and more virtual meetings.
- The insurance budget has increased by \$6,992 (8.2%).
- The Promotional Activities budget has remained constant at \$52,000.
- The Supplies and Equipment budget has increased from \$36,756 to \$60,662. Additional supplies for new positions were added to the budget in addition to replacing ten (10) desk top computers with laptops and the purchase of additional monitors.

Narrative/Assumptions for FY 2021 - 2022 Budget

Operating and Other Expenditures Continued

- The printing budget increased by \$1,000 budgeted at \$32,000 for CBHC materials, printing the annual report, and Family Guides.
- The Position and Public Notice Advertising budget remains at \$11,000 for ads for the funding releases and required advertising for the TRIM notices.
- Memberships have increased by \$7,000 for a total of \$41,000. This includes a membership to the State Children's Services Council, in addition to other memberships.
- Subscriptions have increased from \$35,000 to \$43,000 to include additional IT related subscriptions such as service subscriptions for on line applications, (CATS, ASO databases), and human resources subscriptions.
- The Provider Training and Events line item has increased by \$23,000 for additional community training and facilitation of meetings.
- **Capital**
 - \$1,500,000 has been budgeted for an additional CBHC Family Resource Center in south county.
 - The building and capital reserve provides funds to maintain the three (3) CBHC owned buildings. The additional annual reserve was increased from \$100,000 per year to \$300,000 per year to include the two CBHC FRC's.
 - CBHC will be releasing an RFP for a new building envelope assessment of all three (3) properties. An updated plan will be presented in FY 2021 – 2022.
 - The projected expenditures in the table below will be updated after the assessment and recommendations have been received and approved by the Board.

**Children's Board of Hillsborough County
Building and Capital Reserve Summary**



	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget	FY 2026 - 2027 Budget
Beginning Reserve Balance	384,027	681,627	974,952	1,272,052	1,572,052	1,872,052
Additional Annual Reserve:	300,000	300,000	300,000	300,000	300,000	300,000
Available Reserve	684,027	981,627	1,274,952	1,572,052	1,872,052	2,172,052
Projected Expenditures	(2,400)	(6,675)	(2,900)	-	-	-
Projected Ending Reserve Balance	681,627	974,952	1,272,052	1,572,052	1,872,052	2,172,052

Annual Reserve has been updated to include two new FRC buildings for a total of three buildings.
The Projected Expenses in FY 2021 - 2022 are included in the Facility Maintenance Budget.

- **Mandatory Government Fees**
 - This line has increased by \$118,440 (8.2%) for a total of \$1,554,993; representing 3% of the total FY 2021 - 2022 total budget.
 - Tax Collector's Fees are based on 2% of ad valorem tax revenue received. This line is expected to increase based on the tax base for a FY 2021 - 2022 total of \$1,096,574.
 - Property Appraiser's Fees are approximately .85% of ad valorem tax revenue. This line is expected to increase based on the tax base for a FY 2021 - 2022 total of \$455,419.
 - The City Storm Water Fee budget is estimated at \$3,000.

Children's Board Of Hillsborough County
FY 2020 - 2021 Estimated Spending

	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2020 - 2021 Projected Difference
Revenue			
Ad-Valorem Taxes	49,762,422	50,255,000	492,578
Investment Income	231,000	109,600	(121,400)
Administrative Services Organization (ASO)	1,410,000	1,400,000	(10,000)
Other Community Partner	410,000	296,186	(113,814)
Miscellaneous Income	156,000	160,000	4,000
Total Revenue	51,969,422	52,220,786	251,364
Expenditures			
Program:			
Program Funding (Continuation Grants)	35,107,604	31,243,593	3,864,011
CBHC Unallocated Program Funding	9,165,000	3,823,973	5,341,027
Total Program Expenditures:	44,272,604	35,067,566	9,205,038
Operating Expenditures			
Employee Salaries and Benefits	4,529,438	4,027,839	501,599
Contracted Professional Services	377,433	297,639	79,794
CBHC FRC Occupancy Expenditures	414,540	399,866	14,674
Facility Expenditures	340,755	329,406	11,349
Other Operating	441,081	283,310	157,771
Total Operating Expenditures	6,103,247	5,338,060	765,187
Capital Expenditures	1,431,000	1,431,000	-
Mandatory Government Fees	1,436,553	1,349,620	86,933
Total Expenditures	53,243,404	43,186,246	10,057,158
Total Projected Difference			10,308,522

Narrative/Assumptions for FY 2020 - 2021 Estimated Spending

- **Revenue**

- Total Revenue is projected to be over budget by a net amount of \$251,364.
- Ad-Valorem Tax Revenue is expected to be over budget by \$492,578 as more than 95% of the tax revenue has been received.
- Investment Income is projected to be under budget by \$121,400. The current interest rate is .19% which is lower than the .4% budgeted.
- The Administrative Services Organization (ASO) revenue is expected to be under budget by \$10,000 because it is estimated that the ASO will have no expenditures and revenue in the DCF contract.
- Other Community Partner Revenue is expected to be under budget because the co-funded summer services expenditures were under budget. This was offset by a \$20,000 match grant received from the City of Plant City for build out of the Plant City CBHC FRC.
- Miscellaneous Income is expected to be over budget by \$4,000 because of additional revenue received from the cash back program from Wells Fargo credit cards.

- **Expenditures**

- **Program Expenditures**

- Total Program Expenditures are expected to be under budget by \$9.2 Million.
 - Continuation Grants are expected to be under budget by \$3.9 Million.
 - It is estimated that the ASO will spend \$10,000 less than the allocated amount of other funder's allocations and \$1.1 Million less in CBHC allocations.
 - Negotiated Continuation Contracts were under budget by \$530,508. \$131,400 was allocated to other services leaving \$399,108 unallocated.
 - Estimated under spending of the remaining continuation contracts is \$2.4 Million.
 - Unallocated Program Funding is expected to be under budget by \$5.3 Million.

- **Operating Expenditures**

- Salaries and Benefits are under budget by \$501,599 because of vacant positions throughout the year.
- Contracted Professional Services are expected to be under budget by \$79,794 because of under spending in legal services, County IT services, and public relations contracted services.
- CBHC FRC Occupancy Expenditures are under budget by \$14,674 because telephone expense was budgeted for all centers and only paid by CBHC for two owned facilities.
- Facilities Expenditures are under budget by a net amount of \$11,349. All the planned projects were not completed by September 30, 2020 and were completed and paid in FY 2020 – 2021 in addition to the planned project for FY 2021 – 2022 not being completed.
- Other Operating Expenditures are expected to be under budget by \$157,771. This includes professional development, subscriptions, local travel, meeting travel, insurance, promotional materials, supplies, printing, and community training.

- **Capital Expenditures**

- Capital Expenditures are expected to be within budget.

- **Mandatory Government Fees**

- The property appraiser's fee was under budget by approximately \$86,000.

**CHILDREN'S BOARD OF HILLSBOROUGH COUNTY
PROJECTIONS**

FY 2020 - 2021 to FY 2025 - 2026

Millage Rate .4589



	FY 2020 - 2021 Budget	FY 2020 - 2021 Estimated Actual	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	FY 2024 - 2025 Budget	FY 2025 - 2026 Budget
	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589	0.4589
Projected Tax Revenue (millage rate @ .4589 w/ 8.88% inc. in tax base in FY 2022, 5% inc. in FY 2023, 6.1% inc. in FY 2024, 6.2% inc. in FY 2025, 6.1% inc. in FY 2026)	49,762,422	50,255,000	53,833,708	56,512,643	59,944,360	63,645,101	67,511,896
Investment Income	231,000	109,600	66,000	66,731	60,771	53,594	44,007
Administrative Services Organization and Other Community Partner	1,820,000	1,696,186	1,815,000	1,815,000	1,815,000	1,815,000	1,815,000
Miscellaneous Income	156,000	160,000	168,000	168,000	168,000	168,000	168,000
Total Revenue Available	51,969,422	52,220,786	55,882,708	58,562,374	61,988,131	65,681,695	69,538,903
<u>Operating Expenditures</u>	6,103,247	5,338,060	7,156,325	7,385,860	7,495,263	7,744,368	8,006,356
Mandatory Government Fees	1,436,553	1,349,620	1,554,993	1,620,843	1,718,647	1,824,118	1,934,322
Building and Capital Reserve Expenditures	1,431,000	1,431,000	1,500,000	1,500,000	1,500,000	-	-
Program Funding (Continuation Grants)	35,107,604	31,243,593	37,505,024	45,844,502	53,764,664	57,802,431	67,627,831
New Program Funding (Unallocated)	9,165,000	3,823,973	9,070,000	8,420,000	4,420,000	9,920,000	1,920,000
Total Expenditures	53,243,404	43,186,246	56,786,342	64,771,205	68,898,574	77,290,917	79,488,509
Net Income (Spend Down)	(1,273,982)	9,034,540	(903,634)	(6,208,831)	(6,910,443)	(11,609,222)	(9,949,606)
Fund Balance							
Total Fund Balance Beginning of Year	38,011,640	40,647,828	49,682,368	48,778,734	42,569,903	35,659,461	24,050,239
Net Income (Spend Down of Fund Balance)	(1,273,982)	9,034,540	(903,634)	(6,208,831)	(6,910,443)	(11,609,222)	(9,949,606)
Total Fund Balance End of Year after Spend Down	36,737,658	49,682,368	48,778,734	42,569,903	35,659,461	24,050,239	14,100,633
Less Non-Spendable Fund Balance Reserve	(26,100)	(19,153)	(19,153)	(19,153)	(19,153)	(19,153)	(19,153)
Less Committed Fund Balance Reserve (Operating Reserve)	(2,667,495)	(2,667,495)	(2,844,996)	(3,245,037)	(3,451,819)	(3,872,275)	(3,982,374)
Less Committed Fund Balance Reserve (Building & Capital Reserve)	(384,027)	(384,027)	(681,627)	(974,952)	(1,272,052)	(1,572,052)	(1,872,052)
Less Assigned Fund Balance Reserve	(24,027,562)	(35,581,735)	(34,678,101)	(28,469,270)	(21,558,828)	(9,949,606)	
Unassigned Fund Balance	9,632,474	11,029,958	10,554,857	9,861,491	9,357,609	8,637,153	8,227,054
Definitions:							

Non-Spendable Fund Balance Reserve includes pre-paid expenditures.

Committed Fund Balance Reserve includes the building/capital reserve and operational reserve of 5.01% of the budgeted expenditures for the year.

Assigned Fund Balance Reserve consists of the future commitments included in the future projections that spend down from the fund balance.

Unassigned Fund Balance represents the difference between the total fund balance and all reserves above.

The reserve amounts above are determined and approved by the Board each year during the budgeting process.

Narrative/Assumptions for Five Year Projections

- **Revenue:**
 - The Ad-Valorem Tax Revenue is budgeted at the millage rate of .4589 (the same rate as FY 2020 - 2021) in all fiscal years presented.
 - The current estimated increase in the property tax base for FY 2021 - 2022 is 8.88%.
 - The future property tax base value estimates (as of March 2021) from The Florida Office of Economic and Demographic Research are:
 - FY 2022 - 2023 is estimated to increase by 5%.
 - FY 2023 - 2024 is estimated to increase by 6.1%.
 - FY 2024 - 2025 is estimated to increase by 6.2%.
 - FY 2025 - 2026 is estimated to increase by 6.1%.
- **Operating Expenditures:**
 - Salaries and benefits are increased 3% in all future fiscal years presented.
 - Liability and building insurance are increased by 5% in all future fiscal years presented.
 - Regular facilities operating expenditures are increased 3% in all future fiscal years presented.
 - Other operating expenditures are not increased over the years.
- **Mandatory Government Fees:**
 - Mandatory Government Fees are increased at the rate of increased revenue each year.
- **Program Expenditures:**
 - Program Funding (Continuation Grants)
 - The portion of new program expenditures in each year that are not considered one-time funding are added to the continuation funding list in future years.
 - A 3% increase was added for the majority of the remaining continuation contracts for each fiscal year presented.
 - New Program Funding (Unallocated)
 - New program funding is budgeted based on expected revenue and spend down from the fund balance. Additional dollars have been added in FY 2022 – 2023 and FY 2024 – 2025 for the re-release of funds.
- **Fund Balance:**
 - The Governmental Accounting Standards Board (GASB) Statement No. 54 provides required categories to be used when presenting the Fund Balance portion of the financial statements.
 - A portion of the Total Fund Balance is reserved and committed.
 - The categories and definitions are included on the previous page.
 - Budgets for fiscal years 2021 - 2022 through 2025 - 2026 include a systematic spend down of the Fund Balance.