



# Juvenile Welfare Board of Pinellas County **FY24 Budget**

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# Executive Summary

## Message from our Chief Executive Officer

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In Pinellas County, children are 16% of our population and 100% of our future. Yet a number of conditions may hinder them from realizing their fullest potential. For more than 75 years, the Juvenile Welfare Board of Pinellas County (JWB) has been committed to making children a priority, advocating for their best interests and investing to improve their futures.

JWB is a countywide special taxing district established by a Special Act of the Florida Legislature and governed by an 11-member Board. JWB's FY21-FY25 Strategic Plan is the framework that guides our work and investments to ensure children are ready to learn, ready to succeed, and ready to thrive in homes, schools, and neighborhoods that are healthy and safe.

In FY22, JWB's annual impact budget of \$87.3 million strengthened the lives of 64,000 children and families through 85 quality programs operated by 50 nonprofit agencies. We also work collectively with partners to address complex issues facing our county's children to include childhood hunger, grade-level reading, and preventable child deaths. Our investments and work are focused in six strategic result areas: Early Childhood Development, School Readiness, School Success, Prevention of Child Abuse and Neglect, Strengthening Community, and Organizational Capacity.

Though the throes of the global pandemic are behind us, its fallout is still evident. Mental health challenges confronting youth are at crisis-level, with the U.S. Surgeon General issuing the first-ever public health advisory, warning of an emerging crisis exacerbated by pandemic hardships. Families continue to struggle to meet basic needs such as affordable housing, nutritious food, and gainful employment. High population growth, the pressure of inflation, and double-digit rent increases continue to plague families raising children, at the same time federal pandemic relief has ended.

JWB's funded agencies have experienced record workforce shortages that are directly impacting the delivery of quality services to children and their families. Specifically, there is a monumental need for high-quality early education and care for families of birth-to-three children. There are also well-documented economic and societal gains for investing early. For every dollar invested in high-quality early education and child development there is a measurable return of \$16.

All of these factors have been taken into consideration while developing the Juvenile Welfare Board FY24 Budget, which reflects the following year-over-year changes:

- As property values continue to rise, JWB is adopting an FY24 Budget that includes a prudent decision to reduce the millage rate for the second year in a row while accounting for increases in the cost of labor and materials and continuing to provide the same high-quality services to children and their

families. The reduction would put the new millage rate at 0.8250, down from 0.8508 for FY23. To understand what the lower tax rate means, a homesteaded household with a taxable value of \$300,000 would save \$7.74 with JWB's reduced millage.

- Enhancements to the FY24 Children and Family Programs Budget, which further the implementation of JWB's FY21-FY25 Strategic Plan, are as follows:
  - \$3.5M in annualized investments for New Strategically Aligned Programs that were awarded in FY23 to align with one of JWB's FY21-FY25 Strategic Goals: Early Childhood Development, School Readiness, School Success, Prevention of Child Abuse & Neglect, and Strengthening Community;
  - Enhancements to existing JWB-funded programs for workforce stabilization and cost of living adjustments in response to record inflation and to ensure continuity of quality service delivery;
  - Additional investments for JWB's Children's Mental Health Initiative for future programming, training, model scale-up, and youth suicide prevention support; and
  - Increased funding to scale-up the Early Childhood Public Awareness (Turbo Babies) Campaign and to enhance the Pinellas Fatherhood Collaborative.
- Enhancements to the FY24 Administrative Budget for additional JWB staff positions to support new programs awarded in FY23, as well as cost of living adjustments to maintain an adequate compensation system and that link to the local (Tampa – St. Petersburg – Clearwater) Over-the-Year Consumer Price Index for Urban Consumers from May 2023 – all while maintaining an administrative rate well within Board guidelines of under 10 percent. In addition, this Budget includes a one-time outlay to purchase and implement new accounting software, and to cover the Property Appraiser's and Tax Collector's statutory fees.

JWB's annual investments strengthen children and families, which ultimately make our communities stronger. Now more than ever, we are committed to making children a priority with a vision that all will have an equitable opportunity to fulfill their potential and achieve meaningful and purposeful lives.



Beth A. Houghton  
Chief Executive Officer



# Mission and Vision

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## MISSION

The Juvenile Welfare Board invests in partnerships, innovation, and advocacy to strengthen Pinellas County children and families.

## VISION

All children in Pinellas County will have equitable opportunity to fulfill their potential and achieve meaningful and purposeful lives as a result of the efforts of JWB and its partners.





# JWB FY21-FY25 Strategic Plan

## JWB STRATEGIC PLAN: FY2021 - FY2025



### Early Childhood Development

Children zero to three will meet appropriate physical, social, emotional, cognitive, and developmental milestones.

- Strategy 1.1:** Implement a cognitive, social, and emotional evaluation tool to link children 0-3 to critical service.
- Strategy 1.2:** Engage parents, grandparents, and other significant adults in a child's life to promote healthy caregiver relationships and to provide advocates for young children.
- Strategy 1.3:** Launch campaign targeting parents and caregivers to ensure children 0-3 achieve critical milestones and that practical application of early childhood education principles are understandable, known, and applied.
- Strategy 1.4:** Invest in the expansion of capacity for high-quality child care for children 0-3 in areas of historically low opportunity, in partnership with the Early Learning Coalition.
- Strategy 1.5:** Strengthen and continue home visiting programming targeting high-risk populations.
- Strategy 1.6:** Develop or adopt Program Level Core Outcomes and evidenced-based measures.
- Strategy 1.7:** Collaborate with funding agencies to infuse training on best practices with data-driven outcomes in grandparent engagement.
- Strategy 1.8:** Implement a Workforce Stabilization Program to stabilize funded agency workforce.
- Strategy 1.9:** Procure and implement new programs to meet strategic goals.



### School Success

Children will maintain or show improvement in grades, attendance, and behavior, and will achieve promotion to the next grade.

- Strategy 3.1:** Evaluate current literacy services for effectiveness and assess for expansion.
- Strategy 3.2:** Implement a cross-cutting cognitive, social, and emotional evaluation tool and curriculum, and evaluate for success in JWB funded agencies.
- Strategy 3.3:** Serve as the backbone to the Campaign for Grade-Level Reading, striving for community-wide intervention in ensuring children are reading at grade level.
- Strategy 3.4:** Continue with driving academic achievement in programming through educational supports and innovations.
- Strategy 3.5:** Continue the Children's Mental Health Initiative pilot with pediatric offices administering cognitive, emotional, and behavioral screening tools to determine the need for further assessment.
- Strategy 3.6:** Implement a Workforce Stabilization Program to stabilize funded agency workforce.
- Strategy 3.7:** Procure and implement new programs to meet strategic goals.



### Strengthening Community

Children will benefit from collective neighborhood initiatives driven by empowered community leaders.

- Strategy 5.1:** Work with the Neighborhood Family Centers (NFCs) to strengthen family support services through training and coaching NFC Family Support Staff on best practices and an array of service availability, including linkages to PSI.
- Strategy 5.2:** NFC Family Support Staff will be trained in an evidence-based model of service delivery to enhance coordination of care.
- Strategy 5.3:** Employ a data-driven feedback tool annually to the Community Councils and the Youth Leadership Committee to drive a community informed programming and service approach.
- Strategy 5.4:** Serve as the backbone for the Childhood Hunger Initiative, driving coordination among critical partners to align and maximize resources.
- Strategy 5.5:** Develop capacity to engage community members as active partners to strengthen the lives of Pinellas County children and families.
- Strategy 5.6:** Implement a Workforce Stabilization Program to stabilize funded agency workforce.
- Strategy 5.7:** Procure and implement new programs to meet strategic goals.



### School Readiness

Children will enter kindergarten ready to learn.

- Strategy 2.1:** Employ cross-cutting tools in all programs to measure cognitive, social, and emotional well-being. Utilize data to link to necessary services and inform programming. Delivery of service linkages and the services themselves will be high-quality.
- Strategy 2.2:** Continue funding of high-quality wrap services for Voluntary Pre-Kindergarten (VPK) in collaboration with the Early Learning Coalition.
- Strategy 2.3:** Implement a Workforce Stabilization Program to stabilize funded agency workforce.
- Strategy 2.4:** Procure and implement new programs to meet strategic goals.



### Prevention of Child Abuse and Neglect

Children will thrive in safe and healthy environments.

- Strategy 4.1:** Convene and train targeted JWB providers on tenets of the Families First Prevention Act designed to provide a system-wide prevention-first approach to reducing child abuse and neglect.
- Strategy 4.2:** Work collaboratively with child welfare system for service provisions for high-risk families to safely maintain children in their homes.
- Strategy 4.3:** Research evidence-based and evidence-informed programming to procure and implement high-quality respite services.
- Strategy 4.4:** Collaborate with funded agencies to infuse training on best practices with data-driven outcomes in father engagement.
- Strategy 4.5:** Continue to serve as the backbone of the Prevent Needless Death Campaign designed to eliminate preventable child deaths.
- Strategy 4.6:** Continue to serve as the backbone in the Children's Mental Health Initiative, driving system-wide coordination.
- Strategy 4.7:** Collaborate with funded agencies to establish universal screening and linkage to treatment for children.
- Strategy 4.8:** Lead the Family Services Initiative (FSI) to stabilize Pinellas County families, including the prevention of homelessness, through connection to community resources and other basic needs.
- Strategy 4.9:** Implement a Workforce Stabilization Program to stabilize funded agency workforce.
- Strategy 4.10:** Procure and implement new programs to meet strategic goals.



### Organizational Capacity

JWB will have a skilled and diverse workforce powered by robust technology to enhance the well-being of children and families.

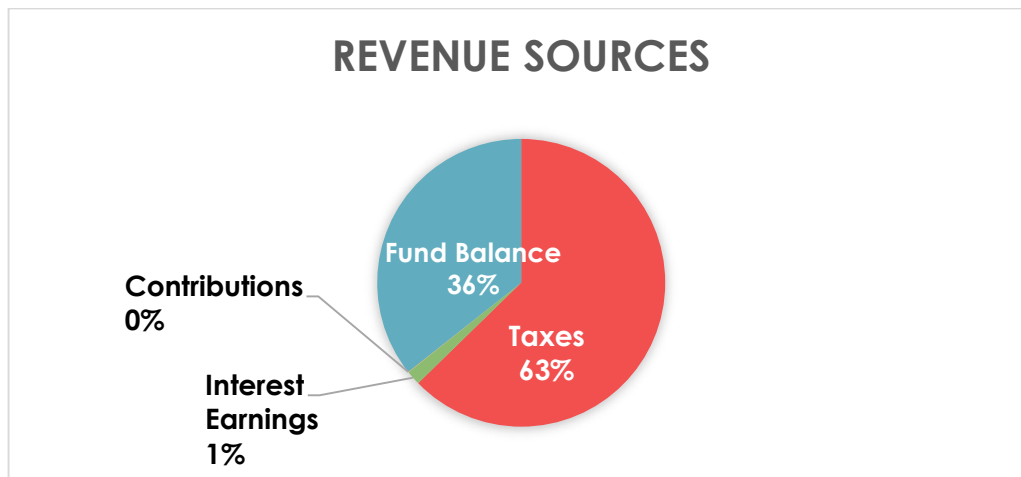
- Strategy 6.1:** Advocate for the interests of children in Pinellas County.
- Strategy 6.2:** Understand and apply cultural intelligence tenets within the organization and with our funded partners.
- Strategy 6.3:** Provide opportunities for staff to acquire the necessary skills to perform their jobs, fulfill anticipated skill gaps, and manage performance.
- Strategy 6.4:** Employ the necessary data systems to analyze information to drive agency decisions, including disaggregation of data by opportunity risk factors.



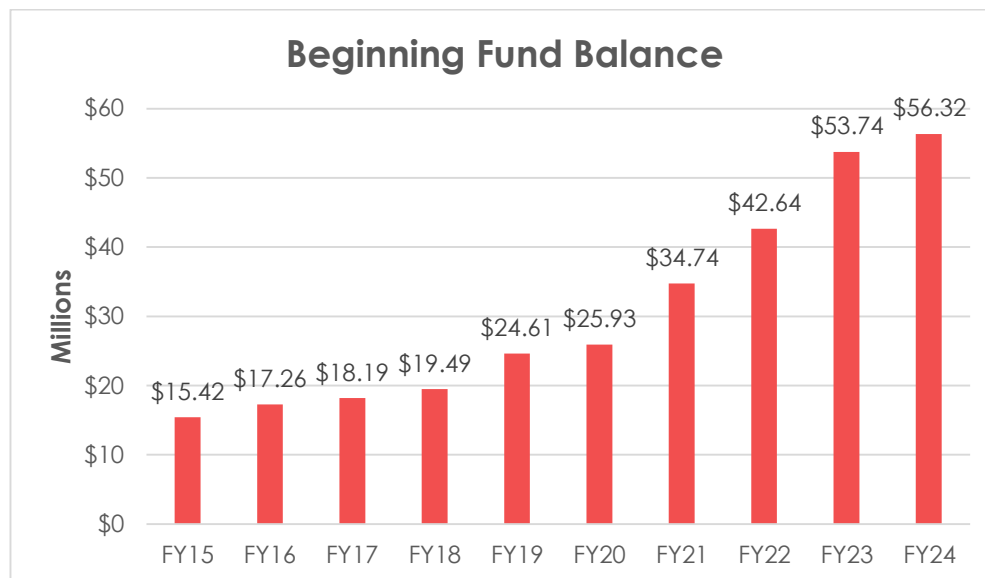
## Budget Overview

The FY24 Budget totals \$158.02 million, an increase of \$12.5 million (8.6%) above the FY23 Amended Budget. A major source of this increase is property tax revenue proposed to be levied. The FY24 property tax collection rate is budgeted at 97%, in alignment with the historical actual collection rate, resulting in \$99.1 million for budgeted ad valorem revenue, an increase of \$7.6 million from FY23.

The other major source of increase in resources is the beginning fund balance, budgeted at \$56.3 million, an increase of \$2.6 million from FY23. Beginning fund balance reflects the amount of revenue remaining after all expenditures have been paid in the prior fiscal year. The beginning fund balance is part of the total resources available, in addition to current year revenue, to fund the annual budget.



The FY24 budget proposes to spend down excess fund balance, which exceeds the Board's target of 25% of expenditures for unassigned fund balance, by utilizing \$21.3 million of fund balance. The FY24 budget also includes strategies to address workforce challenges JWB programs are facing, which should reduce future program lapse.



## Budget Overview (Cont'd)

Below is a summary of significant changes that have been incorporated into the FY24 Budget representing the annual implementation of JWB's FY21-25 Strategic Plan, though the following items are by no means exhaustive.

### Children and Family Programs

Early Childhood Development		
<b>Strategy 1.3: Launch campaign targeting parents and caregivers to ensure children 0-3 achieve critical milestones and that practical application of early childhood education principles are understandable, known, and applied.</b>		
Early Childhood Public Awareness Campaign	\$195,000	Scaling up Turbo Babies campaign to add new partners for the distribution of Pit Crew Bags and other campaign collaterals to parents/caregivers; increased outreach activities; and increased media and marketing reach.
Early Childhood Public Awareness Campaign – Program Support	\$118,530	Created to add one full-time equivalent position dedicated to support the Turbo Babies campaign.
<b>Strategy 1.9: Procure and implement new programs to meet strategic goals</b>		
Learning Empowered, Inc. – Empowering Babies and Families	\$190,542	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
R'Club Child Care, Inc. – Happy Workers, an R'Club Early Learning Academy	\$492,728	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
Healthy Start Coalition of Pinellas, Inc. – 1 <sup>st</sup> 1,000 Days Pinellas	\$132,816	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
Healthy Start Coalition of Pinellas, Inc. – EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	\$240,720	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
The University of South Florida Board of Trustees – USF Family Study Center 0-3 Co-parenting Initiative	\$141,492	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
<b>Subtotal</b>	<b>\$1,511,828</b>	
School Readiness		
<b>Strategy 2.4: Procure and implement new programs to meet strategic goals.</b>		
Directions for Living – First Five	\$864,271	Annualized amount of Board award of New Strategically Aligned Programs in February 2023.



## Budget Overview (Cont'd)

School Readiness (Continued)		
Learning Empowered, Inc – Triangles: Partnering for Early Childhood Success	\$362,272	Annualized amount of Board award of New Strategically Aligned Programs in February 2023
<b>Subtotal</b>	<b>\$1,226,543</b>	
Prevention of Child Abuse and Neglect		
<b>Strategy 4.4: Collaborate with funded agencies to infuse training on best practices with data-driven outcomes in father engagement.</b>		
Community Collaborations – Program Support	\$121,133	Increased to add one full-time equivalent position dedicated to the Fatherhood Collaborative.
<b>Strategy 4.6: Continue to serve as the backbone in the Children's Mental Health Initiative, driving system-wide coordination.</b>		
Children's Mental Health Initiative	\$250,000	Increase for Professional development and training for both clinical and non-clinical staff (e.g., scholarships for Trauma-Focused CBT; The REACH Institute booster, trauma responsive, etc.). Expansion of initiative which may include but is not limited to: integrating clinical staff within a community out of school time program or neighborhood family center; series of community workshops to increase awareness and educate parents, caregivers and, youth; integrate behavioral health and support services into additional pediatric practice.
Community Health Centers of Pinellas, Inc. dba Evara Health - Children's Mental Health Initiative	\$220,567	Increase allows for the addition of three new positions (Program Manager, Training Coordinator and Nurse), increases operating costs for the new electronic medical record system and Level II background screening for staff, and includes lease space for educational and engagement materials including therapeutic tools.
<b>Strategy 4.9: Procure and implement new programs to meet strategic goals.</b>		
Directions for Living – Together We Rise	\$695,835	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
Morton Plant Mease Health Care Inc. – Supporting Motherhood and more in Pinellas County	\$86,932	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
Gulf Coast Jewish Family and Community Services, Inc. – Teen Parent Engagement Program	\$184,176	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
<b>Subtotal</b>	<b>\$1,558,643</b>	

## Budget Overview (Cont'd)

Strengthening Community		
Strategy 5.7: Procure and implement new programs to meet strategic goals		
Boys and Girls Clubs of the Suncoast – Youth Feeding Program	\$149,077	Annualized amount of Board award of New Strategically Aligned Programs in December 2022
<b>Subtotal</b>	<b>\$149,077</b>	
Cross-Cutting Strategies 1.8, 2.3, 3.6, 4.9, and 5.6: Implement a Workforce Stabilization Program to stabilize funded agency workforce.		
City of St Petersburg – TASCO Center-Based Teen Programs - OST	\$170,064	Increase for personnel and administrative costs that have outpaced JWB COLA increases.
Workforce Stabilization	\$2,132,056	Annualized amount of Board awards in February and March 2023 to 35 funded programs. The purpose of these funds is to improve recruitment and retention.
Program Cost of Living Adjustments (COLAs)	\$3,231,849	Over the past two years, local inflation rates have continued to outpace the national average. As of May 2023, the local (Tampa-St. Pete-Clearwater) Over-the-Year Consumer Price Index for all Urban Consumers (CPI-U) was 7.3%. In order to maintain service levels and program quality, a 7% COLA increase on non-personnel program costs and a 3% COLA increase on personnel budgets is included for current programs.
<b>Subtotal</b>	<b>\$5,533,969</b>	
<b>TOTAL</b>	<b>\$9,980,060</b>	<b>Children and Family Programs</b>

### General Government

Administration	\$383,440	Over the past two years, local inflation rates have continued to outpace the national average. As of May 2023, the local (Tampa-St. Pete-Clearwater) Over-the-Year Consumer Price Index for all Urban Consumers (CPI-U) was 7.3%. In order to maintain an adequate compensation system to recruit and retain staff, a 6% cost of living adjustment is included. Also included is the addition of two full-time equivalent positions: an IT Data Analyst and a Program Evaluator.
Non-Administration	\$574,830	One-time expense for purchase and implementation of a new grant and participant management software and accounting software and to cover an increase in statutory fees provided to the Property Appraiser's and Tax Collector's offices in accordance with Florida Statute 192.091.
<b>Total</b>	<b>\$958,270</b>	<b>General Government</b>
<b>GRAND TOTAL</b>	<b>\$10,938,330</b>	

## Budget Overview (Cont'd)

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### Ending Fund Balance

Fund Balance is a term used to describe the net position of governmental funds calculated in accordance with Generally Accepted Accounting Principles (GAAP) or on a budgetary basis. In essence, fund balance serves as a measure of the financial resources available in the governmental fund representing the total amount accumulated from prior years. It is essential that JWB maintain adequate levels of fund balance to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures.

The FY24 Unassigned Fund Balance includes \$20.5 million for a cash flow reserve, which was increased by \$2 million over FY23 in order to comply with Board policy to maintain a minimum of two months of operating expenses to manage cash inflows and outflows until ad valorem revenue is received.

The FY24 budget includes a projected Remaining Unassigned Fund Balance of \$14.5 million, a \$1.7 million decrease from FY23, which exceeds the Board policy target of one month (\$10,247,728) of operating expenses. This reserve allows JWB to respond to potential unforeseen expenses and weather future revenue shortfalls.

### Budgetary Basis

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The “basis of accounting” and “basis of budgeting” determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. The Juvenile Welfare Board uses **modified accrual** for both the basis of budgeting and the basis of accounting. Under modified accrual, revenue is recognized when measurable and available. Revenues are considered available when they are collected within the current period or within sixty days after year end. Expenditures are recorded when the fund liability is incurred, except for compensated absences that are recognized when due. However, there are certain differences between the financial statements and the way the budget is prepared, which are as follows:

- Expenditures for Statutory Fees are budgeted as non-administration while in the financial statements they are offset against the related property tax revenues.
- Depreciation and amortization are not included in budgetary statements since these do not use spendable resources.
- Prepaid items reflect costs applicable to future accounting periods and are recorded using the consumption method.



# JWB Board Members



Michael Mikurak ●  
Chair  
Gubernatorial Appointee



Hon. Patrice Moore ● ●  
Vice Chair  
Circuit Court Judge  
6th Judicial Circuit



Brian Aungst, Jr. ●  
Gubernatorial Appointee



Hon. Bruce Bartlett  
State Attorney  
6th Judicial Circuit



Kristen Gnage  
Gubernatorial Appointee



Kevin K. Hendrick  
Superintendent  
Pinellas County Schools



Hon. Chris Latvala  
County Commissioner  
Pinellas County



Division Chief ● ●  
Jim Millican  
Gubernatorial Appointee



Hon. Sara Mollo  
Public Defender  
6th Judicial Circuit



Melissa Rutland  
Gubernatorial Appointee



Vacant  
Gubernatorial Appointee

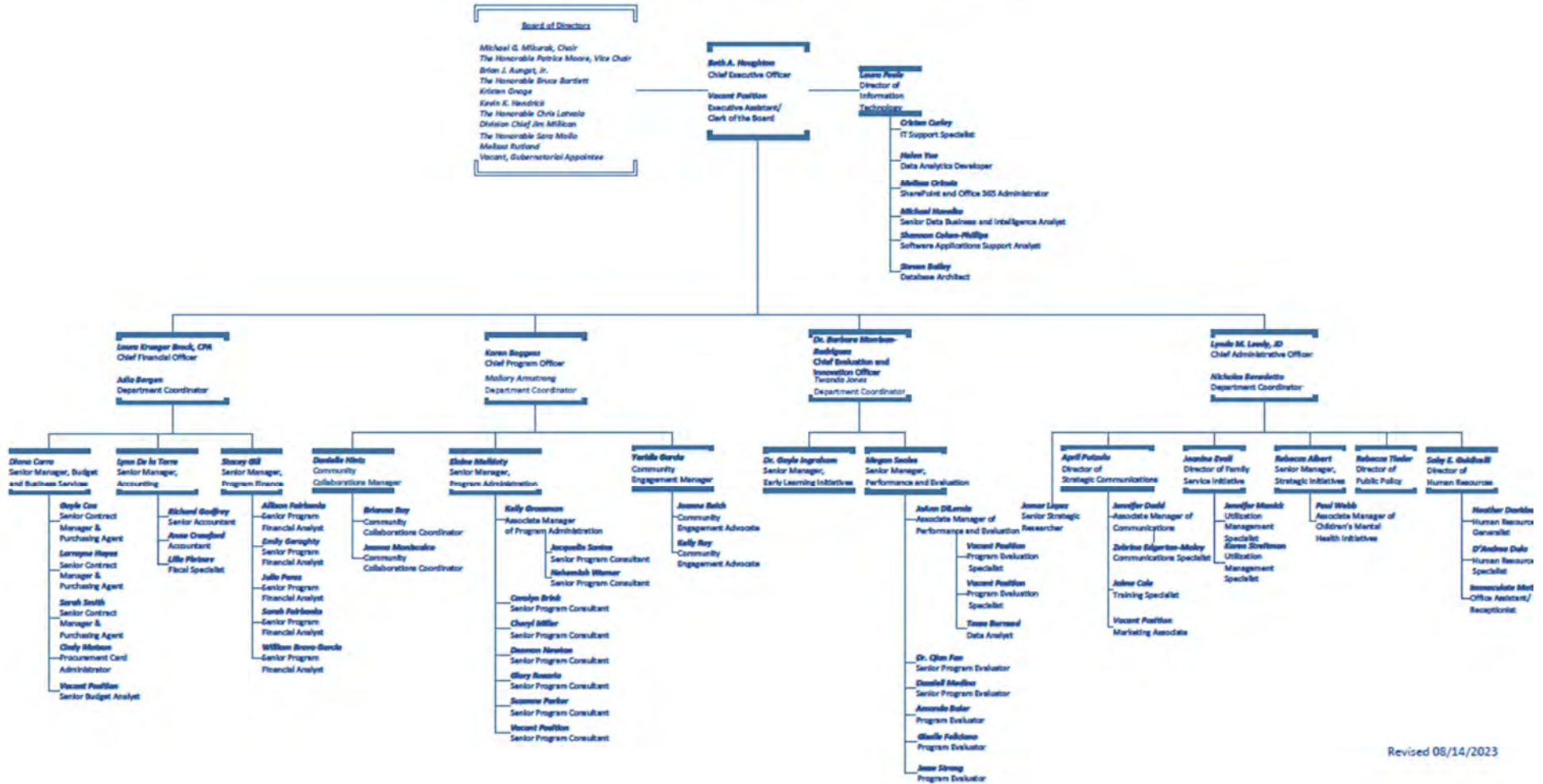
● Executive Committee Member

● Finance Committee Member

# Organizational Chart



## 2023 JWB Organizational Chart



Revised 08/14/2023

# Revenues & Expenditures: Summary

## Summary JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY23	Proposed BUDGET FY24	% from Prior Year	% of Total
<b>REVENUES</b>				
Property Taxes	\$ 94,328,652	\$ 102,191,388	8.34%	
Budgeted at:	97.00%	97.00%	0.00%	
Property Taxes	91,498,793	99,125,646	8.34%	62.73%
Interest	280,000	2,534,510	805.18%	1.60%
Contributions	42,000	42,000	0.00%	0.03%
<b>TOTAL REVENUES</b>	<b>91,820,793</b>	<b>101,702,156</b>	<b>10.76%</b>	<b>64.36%</b>
Beginning Fund Balance	53,737,802	56,322,455	4.81%	35.64%
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$ 145,558,595</b>	<b>\$ 158,024,611</b>	<b>8.56%</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>Children and Family Programs</b>				
Children and Family Services:				
Behavioral Health	\$ 16,850,338	\$ 21,010,161	24.69%	13.30%
Childhood Hunger Initiative	4,225,145	4,594,086	8.73%	2.91%
Community Capacity Building	1,159,255	3,761,062	224.44%	2.38%
Domestic Violence	1,893,516	2,057,685	8.67%	1.30%
Early Childhood Development Capacity Building	5,573,381	6,018,029	7.98%	3.81%
Early Learning Centers	5,256,939	5,885,533	11.96%	3.72%
Family Stabilization	6,654,799	7,057,219	6.05%	4.47%
Fatherhood Initiative	150,000	150,000	0.00%	0.09%
Literacy	4,382,157	4,689,566	7.02%	2.97%
Neighborhood Family Centers	7,521,997	7,516,271	-0.08%	4.76%
Out of School Time	18,286,270	19,622,137	7.31%	12.42%
Parenting Education/Family Support	10,770,743	11,887,368	10.37%	7.52%
Preventable Child Death Initiative	207,000	125,000	-39.61%	0.08%
Respite	3,075,873	3,225,277	4.86%	2.04%
School and Community-Based Health	1,539,972	1,752,839	13.82%	1.11%
School Support and Intervention	3,262,150	3,643,598	11.69%	2.31%
Youth Development/Mentoring	2,829,691	3,074,804	8.66%	1.95%
Subtotal	93,639,226	106,070,635	13.28%	67.12%
Future Programming	670,015	217,854	-67.49%	0.14%
Workforce Stabilization	26,863	-	-100.00%	0.00%
Contingency	750,000	500,000	-33.33%	0.32%
<b>TOTAL CHILDREN AND FAMILY PROGRAMS</b>	<b>95,086,104</b>	<b>106,788,489</b>	<b>12.31%</b>	<b>67.58%</b>
<b>General Government</b>				
Administration	11,147,942	11,531,382	3.44%	7.30%
Capital Outlay	650,000	135,000	-79.23%	0.09%
Non-Administration	3,943,036	4,517,866	14.58%	2.86%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,740,978</b>	<b>16,184,248</b>	<b>2.82%</b>	<b>10.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>110,827,082</b>	<b>122,972,737</b>	<b>10.96%</b>	<b>77.82%</b>
<b>Ending Fund Balance</b>				
Nonspendable	52,000	15,486	-70.22%	0.01%
Assigned	11,243	11,243	0.00%	0.01%
Unassigned				
Cash Flow Reserve (2 months)	18,460,640	20,495,456	11.02%	12.97%
Remaining Unassigned	16,207,629	14,529,689	-10.35%	9.19%
<b>TOTAL ENDING FUND BALANCE</b>	<b>34,731,512</b>	<b>35,051,874</b>	<b>0.92%</b>	<b>22.18%</b>
<b>TOTAL EXPENDITURES &amp; FUND BALANCE</b>	<b>\$ 145,558,595</b>	<b>\$ 158,024,611</b>	<b>8.56%</b>	<b>100.00%</b>

\*Numbers may not add up due to rounding



## Revenues: By Category and Funding Source

### Revenues JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

		Amended BUDGET FY23	Proposed BUDGET FY24	% of Prior Year
MILLAGE RATE:		0.8508	0.8250	-3.03%
Property Taxes		\$ 94,328,652	\$ 102,191,388	8.34%
	<i>Budgeted at:</i>	97.00%	97.00%	-
PROPERTY TAXES		<u>91,498,793</u>	<u>99,125,646</u>	<u>8.34%</u>
<b><u>INTEREST</u></b>				
Interest Earnings		280,000	2,534,510	805.18%
<b><u>CONTRIBUTIONS AND DONATIONS</u></b>				
KidsFirst Cooperman-Bogue Awards and In-kind Advertising		42,000	42,000	0.00%
TOTAL SOURCES		<u>91,820,793</u>	<u>101,702,156</u>	<u>10.76%</u>
Beginning Fund Balance		53,737,802	56,322,455	4.81%
TOTAL REVENUES & FUND BALANCE		<u>\$ 145,558,595</u>	<u>\$ 158,024,611</u>	<u>8.56%</u>

# Expenditures: Children & Family Programs

## Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

Children and Family Programs - by Result Areas and Program Type				JWB Result Areas				
JUVENILE WELFARE BOARD				Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
Current Budget with Prior Year Comparison								
	Amended BUDGET FY23	Proposed BUDGET FY24	Comments					
CHILDREN AND FAMILY SERVICES								
BEHAVIORAL HEALTH								
CHILDREN'S MENTAL HEALTH INITIATIVE	\$ 285,333	\$ 535,333	Professional development and training for both clinical and non-clinical staff (e.g., scholarships for Trauma-Focused CBT; The REACH Institute booster, trauma responsive, etc.). Expansion of initiative (this may include but is not limited to integrating clinical staff within a community out of school time program or neighborhood family center; series of community workshops to increase awareness and educate parents, caregivers and youth; integrate behavioral health and support services into additional pediatric practice).				X	
CHILDREN'S MENTAL HEALTH INITIATIVE - PROGRAM SUPPORT	224,066	319,544	Annualized amount for new CMHI support position approved at 3/9/23 board meeting				X	
COMMUNITY HEALTH CENTERS OF PINELLAS, INC - d/b/a Evara Health								
Children's Mental Health Initiative	1,898,350	2,182,170	Adding three new positions (Program Manager, Training Coordinator and Nurse), increases operating costs for the new electronic medical record system and Level II background screening for staff (5 year renewal), and includes lease space for educational and engagement materials including therapeutic tools.				X	
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING								
Children's Outpatient	2,164,582	2,740,259	COLA and annualized Workforce Stabilization amount				X	
Early Childhood Consultation Services	367,334	456,641	COLA and annualized Workforce Stabilization amount	X			X	
First Five	926,375	1,790,646	Annualized amount for new strategically aligned program approved in FY23		X			
Together We Rise	974,169	1,670,004	Annualized amount for new strategically aligned program approved in FY23				X	
LEARNING EMPOWERED, INC.								
Empowering Babies and Families	305,651	496,193	Annualized amount for new strategically aligned program approved in FY23	X			X	
Triangles: Partnering for Early Childhood Success	483,429	845,701	Annualized amount for new strategically aligned program approved in FY23		X			
MORTON PLANT MEASE HEALTH CARE INC.								
Supporting Motherhood and More in Pinellas County	161,754	248,686	Annualized amount for new strategically aligned program approved in FY23				X	
NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.								
Children's Mental Health Initiative - N. Pinellas	453,064	453,064	No Change				X	
OPERATION PAR, INC.								
PAR Outpatient Service Array (POPSA)	217,184	282,521	COLA and annualized Workforce Stabilization amount				X	
SUNCOAST CENTER, INC.								
Early Childhood Services	827,505	858,911	COLA	X			X	
Family Services	6,575,981	6,827,976	COLA				X	
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES								
Infant Family Center	746,088	921,547	COLA and annualized Workforce Stabilization amount	X			X	
USF Family Study Center 0-3 Co-parenting initiative	239,473	380,965	Annualized amount for new strategically aligned program approved in FY23	X				
SUBTOTAL	16,850,338	21,010,161						

\*Numbers may not add up due to rounding

# Expenditures: Children & Family Programs (Cont'd)

## Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

				JWB Result Areas				
				Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
<u>CHILDREN AND FAMILY SERVICES</u>	Amended BUDGET FY23	Proposed BUDGET FY24	Comments					
<b>CHILDHOOD HUNGER INITIATIVE</b>								
BOYS AND GIRLS CLUBS OF THE SUNCOAST, INC. Youth Feeding Program	249,217	398,294	Annualized amount for new strategically aligned program approved in FY23					X
COLLECTIVE INITIATIVE Childhood Hunger	30,000	30,000	No Change					X
GA FOODS, INC. JWB-Funded Food Program	450,000	-	Funds have been moved to St. Petersburg Free Clinic - Food Support program for efficiencies and to increase access					X
JWB-Funded Summer Food Program	173,411	-	Funds have been moved to St. Petersburg Free Clinic - Food Support program for efficiencies and to increase access					X
THE ST. PETERSBURG FREE CLINIC, INC. Food Support for Children & Families	3,322,517	4,165,792	Receiving funds that previously had been allocated to other Childhood Hunger programs and COLA					X
<b>SUBTOTAL</b>	<b>4,225,145</b>	<b>4,594,086</b>						
<b>COMMUNITY CAPACITY BUILDING</b>								
COMMUNITY COLLABORATIONS - PROGRAM SUPPORT	437,579	558,712	COLA and addition of one full-time equivalent position dedicated to the Fatherhood Collaborative	X	X	X	X	X
KIDSFIRST COOPERMAN-BOGUE	66,350	64,350	Reduction of monetary awards, given JWB has returned to four quarterly award winners as opposed to 12 monthly winners					X
PROGRAM EDUCATION OUTREACH	178,000	238,000	Increase for community event support and Grandfamily community events					X
RFA FOR CAPITAL AND TECHNOLOGY	477,326	2,900,000	No new awards were given in FY23 because of similar funding opportunities for ARPA funding from Pinellas County. The FY24 amount reflects the combined awards for FY23 and FY24.					X
<b>SUBTOTAL</b>	<b>1,159,255</b>	<b>3,761,062</b>						
<b>DOMESTIC VIOLENCE</b>								
COMMUNITY ACTION STOPS ABUSE, INC. Community Based Advocacy and Prevention	357,339	393,649	COLA and annualized Workforce Stabilization amount				X	X
Emergency Shelter and Community Based Housing	503,212	554,201	COLA and annualized Workforce Stabilization amount				X	X
Family Justice Center	466,268	494,545	COLA and annualized Workforce Stabilization amount				X	X
GULF COAST LEGAL SERVICES, INC. Family Legal Support Services	90,173	118,509	COLA and annualized Workforce Stabilization amount				X	
HOPE VILLAGES OF AMERICA, INC. The Haven at Hope Villages of America	476,524	496,781	COLA				X	X
<b>SUBTOTAL</b>	<b>1,893,516</b>	<b>2,057,685</b>						
<b>EARLY CHILDHOOD DEVELOPMENT CAPACITY BUILDING</b>								
EARLY CHILDHOOD DEVELOPMENT - PROGRAM SUPPORT	126,034	129,730	COLA	X				
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN	330,000	525,000	Scaling up Turbo Babies campaign to add new partners for the distribution of Pir Crew Bags and other campaign collaterals to parents/caregivers; increased outreach activities; and increased media and marketing reach.	X				
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN - PROGRAM SUPPORT	-	118,530	New FTE staff position to support Turbo Babies campaign					
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC. Coaching for Early Learning Programs	310,457	320,321	COLA	X	X			
School Readiness+	1,238,932	1,277,745	COLA and received funds in FY23 from School Readiness Match to address a deficit	X	X			
School Readiness+ Child Screening and Intervention	168,230	173,691	COLA	X	X			
School Readiness Match	957,460	1,000,000	Reallocated funds to School Readiness+ to address a deficit in School Readiness+ funding in FY23	X	X			

\*Numbers may not add up due to rounding



# Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Result Areas and Program Type				JWB Result Areas				
JUVENILE WELFARE BOARD				Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
Current Budget with Prior Year Comparison								
	Amended BUDGET FY23	Proposed BUDGET FY24	Comments					
CHILDREN AND FAMILY SERVICES								
EARLY CHILDHOOD DEVELOPMENT CAPACITY BUILDING (Continued)								
EARLY LEARNING PROFESSIONAL DEVELOPMENT	90,000	20,000	Right-sizing this program budget while keeping funds for outside training opportunities	X	X			
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT								
Pinellas County Licensing Board	843,733	874,464	COLA		X			
PARC, INC.								
Family Focus	295,831	305,912	COLA	X	X			
R'CLUB CHILD CARE, INC.								
Special Services	1,077,471	1,125,923	COLA	X	X			
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES								
SPC Early Childhood Education Degree Program Scholarship	60,000	64,200	COLA	X	X			
SPC Early Childhood Education Support Program	75,233	82,513	Annualized amount for new program approved in FY23	X	X			
SUBTOTAL	5,573,381	6,018,029						
EARLY LEARNING CENTERS								
LEARNING EMPOWERED, INC.								
Children of the World	634,365	658,688	COLA	X	X			
OPERATION PAR, INC.								
Child Development Center	623,419	645,863	COLA	X	X			
PARC, INC.								
Discovery Learning Center	1,119,889	1,153,486	COLA	X	X			
R'CLUB CHILD CARE, INC.								
Happy Workers, an R'Club Early Learning Academy	309,445	802,173	Annualized amount for new strategically aligned program approved in FY23	X				
Lew Williams Center for Early Learning	771,694	800,231	COLA	X	X			
R'Club Early Learning Academy @ Lemon Street	773,587	805,286	COLA	X				
R'Community Pride Healthy Early Learning Program (HELP)	480,186	454,730	COLA and elimination of JWB funding for the Gateway Headstart classroom	X	X			
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC								
Lealman YMCA Preschool Academy	544,354	565,076	COLA	X	X			
SUBTOTAL	5,256,939	5,885,533						
FAMILY STABILIZATION								
FSI - FAMILY SERVICES POOL	2,100,000	2,100,000	No Change				X	
FSI - PROGRAM SUPPORT	499,768	522,328	COLA				X	
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.								
Gulf Coast FSI Navigation	642,515	689,120	COLA and annualized Workforce Stabilization amount			X	X	X
HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC								
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC.	49,000	50,470	COLA				X	X
Family Connection Navigators	861,472	936,276	COLA and annualized Workforce Stabilization amount			X	X	
FSI System Navigators	1,365,519	1,547,199	COLA and annualized Workforce Stabilization amount. Additional increase expand the FSI Connect program by 1 FTE Lead Access Navigator. The Lead Access Navigator will support the FSI Access Supervisor and FSI Connect team. They will assist with managing the increased volume of calls and on-line forms as well as assist the supervisor with scheduling, training, and providing community resources and linkage for families not eligible for FSI.				X	X
HOME Navigation	210,230	224,010	COLA and annualized Workforce Stabilization amount			X	X	
SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.								
Bridging Families	926,295	987,816	COLA and annualized Workforce Stabilization amount				X	X
SUBTOTAL	6,654,799	7,057,219						
FATHERHOOD INITIATIVE								
COLLECTIVE INITIATIVE								
Fatherhood Collaborative	150,000	150,000	No Change	X	X	X	X	X
SUBTOTAL	150,000	150,000						

\*Numbers may not add up due to rounding

# Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison				JWB Result Areas				
	Amended BUDGET FY23	Proposed BUDGET FY24	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
<b><u>CHILDREN AND FAMILY SERVICES</u></b>								
<b><u>LITERACY</u></b>								
COLLECTIVE INITIATIVES								
Grade Level Reading	115,000	150,000	Returning to historical amount after one time allocation decrease in FY23		X	X		
MIAMI-DADE FAMILY LEARNING PARTNERSHIP, INC.								
Reach Out & Read	226,660	240,727	COLA	X	X			
R'CLUB CHILD CARE, INC.								
Home Instruction for Parents of Preschool Youngsters (HIPPY)	1,003,155	1,045,760	COLA	X	X			
Read Strong Pinellas	230,045	240,636	COLA		X	X		
RENAISSANCE LEARNING, INC.								
MyOn Community Model	157,500	157,500	No Change		X	X		
SHIRLEY PROCTOR PULLER FOUNDATION								
SPFF M.A.S.T.R. Kids	984,738	1,071,556	COLA and annualized Workforce Stabilization amount			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC								
Yreads!	1,567,562	1,682,103	COLA and annualized Workforce Stabilization amount			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC								
Yreads! Suncoast	97,497	101,284	COLA			X		
SUBTOTAL	4,382,157	4,689,566						
<b><u>NEIGHBORHOOD FAMILY CENTERS</u></b>								
ADMINISTRATIVE SERVICES (ASO)	360,000	8,400	JWB will no longer contract for these services. One time amount remaining to cover the transition period until FY23 audits are completed. Funds are being reallocated directly to the Neighborhood Family Centers.					X
C.A.P. Inc., d/b/a CITIZEN'S ALLIANCE FOR PROGRESS INC.								
CAP - NFC	812,226	913,681	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
DR. MARTIN LUTHER KING JR. NEIGHBORHOOD FAMILY CENTER, INC. d/b/a CLEARWATER NEIGHBORHOOD FAMILY CENTER								
Clearwater - NFC	678,689	774,348	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
FAMILY CENTER ON DEAFNESS, INC.								
Family Center on Deafness	755,939	926,648	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES								
Community Provider Position	30,000	-	The Florida Department of Children and Families cancelled this agreement in April of 2023				X	X
GREATER RIDGECREST AREA YOUTH DEVELOPMENT INITIATIVE, INC.								
GRAYDI - NFC	684,582	-	The contract is not being renewed due to the agency not completing its Corrective Action successfully and continued ongoing concerns. Partial funding reallocated to Boys & Girls Club of the Suncoast - Boys & Girls Club (COST) to serve existing program participants.			X		X
HIGH POINT COMMUNITY PRIDE, INC.								
High Point - NFC	698,456	836,409	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
INTERCULTURAL ADVOCACY INSTITUTE, Inc.								
Hispanic Outreach Center - NFC	901,095	1,121,055	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X	X	X
JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC.								
Sanderlin - NFC	1,114,044	1,232,476	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER								
Lealman/Asian - NFC	817,162	924,458	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER								
Mattie Williams - NFC	669,804	778,796	COLA, annualized amount of Workforce Stabilization, and increase in funding to replace ASO services			X		X
SUBTOTAL	7,521,997	7,516,271						

\*Numbers may not add up due to rounding



# Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison						JWB Result Areas				
	Amended BUDGET FY23	Proposed BUDGET FY24	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community		
<b>CHILDREN AND FAMILY SERVICES</b>										
<b>OUT OF SCHOOL TIME</b>										
ARTZ 4 LIFE ACADEMY, INC. Artz 4 Life (COST)	488,403	508,109	COLA			X				
BOYS AND GIRLS CLUBS OF THE SUNCOAST, INC. Boys & Girls Club (COST)	3,870,271	4,526,121	COLA and increase to serve children previously served by GRAYDI NFC			X				
Great Futures Middle School Academy	446,096	467,382	COLA			X				
CITY OF CLEARWATER Charting the Course for Youth (COST)	480,897	486,211	COLA			X				
CITY OF DUNEDIN Promise Time	81,284	85,213	COLA			X				
CITY OF ST. PETERSBURG TASCO Center-Based Teen Programs - OST	3,085,700	3,358,946	COLA and direct allocation of Safety Around Water funds. Additional increase for personnel and administrative costs that have outpaced JWB COLA increases.			X				
CURRICULUM ASSOCIATES, INC. OST & Promise Time Curriculum	162,484	162,505	Increase for piloting paper curriculum at four locations			X				
FAMILY RESOURCES, INC. Youth Enrichment Program (COST)	642,119	668,977	COLA			X				
THE LOCAL COMMUNITY HOUSING CORPORATION Cops 'n Kids Youth Center (COST)	484,421	505,139	COLA			X				
MOTT FOUNDATION Florida Afterschool Network	10,000	10,000	No Change			X				
OUT OF SCHOOL TIME STAFF TRAINING	45,000	45,000	No Change			X				
PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC. PCS-PAL (COST)	461,659	485,317	COLA			X				
R'CLUB CHILD CARE, INC. Exceptional	261,912	271,176	COLA			X	X			
Middle School Academy	1,627,698	1,698,296	COLA			X				
R'Club Child Care - Promise Time	1,340,001	1,403,185	COLA			X				
SUMMER BRIDGE WRAP POOL	2,629,946	2,629,946	No Change			X				
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC. The Middle School Academy	701,898	730,344	COLA			X				
YMCA of Greater St Pete - Promise Time	305,288	336,499	COLA and direct allocation of Safety Around Water funds			X				
YOUNG MENS CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. YMCA of the Suncoast - Promise Time	630,852	711,182	COLA and direct allocation of Safety Around Water funds			X				
YMCA of Suncoast Middle School Academy	510,341	532,589	COLA			X				
<b>SUBTOTAL</b>	<b>18,286,270</b>	<b>19,622,137</b>								
<b>PARENTING EDUCATION / FAMILY SUPPORT</b>										
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT Healthy Families Pinellas	7,135,891	7,419,611	COLA	X			X			
Healthy Families Pinellas Support Group	6,815	6,815	No Change				X			
Pinellas Nurse - Family Partnership & Data	785,819	816,307	COLA	X			X			
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. Teen Parent Engagement Program	280,583	464,759	Annualized amount for new strategically aligned program approved in FY23	X			X			
HEALTHY START COALITION OF PINELLAS, INC. EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	443,947	684,667	Annualized amount for new strategically aligned program approved in FY23	X						
1st 1,000 Days Pinellas	258,262	391,078	Annualized amount for new strategically aligned program approved in FY23	X						
OPERATION PAR, INC. Motivating New Parents	467,768	522,392	COLA and annualized Workforce Stabilization amount	X			X			
Nurturing Parent Program	126,825	150,116	COLA and annualized Workforce Stabilization amount				X			
SIXTH JUDICIAL CIRCUIT OF FLORIDA Early Childhood Court	106,467	183,431	COLA and adding new position - Family Support/Parenting Time Coordinator	X			X			
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Kinship Services Network of Pinellas	1,158,366	1,248,192	COLA and annualized Workforce Stabilization amount	X			X			
<b>SUBTOTAL</b>	<b>10,770,743</b>	<b>11,887,368</b>								

\*Numbers may not add up due to rounding

# Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison				JWB Result Areas				
	Amended BUDGET FY23	Proposed BUDGET FY24	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
<b><u>CHILDREN AND FAMILY SERVICES</u></b>								
<b><u>PREVENTABLE CHILD DEATH INITIATIVE</u></b>								
COLLECTIVE INITIATIVE								
Pinellas Preventable Child Deaths	148,000	125,000	Returning budget to historical amount after one time allocation increase				X	
SAFETY AROUND WATER	59,000	-	This pool of funding has been directly assigned to program budgets				X	
SUBTOTAL	207,000	125,000						
<b><u>RESPIRE</u></b>								
FAMILY RESOURCES, INC.								
SafePlace2B	421,904	473,436	COLA and annualized Workforce Stabilization amount			X	X	
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK								
Caregiver Support Services	2,653,969	2,751,841	COLA	X			X	
SUBTOTAL	3,075,873	3,225,277						
<b><u>SCHOOL AND COMMUNITY-BASED HEALTH</u></b>								
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT								
Pinellas School-Based Sealant	174,987	180,676	COLA			X		
School-Based Health Services	1,171,426	1,349,458	COLA and annualized Workforce Stabilization amount			X		
PRESERVE VISION FLORIDA								
Seeing Our Bright Future	193,559	222,705	COLA and annualized Workforce Stabilization amount		X	X		
SUBTOTAL	1,539,972	1,752,839						
<b><u>SCHOOL SUPPORT AND INTERVENTION</u></b>								
FAMILY RESOURCES, INC.								
Intensive Care Management: Elementary Truancy Specialist	74,146	77,034	COLA			X	X	
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC.								
Violence Prevention	888,690	988,921	COLA and annualized Workforce Stabilization amount			X		
PACE CENTER FOR GIRLS, INC.								
PACE Center for Girls	152,715	157,296	COLA			X		
SENIORS IN SERVICE OF TAMPA BAY, INC.								
Foster Grandparent Program	308,525	322,680	COLA			X		
SIXTH JUDICIAL CIRCUIT OF FLORIDA								
Behavioral Evaluation	632,274	665,305	COLA and annualized Workforce Stabilization amount			X		
THE BETHEL COMMUNITY FOUNDATION, INC.								
Truancy Intervention Program Services (TIPS)	389,461	403,927	COLA			X	X	
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK								
Pinellas Support Team	705,507	894,842	COLA and annualized Workforce Stabilization amount			X	X	
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC								
Child Protection Community Education Program	110,832	133,593	Annualized amount for new strategically aligned program approved in FY23				X	
SUBTOTAL	3,262,150	3,643,598						
<b><u>YOUTH DEVELOPMENT/MENTORING</u></b>								
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.								
Comprehensive Mentoring	896,080	940,730	COLA and annualized Workforce Stabilization amount			X		
BOLEY CENTER, INC.								
Youth Employment Program	1,352,928	1,483,361	COLA and annualized Workforce Stabilization amount			X		X
GIRL SCOUTS OF WEST CENTRAL FLORIDA								
Girl Scouts	241,943	253,374	COLA			X		
YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC.								
YDF-AKA AKAdemy	121,067	145,542	COLA and increase in funding to replace ASO services			X		
YOUTH DEVELOPMENT INITIATIVES, INC.								
Precious Pearls and Alpha Institute	217,673	251,797	COLA and increase in funding to replace ASO services			X		
SUBTOTAL	2,829,691	3,074,804						
TOTAL CHILDREN AND FAMILY SERVICES	93,639,226	106,070,635						
FUTURE PROGRAMMING	670,015	217,854	Funding to implement Year four of Strategic Plan					
WORKFORCE STABILIZATION	26,863	-	All Workforce Stabilization funds have been awarded and assigned to specific programs					
CONTINGENCY	750,000	500,000	Reduction based upon fewer emergency requests projected.					
SUBTOTAL	1,446,878	717,854						
TOTAL CHILDREN AND FAMILY PROGRAMS	\$ 95,086,104	\$ 106,788,489						

Numbers may not add up due to rounding



# Expenditures: Children & Family Programs Alphabetized

## Children and Family Programs - Alphabetical JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY23	Proposed BUDGET FY24
ADMINISTRATIVE SERVICES (ASO)	\$ 360,000	\$ 8,400
ARTZ 4 LIFE ACADEMY, INC.		
Artz 4 Life (COST)	488,403	508,109
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.		
Comprehensive Mentoring	896,080	940,730
BOLEY CENTER, INC.		
Youth Employment Program	1,352,928	1,483,361
BOYS AND GIRLS CLUBS OF THE SUNCOAST, INC. TOTAL		
Boys & Girls Club (COST)	3,870,271	4,526,121
Great Futures Middle School Academy	446,096	467,382
Youth Feeding Program	249,217	398,294
BOYS AND GIRLS CLUBS OF THE SUNCOAST, INC. TOTAL	<u>4,565,584</u>	<u>5,391,797</u>
CHILDREN'S MENTAL HEALTH INITIATIVE	285,333	535,333
CHILDREN'S MENTAL HEALTH INITIATIVE - PROGRAM SUPPORT	224,066	319,544
C.A.P. Inc., d/b/a CITIZEN'S ALLIANCE FOR PROGRESS		
CAP - NFC	812,226	913,681
CITY OF CLEARWATER		
Charting the Course for Youth (COST)	480,897	486,211
CITY OF DUNEDIN		
Promise Time	81,284	85,213
CITY OF ST. PETERSBURG		
TASCO Center-Based Teen Programs - OST	3,085,700	3,358,946
COLLECTIVE INITIATIVES		
Childhood Hunger	30,000	30,000
Community Collaborations - Program Support	437,579	558,712
Fatherhood Collaborative	150,000	150,000
Grade Level Reading	115,000	150,000
Pinellas Preventable Child Deaths	148,000	125,000
COLLECTIVE INITIATIVE'S TOTAL	<u>880,579</u>	<u>1,013,712</u>
COMMUNITY ACTION STOPS ABUSE, INC.		
Community Based Advocacy and Prevention	357,339	393,649
Emergency Shelter and Community Based Housing	503,212	554,201
Family Justice Center	466,268	494,545
COMMUNITY ACTION STOPS ABUSE, INC. TOTAL	<u>1,326,819</u>	<u>1,442,395</u>
COMMUNITY HEALTH CENTERS OF PINELLAS, INC - d/b/a Evara Health		
Children's Mental Health Initiative	1,898,350	2,182,170
CONTINGENCY	750,000	500,000
CURRICULUM ASSOCIATES, INC.		
OST & Promise Time Curriculum	162,484	162,505
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING		
Children's Outpatient	2,164,582	2,740,259
Early Childhood Consultation Services	367,334	456,641
First Five	926,375	1,790,646
Together We Rise	974,169	1,670,004
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING TOTAL	<u>4,432,460</u>	<u>6,657,550</u>

\*Numbers may not add up due to rounding.

# Expenditures: Children & Family Programs Alphabetized (Cont'd)

## Children and Family Programs - Alphabetical JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY23	Proposed BUDGET FY24
<b>DR. MARTIN LUTHER KING JR. NEIGHBORHOOD FAMILY CENTER, INC. d/b/a</b>		
<b>CLEARWATER NEIGHBORHOOD FAMILY CENTER</b>		
Clearwater - NFC	678,689	774,348
<b>EARLY CHILDHOOD DEVELOPMENT - PROGRAM SUPPORT</b>	126,034	129,730
<b>EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN</b>	330,000	525,000
<b>EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN - PROGRAM SUPPORT</b>	-	118,530
<b>EARLY LEARNING COALITION OF PINELLAS COUNTY, INC.</b>		
Coaching for Early Learning Programs	310,457	320,321
School Readiness+	1,196,392	1,277,745
School Readiness+ Child Screening and Intervention	168,230	173,691
School Readiness Match	1,000,000	1,000,000
<b>EARLY LEARNING COALITION OF PINELLAS COUNTY, INC. TOTAL</b>	<b>2,675,079</b>	<b>2,771,757</b>
<b>EARLY LEARNING PROFESSIONAL DEVELOPMENT</b>	90,000	20,000
<b>FAMILY CENTER ON DEAFNESS, INC.</b>		
Family Center on Deafness	755,939	926,648
<b>FAMILY RESOURCES, INC.</b>		
Intensive Case Management: Elementary Truancy Specialist	74,146	77,034
SafePlace2B	421,904	473,436
Youth Enrichment Program (COST)	642,119	668,977
<b>FAMILY RESOURCES, INC. TOTAL</b>	<b>1,138,169</b>	<b>1,219,447</b>
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>		
Community Provider position	30,000	-
<b>FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT</b>		
Healthy Families Pinellas	7,135,891	7,419,611
Healthy Families Pinellas Support Group	6,815	6,815
Pinellas County Licensing Board	843,733	874,464
Pinellas Nurse - Family Partnership & Data	785,819	816,307
Pinellas School-Based Sealant	174,987	180,676
School-Based Health Services	1,171,426	1,349,458
<b>FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT TOTAL</b>	<b>10,118,671</b>	<b>10,647,331</b>
<b>FSI - FAMILY SERVICES POOL</b>	2,100,000	2,100,000
<b>FSI - PROGRAM SUPPORT</b>	499,768	522,328
<b>FUTURE PROGRAMMING</b>	670,015	217,854
<b>GA FOODS, INC.</b>		
JWB-Funded Food Program	450,000	-
JWB-Funded Summer Food Program	173,411	-
<b>GA FOODS, INC. TOTAL</b>	<b>623,411</b>	<b>-</b>
<b>GIRL SCOUTS OF WEST CENTRAL FLORIDA</b>		
Girl Scouts	241,943	253,374
<b>GREATER RIDGECREST AREA YOUTH DEVELOPMENT INITIATIVE, INC.</b>		
GRAYDI - NFC	684,582	-
<b>GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.</b>		
Gulf Coast FSI Navigation	642,515	689,120
Teen Parent Engagement Program	280,583	464,759
Violence Prevention	888,690	988,921
<b>GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC. TOTAL</b>	<b>1,811,788</b>	<b>2,142,800</b>
<b>GULFCOAST LEGAL SERVICES, INC.</b>		
Family Legal Support Services	90,173	118,509
<b>HEALTHY START COALITION OF PINELLAS, INC.</b>		
1st 1,000 Days Pinellas	258,262	391,078
EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	443,947	684,667
<b>HEALTHY START COALITION OF PINELLAS, INC. TOTAL</b>	<b>702,209</b>	<b>1,075,745</b>

\*Numbers may not add up due to rounding.



## Expenditures: Children & Family Programs Alphabetized (Cont'd)

### Children and Family Programs - Alphabetical JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY23	Proposed BUDGET FY24
<b>HIGH POINT COMMUNITY PRIDE, INC.</b>		
High Point - NFC	698,456	836,409
<b>HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC</b>	49,000	50,470
<b>HOPE VILLAGES OF AMERICA, INC.</b>		
The Haven at Hope Villages of America	476,524	496,781
<b>INTERCULTURAL ADVOCACY INSTITUTE, Inc.</b>		
Hispanic Outreach Center - NFC	901,095	1,121,055
<b>JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC.</b>		
Sanderlin - NFC	1,114,044	1,232,476
<b>KIDSFIRST COOPERMAN-BOGUE</b>	66,350	64,350
<b>LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER, INC.</b>		
Lealman/Asian - NFC	817,162	924,458
<b>LEARNING EMPOWERED, INC.</b>		
Children of the World	634,365	658,688
Empowering Babies and Families	305,651	496,193
Triangles: Partnering for Early Childhood Success	483,429	845,701
<b>LEARNING EMPOWERED, INC. TOTAL</b>	<b><u>1,423,445</u></b>	<b><u>2,000,582</u></b>
<b>MIAMI-DADE FAMILY LEARNING PARTNERSHIP, INC.</b>		
Reach Out & Read	226,660	240,727
<b>MORTON PLANT MEASE HEALTH CARE INC.</b>		
Supporting Motherhood and More in Pinellas County	161,754	248,686
<b>MOTT FOUNDATION</b>		
Florida Afterschool Network	10,000	10,000
<b>NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.</b>		
Children's Mental Health Initiative - N. Pinellas	453,064	453,064
<b>OPERATION PAR, INC.</b>		
Child Development Center	623,419	645,863
Motivating New Parents	467,768	522,392
Nurturing Parenting Program	126,825	150,116
PAR Outpatient Service Array (POPSA)	217,184	282,521
<b>OPERATION PAR, INC. TOTAL</b>	<b><u>1,435,196</u></b>	<b><u>1,600,892</u></b>
<b>OUT OF SCHOOL TIME STAFF TRAINING</b>	45,000	45,000
<b>PACE CENTER FOR GIRLS, INC.</b>		
PACE Center for Girls	152,715	157,296
<b>PARC, INC.</b>		
Discovery Learning Center	1,119,889	1,153,486
Family Focus	295,831	305,912
<b>PARC, INC. TOTAL</b>	<b><u>1,415,720</u></b>	<b><u>1,459,398</u></b>

\*Numbers may not add up due to rounding.

# Expenditures: Children & Family Programs Alphabetized (Cont'd)

## Children and Family Programs - Alphabetical JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY23	Proposed BUDGET FY24
<b>PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC.</b>		
Family Connection Navigators	861,472	936,276
FSI System Navigators	1,365,519	1,547,199
HOME Navigation	210,230	224,010
<b>PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC. TOTAL</b>	<b>2,437,221</b>	<b>2,707,485</b>
<b>PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC.</b>		
PCS-PAL (COST)	461,659	485,317
<b>PRESERVE VISION FLORIDA</b>		
Seeing Our Bright Future	193,559	222,705
<b>PROGRAM EDUCATION OUTREACH</b>	178,000	238,000
<b>R'CLUB CHILD CARE, INC.</b>		
Exceptional	261,912	271,176
Happy Workers, an R'Club Early Learning Academy	309,445	802,173
Home Instruction for Parents of Preschool Youngsters (HIPPY)	1,003,155	1,045,760
Lew Williams Center for Early Learning	771,694	800,231
Middle School Academy	1,627,698	1,698,296
R'Club Child Care - Promise Time	1,340,001	1,403,185
R'Club Early Learning Academy @ Lemon Street	773,587	805,286
R'Community Pride Healthy Early Learning Program (HELP)	480,186	454,730
Read Strong Pinellas	230,045	240,636
Special Services	1,077,471	1,125,923
<b>R'CLUB CHILD CARE, INC. TOTAL</b>	<b>7,875,194</b>	<b>8,647,396</b>
<b>RENAISSANCE LEARNING, INC.</b>		
MyOn Community Model	157,500	157,500
<b>RFA FOR CAPITAL AND TECHNOLOGY</b>	477,326	2,900,000
<b>SAFETY AROUND WATER</b>	59,000	-
<b>SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER</b>		
Mattie Williams - NFC	669,804	778,796
<b>SENIORS IN SERVICE OF TAMPA BAY, INC.</b>		
Foster Grandparent Program	308,525	322,680
<b>SHIRLEY PROCTOR PULLER FOUNDATION</b>		
SPPF M.A.S.T.R. Kids	984,738	1,071,556
<b>SIXTH JUDICIAL CIRCUIT OF FLORIDA</b>		
Behavioral Evaluation	632,274	665,305
Early Childhood Court	106,467	183,431
<b>SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.</b>		
Bridging Families	926,295	987,816
<b>ST. PETERSBURG COLLEGE BOARD OF TRUSTEES</b>		
SPC Early Childhood Education Degree Program Scholarship	60,000	64,200
SPC Early Childhood Education Support Program	75,233	82,513
<b>SUMMER BRIDGE WRAP POOL</b>	2,629,946	2,629,946
<b>SUNCOAST CENTER, INC.</b>		
Early Childhood Services	827,505	858,911
Family Services	6,575,981	6,827,976
<b>SUNCOAST CENTER, INC. TOTAL</b>	<b>7,403,486</b>	<b>7,686,887</b>
<b>THE BETHEL COMMUNITY FOUNDATION, INC.</b>		
Tuancy Intervention Program Services (TIPS)	389,461	403,927
<b>THE CHILDREN'S HOME, INC. d/b/a CHILDREN'S HOME NETWORK</b>		
Caregiver Support Services	2,653,969	2,751,841
Kinship Services Network of Pinellas	1,158,366	1,248,192
Pinellas Support Team	705,507	894,842
<b>THE CHILDREN'S HOME, INC. d/b/a CHILDREN'S HOME NETWORK TOTAL</b>	<b>4,517,842</b>	<b>4,894,875</b>

\*Numbers may not add up due to rounding.



# Expenditures: Children & Family Programs Alphabetized (Cont'd)

Children and Family Programs - Alphabetical JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison		
	Amended BUDGET FY23	Proposed BUDGET FY24
<b>THE LOCAL COMMUNITY HOUSING CORPORATION</b>		
Cops 'n Kids Youth Center (COST)	484,421	505,139
<b>THE ST. PETERSBURG FREE CLINIC, INC.</b>		
Food Support for Children & Families	3,322,517	4,165,792
<b>THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES</b>		
Infant Family Center	746,088	921,547
USF Family Study Center 0-3 Co-parenting initiative	239,473	380,965
<b>THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES TOTAL</b>	<b>985,561</b>	<b>1,302,512</b>
<b>WORKFORCE STABILIZATION</b>	26,863	-
<b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC.</b>		
Lealman YMCA Preschool Academy	544,354	565,076
Promise Time	305,288	336,499
The Middle School Academy	701,898	730,344
Yreads!	1,567,562	1,682,103
<b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG TOTAL</b>	<b>3,119,102</b>	<b>3,314,022</b>
<b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC.</b>		
Child Protection Community Education Program	110,832	133,593
Promise Time	650,852	711,182
YMCA of Suncoast Middle School Academy	510,341	532,589
Yreads! Suncoast	97,497	101,284
<b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. TOTAL</b>	<b>1,369,522</b>	<b>1,478,648</b>
<b>YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC.</b>		
YDF-AKA AKAdemy	121,067	145,542
<b>YOUTH DEVELOPMENT INITIATIVES, INC.</b>		
Precious Pearls and Alpha Institute	217,673	251,797
<b>CHILDREN AND FAMILY SERVICES PROGRAMS TOTAL</b>	<b>\$ 95,086,104</b>	<b>\$ 106,788,489</b>

\*Numbers may not add up due to rounding.

## Expenditures: General Government – Administration

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**General Government - Administration  
JUVENILE WELFARE BOARD  
Current Budget with Prior Year Comparison**

<u>Administration</u>	<u>Amended BUDGET FY23</u>	<u>Proposed BUDGET FY24</u>	<u>% of Prior Year</u>
Salaries & Benefits	\$ 8,933,630	\$ 9,179,925	2.76%
Operating			
Contractual Services	997,030	1,089,798	9.30%
Building Services	751,165	805,482	7.23%
Training & Supplies	394,837	389,685	-1.30%
Other Operating	71,280	66,492	-6.72%
Operating Totals	<u>2,214,312</u>	<u>2,351,457</u>	<u>6.19%</u>
Total Budget	<u>\$ 11,147,942</u>	<u>\$ 11,531,382</u>	<u>3.44%</u>

## Expenditures: General Government – Non-Administration

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**General Government - Non-Administration  
JUVENILE WELFARE BOARD  
Current Budget with Prior Year Comparison**

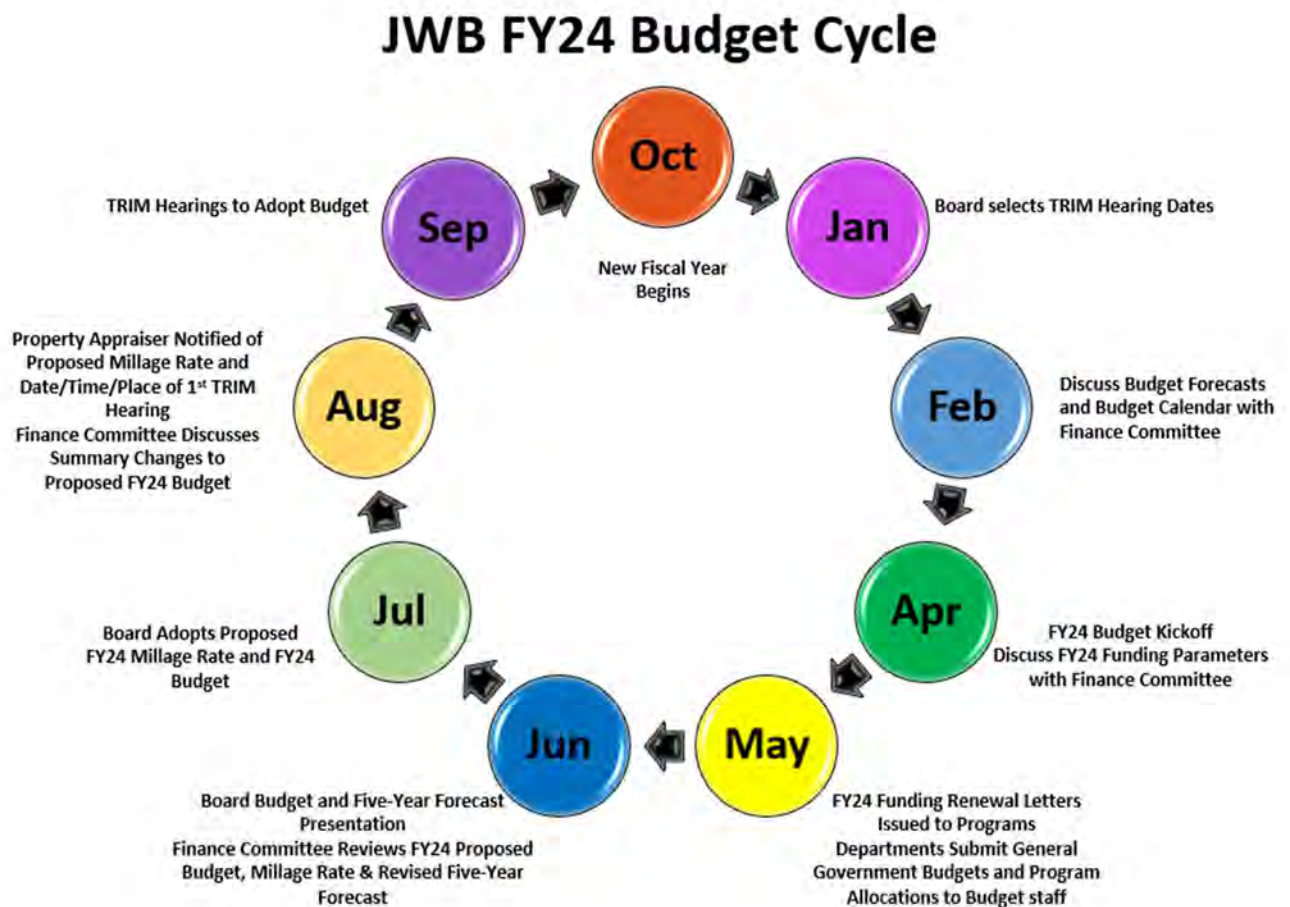
<u>Non-Administration</u>	<u>Amended BUDGET FY23</u>	<u>Proposed BUDGET FY24</u>	<u>% of Prior Year</u>
Statutory Fees	\$ 2,541,200	\$ 2,571,480	1.19%
Internal Technology Implementation	1,329,836	1,874,386	40.95%
Other Non-Administration			
Performance Measurement	72,000	72,000	0.00%
Other Non-Administration Total	72,000	72,000	0.00%
Total Budget	<u>\$ 3,943,036</u>	<u>\$ 4,517,866</u>	<u>14.58%</u>

# FY24 Budget Process

JWB’s budgetary process is governed by Florida Statutes, specifically Chapters 189 and 200. Chapter 189 sets forth specific requirements for the form and content of special district budgets and their execution and amendment. Chapter 200 details the Truth in Millage (TRIM) requirements for adoption of local government ad valorem millage rates and the process and timeline to keep citizens informed.

The Juvenile Welfare Board Act Chapter 2003-320 specifies that on or before July 1st of each year, JWB shall prepare and adopt an annual written budget of its expected income and expenditures, including a contingency fund. Included in each certified budget shall be an estimate of the millage rate necessary to be applied to raise the funds budgeted for expenditures.

An outline of JWB’s budget process, including the requirements set forth in Florida Statutes and JWB’s Act, is provided below:





# FY24 Budget Calendar

Note: Highlighted sections are required by Florida Statutes or JWBs Act.

Color Key: Board / Finance Committee / Internal Staff

Date*	Activity*	Participants
<b>JANUARY</b>		
January 12	Action: Board Selects TRIM Hearing Dates	Board Meeting
January 19	FY24 Discussions: 1. Preliminary COLA % Assumptions for Staff 2. Preliminary COLA % and Eligibility Assumptions for Programming	Executive Team
<b>FEBRUARY</b>		
February 2	FY23 & FY24 Future Programming	Executive Team
February 10	Review Five-Year Forecast scenarios and Forecast Key Assumptions	CEO, CFO, and Budget Staff
February 23	Recommend Approval of the FY22 Annual Comprehensive Financial Report (ACFR) Discuss FY24 Budget Calendar and Five-Year Forecasts Key Assumptions	Finance Committee
<b>MARCH</b>		
March 9	Action: Board Approves FY22 Audited Financial Statements	Board Meeting
March 23	Personnel Calculations due to Budget Staff	HR Staff
<b>APRIL</b>		
April 4	Funding Parameters Discussions: 1. FY24 - FY27 Future Programming 2. Capital RFA 3. Contingency 4. Program Continuation Changes 5. Organizational Changes - Admin (inc. salary reserve)	Executive Team
April 12	FY24 Budget Kickoff - Budget Instructions	Managers Meeting
April 17	FY24 Discussions: 1. COLA % Assumptions for Staff 2. New Staff Positions 3. COLA % and Eligibility Assumptions for Programming	Executive Team
April 27	Discussion: Five Year Forecast FY24 Funding Parameters	Finance Committee
<b>MAY</b>		
May 1	Notify Agencies of their Children and Family Program Allocation Amounts	Program Consultants
May 1	FY24 Revenue, General Government, & Program - Direct Services Budget Submissions Due to Budget Staff	Department Heads
May 10	Review FY24 Revenue, General Government & Program - Direct Services	Managers Meeting
May 22	Preliminary FY24 Non-Administration and IT department Budgets due to Budget Staff	Director of IT
May 30 <del>May 31</del>	FY23, Q2 Lapse Projection Discussion	Executive Team, Program Finance, Program Administration, Program Evaluation, and Budget Staff
<b>JUNE</b>		
June 1	Property Appraiser Delivers Preliminary Estimates of Taxable Values F.S. 200.065(7)	Budget Staff
June 2	Review Preliminary Taxable Values, Five Year Forecast Scenarios, and Key Forecast Assumptions	CEO, CFO, and Budget Staff
June 8	Presentation of FY24 Proposed Budget & Revised Five-Year Forecast JWB Act Ch. 2003-320	Board Meeting
June 16	Budgets for Children and Family Program Allocations in Grants Management Software due to JWB	Providers
June 22	Action: Review FY24 Proposed Budget, Millage Rate, & Revised Five-Year Forecast for Board Recommendation	Finance Committee
<b>JULY</b>		
July 1	Property Appraiser Certifies Taxable Values F.S. 200.065(1)	Budget Staff
July 3	Review Certified Taxable Values, Five Year Forecast Scenarios, and Key Forecast Assumptions	CEO, CFO, and Budget Staff
July 13	Adoption of Proposed FY24 Millage Rate and Proposed FY24 Budget	Board Meeting
July 28	**Deadline for FY24 Budget Changes. Any other changes will be handled as budget amendments after October 1st. **	Budget Staff

\*Dates and Activities subject to change.

# FY24 Budget Calendar (Cont'd)

<u>Date*</u>	<u>Activity*</u>	<u>Participants</u>
<b>August</b>		
August 1	Property Appraiser is Notified of Proposed Millage Rate and Date/Time/Place of 1 <sup>st</sup> Public Budget Hearing F.S. 200.065(2)(b)	CEO and Budget Staff
<del>August 2</del>		
August 8	Update FY24 Proposed Budget and Five-Year Forecast with Revised Lapse Projection	Budget Staff
August 21	Property Appraiser mails TRIM Notices F.S. 200.065(2)(b)	Property Appraiser
August 24	Discuss Summary of Changes to Proposed FY24 Budget & Revised Five-Year Forecast	Finance Committee
<b>SEPTEMBER</b>		
September 6	First Public Hearing to Adopt FY24 Tentative Millage Rate and Budget F.S. 200.065(2)(c)	Public Hearing
September 17	Advertisement of Intent to Adopt Final Millage Rates and Budget at Second Public Hearing F.S. 200.065(2)(d) and 200.065(3)	Budget Staff
September 20	Final Public Hearing to Adopt Final FY24 Budget and Millage Rate F.S. 200.065(2)(d)	Public Hearing
September 22	JWB Distributes Adopted Resolutions to the Property Appraiser, Tax Collector and State Department of Revenue F.S. 200.065(4)	Budget Staff
<b>OCTOBER</b>		
October 1	FY24 Begins	N/A
October 2	Final Taxable Value (DR-422) Received from Property Appraiser	Budget Staff
October 5	Return Form DR-422 to Property Appraiser for Certification of Final Taxable Values F.S. 200.065(6) within 3 days of receipt	Board, JWB Staff
October 20	Final Budget Posted to JWB's Website; JWB Certifies Compliance with Florida Statutes, to the Department of Revenue F.S. 200.068 (not later than 30 days after Final Public Hearing)	JWB Staff

\*Dates and Activities subject to change.

**Ad Valorem Tax**

Also, Property Tax. A tax levied in proportion to the value of the property against which it is levied.

**Administration Budget**

The Administration Budget includes appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day administrative operations (e.g., salaries and related benefits; operating supplies; contractual and maintenance services; professional services, and software).

**Administrative Cost**

Expense incurred in controlling and directing an organization, but not directly identifiable with program services. Salaries of senior executives and costs of general services (such as accounting) fall under this heading. Administrative costs are related to the organization as a whole, as opposed to expenses related to individual program services.

**Adopted Budget**

The financial plan for the fiscal year beginning October 1, required by law to be approved by the JWB Board at the second of two public hearings in September.

**Appropriation**

The legal authorization granted by a governing body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and as to the time when it may be expended. It is the act of appropriation that funds the budget.

**Assessed Value**

A valuation set upon real estate or other property by a government as basis for levying taxes. Taxable value is then calculated based on the assessed value. The assessed value is set by the County Property Appraiser, an independent elected official.

**Assigned Fund Balance**

Amounts that are constrained by JWB's intent to be used for specific purposes but are neither restricted nor committed. Assigning fund balance is expressed by JWB Board or the Chief Executive Officer as established in the Board's Policy.

**Budget**

A financial plan containing an estimate of proposed revenues and expenditures for a given period (typically a fiscal year).

**Budget Amendment**

A change to the adopted budget that does not increase or decrease the total amount of appropriations in a fund. The change must be approved by the Board, although authority for some changes (e.g., \$50,000 or less) has been delegated to the Chief Executive Officer (CEO).

## Glossary (Cont'd)

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### **Building Services Category**

Operating expenditures for services that includes communication services for telephone and networks, postage expenses, rent and lease of the building, insurance requirements, and repair and maintenance needed for the care of the building and equipment.

### **Committed Fund Balance**

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of JWB's Board.

### **Contingency**

Funding available outside JWB's annual competitive funding cycle for Emergency/Time Sensitive Requests.

### **Contractual Services Category**

Operating expenditures for services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. For JWB, this includes professional services, audit services, and other contractual services.

### **Department**

Organizational unit that is responsible for carrying out specific government functions or services, such as Human Resources.

### **Emergency / Time Sensitive Requests**

Funding requests based upon unforeseen and exigent needs.

### **Expenditure**

Decreases in fund financial resources for the cost of goods received or services rendered.

### **Fiscal Year**

The 12-month financial period that begins October 1 and ends September 30 of the following calendar year.

### **Florida Statutes**

A permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.

### **Fund**

An accounting entity with a complete set of self-balancing accounts established to account for finances of a specific function or activity.

### **Fund Balance**

Resources on hand at the beginning of the fiscal year, plus revenues received during the year, less expenditures, equals ending fund balance. The **Ending Fund Balance** of one fiscal year, plus lapse funds anticipated at the end of a fiscal year will be budgeted as the **Beginning Fund Balance** for that fund for the upcoming fiscal year.



## Glossary (Cont'd)

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### **Lapse Funds**

Funds remaining from the unused budgeted amount.

### **Millage Rate**

The tax rate used to calculate local property taxes. The millage rate represents the amount per every \$1,000 of a property's assessed value.

### **Mission Statement**

A broad statement of purpose which is derived from organization and/or community values and goals.

### **Modified Accrual**

Under the modified accrual basis of accounting, revenue is recognized when measurable and available. Revenues are considered available when they are collected within the current period or within 60 days after year-end. Expenditures are recorded when the fund liability is incurred, except for compensated absences that are recognized when due.

### **Non-Administration**

Expenditures for statutory fees and information technology expenses that support program services.

### **Non-Spendable Fund Balance**

Includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually bound.

### **Other Operating Category**

Operating expenditures that include expenses for promotional activities and costs for books, subscriptions, dues, and membership fees.

### **Prepaid Expense**

Asset on a balance sheet that results from making advanced payments for goods or services to be received in the future.

### **Reserve Fund**

An account used to indicate that a portion of fund equity is, by board policy, restricted for a specific purpose or not available for appropriation and subsequent spending.

### **Restricted Fund Balance**

Amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law.

### **Revenue**

The amount received from taxes or other sources during a fiscal year.

### **Rolled-Back Rate**

As specified by the Truth in Millage (TRIM) Law, the "rolled-back rate" is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), would produce the same amount of tax dollars as the previous year.

## Glossary (Cont'd)

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### **Statutory Fees Category**

Non-administration expenditures for fees local governments are required by statute to pay to the Tax Collector and Property Appraiser for the operational costs of their services.

### **Strategic Results Areas**

Board-approved JWB Strategic Plan goals that incorporate overall desired outcome(s) and underlying outcome oriented strategic actions, programs, or collaborations.

### **Taxable Value**

The assessed value of property minus any authorized exemptions (e.g. - agricultural, homestead exemption, Save Our Homes). This value is used to determine the amount of property (ad valorem) tax to be levied.

### **Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for public benefit.

### **Training & Supplies Category**

Operating expenditures that include expenses for travel costs, conference fees, office and operating supplies, and training costs.

### **Truth in Millage Law (TRIM)**

Establishes the statutory requirements that all Florida taxing authorities levying a millage must follow, including notices and budget hearing requirements.

### **Unassigned Fund Balance**

Amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.