



Juvenile Welfare Board of Pinellas County **FY2026 Budget**

Tables of Contents

Executive Summary.....	3
Mission and Vision.....	6
JWB’s FY21-FY26 Strategic Plan	7
Budget Overview	8
Budgetary Basis	13
JWB Board Members.....	14
Organizational Chart	15
Revenues & Expenditures: Summary	16
Revenues: By Category and Funding Source.....	17
Expenditures: Children & Family Programs	18
Expenditures: Children & Family Programs Alphabetized.....	22
Expenditures: General Government – Administration.....	27
Expenditures: General Government – Non-Administration	28
FY26 Budget Process	29
FY26 Budget Calendar	30
Glossary.....	33

Executive Summary

Message from Interim JWB Chief Executive Officer Michael Mikurak



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 full potential. For nearly 80 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 that was established by a Special Act of the Florida Legislature in 1945 and ratified by Pinellas County voters in 1946 to guard the rights and needs of children. Governed by an 11-member Board, JWB's Strategic Plan provides the framework that guides our work and investments to ensure children are ready to learn, thrive, and succeed in homes, schools, and neighborhoods that are healthy and safe.

In FY24, JWB's annual impact budget of \$126 million strengthened the lives of more than 77,000 children and families through 98 quality programs operated by 51 nonprofit agencies. We also work strategically and collectively with partners to address complex issues facing

our county's children to include early childhood development, children's mental health, grade-level reading, childhood hunger, and preventable child deaths, and we collaborate to target services for fathers, grand families, and more. These campaigns, initiatives, and collaborations allow us to serve tens of thousands more through prevention efforts, allowing JWB to get further upstream to prevent and address root causes. All investments and work are focused on JWB's six strategic result areas: Early Childhood Development, School Readiness, School Success, Prevention of Child Abuse and Neglect, Strengthening Community, and Organizational Capacity.

JWB has employed multiple strategies to gather data and address shortcomings given impending federal, state, and local funding reductions within our funded agencies. We are committed to stabilizing their workforces, providing seamless services to children and families, and being responsible stewards of taxpayer funds. Data and innovation drive us to one core principle: Prioritizing what is best for children so all can reach their full potential.

There continues to be a monumental need for high-quality early education and care for working families of young 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, according to Nobel Prize winning economist James Heckman. JWB plans to use our newly developed Kids Data

Center’s interactive mapping capabilities to pinpoint areas across our county of greatest need and opportunity to ensure high-quality, affordable early learning services for children.

We continue to focus our work and investments on zero to three and early childhood development, applying breakthrough research that shows the sheer complexity and brilliance of babies’ brains. We understand that babies’ brains are sophisticated supercomputers, outpacing any known machine, constantly sorting data feeds and running statistics to analyze their environment, millisecond by millisecond – and explore innovative ways to keep babies on track from birth to three.

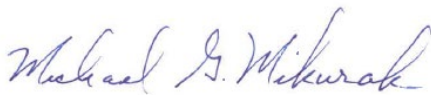
Mental health challenges confronting youth continue at crisis levels, compounded by increases in screentime and social media use, and the waning of healthy connections. In 2021, the U.S. Surgeon General issued its first-ever youth mental health advisory, followed by a second in 2023 warning of the ties between youth mental health and social media. Plus, families continue to struggle to meet basic needs in an ever-changing economic environment, while struggling to put nutritious meals on the table due to rising food costs.

These factors have been taken into consideration while developing the **Juvenile Welfare Board FY26 Budget**, which totals \$156.2M, a decrease of \$6.4M (3.9%) below the FY25 Amended Budget, and reflects the following year-over-year changes:

- Overall reduction of \$3.5M from the FY25 to the **FY26 Children and Families Program Budget** for program non-renewals based on lack of performance or strategic-plan alignment, and to right-size budgets and reduce opportunity for lapse.
 - Overall decrease in funding for behavioral health services totaling \$358,189 due to the non-renewal of one program and the rightsizing of the Children’s Mental Health Initiative budget, while also increasing program budgets for two service providers.
 - A total of \$2.6M (\$2,566,694) for non-recurring capital and technology expenditures of JWB funded programs, which is a decrease of \$1.5M (\$1,541,203) from FY25, returning this funding source to its historical average.
 - Overall decrease in funding for domestic violence totaling \$148,123 due to the non-renewal of one program.
 - Reduction of \$82,777 for early learning centers to right-size program budgets and reduce opportunities for lapse.
 - Decrease of \$450,000 to be realized upon completion of the program contract for rapid rehousing.
 - Net decrease of \$95,004 for children’s literacy services, which includes non-renewal of one program and expansion of another program to a third Pinellas County site.
 - For out-of-school time, an overall decrease of \$768,185 which includes the discontinuation of obsolete tools and technology, and the rightsizing of program budgets.
 - Overall decrease of \$549,926 for parent education and family support due to non-renewal of one program and one subcontracted program.

- Decrease of \$1.1M (\$1,105,395) for school support and intervention for two program non-renewals, and a reduction of \$187,361 for school- and community-based health given one program no longer aligns with a strategic result area.
 - A total of \$1.9M (\$1,925,179) for cost-of-living adjustments of JWB's funded programs, as informed by the Consumer Price Index of 2.8% over the last twelve months since February 2025.
 - A total of \$487,500 in new and expanded programs to be used to complete the implementation of JWB's FY21-FY26 Strategic Plan, primarily for the expansion of capacity of high-quality childcare for children 0-3 in areas of historically low opportunity and in partnership with the Early Learning Coalition.
 - A total of \$150,000 for a Board-approved amendment to allocate funds to future JWB budgets for hurricane pre- and post-response.
- Reduction of \$785,822 to the **FY26 General Government Budget**; this includes a net decrease of \$235,658 for the Administration Budget for the reduction of 2.5 FTEs and the budgeting of a 3% cost-of-living adjustment to maintain current, competitive market compensation to recruit and retain JWB staff. JWB's administrative rate of 7.62% is well below the JWB Board guidelines of 10%.

JWB's annual investments strengthen children and families, which ultimately makes our communities stronger. As we approach our next 80 years of putting children first, JWB is more committed than ever to ensuring every child has the opportunity to fulfill their potential and achieve meaningful, purposeful lives.



Michael G. Mikurak
Interim Chief Executive Officer

Mission & Vision

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 Strategic Plan: FY2021-FY2026



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 FSI.

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.

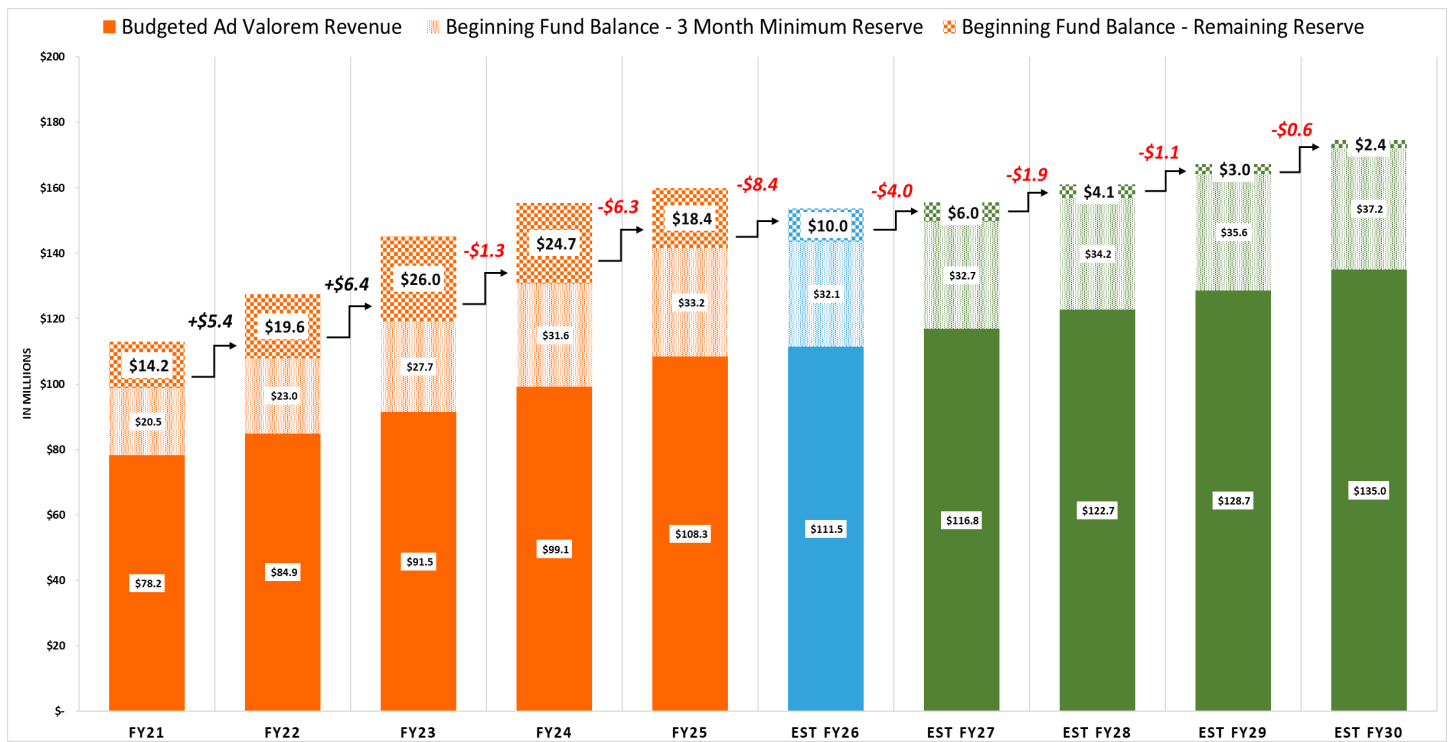
Strategy 6.4: Employ the necessary data systems to analyze information to drive agency decisions, including disaggregation of data by opportunity risk factors.



Budget Overview

The FY26 Budget totals \$156.2 million, a decrease of \$6.4 million (3.9%) below the FY25 Amended Budget. The primary source of revenue is from the proposed ad valorem property taxes to be levied. The FY26 property tax collection rate is budgeted at 96%, in alignment with the historical actual collection rate, resulting in \$111.5 million for budgeted ad valorem revenue, an increase of \$3.1 million from FY25.

In addition to property taxes, JWB's beginning fund balance contributes to available financial resources, budgeted at \$42.1 million, a decrease of \$9.5 million from FY25. 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 the current year's revenue, to fund the annual budget.



The above bar graph depicts historical and forecasted ad valorem revenues and beginning fund balance. The beginning fund balance is separated to reflect the portion that is required to meet the Board's fund balance policy to maintain three months (25 percent) of expenditures compared to the remaining fund balance that the Board is targeting to decrease over the forecast period(s). In FY26, the forecasted beginning fund balance is expected to decrease by \$8.4 million compared to FY25, resulting in an estimated fund balance of \$10 million.

Budget Overview (Cont'd)

The items listed below are a summary of significant changes that have been incorporated into the FY26 Budget, as compared to what was budgeted for in FY25. The changes listed are by no means exhaustive:

Children and Family Programs

Behavioral Health		
Children's Mental Health Initiative	(\$275,785)	In alignment with Strategy 4.6 to <i>Continue to serve as the backbone in the Children's Mental Health Initiative, driving system-wide coordination</i> , the budget for this initiative was decreased due to a gap in the prior fiscal year with the Associate Manager position of the Initiative. CMHI projects relating to the Workforce, Public Awareness/Family Engagement, and Technology spaces were delayed due to this gap.
Directions for Mental Health, Inc. - Children's Outpatient	\$179,875	Increase to align allocation with historical results.
Suncoast Center, Inc. – Family Services	\$132,782	Increase to align allocation with historical results.
The University of South Florida Board of Trustees – USF Family Study Center 0-3 Co-parenting Initiative	(\$395,061)	Presented to the Board (05/15/25) for non-renewal as JWB is unable to serve the number projected due to challenges with recruitment of programs.
Subtotal	(\$358,189)	
Community Capacity Building		
RFA for Capital and Technology	(\$1,541,203)	Decrease to return this funding source back to the historical average. Includes \$66,694 of FY25 rollover for the Girl Scouts of West Florida, due to permit delays.
Subtotal	(\$1,541,203)	
Domestic Violence		
Gulf Coast Legal Services - Family Legal Support Services	(\$148,123)	Presented to the Board (05/15/25) for non-renewal, with \$100k of funds being distributed to CASA – Family Justice Center, and The Haven at Hope Villages of America.
Subtotal	(\$148,123)	

Budget Overview (Cont'd)

Early Learning Centers		
R'Club Child Care, Inc. - R'Club Community Pride (HELP)	(\$82,777)	Decrease to right-size program and reduce the opportunity for lapse.
Subtotal	(\$82,777)	
Family Stabilization		
Directions for Mental Health, Inc. D/B/A Directions for Living - Family Works	(\$450,000)	Presented to the Board (05/15/25) for a 6-month contract to assist in the spending down of fund balance, and the waiting list for rapid rehousing. Program non-renewal after the completion of the contract.
Subtotal	(\$450,000)	
Literacy		
R'Club Child Care, Inc. – Read Strong Pinellas	(\$249,540)	Presented to the Board (05/15/25) for non-renewal as a number of book distribution programs in the community are present today, that were previously not when first funded.
Shirley Proctor Puller Foundation - M.A.S.T.R. Kids	\$154,536	Annualized amount for program expansion of a third site, approved by the Board in December 2024.
Subtotal	(\$95,004)	
Out of School Time		
Curriculum Associates - OST & Promise Time Curriculum	(\$163,943)	Decrease as we are no longer using iReady. Other tools are in place to monitor progress of students.
Summer Bridge Wrap Pool	(\$323,570)	Decrease to right-size program and reduce the opportunity for lapse.
Young Men's Christian Association of the Suncoast, Inc. - Promise Time	(\$165,874)	Decrease to right-size program and reduce the opportunity for lapse.

Budget Overview (Cont'd)

Out of School Time (continued)		
Young Men's Christian Association of the Suncoast, Inc. - YMCA of Suncoast Middle School Academy	(\$114,798)	Decrease to right-size program and reduce the opportunity for lapse.
Subtotal	(\$768,185)	
Parent Education/Family Support		
Gulf Coast Jewish Family and Community Svcs, Inc. - Teen Parent Engagement Program	(\$464,759)	Presented to the Board (05/15/25) for non-renewal due to challenges with participant recruitment. JWB is unable to serve projected numbers due to the lower birth rates, while other parent programs have the capacity.
Healthy Start Coalition of Pinellas, Inc. - EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	(\$85,167)	Presented to the Board (05/15/25) for reduction due to the elimination of the subcontract Champions for Children.
Subtotal	(\$549,926)	
School & Community-Based Health		
Florida Department of Health, Pinellas County Health Department - Pinellas School Based Sealant	(\$187,361)	Presented to the Board (05/15/25) for non-renewal as the program no longer aligns with the School Success result area.
Subtotal	(\$187,361)	
School Support & Intervention		
Family Resources, Inc. - Intensive Care Mgt	(\$79,884)	Presented to the Board (05/15/25) for non-renewal due to feedback from Pinellas County Schools, and administrative effort.
Gulf Coast Jewish Family and Community Svcs, Inc. - Violence Prevention	(\$1,025,511)	Presented to the Board (05/15/25) for non-renewal due to the program no longer aligning with JWB's Special Act.
Subtotal	(\$1,105,395)	

Budget Overview (Cont'd)

Other FY26 Children and Family Programs Increases/Decreases	(\$446,804)	Inclusive of, but not limited to, the reductions of one-time-only expenses from the prior fiscal year.
Program Cost of Living Adjustments (COLAs)	\$1,925,179	To maintain service levels and program quality, COLA's ranging from either 0 or 3.0% were provided to eligible programs, based on the percentage of funding that the program lapsed in FY24. The max COLA increase was informed by the Consumer Price Index of 2.8% over the last 12 months (as of February 2025), and Florida's FY26 4% projected salary increases.
New & Expanded Programs	\$153,679	These funds will be used to complete implementation of JWB's FY21-FY26 Strategic Plan, primarily strategy 1.4 to <i>Invest in the expansion of capacity for high-quality childcare for children 0-3 in areas of historically low opportunity, in partnership with the Early Learning Coalition.</i>
Hurricane Relief Fund	\$150,000	Board-Approved (05/15/25) Amendment to allocate funds to future JWB budgets for hurricane pre-and post-response.
Subtotal	\$1,866,733	
TOTAL	(\$3,504,109)	Children and Family Programs*

General Government

Administration	(\$235,658)	To maintain current, competitive market compensation to recruit and retain staff, a 3.0% cost of living adjustment is included in the FY26 budget. Also included is the reduction of 2.5 full-time equivalent positions (FTEs), and a (2.5 percent) offset for anticipated vacancies. JWB's administrative rate of 7.62 percent is well below the Board's guideline of 10 percent.
Capital Outlay	(\$60,000)	A reduction from a one-time-only expense in FY25.
Non-Administration	(\$490,164)	Decrease is due to the completed implementation of new software solutions.
TOTAL	(\$785,822)	General Government*

GRAND TOTAL	(\$4,289,932)	Total Expenditures*
* The above totals reflect a summary of the changes from the FY25 Amended Budget to the FY26 Budget, for Children and Family Programs, and General Government.		

Budgetary Basis

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



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



Division Chief ● ●
Jim Millican
Vice Chair
Gubernatorial Appointee



Hon. Bruce Bartlett ● ●
Secretary
State Attorney



Brian Aungst, Jr. ●
Gubernatorial Appointee



Renee Chiea
Gubernatorial Appointee



Kristen Gnage
Gubernatorial Appointee



Kevin K. Hendrick ●
Superintendent
Pinellas County Schools



Hon. Chris Latvala ●
County Commissioner
Pinellas County



Alicia McShea
Gubernatorial Appointee



Hon. Sara Mollo
Public Defender
6th Judicial Circuit



Melissa Rutland
Gubernatorial Appointee

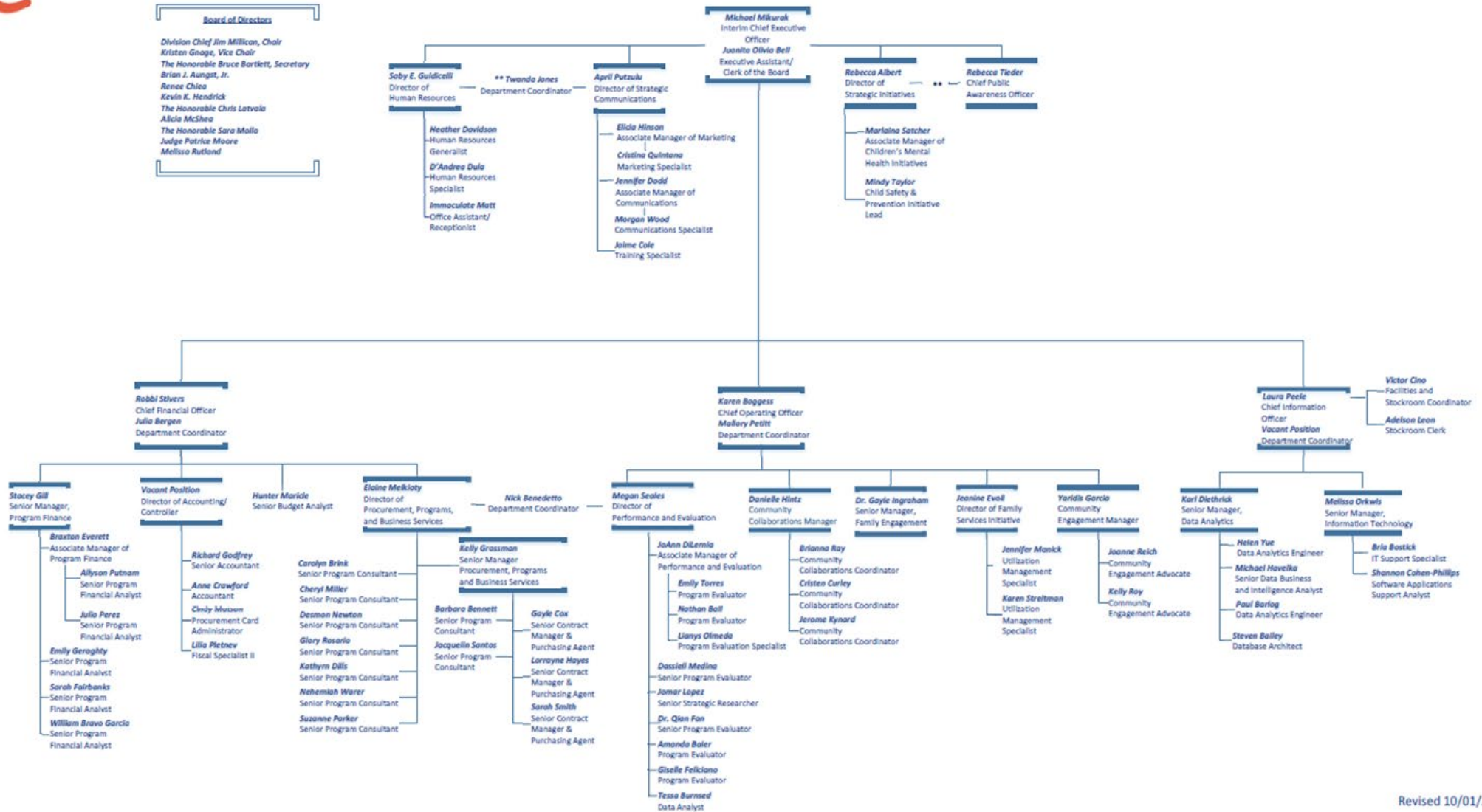
● Executive Committee Member

● Finance Committee Member

Organizational Chart



2025 JWB Organizational Chart



Revised 10/01/2025

Revenues & Expenditures Summary

Summary JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY25	Proposed BUDGET FY26	% from Prior Year	% of Total
REVENUES				
Property Taxes	\$ 111,697,607	\$ 116,112,871	3.95%	
Budgeted at:	97.00%	96.00%	-1.03%	
Property Taxes	108,346,679	111,468,356	2.88%	71.36%
Interest	2,579,507	2,596,881	0.67%	1.66%
Contributions	40,000	40,000	0.00%	0.03%
TOTAL REVENUES	110,966,185	114,105,237	2.83%	73.05%
Beginning Fund Balance	51,590,138	42,097,366	-18.40%	26.95%
TOTAL REVENUES & FUND BALANCE	\$ 162,556,324	\$ 156,202,603	-3.91%	100.00%
EXPENDITURES				
Children and Family Programs				
Children and Family Services:				
Behavioral Health	\$ 20,447,627	20,167,375	-1.37%	12.91%
Childhood Hunger Initiative	5,535,211	5,471,094	-1.16%	3.50%
Community Capacity Building	4,993,167	3,525,181	-29.40%	2.26%
Domestic Violence	3,055,374	3,007,251	-1.58%	1.93%
Early Childhood Development Capacity Building	6,304,442	6,427,518	1.95%	4.11%
Early Learning Centers	7,033,782	7,043,180	0.13%	4.51%
Family Stabilization	9,007,247	8,642,499	-4.05%	5.53%
Fatherhood Initiative	100,000	100,000	0.00%	0.06%
Literacy	5,335,733	5,352,029	0.31%	3.43%
Neighborhood Family Centers	6,808,150	6,920,269	1.65%	4.43%
Out of School Time	21,816,067	21,266,316	-2.52%	13.61%
Parenting Education/Family Support	12,565,654	12,326,331	-1.90%	7.89%
Preventable Child Death Initiative	295,166	330,305	11.90%	0.21%
Respite	3,222,794	3,257,523	1.08%	2.09%
School and Community-Based Health	1,817,694	1,679,243	-7.62%	1.08%
School Support and Intervention	3,806,829	2,790,017	-26.71%	1.79%
Youth Development/Mentoring	4,110,343	4,141,361	0.75%	2.65%
Subtotal	116,255,281	112,447,492	-3.28%	71.99%
New & Expanded Programs	333,821	487,500	46.04%	0.31%
Hurricane Relief Fund	-	150,000	0.00%	0.10%
TOTAL CHILDREN AND FAMILY PROGRAMS	116,589,102	113,084,992	-3.01%	72.40%
General Government				
Administration	12,142,680	11,907,022	-1.94%	7.62%
Capital Outlay	60,000	-	-100.00%	0.00%
Non-Administration	3,893,716	3,403,552	-12.59%	2.18%
TOTAL GENERAL GOVERNMENT	16,096,396	15,310,574	-4.88%	9.80%
TOTAL EXPENDITURES	132,685,497	128,395,566	-3.23%	82.20%
Ending Fund Balance				
Assigned	29,870,827	27,807,037	-6.91%	17.80%
Unassigned	-	-	0.00%	0.00%
TOTAL ENDING FUND BALANCE	29,870,827	27,807,037	-6.91%	17.80%
TOTAL EXPENDITURES & FUND BALANCE	\$ 162,556,324	\$ 156,202,603	-3.91%	100.00%
*Numbers may not add up due to rounding				
**The annual budgets above do not reflect projected lapse as per the Board's policy				
Total Ending Fund Balance per above	\$29,870,827	\$27,807,037		
Projected Lapse	9,860,066	10,919,786		
Anticipated Fund Balance	\$39,730,893	\$38,726,823		
Assigned	33,171,374	32,098,891		
Unassigned	8,925,992	6,627,932		
Cash Flow Reserve (2 months)	22,114,250	21,399,261		
Unforeseen Expenses (1 month)	11,057,125	10,699,630		
Total Ending Fund Balance	42,097,366	38,726,823		

Revenues By Category & Funding Source

Revenues JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison

	Amended BUDGET FY25	Proposed BUDGET FY26	% of Prior Year
MILLAGE RATE:	<u>0.8250</u>	<u>0.8250</u>	<u>0.00%</u>
Property Taxes	\$ 111,697,607	\$ 116,112,871	3.95%
<i>Budgeted at:</i>	97.00%	96.00%	-1.03%
PROPERTY TAXES	<u>108,346,679</u>	<u>111,468,356</u>	<u>2.88%</u>
<u>INTEREST</u>			
Interest Earnings	2,579,507	2,596,881	0.67%
<u>CONTRIBUTIONS AND DONATIONS</u>			
KidsFirst Cooperman-Bogue Awards and In-kind Advertising	40,000	40,000	0.00%
TOTAL SOURCES	<u>110,966,186</u>	<u>114,105,237</u>	<u>2.83%</u>
Beginning Fund Balance	51,590,138	42,097,366	-18.40%
TOTAL REVENUES & FUND BALANCE	<u>\$ 162,556,324</u>	<u>\$ 156,202,603</u>	<u>-3.91%</u>

Expenditures: Children & Family Programs

Children and Family Programs - by Result Areas and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison				JWB Result Areas				
	Amended BUDGET FY25	Proposed BUDGET FY26	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
CHILDREN AND FAMILY SERVICES								
BEHAVIORAL HEALTH								
CHILDREN'S MENTAL HEALTH INITIATIVE	\$ 775,785	\$ 500,000	The decrease is due to a gap in FY25 with the position of Associate Manager of Children's Mental Health Initiative, which delayed the following projects: - <i>Workforce</i> : Professional development and continuing education for both clinical and non-clinical professionals which will include The REACH Institute's Patient-Centered Mental Health in Pediatric Primary Care (in January 2026) for pediatricians, family physicians, nurse practitioners, physician assistants, etc. to identify, diagnose and treat low to moderate mental health conditions (\$80,000). Trauma Focused - Cognitive Behavioral Therapy for licensed clinicians (in-person training for cohort 3: August 2025 and cohort 4: November 2025 followed by case consultation calls and knowledge-based test) to become certified with the skills to effectively respond to children who have experienced trauma (\$40,000). Future programming for children with neurodivergences including Autism Spectrum Disorder which may include training for both clinical and non-clinical professionals, case consultation and coaching for pediatricians, and assessments for children to reduce wait times (\$100,000). - <i>Public Awareness/Family Engagement</i> : Community Events and workshops to increase public awareness and educate parents/caregivers and youth about available resources, assist with facilitating community connections, and establishing healthy relationships. This will require educational materials such as Gratitude Journals and Resource Guides which are regularly requested and disseminated. Toolkits with applicable strategies and activities will be created for programs to easily implement with children, youth, and parents/caregivers (\$100,000). - <i>Technology</i> : Enhancements which may include infrastructure buildout for Medicaid billing protocols which will require subject matter experts/consultants. There may also be monthly costs should services be contracted out by the private practice (\$60,000). There may also be costs associated with the Care About Me and Optimal Data Set since we are beginning to better understand utilization and access to services (\$50,000). Costs associated with moving the Ages and Stages Questionnaire from paper to web based for early detection of potential developmental delays and ease of sharing results with pediatricians (\$70,000).				X	
CHILDREN'S MENTAL HEALTH INITIATIVE - PROGRAM SUPPORT	337,158	337,185	COLA increase					X
COMMUNITY HEALTH CENTERS OF PINELLAS, INC. - d/b/a Evraa Health	2,262,910	2,330,797	COLA increase					X
DIRECTIONS FOR MENTAL HEALTH, INC. , d/b/a DIRECTIONS FOR LIVING	2,374,433	2,554,308	Prior year saw a reduction agreement with the program president to reduce lapse by taking a percentage basis of historical results. The increase in FY26 is to further align the allocation with historical results from the prior year.					X
Early Childhood Consultation Services	456,641	470,340	COLA increase	X			X	
First Five	1,814,770	1,814,770	No Change		X		X	
Together We Rise	1,720,101	1,720,101	No Change				X	
LEARNING EMPOWERED, INC.								
Empowering Babies and Families	496,193	511,079	COLA increase	X			X	
Triangles: Partnering for Early Childhood Success	845,701	871,072	COLA increase		X			
MORTON PLANT MEASE HEALTH CARE INC.								
Supporting Motherhood and More in Pinellas County	248,686	248,686	No Change				X	
NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.								
Children's Mental Health Initiative - N. Pinellas	805,628	775,097	Reduction from One-Time-Only expenses in FY25.				X	
OPERATION PAR, INC.								
PAR Outpatient Service Array (POPSA)	282,521	282,521	No Change				X	
SUNCOAST CENTER, INC.								
Early Childhood Services	772,088	788,266	Prior year saw a reduction agreement with the program president to reduce lapse by taking a percentage basis of historical results. The increase in FY26 is to further align the allocation with historical results from the prior year.	X			X	
Family Services	5,908,824	6,041,606	Prior year saw a reduction agreement with the program president to reduce lapse by taking a percentage basis of historical results. The increase in FY26 is to further align the allocation with historical results from the prior year.				X	
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES								
Infant Family Center	951,127	921,547	Reduction from One-Time-Only expenses in FY25.	X			X	
USF Family Study Center 0-3 Co-parenting initiative	395,061	-	Presented to the Board on 05/15/25 for Non-Renewal.	X				
SUBTOTAL	20,447,627	20,167,378						
CHILDHOOD HUNGER INITIATIVE								
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC.								
Youth Feeding Program	398,294	410,243	COLA increase					X
COLLECTIVE INITIATIVE								
Childhood Hunger	26,000	20,000	Reduction from One-Time-Only expenses in FY25.					X
THE ST. PETERSBURG FREE CLINIC, INC.								
Food Support for Children & Families	5,116,917	5,040,851	COLA increase; Reduction from One-Time-Only expenses in FY25.					X
SUBTOTAL	5,641,211	5,471,094						
COMMUNITY CAPACITY BUILDING								
COMMUNITY COLLABORATIONS - PROGRAM SUPPORT	537,020	503,737	Reduction due to Health Insurance Benefit adjustment by staff	X	X	X	X	X
KIDSFIRST COOPERMAN-BOGUE	65,250	65,250	No Change					X
PROGRAM EDUCATION OUTREACH	283,000	389,500	Increase due to moving of funds from Early Learning Professional Development, OST Training, and the Mott Foundation - Fan to streamline/consolidate training within one program budget.	X	X	X	X	X
RFA FOR CAPITAL AND TECHNOLOGY	4,107,897	2,566,694	Decrease from prior year, as the strategy to utilize this funding stream to assist in spending down fund balance was successful in FY25. The FY26 budget returns this funding source back to the historical average.					X
SUBTOTAL	4,993,167	3,525,181						
DOMESTIC VIOLENCE								
COMMUNITY ACTION STOPS ABUSE, INC.								
Community Based Advocacy and Prevention	604,679	604,679	No Change				X	X
Emergency Shelter and Community Based Housing	660,512	710,512	Increase to move of funds from the Gulf Coast Legal Services non-renewal. Presented to the Board on 05/15/25.				X	X
Family Justice Center	895,279	895,279	No Change				X	X
GULFOAST LEGAL SERVICES, INC.								
Family Legal Support Services	148,123	-	Presented to the Board on 05/15/25 for Non-Renewal.				X	
HOPE VILLAGES OF AMERICA, INC.								
The Haven at Hope Villages of America	746,781	796,781	Increase to move of funds from the Gulf Coast Legal Services non-renewal. Presented to the Board on 05/15/25.				X	X
SUBTOTAL	3,065,374	3,007,261						

*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
-----------------------------	------------------	----------------	-------------------------------------	-------------------------

	Amended BUDGET FY25	Proposed BUDGET FY26	Comments:	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
CHILDREN AND FAMILY SERVICES								
EARLY CHILDHOOD DEVELOPMENT CAPACITY BUILDING								
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN	\$25,000	\$25,000	No Change	X				
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN - PROGRAM SUPPORT	227,485	239,460	COLA and an increase to salary and benefits of promoted Senior Marketing Associate, and new Marketing Specialist, to market rate.	X				
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC.								
Coaching for Early Learning Programs	320,321	320,321	No Change	X	X			
School Readiness+	1,265,139	1,303,093	COLA increase	X	X			
School Readiness Match	1,000,000	1,000,000	No Change	X	X			
EARLY LEARNING PROFESSIONAL DEVELOPMENT	22,200	-	Moved to Program Education & Outreach Budget to streamline/consolidate training within one program budget.	X	X			
FAMILY ENGAGEMENT - PROGRAM SUPPORT	137,597	138,238	COLA increase	X				
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT								
Pinellas County Licensing Board	\$74,464	900,698	COLA increase		X			
PARC, INC.								
Family Focus	317,231	326,748	COLA increase	X	X			
R' CLUB CHILD CARE, INC.								
Special Services	1,198,492	1,234,447	COLA increase	X	X			
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES								
SPC Early Childhood Education Degree Program Scholarship	34,000	57,000	Prior year budget was reduced to use carry-forward of unused funds. The increase in FY26 is to align the allocation with historical actuals.	X	X			
SPC Early Childhood Education Support Program	\$2,513	\$2,513	No Change	X	X			
SUBTOTAL	6,304,442	6,427,518						
EARLY LEARNING CENTERS								
LEARNING EMPOWERED, INC.								
Children of the World	658,688	678,449	COLA increase	X	X			
OPERATION PAR, INC.								
Child Development Center	645,863	665,239	COLA increase	X	X			
PARC, INC.								
Discovery Learning Center	1,153,486	1,188,091	COLA increase	X	X			
R' CLUB CHILD CARE, INC.								
Happy Workers, an R'Club Early Learning Academy	966,507	966,507	No Change	X				
Lew Williams Center for Early Learning	889,603	889,603	No Change	X	X			
R'Club Community Pride at Gateway	791,837	791,837	No Change	X				
R'Club Early Learning Academy @ Lemon Street	858,596	858,596	No Change	X				
R'Community Pride Healthy Early Learning Program (HELP)	454,730	371,953	The decrease is due to right-sizing this program to reduce the opportunity for lapse.	X	X			
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC								
Leahman YMCA Preschool Academy	614,472	632,906	COLA increase	X	X			
SUBTOTAL	7,033,782	7,043,180						
FAMILY STABILIZATION								
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING								
Family Works	900,000	450,000	6-month contract in FY26. Program to end 3/31/26. Presented to the Board on 05/15/25.				X	X
FSI - FAMILY SERVICES POOL	2,100,000	2,100,000	No Change				X	
FSI - PROGRAM SUPPORT	530,413	537,991	COLA increase				X	
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.								
Gulf Coast FSI Navigation	714,617	736,056	COLA increase				X	X
HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC	52,337	52,337	No Change				X	X
JOHNS HOPKINS ALL CHILDREN'S FOUNDATION, INC.								
Basic Needs Post Hurricanes	50,000	-	Reduction from One-Time-Only expenses in FY25.					
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS								
Family Connection Navigation	957,406	990,527	COLA increase; Additional increase to accommodate for increase in rental price per square foot, and yearly repairs & maintenance, for Year 2 of Omni One property.			X	X	
FSI System Navigators	1,628,109	1,638,992	Increase to accommodate for increase in rental price per square foot, and yearly repairs & maintenance, for Year 2 of Omni One property.				X	X
SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.								
Bridging Families	2,074,365	2,136,596	COLA increase				X	X
SUBTOTAL	9,007,247	8,642,499						
FATHERHOOD INITIATIVE								
COLLECTIVE INITIATIVE								
Fatherhood Collaborative	77,500	100,000	Increase from One-Time-Only expenses in FY25.	X	X	X	X	X
SUBTOTAL	77,500	100,000						
LITERACY								
COLLECTIVE INITIATIVES								
Grade Level Reading	146,500	150,000	Increase due to requests of book ordering has increased year-over-year.		X	X		
MIAMI-DADE FAMILY LEARNING PARTNERSHIP, INC.								
Reach Out & Read	170,000	170,000	No Change	X	X			
R' CLUB CHILD CARE, INC.								
House Instruction for Parents of Preschool Youngsters (HIPPY)	1,270,526	1,308,642	COLA increase	X	X			
Read Strong Pinellas	249,540	-	Presented to the Board on 05/15/25 for Non-Renewal.	X	X	X		
RENAISSANCE LEARNING, INC.								
MyOn Community Model	163,800	163,800	No Change		X	X		
SHIRLEY PROCTOR FULLER FOUNDATION								
SPPF M.A.S.T.R. Kids	1,477,754	1,632,290	COLA increase; Annualized increase Board Approved 12/24.			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC								
Yreads!	1,772,829	1,826,014	COLA increase			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC								
Yreads! Suncoast	101,284	101,284	No Change			X		
SUBTOTAL	5,352,233	5,352,029						

*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
-----------------------------	------------------	----------------	-------------------------------------	-------------------------

CHILDREN AND FAMILY SERVICES	Amended BUDGET FY25	Proposed BUDGET FY26	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
NEIGHBORHOOD FAMILY CENTERS								
C.A.P. Inc., d/b/a CITIZEN'S ALLIANCE FOR PROGRESS INC. CAP - NFC	913,681	913,681	No Change			X		X
DR. MARTIN LUTHER KING JR. NEIGHBORHOOD FAMILY CENTER, INC. d/b/a CLEARWATER NEIGHBORHOOD FAMILY CENTER Clearwater - NFC	802,999	827,089	COLA increase			X		X
HIGH POINT COMMUNITY PRIDE, INC. High Point - NFC	867,356	893,377	COLA increase			X		X
INTERCULTURAL ADVOCACY INSTITUTE, Inc. Hispanic Outreach Center - NFC	1,162,534	1,197,410	COLA increase			X	X	X
JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC. Sanderlin - NFC	1,232,476	1,269,450	COLA increase			X		X
LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER Lealman/Asian - NFC	958,663	987,423	COLA increase			X		X
SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER Mattie Williams - NFC	870,441	831,839	COLA increase; Reduction from One-Time-Only expenses in FY25.			X		X
SUBTOTAL	6,808,150	6,920,269						
OUT OF SCHOOL TIME								
ARTZ 4 LIFE ACADEMY, INC. Arts 4 Life (COST)	508,109	523,352	COLA increase			X		
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. Boys & Girls Club (COST)	4,693,587	4,834,395	COLA increase			X		
Great Futures Middle School Academy CITY OF CLEARWATER Charting the Course for Youth (COST)	476,029	490,310	COLA increase			X		
CITY OF DUNEDIN Promise Time	553,129	569,723	COLA increase			X		
CITY OF ST. PETERSBURG TASCO Center-Based Teen Programs - OST	140,954	145,183	COLA increase			X		
CURRICULUM ASSOCIATES, INC. OST & Promise Time Curriculum	3,606,975	3,715,184	COLA increase			X		
	163,943	-	Decrease as we are no longer using iReady. Other tools are in place to monitor progress of students.			X		
FAMILY RESOURCES, INC. Youth Enrichment Program (COST)	693,729	714,541	COLA increase			X		
THE LOCAL COMMUNITY HOUSING CORPORATION Cops 'n Kids Youth Center (COST)	538,572	554,729	COLA increase			X		
MOTT FOUNDATION Florida After School Inc.	10,000	-	Moved to Program Education & Outreach Budget to streamline/consolidate training within one program budget.			X		
OUT OF SCHOOL TIME STAFF TRAINING	60,000	-	Moved to Program Education & Outreach Budget to streamline/consolidate training within one program budget.			X		
PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC. PCS-PAL (COST)	503,274	463,817	The decrease is due to right-sizing this program to reduce the opportunity for lapse.			X		
R'CLUB CHILD CARE, INC. Exceptional Middle School Academy	446,125	459,509	COLA increase			X	X	
R'Club Child Care - Promise Time	1,851,445	1,902,991	COLA increase; Reduction from One-Time-Only expenses in FY25.			X		
SUMMER BRIDGE WRAP POOL	2,029,952	2,014,186	COLA increase; Reduction from One-Time-Only expenses in FY25.			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC. Promise Time	2,721,994	2,398,424	The decrease is due to right-sizing this program to reduce the opportunity for lapse.			X		
The Middle School Academy	529,424	448,648	COLA increase; Reduction from One-Time-Only expenses in FY25.			X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. Promise Time	772,343	795,513	COLA increase			X		
YMCA of Suncoast Middle School Academy	1,121,483	955,609	The decrease is due to right-sizing this program to reduce the opportunity for lapse.			X		
	395,000	280,202	The decrease is due to right-sizing this program to reduce the opportunity for lapse.			X		
SUBTOTAL	21,816,067	21,266,316						

*Numbers may not add up due to rounding

Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Result Area and Program Type JUVENILE WELFARE BOARD Current Budget with Prior Year Comparison				JWB Result Areas				
	Amended BUDGET FY25	Proposed BUDGET FY26	Comments	Early Childhood Development	School Readiness	School Success	Prevention of Child Abuse & Neglect	Strengthening Community
CHILDREN AND FAMILY SERVICES								
PARENTING EDUCATION/ FAMILY SUPPORT								
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT								
Healthy Families: Pinellas	7,694,137	7,924,961	COLA increase	X			X	
Healthy Families: Pinellas Support Group	6,815	8,065	The increase is due to the follow requests: - North County: Adding an additional group per year. - Mid County: Increase to venue costs. - South County: Increase to supply and venue costs.				X	
Pinellas Nurse - Family Partnership & Data	1,091,640	1,124,367	COLA and Data increase	X			X	
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. Teen Parent Engagement Program	464,759	-	Presented to the Board on 05/15/25 for Non-Renewal.	X			X	
HEALTHY START COALITION OF PINELLAS, INC. 1st 1,000 Days Pinellas	391,078	391,078	No Change	X			X	
EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	684,667	599,500	\$85,167 reduction to eliminate subcontract Champions for Children; presented to the Board on 05/15/25.	X			X	
OPERATION PAR, INC.								
Motivating New Parents	522,392	522,392	No Change	X			X	
Nurturing Parent Program	155,670	160,340	COLA increase				X	
SIXTH JUDICIAL CIRCUIT OF FLORIDA								
Early Childhood Court	183,431	183,431	No Change	X			X	
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Kinship Services Network of Pinellas	1,371,065	1,412,197	COLA increase	X			X	
SUBTOTAL	12,565,654	12,326,331						
PREVENTABLE CHILD DEATH INITIATIVE								
PREVENTABLE CHILD DEATHS PUBLIC AWARENESS CAMPAIGN	190,000	205,000	Increase is to align with historical actuals and needs.				X	
PREVENTABLE CHILD DEATHS - PROGRAM SUPPORT	105,166	125,305	Increase to salary and benefits of unfilled, budgeted, dedicated FTE, to market rate.				X	
SUBTOTAL	295,166	330,305						
RESPIRE								
FAMILY RESOURCES, INC.								
SafePlace2B	490,953	505,682	COLA increase				X	X
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Caregiver Support Services	2,731,841	2,751,841	Increase from One-Time-Only expenses in FY25, back to original allocation.	X			X	
SUBTOTAL	3,222,794	3,257,523						
SCHOOL AND COMMUNITY-BASED HEALTH								
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT								
Pinellas School-Based Sealant	187,361	-	Presented to the Board on 05/15/25 for Non-Renewal.				X	
School-Based Health Services	1,399,388	1,441,370	COLA increase				X	
PRESERVE VISION FLORIDA								
See our Bright Future	230,945	237,873	COLA increase		X		X	
SUBTOTAL	1,817,694	1,679,243						
SCHOOL SUPPORT AND INTERVENTION								
FAMILY RESOURCES, INC.								
Intensive Case Management: Elementary Truancy Specialist	79,884	-	Presented to the Board on 05/15/25 for Non-Renewal.				X	X
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. Violence Prevention	1,025,511	-	Presented to the Board on 05/15/25 for Non-Renewal.				X	
PACE CENTER FOR GIRLS, INC. PACE Center for Girls	163,116	168,009	COLA increase				X	
SENIORS IN SERVICE OF TAMPA BAY, INC. Foster Grandparent Program	334,619	344,658	COLA increase				X	
SIXTH JUDICIAL CIRCUIT OF FLORIDA Behavioral Evaluation	731,449	785,689	COLA increase; Reduction from One-Time-Only expenses in FY25.				X	
THE BETHEL COMMUNITY FOUNDATION, INC. Truancy Intervention Program Services (TIPS)	418,872	431,438	COLA increase				X	X
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Pinellas Support Team	914,842	921,687	COLA increase; Reduction from One-Time-Only expenses in FY25.				X	X
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC Child Protection Community Education Program	138,536	138,536	No Change				X	
SUBTOTAL	3,806,829	3,799,017						
YOUTH DEVELOPMENT/MENTORING								
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.								
Comprehensive Mentoring	958,134	958,134	No Change				X	
BOLEY CENTER, INC.								
Youth Employment Program	1,483,361	1,527,862	COLA increase				X	X
FAMILY CENTER ON DEAFNESS, INC. Family Center on Deafness	1,003,434	961,119	COLA increase; Reduction from One-Time-Only expenses in FY25.				X	
GIRL SCOUTS OF WEST CENTRAL FLORIDA Girl Scouts	253,374	269,845	COLA increase				X	
YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC. YDF-AKA AKAdemy	150,927	155,455	COLA increase				X	
YOUTH DEVELOPMENT INITIATIVES, INC. Precious Pearls and Alpha Institute	261,113	268,946	COLA increase				X	
SUBTOTAL	4,110,343	4,141,361						
TOTAL CHILDREN AND FAMILY SERVICES	116,255,281	112,447,492						
NEW & EXPANDED PROGRAMS								
HURRICANE RELIEF FUND	333,821	487,500	Increase to complete the implementation of the FY21-FY26 Strategic Plan. Increase shown in FY26, as remaining funds in FY25 were reallocated to SPFC's Food Support for Children and Families. An annual allocation of \$150k was Board Approved on 05/15/25.					
SUBTOTAL	333,821	637,500						
TOTAL CHILDREN AND FAMILY PROGRAMS	\$ 116,589,102	\$ 113,084,992						

*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 FY25	Proposed BUDGET FY26
ARTZ 4 LIFE ACADEMY, INC.		
Artz 4 Life (COST)	508,109	523,352
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.		
Comprehensive Mentoring	958,134	958,134
BOLEY CENTER, INC.		
Youth Employment Program	1,483,361	1,527,862
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. TOTAL		
Boys & Girls Club (COST)	4,693,587	4,834,395
Great Futures Middle School Academy	476,029	490,310
Youth Feeding Program	398,294	410,243
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. TOTAL	5,567,910	5,734,947
CHILDREN'S MENTAL HEALTH INITIATIVE	775,785	500,000
CHILDREN'S MENTAL HEALTH INITIATIVE - PROGRAM SUPPORT	337,158	337,185
C.A.P. Inc., d/b/a CITIZEN'S ALLIANCE FOR PROGRESS		
CAP - NFC	913,681	913,681
CITY OF CLEARWATER		
Charting the Course for Youth (COST)	553,129	569,723
CITY OF DUNEDIN		
Promise Time	140,954	145,183
CITY OF ST. PETERSBURG		
TASCO Center-Based Teen Programs - OST	3,606,975	3,715,184
COLLECTIVE INITIATIVES		
Childhood Hunger	26,000	20,000
Community Collaborations - Program Support	537,020	503,737
Fatherhood Collaborative	77,500	100,000
Grade Level Reading	146,500	150,000
COLLECTIVE INITIATIVE'S TOTAL	787,020	773,737
COMMUNITY ACTION STOPS ABUSE, INC.		
Community Based Advocacy and Prevention	604,679	604,679
Emergency Shelter and Community Based Housing	660,512	710,512
Family Justice Center	895,279	895,279
COMMUNITY ACTION STOPS ABUSE, INC. TOTAL	2,160,470	2,210,470
COMMUNITY ALLIANCE - PROGRAM SUPPORT		
COMMUNITY HEALTH CENTERS OF PINELLAS, INC - d/b/a Evara Health		
Children's Mental Health Initiative	2,262,910	2,330,797
CURRICULUM ASSOCIATES, INC.		
OST & Promise Time Curriculum	163,943	-
DIRECTIONS FOR MENTAL HEALTH, INC. , d/b/a DIRECTIONS FOR LIVING		
Children's Outpatient	2,374,433	2,554,308
Early Childhood Consultation Services	456,641	470,340
Family Works	900,000	450,000
First Five	1,814,770	1,814,770
Together We Rise	1,720,101	1,720,101
DIRECTIONS FOR MENTAL HEALTH, INC. , d/b/a DIRECTIONS FOR LIVING TOTAL	7,265,945	7,009,519

*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 FY25	Proposed BUDGET FY26
DR. MARTIN LUTHER KING JR. NEIGHBORHOOD FAMILY CENTER, INC. d/b/a CLEARWATER NEIGHBORHOOD FAMILY CENTER		
Clearwater - NFC	802,999	827,089
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN	825,000	825,000
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN - PROGRAM SUPPORT	227,485	239,460
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC.		
Coaching for Early Learning Programs	320,321	320,321
School Readiness+	1,265,139	1,303,093
School Readiness Match	1,000,000	1,000,000
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC. TOTAL	2,585,460	2,623,414
EARLY LEARNING PROFESSIONAL DEVELOPMENT	22,200	-
FAMILY CENTER ON DEAFNESS, INC.		
Family Center on Deafness	1,003,434	961,119
FAMILY ENGAGEMENT - PROGRAM SUPPORT	137,597	138,238
FAMILY RESOURCES, INC.		
Intensive Care Management: Elementary Truancy Specialist	79,884	-
SafePlace2B	490,953	505,682
Youth Enrichment Program (COST)	693,729	714,541
FAMILY RESOURCES, INC. TOTAL	1,264,566	1,220,222
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT		
Healthy Families Pinellas	7,694,137	7,924,961
Healthy Families Pinellas Support Group	6,815	8,065
Pinellas County Licensing Board	874,464	900,698
Pinellas Nurse - Family Partnership & Data	1,091,640	1,124,367
Pinellas School-Based Sealant	187,361	-
School-Based Health Services	1,399,388	1,441,370
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT TOTAL	11,253,805	11,399,460
FSI - FAMILY SERVICES POOL	2,100,000	2,100,000
FSI - PROGRAM SUPPORT	530,413	537,991
GIRL SCOUTS OF WEST CENTRAL FLORIDA		
Girl Scouts	253,374	269,845
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.		
Gulf Coast FSI Navigation	714,617	736,056
Teen Parent Engagement Program	464,759	-
Violence Prevention	1,025,511	-
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC. TOTAL	2,204,887	736,056
GULFCOAST LEGAL SERVICES, INC.		
Family Legal Support Services	148,123	-
HEALTHY START COALITION OF PINELLAS, INC.		
1st 1,000 Days Pinellas	391,078	391,078
EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	684,667	599,500
HEALTHY START COALITION OF PINELLAS, INC. TOTAL	1,075,745	990,578

*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 FY25	Proposed BUDGET FY26
HIGH POINT COMMUNITY PRIDE, INC.		
High Point - NFC	867,356	893,377
HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC	52,337	52,337
HOPE VILLAGES OF AMERICA, INC.		
The Haven at Hope Villages of America	746,781	796,781
HURRICANE RELIEF FUND	-	150,000
INTERCULTURAL ADVOCACY INSTITUTE, Inc.		
Hispanic Outreach Center - NFC	1,162,534	1,197,410
JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC.		
Sanderlin - NFC	1,232,476	1,269,450
JOHN'S HOPKINS ALL CHILDREN'S FOUNDATION, INC.		
Basic Needs Post Hurricanes	50,000	-
KIDSFIRST COOPERMAN-BOGUE	65,250	65,250
LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER, INC.		
Lealman/Asian - NFC	958,663	987,423
LEARNING EMPOWERED, INC.		
Children of the World	658,688	678,449
Empowering Babies and Families	496,193	511,079
Triangles: Partnering for Early Childhood Success	845,701	871,072
LEARNING EMPOWERED, INC. TOTAL	2,000,582	2,060,599
MIAMI-DADE FAMILY LEARNING PARTNERSHIP, INC.		
Reach Out & Read	170,000	170,000
MORTON PLANT MEASE HEALTH CARE INC.		
Supporting Motherhood and More in Pinellas County	248,686	248,686
MOTT FOUNDATION		
Florida After School Inc.	10,000	-
NEW & EXPANDED PROGRAMS	333,821	487,500
NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.		
Children's Mental Health Initiative - N. Pinellas	805,628	775,097
OPERATION PAR, INC.		
Child Development Center	645,863	665,239
Motivating New Parents	522,392	522,392
Nurturing Parenting Program	155,670	160,340
PAR Outpatient Service Array (POPSA)	282,521	282,521
OPERATION PAR, INC. TOTAL	1,606,446	1,630,492
OUT OF SCHOOL TIME STAFF TRAINING	60,000	-
PACE CENTER FOR GIRLS, INC.		
PACE Center for Girls	163,116	168,009
PARC, INC.		
Discovery Learning Center	1,153,486	1,188,091
Family Focus	317,231	326,748
PARC, INC. TOTAL	1,470,717	1,514,839
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS		
Family Connection Navigation	957,406	990,527
FSI System Navigators	1,628,109	1,638,992
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS TOTAL	2,585,515	2,629,519

*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 FY25	Proposed BUDGET FY26
PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC.		
PCS-PAL (COST)	503,274	463,817
PRESERVE VISION FLORIDA		
Seeing Our Bright Future	230,945	237,873
PREVENTABLE CHILD DEATHS - PROGRAM SUPPORT	105,166	125,305
PREVENTABLE CHILD DEATHS PUBLIC AWARENESS CAMPAIGN	190,000	205,000
PROGRAM EDUCATION OUTREACH	283,000	389,500
R'CLUB CHILD CARE, INC.		
Exceptional	446,125	459,509
Happy Workers, an R'Club Early Learning Academy	966,507	966,507
Home Instruction for Parents of Preschool Youngsters (HIPPIY)	1,270,526	1,308,642
Lew Williams Center for Early Learning	889,603	889,603
Middle School Academy	1,851,445	1,902,991
R'Club Child Care - Promise Time	2,029,952	2,014,186
R'Club Community Pride at Gateway	791,837	791,837
R'Club Early Learning Academy @ Lemon Street	858,596	858,596
R'Community Pride Healthy Early Learning Program (HELP)	454,730	371,953
Read Strong Pinellas	249,540	-
Special Services	1,198,492	1,234,447
R'CLUB CHILD CARE, INC. TOTAL	11,007,353	10,798,270
RENAISSANCE LEARNING, INC.		
MyOn Community Model	163,800	163,800
RFA FOR CAPITAL AND TECHNOLOGY	4,107,897	2,566,694
SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS		
NEIGHBORHOOD FAMILY CENTER		
Mattie Williams - NFC	870,441	831,839
SENIORS IN SERVICE OF TAMPA BAY, INC.		
Foster Grandparent Program	334,619	344,658
SHIRLEY PROCTOR PULLER FOUNDATION		
SPPF M.A.S.T.R. Kids	1,477,754	1,632,290
SIXTH JUDICIAL CIRCUIT OF FLORIDA		
Behavioral Evaluation	731,449	785,689
Early Childhood Court	183,431	183,431
SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.		
Bridging Families	2,074,365	2,136,596
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES		
SPC Early Childhood Education Degree Program Scholarship	34,000	57,000
SPC Early Childhood Education Support Program	82,513	82,513
SUMMER BRIDGE WRAP POOL	2,721,994	2,398,424
SUNCOAST CENTER, INC.		
Early Childhood Services	772,088	788,266
Family Services	5,908,824	6,041,606
SUNCOAST CENTER, INC. TOTAL	6,680,912	6,829,872

*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 FY25	Proposed BUDGET FY26
THE BETHEL COMMUNITY FOUNDATION, INC.		
Truancy Intervention Program Services (TIPS)	418,872	431,438
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK		
Caregiver Support Services	2,731,841	2,751,841
Kinship Services Network of Pinellas	1,371,065	1,412,197
Pinellas Support Team	914,842	921,687
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK TOTAL	5,017,748	5,085,725
THE LOCAL COMMUNITY HOUSING CORPORATION		
Cops 'n Kids Youth Center (COST)	538,572	554,729
THE ST. PETERSBURG FREE CLINIC, INC.		
Food Support for Children & Families	5,116,917	5,040,851
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES		
Infant Family Center	951,127	921,547
USF Family Study Center 0-3 Co-parenting initiative	395,061	-
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES TOTAL	1,346,188	921,547
YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC.		
Lealman YMCA Preschool Academy	614,472	632,906
Promise Time	529,424	448,648
The Middle School Academy	772,343	795,513
Yreads!	1,772,829	1,826,014
YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG TOTAL	3,689,068	3,703,082
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC.		
Child Protection Community Education Program	138,536	138,536
Promise Time	1,121,483	955,609
YMCA of Suncoast Middle School Academy	395,000	280,202
Yreads! Suncoast	101,284	101,284
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. TOTAL	1,756,303	1,475,631
YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC.		
YDF-AKA AKAdemy	150,927	155,455
YOUTH DEVELOPMENT INITIATIVES, INC.		
Precious Pearls and Alpha Institute	261,113	268,946
CHILDREN AND FAMILY SERVICES PROGRAMS TOTAL	\$ 116,589,102	\$ 113,084,992

*Numbers may not add up due to rounding

Expenditures: General Government - Administration

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

<u>Administration</u>	<u>Amended BUDGET FY25</u>	<u>Proposed BUDGET FY26</u>	<u>% of Prior Year</u>
Salaries & Benefits	\$ 9,519,189	\$ 9,523,774	0.05%
Operating			
Contractual Services	1,151,155	1,036,165	-9.99%
Building Services	1,086,520	965,509	-11.14%
Training & Supplies	319,439	323,808	1.37%
Other Operating	66,376	57,766	-12.97%
Operating Totals	<u>2,623,491</u>	<u>2,383,248</u>	<u>-9.16%</u>
 Total Budget	 <u>\$ 12,142,680</u>	 <u>\$ 11,907,022</u>	 <u>-1.94%</u>

Expenditures: General Government – Non-Administration

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

<u>Non-Administration</u>	<u>Amended BUDGET FY25</u>	<u>Proposed BUDGET FY26</u>	<u>% of Prior Year</u>
Statutory Fees	\$ 2,300,658	\$ 2,413,166	4.89%
Internal Technology Implementation	1,521,058	918,386	-39.62%
Other Non-Administration			
Performance Measurement	72,000	72,000	0.00%
Other Non-Administration Total	72,000	72,000	0.00%
Total Budget	<u>\$ 3,893,716</u>	<u>\$ 3,403,552</u>	<u>-12.59%</u>

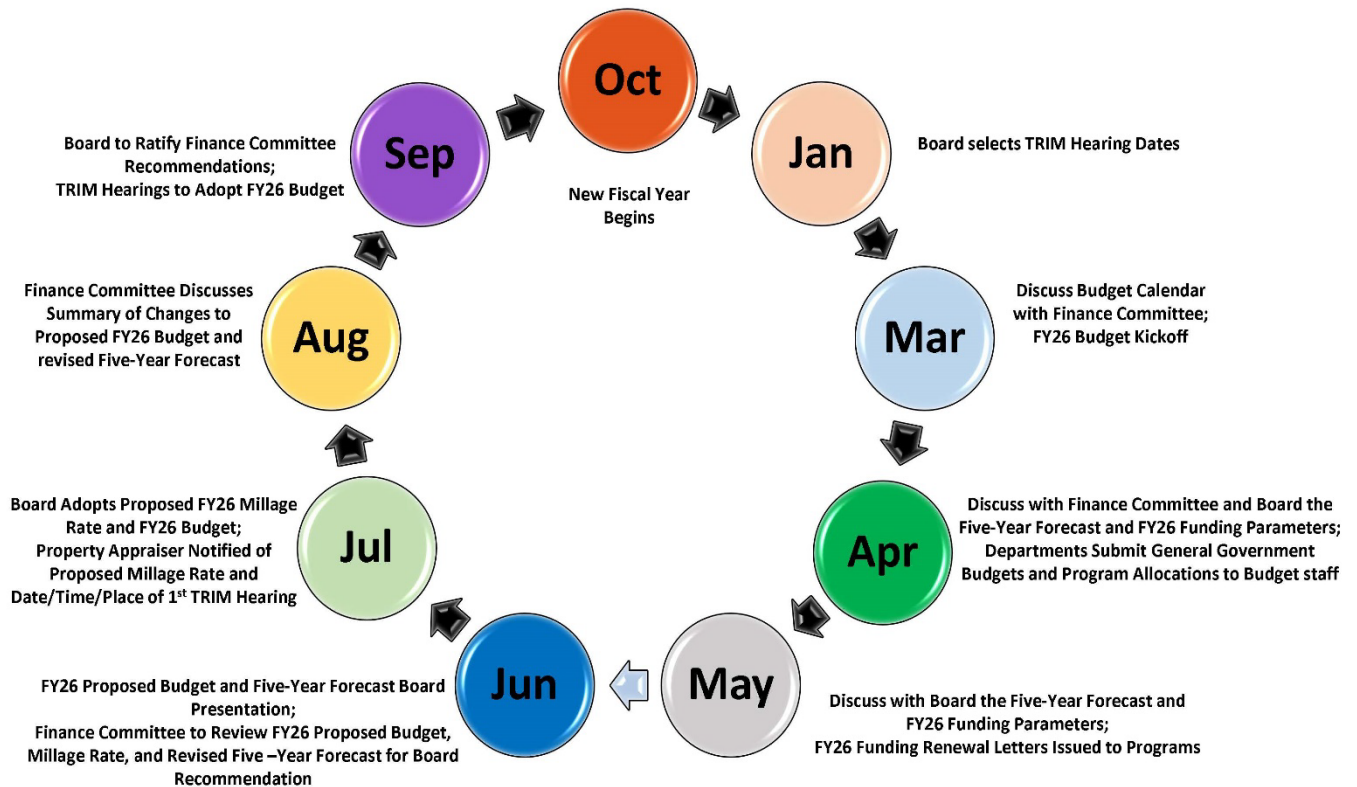
FY26 Budget Process

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:

JWB FY26 Budget Cycle



FY26 Budget Calendar



FY26 BUDGET DEVELOPMENT CALENDAR

Note: Highlighted sections are required by Florida Statutes or JWBs Act.
Color Key: **Board** / **Finance Committee** / **Internal Staff**

<u>Date*</u>	<u>Activity*</u>	<u>Participants</u>
JANUARY		
January 16	Board Meeting to take Action: Board Selects TRIM Hearing Dates	Board
FEBRUARY		
February 12	Meeting to Discuss FY26 Budget Calendar	Managers
February 21	Meeting to Discuss: 1. FY26 Budget Instructions 2. FY26 Budget Reductions 3. Program & Staff COLA % and Eligibility Recommendations 4. FY25-FY30 Lapse Projections	Executive Team, Program Finance, and Budget Staff
February 26	Meeting to Discuss: 1. Review & Approve Multi-Year Forecast Format Revisions 2. Review FY26-FY30 Interest Rate Assumptions 3. Review FY26-FY30 Property Value Assumptions	CEO, CFO, and Budget Staff
MARCH		
March 5	Meeting to Discuss: 1. FY26-FY30 New & Expanded Programs 2. FY26-FY30 New Staff Positions 3. Finalize FY26 Staff & Program COLA %	Executive Team, Program Finance, and Budget Staff
March 6	Finance Committee Meeting to Discuss: 1. Recommend Approval of the FY24 Annual Comprehensive Financial Report (ACFR) 2. Discuss FY26 Budget Calendar	Finance Committee
March 13	Board Meeting to take Action: Board Approves FY24 Audited Financial Statements	Board
March 17	Salary Classification and Compensation Study due to JWB	CEO and HR Staff
March 19	Personnel Calculations due to Budget Staff	HR Staff
March 26	Meeting to Discuss Funding Parameters (1st of 2 meetings): 1. Review State's Updated Ad Valorem Estimates 2. Determine Millage Rate Scenarios 3. Final FY26 Program Allocations 4. FY26-FY30 Capital RFA 5. FY26-FY30 Program Reductions	CEO, CFO, COO, Program Finance, and Budget Staff
March 26	FY26 Budget Kickoff Meeting	Managers
March 28	Meeting to Discuss Funding Parameters (2nd of 2 meetings): 1. Review State's Updated Ad Valorem Estimates 2. Determine Millage Rate Scenarios 3. Final FY26 Program Allocations 4. FY26-FY30 Capital RFA 5. FY26-FY30 Program Reductions	CEO, CFO, COO, Program Finance, and Budget Staff

* Dates and Activities subject to change. Strikethroughs reflect changes made. BOLD reflects additions to calendar.

1

4/29/2025

FY26 Budget Calendar (Cont'd)



FY26 BUDGET DEVELOPMENT CALENDAR

Note: Highlighted sections are required by Florida Statutes or JWBs Act.
Color Key: Board / Finance Committee / Internal Staff

<u>Date*</u>	<u>Activity*</u>	<u>Participants</u>
APRIL		
April 10	Finance Committee Meeting to Discuss: 1. Multi-Year Forecast 2. FY26 Funding Parameters	Finance Committee
April 10	Board Meeting to Discuss: 1. Multi-Year Forecast 2. FY26 Funding Parameters	Board
April 11	Finalized Personnel Calculations due to Budget Staff	HR Staff
April 11	FY26 Revenue, General Government, & Program - Direct Services Budget Submissions Due to Budget Staff	Managers
MAY		
May 7	Meeting to Review FY26 Revenue, General Government & Program - Direct Services Budgets	Managers
May 15	Board Meeting to Discuss: 1. Multi-Year Forecast 2. FY26 Funding Parameters	Board
May 2 May 19	Notify Agencies of their Children and Family Program Allocation Amounts	Program Consultants
May 28	FY26 Non-Administration, Capital, and IT department Budgets due to Budget Staff	Director of IT
May 29	Meeting to Discuss: FY25, Q2 Lapse Projection	Executive Team, Program Finance, and Budget Staff
JUNE		
June 1	Property Appraiser Delivers Preliminary Estimates of Taxable Values F.S. 200.065(7)	Budget Staff
June 2	Meeting to Review (1st of 2 Meetings): 1. Preliminary Taxable Values 2. Five Year Forecast Scenarios 3. Key Forecast Assumptions	CEO, CFO, and Budget Staff
June 3	Meeting to Review (2nd of 2 Meetings): 1. Preliminary Taxable Values 2. Five Year Forecast Scenarios 3. Key Forecast Assumptions	CEO, CFO, and Budget Staff
June 12	Board Meeting: Presentation of FY26 Proposed Budget & Revised Five-Year Forecast JWB Act Ch. 2003-320	Board
June 13 June 12	Meeting to Review: 1. FY26 Proposed Budget 2. Millage Rate 3. Revised Five-Year Forecast for Finance Committee	CEO, CFO, and Budget Staff
June 13 June 20	Budgets for Children and Family Program Allocations in Grants Management Software due to JWB	Providers
June 26	Finance Committee Meeting to take Action: Review FY26 Proposed Budget, Millage Rate, & Revised Five-Year Forecast for Board Recommendation	Finance Committee

* Dates and Activities subject to change. Strikethroughs reflect changes made. BOLD reflects additions to calendar.

FY26 Budget Calendar (Cont'd)



FY26 BUDGET DEVELOPMENT CALENDAR

Note: Highlighted sections are required by Florida Statutes or JWB's Act
 Color Key: Board / Finance Committee / Internal Staff

Date*	Activity*	Participants
JULY		
July 1	Property Appraiser Certifies Taxable Values F.S. 200.065(1)	Budget Staff
July 9	Meeting to Review: 1. Certified Taxable Values 2. Five Year Forecast Scenarios 3. Key Forecast Assumptions	CEO, CFO, and Budget Staff
July 24	Board Meeting: Adoption of Proposed FY26 Millage Rate and Proposed FY26 Budget	Board
July 29	Property Appraiser is Notified of Proposed Millage Rate and Date/Time/Place of 1 st Public Budget Hearing F.S. 200.065(2)(b)	CEO and Budget Staff
July 31	**Deadline for FY26 Budget Changes. Any other changes will be handled as budget amendments after October 1st. **	Budget Staff
August		
August 4	Update FY26 Proposed Budget & Five-Year Forecast with Revised Lapse Projection	Budget Staff
August 18	Property Appraiser mails TRIM Notices F.S. 200.065(2)(b)	Property Appraiser
August 28	Finance Committee Meeting to Discuss: Summary of Changes to Proposed FY26 Budget & Revised Five-Year Forecast	Finance Committee
SEPTEMBER		
September 8	Board Public Hearing: First Public Hearing to Adopt FY26 Tentative Millage Rate and Budget F.S. 200.065(2)(c)	Board
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 22	Board Meeting: Ratify Finance Committee Recommendations Board Public Hearing: Final Public Hearing to Adopt Final FY26 Budget and Millage Rate F.S. 200.065(2)(d)	Board
September 25	JWB Distributes Adopted Resolutions to the Property Appraiser, Tax Collector and State Department of Revenue F.S. 200.065(4)	Budget Staff
September 29	Final Taxable Value (DR-422) Received from Property Appraiser	Budget Staff
OCTOBER		
October 1	FY26 Begins	N/A
October 2	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 22	Final FY26 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

Glossary

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.

Board

The governing body of JWB consisting of the members as set forth in Juvenile Welfare Board Act of 1945, 200-320, Laws of Florida.

Budget

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

Glossary (Cont'd)

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., \$75,000 or less) has been delegated to the Chief Executive Officer (CEO).

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.

Direct Service

Services provided directly to a specific participant, collateral contacts on behalf of a participant, or services negotiated from other sources for a specific participant.

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.

Fixed Rate

Payments that will remain constant over the term of a contract.

Glossary (Cont'd)

Florida Statutes (F.S.)

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.

General Fund

The general operating fund of JWB and is used to account for all its financial resources and operating activities.

Lapse

Unspent funds remaining from a budgeted amount.

Local Government Surplus Funds Trust Fund

The pooled investment fund created by F.S.218.405.

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.

Glossary (Cont'd)

Other Operating Category

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

Policy

A definite course of action adopted by the Board after a review of information and directed at the realization of goals.

Prepaid Expense

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

Request for Applications (RFA)

A written competitive solicitation that provides a broad opportunity for JWB to receive need assessments and innovative solutions from the provider community that are aligned with JWB's Strategic Results Areas and are evaluated based on the criteria included in the RFA. An RFA does not include a detailed scope of work. All terms can be negotiated, including price, prior to contract award.

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.

Resolution

A formal written statement that is adopted by the Board. Rules as specified in the Bylaws regarding what number of votes the resolution must have to be adopted may differ from the number of votes required to pass a motion.

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.

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.

Glossary (Cont'd)

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.

Vendor

Any person or company that sells goods or services to another person or company.