



Juvenile Welfare Board of Pinellas County

FY2027 Budget

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Executive Summary

Message from Interim JWB Chief Executive Officer Karen Boggess



In Pinellas County, children make up only 15% of our population, but they are 100% of our future. For 80 years, the Juvenile Welfare Board of Pinellas County (JWB) has been guided by a simple belief: when we invest in children, we invest in the future of our community. Every investment we make today helps shape the trajectory of Pinellas County for generations to come. It is both our greatest responsibility and our most profound opportunity.

JWB is a countywide special taxing district established by a Special Act of the Florida Legislature in 1945, ratified by voters in 1946, and committed to guarding the rights and needs of Pinellas County children. Governed by an 11-member Board, JWB's Strategic Plan provides the framework that guides our annual budget. Every investment is informed by community needs, guided by data, and focused on creating lasting impact. From birth through adolescence and into adulthood, our goal remains the same: to ensure every child reaches their fullest potential.

In FY25, JWB's annual impact budget of \$133 million strengthened the lives of more than 83,000 children and families through 98 quality programs across 51 partner agencies. All investments are focused on JWB's six strategic result areas: Early Childhood Development; School Readiness; Student Success; Promotion of Children's Physical, Mental, and Social Well-Being; Strengthening Community for Family Stability; and Organizational Capacity. JWB also works strategically and collectively to prevent childhood deaths, nurture early development, champion mental health, promote grade-level reading, fight childhood hunger, and support fathers and grandparents in their caregiving roles—these efforts expand our reach by over 60,000 residents.

Infant sleep-related suffocation and drowning remain the leading causes of preventable childhood deaths, and JWB is a statewide leader in helping prevent these needless tragedies. JWB also transforms breakthrough research on the sheer complexity and brilliance of early brain development into innovative practices that keep babies on track from birth to three, laying the foundation for kindergarten readiness. Serving as the backbone organization, in 2015 JWB and our partners launched the *Early Readers, Future Leaders* Pinellas Grade-Level Reading Campaign, driving third-grade reading proficiency from under 50% a decade ago to an incredible 70% today. Illustrating the importance and impact of collaboration.

While we celebrate this monumental milestone, our work is far from finished. The demand for high-quality early childhood care remains critical for working families, and the economic returns are undeniable. According to Nobel Prize-winning economist James Heckman, every dollar invested in early education delivers a 13% annual return in societal and economic gains. Once children enter school, affordable out-of-school-time and summer programs are equally critical. They protect child safety, grant working parents peace of mind, and deliver the targeted academics, enrichment, and youth development opportunities that help kids soar.

Youth mental health challenges remain at crisis levels, fueled by escalating screen time, social media exposure, and the erosion of human social connections. JWB is confronting this head-on by building a comprehensive system of prevention and early intervention. From integrating behavioral health directly into pediatric practices to equipping parents with digital parenting education, we are spearheading a continuum of care for children and families at every level. Families also continue to navigate an ever-changing economic environment, facing significant barriers to stable employment, affordable housing, and food security.

To responsibly meet these evolving community needs within a shifting and dynamic fiscal landscape, we have carefully balanced our resources to develop the JWB FY27 Budget while continuing to maximize community impact. In anticipation of potential property tax reform, the budget incorporates a reduced millage rate of 0.8168, which is the midpoint between the rolled-back rate (0.8086) and the FY26 rate (0.8250). Totalling \$153.7 million, the proposed FY27 Budget represents a strategic \$2.5 million (1.6%) decrease below the FY26 Amended Budget. These prudent reductions reflect a measured approach to right-sizing allocations while successfully achieving the Board's targets for both the Administrative Rate and Assigned Fund Balance. While not exhaustive, the following summarizes the significant year-over-year changes:

- **FY27 Children and Families Program Budget:** Overall reduction of \$5,040,871 to right-size budgets and reduce lapse opportunities, with key changes from FY26 that include:
 - **Net reduction of \$29,049 for Behavioral Health funding:** Includes a decrease to the Children's Mental Health Initiative budget to focus on emerging needs.
 - **Net reduction of \$1,175,964 for Community Capacity Building:** Includes a \$1,532,342 allocation for Capital and Technology RFAs for JWB-funded programs, which represents a \$1,070,964 decrease from FY26 to proactively prepare for potential property tax reform.
 - **Net reduction of \$419,513 for Early Childhood Development Capacity Building:** Reflects historical right-sizing across the board, plus reduced paid media strategies for the Early Childhood Public Awareness Campaign; additionally, a net-zero shift of \$220,321 moves funding from early learning coaching to the School Readiness Match budget, approved by the Board on July 23, 2026.
 - **Net reduction of \$2,415,781 for the Family Services Initiative:** Reflects right-sizing and restructuring.
 - **Reduction of \$40,000 for the Fatherhood Collaborative:** Reflects the completion of consulting services.
 - **Annualized increase of \$29,713 for the Safety Harbor Neighborhood Family Center:** Allocation approved by the Board on October 15, 2025.
 - **Annualized increases totaling \$105,807 across two community Out-of-School Time budgets:** City of Clearwater's Charting the Course for Youth totaling \$89,001, as approved by the Board on October 15, 2025, and Family Resources' Youth Enrichment Program totaling \$16,806, as approved by the Board on December 18, 2025.
 - **Reduction of \$191,919 for Parent Education and Family Support:** Realized by merging Operation PAR's Motivating New Parents and Nurturing Parenting programs to right-size.

- **Net reduction of \$242,763 for Youth Development and Mentoring:** Includes a right-sizing decrease to Big Brothers Big Sisters of Tampa Bay's Comprehensive Mentoring, balanced by a \$50,000 allocation for Clearwater for Youth, as approved by the Board on March 13, 2026, and annualized at \$100,000.
- **Additional reductions totaling \$818,850:** For one-time expenses and programs whose funding ended in FY26.
- **An allocation of \$644,948 for Cost-of-Living Adjustments (COLAs) for JWB-funded program staff retention and recruitment:** Range from 0% to 1.5% based on each program's FY25 lapse rate.
- **Reduction of \$487,500 for New and Expanded program funding:** Due to proposed property tax reform, adjustments will be prioritized for the most critical needs, optimizing current resources without expanding the budget footprint.
- **FY27 General Government Budget: Net reduction of \$746,610 that maintains an administrative rate of 8.44%, well below the Board guideline of 10%:** This includes a decrease of \$849,126 to the Administration and Direct Program Support budget, driven by the reduction of 8 FTEs and the removal of the 2.5% contra-offset for anticipated vacancies. It also includes a 1.5% COLA to maintain competitive market compensation for JWB staff, alongside minor increases in capital outlay and non-administrative statutory fees.

JWB's annual investments strengthen children and families, which ultimately makes our entire community 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 a meaningful, purposeful life.



Karen Boggess, MSW
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: FY2027-FY2028



Early Childhood Development

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

- Strategy 1.1:** Employ universal screening for the early identification of children needing referrals to critical services.
- Strategy 1.2:** Engage parents, grandparents, and other significant adults in a child's life to promote healthy caregiver relationships as well as to provide advocates for young children.
- Strategy 1.3:** Continue Turbo Babies campaign targeting parents and caregivers to ensure children 0-3 achieve critical milestones, and that practical application of early childhood education principles are understandable and known.
- Strategy 1.4:** Continue to expand professional partnerships that interact with parents and caregivers to ensure children 0-3 achieve critical milestones.
- Strategy 1.5:** Invest in high-quality childcare for children 0-3, in partnership with public and private entities.
- Strategy 1.6:** Strengthen and continue home visiting programming targeting high-risk populations.
- Strategy 1.7:** Collaborate with funding agencies to infuse training on best practices with data-driven outcomes in family engagement.
- Strategy 1.8:** Convene Pinellas County stakeholders to explore gaps in Autism Spectrum Disorder services, and what, if anything, can be done to address them.



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:** Increase awareness of the value and engagement in Voluntary Pre-Kindergarten (VPK).
- Strategy 2.3:** Convene a group to collaborate on identifying and removing barriers to families enrolling in VPK.
- Strategy 2.4:** Continue funding of high-quality wrap-around services for VPK in collaboration with the Early Learning Coalition.



Student Success

Children will exhibit key indicators of student success, including progress towards academic goals, regular attendance and active engagement in the learning process, a sense of belonging within the school and community, developed soft skills needed in adulthood, as well as physical and mental well-being achieved in partnership with engaged families who are supported as active participants in their child's education.

- Strategy 3.1:** Promote an understanding of student success by Pinellas County parents and caregivers, educational and social service professionals as well as the students themselves, and strengthen family engagement practices that empower families to support learning as well as well-being at home and in school.
- Strategy 3.2:** Work collaboratively with Pinellas County Schools and other education-oriented organizations, such as the Pinellas Education Foundation, to identify gaps in student success including those related to family engagement, and devise approaches for maintaining and improving student success at all grade levels.
- Strategy 3.3:** Serve as the backbone to the collaborative Initiative for Grade-Level Reading, striving for community-wide intervention in ensuring children are reading at grade level and attending school consistently, with a focus on strengthening family engagement as a key driver of literacy and attendance outcomes.



Promotion of Children's Physical, Mental, and Social Well-Being

Children will thrive in safe and healthy environments.

- Strategy 4.1:** Raise awareness on the potential harm of digital devices as well as social media on children's mental health and support caregivers' capacity to respond.
- Strategy 4.2:** Work collaboratively with all systems for families to safely maintain children in their homes.
- Strategy 4.3:** Continue to expand high-quality respite services.
- Strategy 4.4:** Continue to serve as the backbone of the Prevent Needless Death Campaign designed to reduce preventable child deaths.
- Strategy 4.5:** Continue to serve as the backbone in the Children's Mental Health Initiative, driving system-wide coordination.
- Strategy 4.6:** Continue to collaborate with funded agencies to establish universal screening and linkage to mental and behavioral health treatment for children.
- Strategy 4.7:** Continue to stabilize Pinellas County families, including the prevention of homelessness, through connection to community resources and other basic needs.



Strengthening Community for Family Stability

Children and families will experience greater well-being as well as stability from collective neighborhood efforts driven by empowered community leaders.

- Strategy 5.1:** Leveraging cross-sector partnerships to create sustainable career pathways for youth.
- Strategy 5.2:** Educate parents and children to support economic development by equipping families with skills that strengthen employability and financial stability, including guidance for children ages 10-17 on workplace readiness, resilience in the workforce, the application of emerging technologies, and expanding access to financial literacy education.
- Strategy 5.3:** Work with JWB-funded service providers to strengthen family support services through training and coaching Family Support Staff on best practices and an array of service availability.
- Strategy 5.4:** Support a sustainability plan created by participating NFCs so they may promote the families' quality of life in their local neighborhoods.
- Strategy 5.5:** Family Support Staff will be trained in an evidence-based model of service delivery to enhance coordination of care.
- Strategy 5.6:** Implement a data-driven approach annually to the Community Councils and the Youth Leadership Committee to drive community-informed services.
- Strategy 5.7:** Examine and evaluate the collaboratives, campaigns, and initiatives for strategic alignment.
- Strategy 5.8:** Leverage partners and programs to promote spaces within communities/neighborhoods that strengthen cohesion and belonging among families.



Organizational Capacity

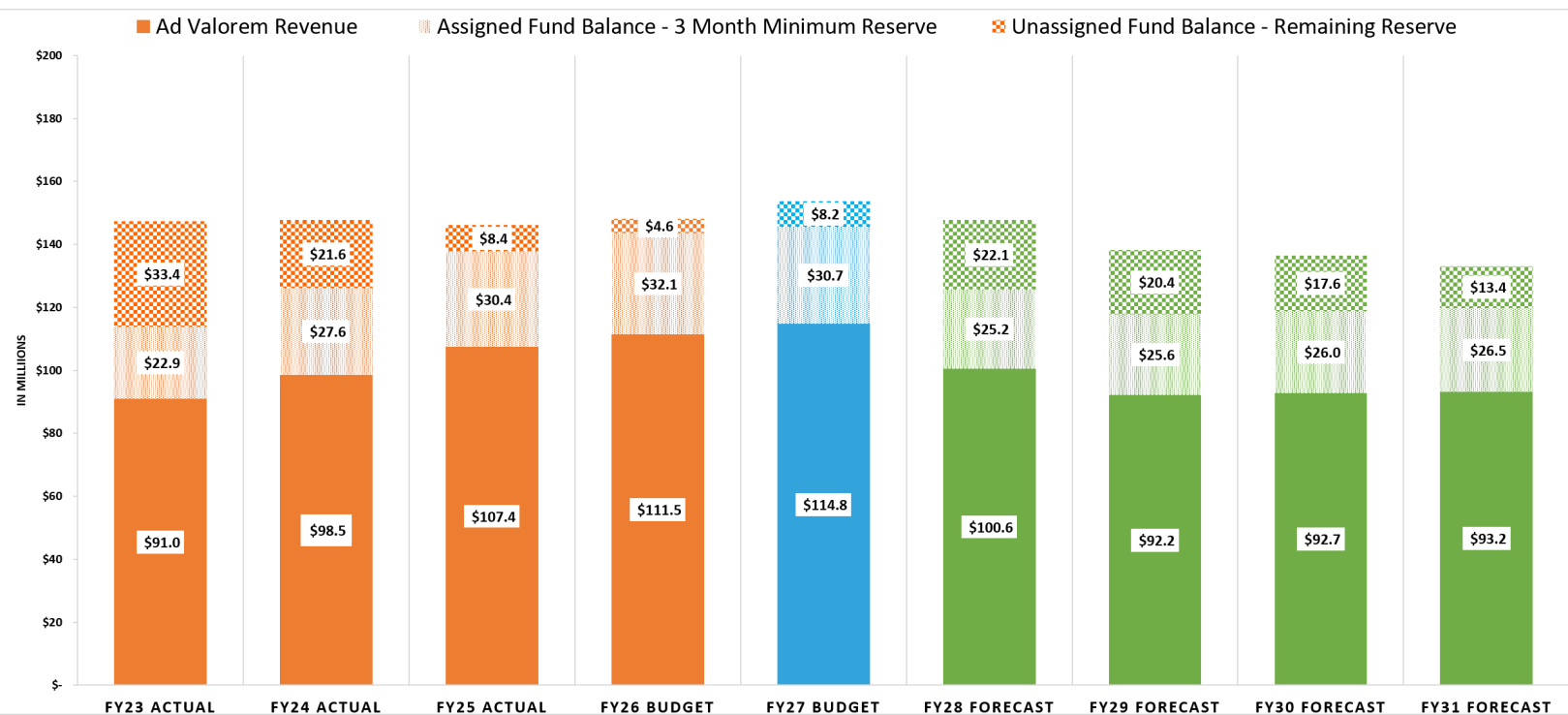
JWB will have internal policies, practices, and controls, as well as a skilled, effective workforce including robust technology enabling the utilization of best practices that enhance children and families' well-being.

- Strategy 6.1:** Maintain the capacity to influence public policy at the city and county levels that promote the interests of children in Pinellas County.
- Strategy 6.2:** Understand and apply principles that foster effective communication and collaboration within the organization and with our funded partners.
- Strategy 6.3:** Understand and apply the communication principles that foster recognition of the role and value of JWB for Pinellas County children and families.
- Strategy 6.4:** Provide opportunities for staff to acquire the necessary skills to perform their jobs, fulfill anticipated skill gaps, and manage performance.
- Strategy 6.5:** Employ the necessary data systems to analyze information to drive agency decisions, including disaggregation of data by opportunity risk, including the use of artificial intelligence.
- Strategy 6.6:** JWB will promote innovation by employing the necessary data systems to share information that drive decisions in the public or private sector, which affect Pinellas County families and children.
- Strategy 6.7:** Diversify funding streams and explore financial alternatives for supporting strategic priorities as well as emerging needs.
- Strategy 6.8:** Examine, evaluate and when appropriate, procure as well as implement new programs to meet strategic goals.

Budget Overview

The FY27 Budget totals \$153.7 million, a decrease of \$2.5 million (1.6%) below the FY26 Amended Budget. The primary source of revenue is from the proposed Ad Valorem property taxes to be levied. The FY27 property tax collection rate is budgeted at 96%, in alignment with the historical actual collection rate, resulting in \$114.8 million for budgeted Ad Valorem revenue, an increase of \$3.3 million from FY26.

In addition to property taxes, JWB's beginning fund balance contributes to available financial resources, budgeted at \$36.7 million, a decrease of \$5.3 million from FY26. 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 amounts for Ad Valorem Revenues, and JWB's Assigned and Unassigned Fund Balance reserves. The Assigned 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 total expenditures. Any funds in excess of the three-month threshold are held in the Unassigned Fund Balance reserve. In FY27, the forecasted Unassigned Fund Balance is expected to increase by \$3.6 million compared to FY26, as JWB begins to cut expenditures in anticipation of pending potential property tax reductions in the upcoming fiscal years.

Budget Overview (Cont'd)

The items listed below are a summary of significant changes that have been incorporated into the FY27 Budget, as compared to what was budgeted for in FY26. The changes listed are by no means exhaustive:

Children and Family Programs

Behavioral Health		
Children's Mental Health Initiative	(\$125,000)	Reduced by 25% from FY26 to focus on emerging needs.
Directions for Mental Health, Inc. - Children's Outpatient	\$95,951	Increase reflects a change in the historical contra funding methodology rather than an increase in spending needs and represents a measured approach to right-sizing the allocation.
Subtotal	(\$29,049)	
Community Capacity Building		
Program Education Outreach	(\$105,000)	Reduction to align the allocation with historical results.
RFA for Capital and Technology	(\$1,070,964)	Reduction due to removal of carry-over funds needed in FY26, and pending potential property tax reform.
Subtotal	(\$1,175,964)	
Early Childhood Development Capacity Building		
Early Childhood Public Awareness Campaign	(\$395,000)	Reduction attributed to right-sizing the budget based on historical results; a shift to focus on JWB-owned digital channels, earned media, and a street team approach to outreach; completion of partner training videos; and reduced paid strategic partnerships/sponsorships in FY27.
Coaching for Early Learning Programs	(\$220,321)	Allocation moved to the School Readiness Match program. Board Approved on 7/23/26.
School Readiness Match	\$220,321	Allocation increased via the School Readiness Match program. Board Approved on 7/23/26.
SPC Early Childhood Education Degree Program Scholarship	(\$2,000)	Reduction to align the allocation with historical results.
SPC Early Childhood Education Support Program	(\$22,513)	Reduction attributed to right-sizing allocation, reducing the opportunity for lapse.
Subtotal	(\$419,513)	

Budget Overview (Cont'd)

Family Stabilization		
Family Services Initiative – Children & Family Services Pool	(\$1,600,000)	Reduction attributed to right-sizing allocation, reducing the opportunity for lapse.
Gulf Coast Jewish Family and Community Svcs, Inc. – Gulf Coast FSI Navigation	(\$237,040)	Reduction attributed to right-sizing allocation.
Personal Enrichment Through Mental Health Services, Inc., d/b/a Eleos – FSI System Navigators	(\$578,741)	Reduction attributed to right-sizing allocation.
Subtotal	(\$2,415,781)	
Fatherhood Initiative		
Collective Initiative – Fatherhood Collaborative	(\$40,000)	Decrease is due to the reduction in consultant costs.
Subtotal	(\$40,000)	
Neighborhood Family Centers		
Safety Harbor Neighborhood Family Center, Inc. d/b/a Mattie Williams Neighborhood Family Center – Mattie Williams - NFC	\$29,713	Annualized allocation increase, Board approved on 10/15/25.
Subtotal	\$29,713	
Out of School Time		
City of Clearwater – Charting the Course for Youth (COST)	\$89,001	Annualized allocation increase, Board approved on 10/15/25.
Family Resources, Inc. – Youth Enrichment Program (COST)	\$16,806	Annualized allocation increase, Board approved on 12/18/25.
Subtotal	\$105,807	
Parent Education/Family Support		
Operation Par, Inc. – OPAR Parenting Services	(\$191,919)	Merging of the Motivating New Parents and Nurturing Parenting Programs, with a decrease in total allocation due to right-sizing, thus reducing the opportunity for lapse.
Subtotal	(\$191,919)	

Budget Overview (Cont'd)

Youth Development/Mentoring		
Big Brothers Big Sisters of Tampa Bay, Inc. – Comprehensive Mentoring	(\$292,763)	Reduction attributed to right-sizing allocation, reducing the opportunity for lapse.
Clearwater for Youth, Inc. – Clearwater for Youth	\$50,000	As stated during the funding request, which was Board Approved on 3/13/26, the program requested an annual allocation of \$100,000. Because the FY26 funding was approved and initiated mid-year, only \$50,000 was allocated in FY26, with the intention of funding the program at the full \$100,000 annual level in subsequent fiscal years.
Subtotal	(\$242,763)	

Other FY26 Children and Family Programs Increases/Decreases	(\$818,850)	Inclusive of, but not limited to, the reductions of one-time-only expenses and programs who had funding that ended, from the prior fiscal year.
Program Cost of Living Adjustments (COLAs)	\$644,948	The COLA's ranged from either 0% or 1.5%, based on the percentage of funding that the program lapsed in FY25. This max COLA increase was determined by choosing the midpoint from 0% to 3%, which was utilized in FY26. This is due to recruitment, retention, and cost of living increases.
New & Expanded Programs	(\$487,500)	Due to pending, potential property tax reform, funding adjustments will be prioritized for the most critical needs of children and families. A separate allocation of funds is not needed at this time.
Subtotal	(\$661,404)	
TOTAL	(\$5,040,871)	Children and Family Programs*

General Government

Administration & Direct Program Support	(\$849,126)	Includes a 1.5% COLA for JWB Staff, a decrease of 8 FTEs, and the removal of contra (2.5%) offset to account for anticipated vacancies.
Capital Outlay	\$10,000	Budget needed for upgrade to flooring.
Non-Administration	\$92,515	Increase due to a 10% increase to annual statutory fees.
TOTAL	(\$746,610)	General Government*

GRAND TOTAL	(\$5,787,481)	Total Expenditures*
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* The above totals reflect a summary of the changes from the FY26 Amended Budget to the FY27 Budget, for Children and Family Programs, and General Government (rounding included).

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.
- 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



Division Chief ● ●
Jim Millican
Chair
Gubernatorial Appointee



Kristen Gnage ●
Vice Chair
Gubernatorial Appointee



Hon. Bruce Bartlett ● ●
Secretary
State Attorney



Brian Aungst, Jr. ●
Gubernatorial Appointee



Renee Chiea
Gubernatorial Appointee



Kevin K. Hendrick ●
Superintendent
Pinellas County Schools



Hon. Chris Latvala ●
County Commissioner
Pinellas County



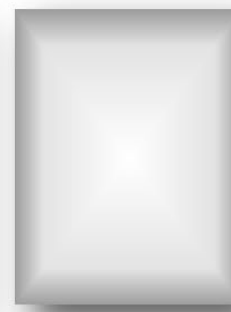
Alicia McShea ●
Gubernatorial Appointee



Hon. Sara Mollo
Public Defender
6th Judicial Circuit



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



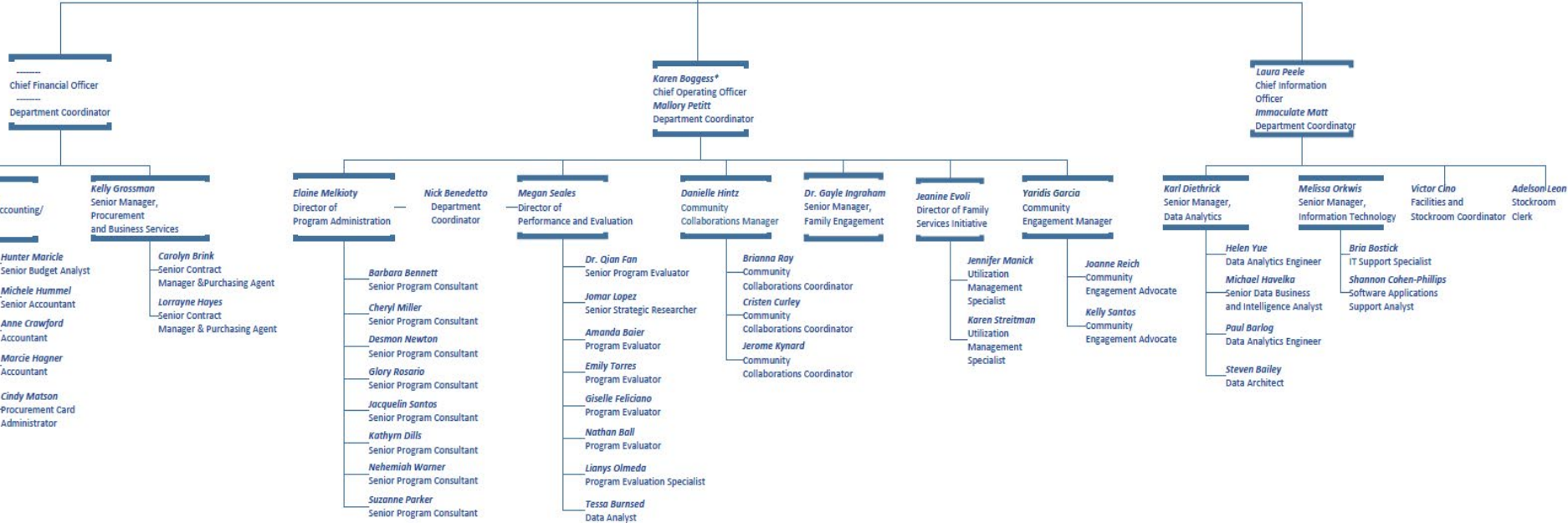
Vacant
Gubernatorial Appointee

● Executive Committee Member

● Finance Committee Member

Organizational Chart

2026 JWB Organizational Chart



Revenues & Expenditures Summary

Summary JUVENILE WELFARE BOARD Proposed Budget with Prior Year Comparison

	Amended BUDGET FY26	Proposed BUDGET FY27	% from Prior Year	% of Total
REVENUES				
Property Taxes	\$ 116,112,871	\$ 119,589,390	2.99%	
Budgeted at:	96.00%	96.00%	0.00%	
Property Taxes	111,468,356	114,805,815	2.99%	74.71%
Interest	2,596,881	2,114,463	-18.58%	1.38%
Contributions	40,000	22,000	-45.00%	0.01%
TOTAL REVENUES	114,105,237	116,942,278	2.49%	76.10%
Beginning Fund Balance	42,097,366	36,725,372	-12.76%	23.90%
TOTAL REVENUES & FUND BALANCE	\$ 156,202,603	\$ 153,667,650	-1.62%	100.00%
EXPENDITURES				
Children and Family Programs				
Children and Family Services:				
Behavioral Health	\$ 19,830,190	19,868,544	0.19%	12.93%
Childhood Hunger Initiative	5,483,094	5,487,809	0.09%	3.57%
Community Capacity Building	3,058,056	1,881,892	-38.46%	1.22%
Domestic Violence	3,007,251	3,022,946	0.52%	1.97%
Early Childhood Development Capacity Building	6,049,820	5,659,265	-6.46%	3.68%
Early Learning Centers	6,765,098	6,814,636	0.73%	4.43%
Family Stabilization	8,104,508	5,261,997	-35.07%	3.42%
Fatherhood Initiative	83,000	60,000	-27.71%	0.04%
Literacy	5,357,029	5,406,664	0.93%	3.52%
Neighborhood Family Centers	6,600,601	6,299,163	-4.57%	4.10%
Out of School Time	21,682,132	21,926,608	1.13%	14.27%
Parenting Education/Family Support	12,326,331	12,238,840	-0.71%	7.96%
Preventable Child Death Initiative	205,000	205,000	0.00%	0.13%
Respite	3,257,523	3,293,292	1.10%	2.14%
School and Community-Based Health	1,679,243	1,697,622	1.09%	1.10%
School Support and Intervention	2,790,017	2,807,729	0.63%	1.83%
Youth Development/Mentoring	4,191,361	3,984,876	-4.93%	2.59%
Subtotal	110,470,253	105,916,883	-4.12%	68.93%
New & Expanded Programs	487,500	-	-100.00%	0.00%
Hurricane Relief Fund	150,000	150,000	0.00%	0.10%
TOTAL CHILDREN AND FAMILY PROGRAMS	111,107,753	106,066,883	-4.54%	69.02%
General Government				
Administration & Direct Program Support	13,818,938	12,969,812	-6.14%	8.44%
Capital Outlay	-	10,000	0.00%	0.01%
Non-Administration	3,497,804	3,590,319	2.64%	2.34%
TOTAL GENERAL GOVERNMENT	17,316,742	16,570,132	-4.31%	10.78%
TOTAL EXPENDITURES	128,424,495	122,637,014	-4.51%	79.81%
Ending Fund Balance				
Assigned	27,778,107	30,669,254	10.41%	19.96%
Unassigned	-	361,382	0.00%	0.24%
TOTAL ENDING FUND BALANCE	27,778,107	31,030,635	11.71%	20.19%
TOTAL EXPENDITURES & FUND BALANCE	\$ 156,202,603	\$ 153,667,650	-1.62%	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	\$27,778,107	\$31,030,635
Projected Lapse	8,947,264	7,878,805
Anticipated Fund Balance	\$36,725,372	\$38,909,441
Assigned	32,116,124	30,669,254
Unassigned	4,609,248	8,240,187
Cash Flow Reserve (2 months)	21,404,083	20,439,502
Unforeseen Expenses (1 month)	10,702,041	10,219,751
Nonspendable & Assigned - Spence Education Award	10,000	10,000
Total Ending Fund Balance	36,725,372	38,909,441

Revenues By Category & Funding Source

Revenues JUVENILE WELFARE BOARD Proposed Budget with Prior Year Comparison

	Amended BUDGET FY26	Proposed BUDGET FY27	% of Prior Year
MILLAGE RATE:	0.8250	0.8168	-0.99%
Property Taxes	\$ 116,112,871	\$ 119,589,390	2.99%
<i>Budgeted at:</i>	96.00%	96.00%	0.00%
PROPERTY TAXES	<u>111,468,356</u>	<u>114,805,815</u>	<u>2.99%</u>
 <u>INTEREST</u>			
Interest Earnings	2,596,881	2,114,463	-18.58%
 <u>CONTRIBUTIONS AND DONATIONS</u>			
KidsFirst Cooperman-Bogue Awards and In-kind Advertising	40,000	22,000	-45.00%
TOTAL SOURCES	<u>114,105,237</u>	<u>116,942,278</u>	<u>2.49%</u>
Beginning Fund Balance	42,097,366	36,725,372	-12.76%
TOTAL REVENUES & FUND BALANCE	<u>\$ 156,202,603</u>	<u>\$ 153,667,650</u>	<u>-1.62%</u>

Expenditures: Children & Family Programs

Children and Family Programs - by Focus Areas, Result Areas and Program Type JUVENILE WELFARE BOARD Proposed Budget with Prior Year Comparison

	Amended BUDGET FY26	Proposed BUDGET FY27	Comments	JWB Result Areas				
				Early Childhood Development	School Readiness	Student Success	Promotion of Children's Physical, Mental and Social Well-being	Strengthening Community for Family Stability
CHILDREN AND FAMILY SERVICES								
BEHAVIORAL HEALTH								
CHILDREN'S MENTAL HEALTH INITIATIVE	\$ 500,000	\$ 375,000	CMHI pool was reduced by \$125k (25%) from FY26 to focus on emerging needs. Workforce: Professional development and continuing education for both clinical and non-clinical professionals will continue to support individuals who regularly work with children and families which may include but not limited to PESI trainings such as Motivational Interviewing, Trauma Focused - Cognitive Behavioral Therapy (TF-CBT), Autism Certification for one or two community organizations, parenting and social media, REACH trainings with topics that may include Practical Behavior Management in Pediatric Primary Care, effective strategies for responding to and managing anxiety, depression, and ADHD, etc. (\$75,000). Public Awareness/Family Engagement: Community engagement, workshops and trainings to increase public awareness and educate parents/caregivers and youth about available resources, assist with facilitating community connections, and establishing healthy relationships. Provide sponsorships to smaller organizations for community connections and educational events which may include but is not limited to Speak Up for Mental Health and NAMI Pinellas. This will require educational materials such as Gratitude Journals and Resource Guides which are regularly requested and disseminated by JWB funded and non funded partners. This will also include subscriptions to Cope Notes and Parent ProTech along with relevant materials to get families easily connected. Application to Mental Health America's Bell Seed Award so residents are aware that JWB models the behaviors it wants to see for Pinellas County children and families (\$150,000). Subject Matter Experts & Future Needs: Costs to contribute to the operation of Care About Me (CAM). Costs associated with moving the Ages and Stages Questionnaire (ASQ) from paper to web based for early detection of potential developmental delays and ease of sharing results with pediatricians. Center of Excellence for children with neurodivergences including autism spectrum disorder (ASD) and other conditions. Subject Matter Experts which may include but is not limited to contracting with a licensed therapist for community events like New Vision Behavioral Health, as well as development of increasing access to ASD services and enhancing care coordination across disciplines. (\$150,000).				X	
COMMUNITY HEALTH CENTERS OF PINELLAS, INC. - d/b/a Evara Health								
Children's Mental Health Initiative	2,330,797	2,363,536	COLA Increase					X
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING								
Children's Outpatient	2,554,308	2,650,259	The increase reflects a change in the historical contra funding methodology rather than an increase in spending needs, and represents a measured approach to right-sizing the allocation.					X
Early Childhood Consultation Services	470,340	475,693	COLA Increase	X			X	
First Five	1,814,770	1,814,770	No Change		X			
Together We Rise	1,720,101	1,720,101	No Change				X	
LEARNING EMPOWERED, INC.								
Empowering Babies and Families	511,079	517,544	COLA Increase	X			X	
Triangles: Partnering for Early Childhood Success	871,072	882,257	COLA Increase		X			
MORTON PLANT MEASE HEALTH CARE INC.								
Supporting Motherhood and More in Pinellas County	248,686	251,801	COLA Increase				X	
NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.								
Children's Mental Health Initiative - N. Pinellas	775,097	783,643	COLA Increase				X	
OPERATION PAR, INC.								
PAR Outpatient Service Array (POPSA)	282,521	282,521	No Change				X	
SUNCOAST CENTER, INC.								
Early Childhood Services	788,266	788,266	No Change	X			X	
Family Services	6,041,606	6,041,606	No Change				X	
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES								
Infant Family Center	921,547	921,547	No Change	X			X	
SUBTOTAL	\$ 19,830,190	\$ 19,868,544						
CHILDHOOD HUNGER INITIATIVE								
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC.								
Youth Feeding Program	\$ 410,243	\$ 410,243	No Change					X
COLLECTIVE INITIATIVE								
Childhood Hunger	32,000	30,000	In FY26, the allocation increased by \$12,000 (to \$32,000) to provide additional products to address summer food gaps identified by collaborative partners. The \$2,000 reduction year-over-year is to align with historical spending.					X
THE ST. PETERSBURG FREE CLINIC, INC.								
Food Support for Children & Families	5,040,851	5,047,566	COLA Increase					X
SUBTOTAL	\$ 5,483,094	\$ 5,487,809						
COMMUNITY CAPACITY BUILDING								
KIDSFIRST COOPERMAN-BOGUE	\$ 65,250	\$ 65,050	Initial increase of \$9.8k for catering and food costs of awards ceremony. A \$10k elimination of In-Kind contributions.					X
PROGRAM EDUCATION OUTREACH	389,500	284,500	Decrease to align the allocation with historical results, thus reducing potential lapse.	X	X	X	X	X
RFA FOR CAPITAL AND TECHNOLOGY	2,603,306	1,532,342	Initial reduction (to \$1.5M) due to removal of carry-over funds needed in FY26, and pending potential property tax reform. \$32k in rollover for Learning Empowered due to delay in permitting for project awarded in FY26.					X
SUBTOTAL	\$ 3,058,056	\$ 1,881,892						
DOMESTIC VIOLENCE								
COMMUNITY ACTION STOPS ABUSE, INC.								
Community Based Advocacy and Prevention	\$ 604,679	\$ 612,308	COLA Increase				X	X
Emergency Shelter and Community Based Housing	895,279	895,279	No Change				X	X
Family Justice Center	710,512	710,512	No Change				X	X
HOPE VILLAGES OF AMERICA, INC.								
The Haven at Hope Villages of America	796,781	804,847	COLA Increase				X	X
SUBTOTAL	\$ 3,007,251	\$ 3,022,946						

*Numbers may not add up due to rounding

Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Focus Areas, Result Areas and Program Type JUVENILE WELFARE BOARD Proposed Budget with Prior Year Comparison

Children and Family Programs - by Focus Areas, Result Areas and Program Type				JWB Result Areas					
JUVENILE WELFARE BOARD									
Proposed Budget with Prior Year Comparison									
	Amended BUDGET FY26	Proposed BUDGET FY27	Comments	Early Childhood Development	School Readiness	Student Success	Promotion of Children's Physical, Mental and Social Well-being	Strengthening Community for Family Stability	Organizational Capacity
CHILDREN AND FAMILY SERVICES									
EARLY CHILDHOOD DEVELOPMENT CAPACITY BUILDING									
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN	\$ 825,000	\$ 430,000	Reduction to allocation attributed to right-sizing the budget based on historical results; a shift to focus on JWB-owned digital channels, earned media, and a street team approach to outreach; completion of a partner training videos; and reduced paid strategic partnerships/sponsorships in FY27.	X					
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC.									
Coaching for Early Learning Programs	220,321	-	Allocation moved to the School Readiness Match program. Board Approved on 7/23.	X	X				
School Readiness Match	2,403,093	2,624,424	COLA Increase; Allocation also increased via the School Readiness Match program. Board Approved on 7/23.	X	X				
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT									
Pinellas County Licensing Board	900,698	912,123	COLA Increase		X				
PARC, INC.									
Early Intervention Services	326,748	331,036	COLA Increase	X	X				
R'CLUB CHILD CARE, INC.									
Special Services	1,234,447	1,246,682	COLA Increase	X	X				
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES									
SPC Early Childhood Education Degree Program Scholarship	57,000	55,000	Decrease to align with historical results.	X	X				
SPC Early Childhood Education Support Program	82,513	60,000	The decrease is due to right-sizing this program to reduce the opportunity for lapse.	X	X				
SUBTOTAL	\$ 6,049,820	\$ 5,659,265							
EARLY LEARNING CENTERS									
LEARNING EMPOWERED, INC.									
Children of the World	\$ 678,449	\$ 686,091	COLA Increase	X	X				
OPERATION PAR, INC.									
Child Development Center	665,239	673,942	COLA Increase	X	X				
PARC, INC.									
Discovery Learning Center	1,188,091	1,203,096	COLA Increase	X	X				
R'CLUB CHILD CARE, INC.									
Happy Workers, an R'Club Early Learning Academy	966,507	966,507	No Change	X					
Low Williams Center for Early Learning	889,603	889,603	No Change	X	X				
R'Club Community Pride at Gateway	885,708	No Change	No Change	X					
R'Club Early Learning Academy @ Lemon Street	858,596	868,898	COLA Increase	X					
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC									
Lealman YMCA Preschool Academy	632,906	640,791	COLA Increase	X	X				
SUBTOTAL	\$ 6,765,098	\$ 6,814,636							
FAMILY STABILIZATION									
BOLEY CENTERS, INC.									
Family Supported Housing	\$ 317,974	\$ -	Reduction from One-Time-Only expenses in FY26.						
DIRECTIONS FOR MENTAL HEALTH, INC., d/b/a DIRECTIONS FOR LIVING									
Family Works	450,000	-	A 6-month contract was incorporated for this program during the FY26 Budget process. As of March 2026, this program is no longer funded.					X	X
FSI - FAMILY SERVICES POOL									
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.	1,782,026	500,000	The decrease is due to right-sizing this program to reduce the opportunity for lapse.				X		
Gulf Coast FSI Navigation	736,056	499,016	The decrease is due to right-sizing this program.				X	X	
HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC	52,337	52,337	No Change				X	X	
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS									
Family Connection Navigation	990,527	1,003,325	COLA Increase; Increase from One-Time-Only expenses in FY26.			X	X		
FSI System Navigators	1,638,992	1,060,251	The decrease is due to right-sizing this program.				X	X	
SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.									
Bridging Families	2,136,596	2,147,068	COLA Increase				X	X	
SUBTOTAL	\$ 8,104,508	\$ 5,261,997							
FATHERHOOD INITIATIVE									
COLLECTIVE INITIATIVE									
Fatherhood Collaborative	\$ 83,000	\$ 60,000	Decrease is due to the reduction in consultant costs.	X	X	X	X	X	
SUBTOTAL	\$ 83,000	\$ 60,000							
LITERACY									
COLLECTIVE INITIATIVES									
Grade Level Reading	\$ 155,000	\$ 150,000	Reduction from One-Time-Only expenses in FY26.		X	X			
MIAMI-DADE FAMILY LEARNING PARTNERSHIP, INC.									
Reach Out & Read	170,000	170,000	No Change	X	X				
R'CLUB CHILD CARE, INC.									
Home Instruction for Parents of Preschool Youngsters (HIPPY)	1,308,642	1,323,444	COLA Increase	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	1,632,290	1,650,790	COLA Increase			X			
YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER ST PETERSBURG INC									
Yreads!	1,826,014	1,847,346	COLA Increase			X			
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC									
Yreads! Suncoast	101,284	101,284	No Change			X			
SUBTOTAL	\$ 5,357,029	\$ 5,406,664							
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	374,152	-	Board-Approved (10/15) termination of contract in FY26, with transition of funds to the City of Clearwater and Mattie Williams Neighborhood Family Center.			X			X
HIGH POINT COMMUNITY PRIDE, INC.									
High Point - NFC	893,377	903,707	COLA Increase			X			X
INTERCULTURAL ADVOCACY INSTITUTE, Inc.									
Hispanic Outreach Center - NFC	1,197,410	1,211,666	COLA Increase			X	X		X
JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC.									
Sanderlin - NFC	1,269,450	1,282,148	COLA Increase			X			X
LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER									
Lealman/Asian - NFC	1,002,423	997,996	COLA Increase; Reduction from One-Time-Only expenses in FY26.			X			X
SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER									
Mattie Williams - NFC	950,108	989,965	COLA Increase; Annualized increase Board Approved 10/15			X			X
SUBTOTAL	\$ 6,600,601	\$ 6,299,163							

*Numbers may not add up due to rounding

Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Focus Areas, Result Areas and Program Type JUVENILE WELFARE BOARD Proposed Budget with Prior Year Comparison

Children and Family Programs - by Focus Area, Result Area and Program Type				JWB Result Areas					
JUVENILE WELFARE BOARD				Early Childhood Development	School Readiness	Student Success	Promotion of Children's Physical, Mental and Social Well-being	Strengthening Community for Family Stability	Organizational Capacity
Proposed Budget with Prior Year Comparison									
	Amended BUDGET FY26	Proposed BUDGET FY27	Comments						
CHILDREN AND FAMILY SERVICES									
OUT OF SCHOOL TIME									
ARTZ 4 LIFE ACADEMY, INC. Artz 4 Life (COST)	\$ 523,352	\$ 527,943	COLA Increase			X			
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. Boys & Girls Club (COST)	4,834,395	4,834,395	No Change			X			
Great Futures Middle School Academy	490,310	490,310	No Change			X			
CITY OF CLEARWATER Charting the Course for Youth (COST)	904,391	1,000,360	COLA Increase; Annualized increase Board Approved 10/15			X			
CITY OF DUNEDIN Promise Time	145,183	146,503	COLA Increase			X			
CITY OF ST. PETERSBURG TASCO Center-Based Teen Programs - OST	3,715,184	3,768,597	COLA Increase			X			
FAMILY RESOURCES, INC. Youth Enrichment Program (COST)	795,689	819,940	COLA Increase; Annualized increase Board Approved 12/18			X			
THE LOCAL COMMUNITY HOUSING CORPORATION Cops 'n Kids Youth Center (COST)	554,729	561,644	COLA Increase			X			
PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC. PCS-PAL (COST)	463,817	468,238	COLA Increase			X			
R'CLUB CHILD CARE, INC. Exceptional	459,509	465,018	COLA Increase			X	X		
Middle School Academy	1,902,991	1,921,909	COLA Increase			X			
R'Club Child Care - Promise Time	2,014,186	2,031,153	COLA Increase			X			
SUMMER BRIDGE WRAP POOL	2,398,424	2,398,424	No Change			X			
YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC. Promise Time	448,648	452,588	COLA Increase			X			
The Middle School Academy	795,513	803,775	COLA Increase			X			
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. Promise Time	955,609	955,609	No Change			X			
YMCA of Suncoast Middle School Academy	280,202	280,202	No Change			X			
SUBTOTAL	\$ 21,682,132	\$ 21,926,608							
PARENTING EDUCATION / FAMILY SUPPORT									
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT									
Healthy Families Pinellas	\$ 7,924,961	\$ 8,019,016	COLA Increase	X			X		
Healthy Families Pinellas Support Group	8,065	8,065	No Change				X		
Pinellas Nurse - Family Partnership & Data	1,124,367	1,125,317	Annual increase to data costs.	X			X		
HEALTHY START COALITION OF PINELLAS, INC. 1st 1,000 Days Pinellas	391,078	394,601	COLA Increase	X			X		
EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	599,500	602,886	COLA Increase	X			X		
OPERATION PAR, INC. OPAR Parenting Services	682,732	490,813	Merging of the Motivating New Parents and Nurturing Parenting Programs, with a decrease in total allocation due to right-sizing, thus reducing the opportunity for lapse.	X			X		
SIXTH JUDICIAL CIRCUIT OF FLORIDA Early Childhood Court	183,431	185,945	COLA Increase	X			X		
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Kinship Services Network of Pinellas	1,412,197	1,412,197	No Change	X			X		
SUBTOTAL	\$ 12,326,331	\$ 12,238,840							
PREVENTABLE CHILD DEATH INITIATIVE									
PREVENTABLE CHILD DEATHS INITIATIVE	\$ 205,000	\$ 205,000	No Change				X		
SUBTOTAL	\$ 205,000	\$ 205,000							
RESPIRE									
FAMILY RESOURCES, INC. SafePlace2B	\$ 505,682	\$ 510,491	COLA Increase			X	X		
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Caregiver Support Services	2,751,841	2,782,801	COLA Increase	X			X		
SUBTOTAL	\$ 3,257,523	\$ 3,293,292							
SCHOOL AND COMMUNITY-BASED HEALTH									
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT									
School-Based Health Services	\$ 1,441,370	\$ 1,457,399	COLA Increase			X			
PRESERVE VISION FLORIDA Seeing Our Bright Future	237,873	240,223	COLA Increase		X	X			
SUBTOTAL	\$ 1,679,243	\$ 1,697,622							

*Numbers may not add up due to rounding

Expenditures: Children & Family Programs (Cont'd)

Children and Family Programs - by Focus Areas, Result Areas and Program Type
JUVENILE WELFARE BOARD
Proposed Budget with Prior Year Comparison

Children and Family Programs - by Focus Areas, Result Areas and Program Type				JWB Result Areas					
JUVENILE WELFARE BOARD									
Proposed Budget with Prior Year Comparison									
	Amended BUDGET FY26	Proposed BUDGET FY27	Comments	Early Childhood Development	School Readiness	Student Success	Promotion of Children's Physical, Mental and Social Well-being	Strengthening Community for Family Stability	Organizational Capacity
CHILDREN AND FAMILY SERVICES									
SCHOOL SUPPORT AND INTERVENTION									
PACE CENTER FOR GIRLS, INC. PACE Center for Girls	\$ 168,009	\$ 170,529	COLA Increase			X			
SENIORS IN SERVICE OF TAMPA BAY, INC. Foster Grandparent Program	344,658	348,284	COLA Increase			X			
SIXTH JUDICIAL CIRCUIT OF FLORIDA Behavioral Evaluation	785,689	785,689	No Change			X			
THE BETHEL COMMUNITY FOUNDATION, INC. Truancy Intervention Program Services (TIPS)	431,438	436,931	COLA Increase			X	X		
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK Pinellas Support Team	921,687	927,115	COLA Increase			X	X		
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST INC Child Protection Community Education Program	138,536	139,181	COLA Increase				X		
SUBTOTAL	\$ 2,790,017	\$ 2,807,729							
YOUTH DEVELOPMENT/MENTORING									
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC. Comprehensive Mentoring	\$ 958,134	\$ 665,371	Decrease is due to right-sizing this program to reduce the opportunity for lapse.			X			
BOLEY CENTERS, INC. Youth Employment Program	1,527,862	1,540,473	COLA Increase			X		X	
CLEARWATER FOR YOUTH, INC. Clearwater for Youth	50,000	100,000	As stated during the funding request, which was Board Approved on 3/13/26, the program requested an annual allocation of \$100,000. Because the FY26 funding was approved and initiated mid-year, only \$50,000 was allocated in FY26, with the intention of funding the program at the full \$100,000 annual level in subsequent fiscal years.						
FAMILY CENTER ON DEAFNESS, INC. Family Center on Deafness	961,119	972,332	COLA Increase			X			
GIRL SCOUTS OF WEST CENTRAL FLORIDA Girl Scouts	269,845	281,179	COLA Increase			X			
YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC. YDF-AKA AKAdemy	155,455	155,455	No Change			X			
YOUTH DEVELOPMENT INITIATIVES, INC. Precious Pearls and Alpha Institute	268,946	270,065	COLA Increase			X			
SUBTOTAL	\$ 4,191,361	\$ 3,984,876							
TOTAL CHILDREN AND FAMILY SERVICES	\$ 110,470,253	\$ 105,916,883							
NEW & EXPANDED PROGRAMS									
HURRICANE RELIEF FUND	\$ 487,500	\$ -	Due to pending, potential property tax reform, funding adjustments will be prioritized for the most critical needs of children and families. A separate allocation of funds is not needed at this time.						
SUBTOTAL	\$ 637,500	\$ 150,000	No Change						
TOTAL CHILDREN AND FAMILY PROGRAMS	\$ 111,107,753	\$ 106,066,883							

*Numbers may not add up due to rounding

Expenditures: Children & Family Programs Alphabetized

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

	Amended BUDGET FY26	Proposed BUDGET FY27
ARTZ 4 LIFE ACADEMY, INC.		
Artz 4 Life (COST)	523,352	527,943
BIG BROTHERS BIG SISTERS OF TAMPA BAY, INC.		
Comprehensive Mentoring	958,134	665,371
BOLEY CENTERS, INC.		
Family Supported Housing	317,974	-
Youth Employment Program	1,527,862	1,540,473
BOLEY CENTERS, INC. TOTAL	1,845,836	1,540,473
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. TOTAL		
Boys & Girls Club (COST)	4,834,395	4,834,395
Great Futures Middle School Academy	490,310	490,310
Youth Feeding Program	410,243	410,243
BOYS AND GIRLS CLUBS OF TAMPA BAY, INC. TOTAL	5,734,947	5,734,948
CHILDREN'S MENTAL HEALTH INITIATIVE	500,000	375,000
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)	904,391	1,000,360
CITY OF DUNEDIN		
Promise Time	145,183	146,503
CITY OF ST. PETERSBURG		
TASCO Center-Based Teen Programs - OST	3,715,184	3,768,597
CLEARWATER FOR YOUTH, INC.		
Clearwater for Youth	50,000	100,000
COLLECTIVE INITIATIVES		
Childhood Hunger	32,000	30,000
Fatherhood Collaborative	83,000	60,000
Grade Level Reading	155,000	150,000
COLLECTIVE INITIATIVE'S TOTAL	270,000	240,000
COMMUNITY ACTION STOPS ABUSE, INC.		
Community Based Advocacy and Prevention	604,679	612,308
Emergency Shelter and Community Based Housing	895,279	895,279
Family Justice Center	710,512	710,512
COMMUNITY ACTION STOPS ABUSE, INC. TOTAL	2,210,470	2,218,099
COMMUNITY HEALTH CENTERS OF PINELLAS, INC - d/b/a Evara Health		
Children's Mental Health Initiative	2,330,797	2,363,536
DIRECTIONS FOR MENTAL HEALTH, INC. , d/b/a DIRECTIONS FOR LIVING		
Children's Outpatient	2,554,308	2,650,259
Early Childhood Consultation Services	470,340	475,693
Family Works	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	7,009,519	6,660,823
DR. MARTIN LUTHER KING JR. NEIGHBORHOOD FAMILY CENTER, INC. d/b/a CLEARWATER		
NEIGHBORHOOD FAMILY CENTER		
Clearwater - NFC	374,152	-

*Numbers may not add up due to rounding

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

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

	Amended BUDGET FY26	Proposed BUDGET FY27
EARLY CHILDHOOD PUBLIC AWARENESS CAMPAIGN	825,000	430,000
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC.		
Coaching for Early Learning Programs	220,321	-
School Readiness Match	2,403,093	2,624,424
EARLY LEARNING COALITION OF PINELLAS COUNTY, INC. TOTAL	2,623,414	2,624,424
FAMILY CENTER ON DEAFNESS, INC.		
Family Center on Deafness	961,119	972,332
FAMILY RESOURCES, INC.		
SafePlace2B	505,682	510,491
Youth Enrichment Program (COST)	795,689	819,940
FAMILY RESOURCES, INC. TOTAL	1,301,370	1,330,431
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT		
Healthy Families Pinellas	7,924,961	8,019,016
Healthy Families Pinellas Support Group	8,065	8,065
Pinellas County Licensing Board	900,698	912,123
Pinellas Nurse - Family Partnership & Data	1,124,367	1,125,317
School-Based Health Services	1,441,370	1,457,399
FLORIDA DEPARTMENT OF HEALTH, PINELLAS COUNTY HEALTH DEPARTMENT TOTAL	11,399,460	11,521,920
FSI - FAMILY SERVICES POOL	1,782,026	500,000
GIRL SCOUTS OF WEST CENTRAL FLORIDA		
Girl Scouts	269,845	281,179
GULF COAST JEWISH FAMILY AND COMMUNITY SVCS, INC.		
Gulf Coast FSI Navigation	736,056	499,016
HEALTHY START COALITION OF PINELLAS, INC.		
1st 1,000 Days Pinellas	391,078	394,601
EMPOWER: Engaging Mothers for Positive Outcomes with Early Resources	599,500	602,886
HEALTHY START COALITION OF PINELLAS, INC. TOTAL	990,578	997,487
HIGH POINT COMMUNITY PRIDE, INC.		
High Point - NFC	893,377	903,707
HOMELESS LEADERSHIP ALLIANCE OF PINELLAS, INC	52,337	52,337
HOPE VILLAGES OF AMERICA, INC.		
The Haven at Hope Villages of America	796,781	804,847
HURRICANE RELIEF FUND	150,000	150,000
INTERCULTURAL ADVOCACY INSTITUTE, Inc.		
Hispanic Outreach Center - NFC	1,197,410	1,211,666
JAMES B. SANDERLIN FAMILY SERVICES CENTER, INC.		
Sanderlin - NFC	1,269,450	1,282,148
KIDSFIRST COOPERMAN-BOGUE	65,250	65,050
LEALMAN AND ASIAN NEIGHBORHOOD FAMILY CENTER, INC.		
Lealman/Asian - NFC	1,002,423	997,996
LEARNING EMPOWERED, INC.		
Children of the World	678,449	686,091
Empowering Babies and Families	511,079	517,544
Triangles: Partnering for Early Childhood Success	871,072	882,257
LEARNING EMPOWERED, INC. TOTAL	2,060,599	2,085,892

*Numbers may not add up due to rounding

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

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

	Amended BUDGET FY26	Proposed BUDGET FY27
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	251,801
NEW & EXPANDED PROGRAMS	487,500	-
NORTH PINELLAS CHILDREN'S MEDICAL CENTER, INC.		
Children's Mental Health Initiative - N. Pinellas	775,097	783,643
OPERATION PAR, INC.		
Child Development Center	665,239	673,942
OPAR Parenting Services	682,732	490,813
PAR Outpatient Service Array (POPSA)	282,521	282,521
OPERATION PAR, INC. TOTAL	1,630,492	1,447,276
PACE CENTER FOR GIRLS, INC.		
PACE Center for Girls	168,009	170,529
PARC, INC.		
Discovery Learning Center	1,188,091	1,203,096
Early Intervention Services	326,748	331,036
PARC, INC. TOTAL	1,514,839	1,534,132
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS		
Family Connection Navigation	990,527	1,003,325
FSI System Navigators	1,638,992	1,060,251
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES, INC., d/b/a ELEOS TOTAL	2,629,519	2,063,576
PINELLAS COUNTY SHERIFF'S OFFICE POLICE ATHLETIC LEAGUE, INC.		
PCS-PAL (COST)	463,817	468,238
PRESERVE VISION FLORIDA		
Seeing Our Bright Future	237,873	240,223
PREVENTABLE CHILD DEATHS INITIATIVE	205,000	205,000
PROGRAM EDUCATION OUTREACH	389,500	284,500
R'CLUB CHILD CARE, INC.		
Exceptional	459,509	465,018
Happy Workers, an R'Club Early Learning Academy	966,507	966,507
Home Instruction for Parents of Preschool Youngsters (HIPPY)	1,308,642	1,323,444
Lew Williams Center for Early Learning	889,603	889,603
Middle School Academy	1,902,991	1,921,909
R'Club Child Care - Promise Time	2,014,186	2,031,153
R'Club Community Pride at Gateway	885,708	885,708
R'Club Early Learning Academy @ Lemon Street	858,596	868,898
Special Services	1,234,447	1,246,682
R'CLUB CHILD CARE, INC. TOTAL	10,520,188	10,598,922
RENAISSANCE LEARNING, INC.		
MyOn Community Model	163,800	163,800
RFA FOR CAPITAL AND TECHNOLOGY	2,603,306	1,532,342

*Numbers may not add up due to rounding

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

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

	Amended BUDGET FY26	Proposed BUDGET FY27
SAFETY HARBOR NEIGHBORHOOD FAMILY CENTER, INC. d/b/a MATTIE WILLIAMS NEIGHBORHOOD FAMILY CENTER		
Mattie Williams - NFC	950,108	989,965
SENIORS IN SERVICE OF TAMPA BAY, INC.		
Foster Grandparent Program	344,658	348,284
SHIRLEY PROCTOR PULLER FOUNDATION		
SPPF M.A.S.T.R. Kids	1,632,290	1,650,790
SIXTH JUDICIAL CIRCUIT OF FLORIDA		
Behavioral Evaluation	785,689	785,689
Early Childhood Court	183,431	185,945
SIXTH JUDICIAL CIRCUIT OF FLORIDA TOTAL	969,120	971,634
SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.		
Bridging Families	2,136,596	2,147,068
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES		
SPC Early Childhood Education Degree Program Scholarship	57,000	55,000
SPC Early Childhood Education Support Program	82,513	60,000
ST. PETERSBURG COLLEGE BOARD OF TRUSTEES TOTAL	139,513	115,000
SUMMER BRIDGE WRAP POOL	2,398,424	2,398,424
SUNCOAST CENTER, INC.		
Early Childhood Services	788,266	788,266
Family Services	6,041,606	6,041,606
SUNCOAST CENTER, INC. TOTAL	6,829,872	6,829,872
THE BETHEL COMMUNITY FOUNDATION, INC.		
Truancy Intervention Program Services (TIPS)	431,438	436,931
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK		
Caregiver Support Services	2,751,841	2,782,801
Kinship Services Network of Pinellas	1,412,197	1,412,197
Pinellas Support Team	921,687	927,115
THE CHILDREN'S HOME, INC. d/b/a/ CHILDREN'S HOME NETWORK TOTAL	5,085,725	5,122,113
THE LOCAL COMMUNITY HOUSING CORPORATION		
Cops 'n Kids Youth Center (COST)	554,729	561,644
THE ST. PETERSBURG FREE CLINIC, INC.		
Food Support for Children & Families	5,040,851	5,047,566
THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES		
Infant Family Center	921,547	921,547
YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG, INC.		
Lealman YMCA Preschool Academy	632,906	640,791
Promise Time	448,648	452,588
The Middle School Academy	795,513	803,775
Yreads!	1,826,014	1,847,346
YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER ST. PETERSBURG TOTAL	3,703,082	3,744,500
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC.		
Child Protection Community Education Program	138,536	139,181
Promise Time	955,609	955,609
YMCA of Suncoast Middle School Academy	280,202	280,202
Yreads! Suncoast	101,284	101,284
YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE SUNCOAST, INC. TOTAL	1,475,631	1,476,276
YOUTH DEVELOPMENT FOUNDATION OF PINELLAS COUNTY, INC.		
YDF-AKA AKAdeMy	155,455	155,455
YOUTH DEVELOPMENT INITIATIVES, INC.		
Precious Pearls and Alpha Institute	268,946	270,065
CHILDREN AND FAMILY SERVICES PROGRAMS TOTAL	\$ 111,107,753	\$ 106,066,883

*Numbers may not add up due to rounding

Expenditures: General Government – Administration & Direct Program Support

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

	Amended BUDGET	Proposed BUDGET	% of
<u>Administration & Direct Program Support</u>	<u>FY26</u>	<u>FY27</u>	<u>Prior Year</u>
Salaries & Benefits	\$ 11,269,694	\$ 10,562,777	-6.27%
Operating			
Contractual Services	1,098,269	923,944	-15.87%
Building Services	965,509	1,075,359	11.38%
Training & Supplies	425,513	345,559	-18.79%
Other Operating	59,953	62,173	3.70%
Operating Totals	<u>2,549,244</u>	<u>2,407,036</u>	<u>-5.58%</u>
Total Budget	<u>\$ 13,818,938</u>	<u>\$ 12,969,812</u>	<u>-6.14%</u>

Expenditures: General Government – Non-Administration

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

<u>Non-Administration</u>	Amended BUDGET FY26	Proposed BUDGET FY27	% of Prior Year
Statutory Fees	\$ 2,413,166	\$ 2,571,379	6.56%
Internal Technology	1,012,638	946,940	-6.49%
Other Non-Administration			
Performance Measurement	72,000	72,000	0.00%
Other Non-Administration Total	72,000	72,000	0.00%
Total Budget	<u>\$ 3,497,804</u>	<u>\$ 3,590,319</u>	<u>2.64%</u>

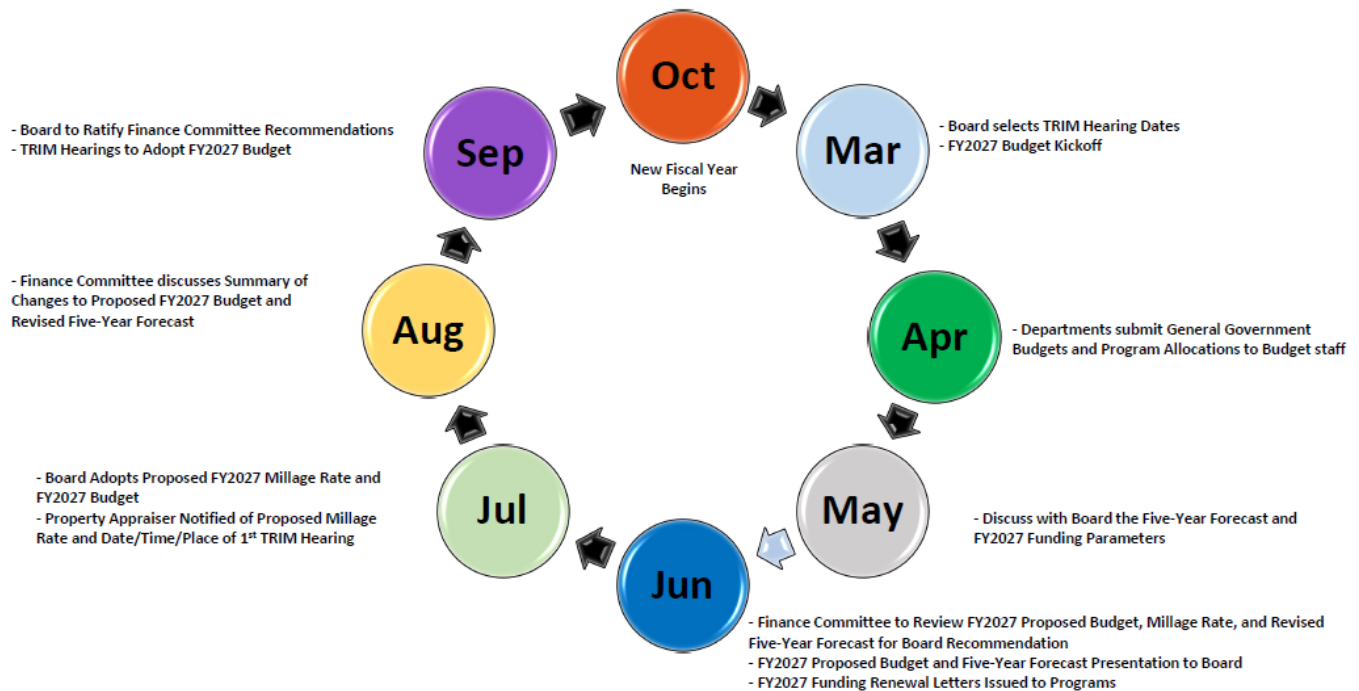
FY27 Budget Process

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 FY27 Budget Cycle



FY27 Budget Calendar



FY27 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>
MARCH		
March 13, 2026	Board Meeting to take Action: Board Selects TRIM Hearing Dates	Board
March 24, 2026	FY27 Budget Kickoff Meeting Meeting to Discuss FY27 Budget Calendar	Managers
March 30, 2026	Personnel Calculations due to Budget Staff	HR Staff
APRIL		
April 6, 2026	Finance Committee Meeting to Discuss: Recommend Approval of the FY25 Annual Comprehensive Financial Report (ACFR)	Finance Committee
April 6, 2026	Board Meeting to take Action: Board Approves FY25 Audited Financial Statements	Board
April 9, 2026	Meeting to Discuss: 1. Program & Staff COLA % and Eligibility Recommendations 2. FY26-FY31 Lapse Projections 3. Review FY27-FY31 Interest Rate Assumptions 4. Review FY27-FY31 Property Value Assumptions 5. Review State's Updated Ad Valorem Estimates 6. Determine Millage Rate Scenarios 7. Initial FY27 Program Allocations 8. FY27-FY31 Capital RFA 9. Initial FY27-FY31 Program Reductions Recommendations 10. FY27-FY31 New & Expanded Programs 11. FY27-31 New Staff Positions	CEO, COO, Program Finance, and Budget Staff
April 14, 2026	Final Program Review Meeting	CEO, COO, Program Finance, and Budget Staff
April 17, 2026	FY27 Revenue, General Government, & Program - Direct Services Budget Submissions Due to Budget Staff	Managers
April 30, 2026	Finance Committee Meeting to Discuss: 1. FY27 Budget Calendar 2. Multi-Year Forecast 3. FY27 Funding Parameters	Finance Committee

FY27 Budget Calendar (Cont'd)



FY27 BUDGET DEVELOPMENT CALENDAR

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

Color Key: Board / Finance Committee / Internal Staff

Date*	Activity*	Participants
MAY		
May 6, 2026	Meeting to Discuss: 1. Finalize FY27-FY31 New & Expanded Programs 2. Finalize FY27-FY31 New Staff Positions 3. Finalize FY27 Staff & Program COLA % 4. Finalize FY27-FY31 Program Reductions 5. Determine Preliminary Millage Rate Scenario(s)	CEO, COO, Program Finance, and Budget Staff
May 21, 2026	Board Meeting to Discuss: 1. Multi-Year Forecast 2. FY27 Funding Parameters 3. Program Reductions	Board
May 22, 2026	Notify Agencies of their Children and Family Program Allocation Amounts	Program Consultants
May 27, 2026	Meeting to Discuss: FY26 - Q2 Lapse Projections	CEO, COO, Program Finance, and Budget Staff
May 29, 2026	FY27 Non-Administration, Capital, and IT department Budgets due to Budget Staff	CIO
JUNE		
June 1, 2026	Property Appraiser Delivers Preliminary Estimates of Taxable Values F.S. 200.065(7)	Budget Staff
June 3, 2026	Meeting to Discuss: FY26 Q2 Lapse Projections	Executive Team, Program Finance, and Budget Staff
June 10, 2026	Meeting to Review: 1. Preliminary Taxable Values 2. Multi-Year Forecast Scenarios 3. Key Forecast Assumptions 4. Proposed FY27 Budget 5. Millage Rate Scenario	CEO, COO, Program Finance, and Budget Staff
June 19, 2026	Budgets for Children and Family Program Allocations in Grants Management Software due to JWB	Providers
June 25, 2026	Board Meeting: Presentation of FY27 Proposed Budget & Revised Five-Year Forecast JWB Act Ch. 2003-320	Board
June 30, 2026	Finance Committee Meeting to take Action: Review FY27 Proposed Budget, Millage Rate, & Revised Five-Year Forecast for Board Recommendation	Finance Committee

FY27 Budget Calendar (Cont'd)



FY27 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>
JULY		
July 1, 2026	Property Appraiser Certifies Taxable Values F.S. 200.065(1)	Budget Staff
July 8, 2026	Meeting to Review: 1. Certified Taxable Values 2. Five Year Forecast Scenarios 3. Key Forecast Assumptions	CEO, COO, and Finance Staff
July 23, 2026	Board Meeting: Adoption of Proposed FY27 Millage Rate and Proposed FY27 Budget	Board
July 28, 2026	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, 2026	**Deadline for FY27 Budget Changes. Any other changes will be handled as budget amendments after October 1st. **	Budget Staff
August		
August 12, 2026	Meeting to Review: - Updated FY27 Proposed Budget & Five-Year Forecast with Revised Lapse Projection	CEO, COO, and Finance Staff
August 17, 2026	Property Appraiser mails TRIM Notices F.S. 200.065(2)(b)	Property Appraiser
August 27, 2026	Finance Committee Meeting to Discuss: Summary of Changes to Proposed FY27 Budget & Revised Five-Year Forecast	Finance Committee
SEPTEMBER		
September 9, 2026	Board Public Hearing: First Public Hearing to Adopt FY27 Tentative Millage Rate and Budget F.S. 200.065(2)(c)	Board
September 20, 2026	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, 2026	Board Meeting: Ratify Finance Committee Recommendations Board Public Hearing: Final Public Hearing to Adopt Final FY27 Budget and Millage Rate F.S. 200.065(2)(d)	Board
September 25, 2026	JWB Distributes Adopted Resolutions to the Property Appraiser, Tax Collector and State Department of Revenue F.S. 200.065(4)	Budget Staff
September 28, 2026	Final Taxable Value (DR-422) Received from Property Appraiser	Budget Staff
OCTOBER		
October 1, 2026	FY27 Begins	N/A
October 1, 2026	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, 2026	Final FY27 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., \$50,000 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.