

Escambia Children's Trust

What is required of the Escambia Children's Trust in order to levy ad valorem taxes for its first full fiscal year (Oct 1, 2021 – Sept 30, 2022)?

- Assess the needs of the children in the county
- Prepare and submit a budget to the County Commissioners by July 1, 2021

What are the best practices for assessing the needs of the children in the county in the next few months?

- Use the data that already exists; don't reinvent the wheel in this first year.
- Immediately issue a call to and request from the existing children service providers in the county their scope of service and population served, their systems for measuring success, and data to support such success.
- From that data call, assess the existing children services and identify activities, services, and opportunities that either are not being provided to children or which can be scaled for further success.
- Determine the strategy which will be used for interagency coordination to maximize existing human and fiscal resources.
- Focus first on low hanging fruit; build early successes.
- Measure everything; get out into the communities being served; be visible; accept and respond to community feedback; be transparent in everything.

What must be included in this first year's budget?

- The Children's Trust's expected income (based on the millage rate selected - cannot exceed 0.5 mills) and expenditures (based on the needs assessment), including a contingency fund. Sample budgets of representative Children's Services Councils (Trusts) are readily available online.
- Certify and deliver the budget of the Children's Trust to the County. Per statute, a budget certified and delivered to the County shall not be subject to change or modification by the governing body of the county or any other authority.

Who is actually going to do this work?

- Since the Children's Trust does not have funding presently for staff, the initial needs assessment and budget can be completed by the Board using the resources of existing children services providers in the county and the Florida Children's Council as well as those of other Children's Councils in the State.

How are the funds collected and delivered to the Children's Trust?

- The Children's Trust is funded by ad valorem taxes following the process of Chapter 200.065 Fla. Stat. This process is referred to as the Truth in Millage (TRIM) process: Funding of the Trust with ad valorem taxes requires the Trust to fully comply with the statutory TRIM process in order to set a millage rate for taxes to fund the budget.

What does the TRIM process require?

- The Children's Trust Board is required to undergo TRIM training and meet certain statutory deadlines as follows:

- By June 1, 2021, the property appraiser will provide the total assessed value of property to the County for budgeting purposes. By July 1, 2021, the property appraiser will certify the taxable value to the Trust.
- On or before July 1, 2021, the Trust shall prepare its annual written budget. The budget must be certified and delivered to the County Commissioners.
- Within 35 days (by August 4, 2021), the Trust must inform the property appraiser of the prior year millage rate (here 0.0 mills since this is the first year of the Children’s Trust), the current year proposed rate (up to 0.5 mill based on the certified budget), the current year rolled-back rate, and the date, time and place of the budget hearing.
- Between days 65-80 (September 3 – 18, 2021), the Trust holds a public hearing (the 1st of 2 public hearings) on the tentative budget and the proposed millage rate. This date is published on the TRIM notice from the Property Appraiser.
- Before Day 95 (September 18 to October 3, 2021) and within 15 days of the tentative hearing, the Trust must advertise its intent to adopt a budget and millage rate. Next, the Trust must hold a final hearing (2nd of 2 public hearings) between Day 97 – 100 (October 5 – October 7, 2021) on the final millage rates and budget. The hearing is held 2-5 days after the hearing is advertised. There are statutory requirements for what must be contained in the budget resolution.
- Within 3 days of final hearing, the Trust must send the resolution adopting the millage rate to the property appraiser, tax collector and Department of Revenue. Within 30 days of the final hearing, the Trust must certify compliance with the TRIM process to the Department of Revenue.
- Finally, the tax collector will pay the collected taxes directly to the Children’s Trust. The funds must be deposited into qualified public accounts.
- Once the Trust receives the first year’s ad valorem funding, it can commence to distribute the funds to grant recipients based on the needs assessment and established budget.

What are the Established Children’s Councils in the State of Florida, their creation date, their approximate fiscal year 2020-21 budget, and millage rate?

Escambia County	2020	newly authorized
Leon County	2020	newly authorized
Alachua County	2018	\$ 7.6M .5000 mills
Broward County	2014	\$ 104.5M .4882 mills
Martin County	2014	\$ 13.3M .3018 mills
Miami-Dade County	2002	\$ 139.8M .4507 mills
Broward County	2000	first authorized; re-authorized 2014
Okeechobee County	1990	\$ 1.1M .3600 mills
St. Lucie County	1990	\$ 10.8M .4765 mills
Hillsborough County	1988	\$ 45.5M .4589 mills
Martin County	1988	first authorized; re-authorized 2014
Palm Beach County	1986	\$ 139.0M .6497 mills *
Pinellas County	1946	\$ 101.5M .8981 mills *

*(older statute authorized greater than 0.5 mills)

Reference and resource documents: These best practices were gathered via interviews with Michele Watson, Executive Officer of the Florida Children’s Council, Kelley Parris, Executive Director of the Children’s Board of Hillsborough County, and Sean Boyle, Chief Executive of the Children’s Services Council of St. Lucie County. The TRIM process follows Chapter 200.065 Fla. Stat.