

**Florida Parishes Juvenile Justice Commission and Detention Center  
General Fund and Special Revenue Funds  
Proposed Budget  
For the Fiscal Year July 1, 2025 through June 30, 2026**

	<u>General</u>	<u>Tax Revenue</u>	<u>Court Cost</u>
Fund Balance – Beginning of Year	\$ 2,021,923	\$ 22,143,896	\$1,211,337
Projected Revenues	\$12,840,780	\$ 13,760,000	\$ 295,000
Projected Expenditures	\$12,338,821	\$ 11,555,280	\$ 15,750
Other Financing Sources	\$ 0	\$ 0	\$ 0
Projected Fund Balance – End of Year	\$ 2,472,882	\$ 24,348,616	\$1,490,587

**Budget Message**

As President of the Florida Parishes Juvenile Justice Commission, I hereby submit an amended budget for the Florida Parishes Juvenile Justice Commission which includes the operations of the Florida Parishes Juvenile Detention Center for the year ending June 30, 2025, in accordance with the provisions of LRS 39:1309. This amended budget has been prepared using the modified accrual basis of accounting.

The amended budget as presented reflects the anticipated results of operations for the Florida Parishes Juvenile Detention Center and the Florida Parishes Juvenile Justice Commission for the period July 1, 2024 to June 30, 2025.

Additionally, in my capacity as President of the Florida Parishes Juvenile Justice Commission, I hereby submit a budget for the Florida Parishes Juvenile Justice Commission which includes the operations of the Florida Parishes Juvenile Detention Center and the Florida Parishes Juvenile Justice Commission for the year ending June 30, 2026, in accordance with provisions of LRS 39:1309. This budget has been prepared using the modified accrual basis of accounting.

The budget as presented reflects the anticipated results of operations for the Florida Parishes Juvenile Detention Center and the Florida Parishes Juvenile Justice Commission for the period July 1, 2025 to June 30, 2026.

/s/ George R. Coxen

President – Florida Parishes Juvenile Justice Commission  
May 19, 2025

Florida Parishes Juvenile Justice Commission  
Detention Center Operations Budget  
For Fiscal Year Ending June 30, 2026

Ordinary Income/Expense	Jul '25 - Jun 26	Budget	\$ Over Budget
<b>Income</b>			
4005 · TRANSFER FROM PRJC	0.00	10,757,280.00	-10,757,280.00
4006 · Capital Outlay Transfer	0.00	0.00	0.00
4010 · Fees for Services	0.00	1,830,300.00	-1,830,300.00
4030 · Interest Income	0.00	48,000.00	-48,000.00
4040 · Other Income	0.00	0.00	0.00
4080 · Food and Nutrition Services	0.00	204,000.00	-204,000.00
4095 · Medical Billings	0.00	1,200.00	-1,200.00
4098 · Reimbursements	0.00	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>12,840,780.00</b>	<b>-12,840,780.00</b>
<b>Gross Profit</b>			
	0.00	12,840,780.00	-12,840,780.00
<b>Expense</b>			
<b>4999 · Employee Costs</b>			
5000 · Salaries	0.00	5,803,560.00	-5,803,560.00
5010 · Payroll Taxes	0.00	91,404.00	-91,404.00
5011 · Penalties & Interest	0.00	300.00	-300.00
5020 · Retirement Contributions	0.00	1,923,888.00	-1,923,888.00
5025 · Retirement - Deferred Comp.	0.00	90,000.00	-90,000.00
5030 · Health Insurance Expense	0.00	1,470,000.00	-1,470,000.00
5040 · Other Benefits	0.00	2,880.00	-2,880.00
5045 · Overtime Pay	0.00	450,000.00	-450,000.00
5046 · Training Pay	0.00	50,000.00	-50,000.00
5047 · Emergency Pay	0.00	80,000.00	-80,000.00
5060 · Unemployment Expense	0.00	11,000.00	-11,000.00
6560 · Payroll Expenses	0.00	24,000.00	-24,000.00
<b>Total 4999 · Employee Costs</b>	<b>0.00</b>	<b>9,997,032.00</b>	<b>-9,997,032.00</b>
6000 · Travel and Training	0.00	35,000.00	-35,000.00
6050 · Tuition Reimbursement	0.00	12,000.00	-12,000.00
<b>6999 · Operating Services</b>			
7000 · Copier & Printing Services	0.00	0.00	0.00
7010 · Insurance	0.00	0.00	0.00
7031 · Grounds Equipment Maintenance	0.00	3,000.00	-3,000.00
7032 · Auto Maintenance	0.00	3,000.00	-3,000.00
7041 · HVAC Maintenance	0.00	72,000.00	-72,000.00
7042 · Fire & Life Safety Services	0.00	36,000.00	-36,000.00
7043 · Water Well System	0.00	0.00	0.00
7044 · Boiler Maintenance	0.00	0.00	0.00
7045 · Sewer Treatment Plant	0.00	22,592.00	-22,592.00
7047 · Sewer & Grease Trap Service	0.00	3,000.00	-3,000.00
7048 · EPA / DEQ	0.00	400.00	-400.00
7049 · Generator Maintenance	0.00	20,000.00	-20,000.00
7060 · Rental Equipment	0.00	2,500.00	-2,500.00
7070 · Memberships and Subscriptions	0.00	27,000.00	-27,000.00
7080 · Postage	0.00	2,000.00	-2,000.00
7090 · Utilities - Communications	0.00	50,100.00	-50,100.00
7095 · Utilities - Water	0.00	19,200.00	-19,200.00
7100 · Utilities - Electric	0.00	18,000.00	-18,000.00
7105 · Utilities - Gas	0.00	39,000.00	-39,000.00
7110 · Medical Waste	0.00	2,400.00	-2,400.00
7120 · Trash Collections	0.00	7,200.00	-7,200.00
7140 · Pest Control	0.00	3,180.00	-3,180.00
7150 · Advertisement	0.00	26,400.00	-26,400.00
7160 · Employee Drug Testing	0.00	5,000.00	-5,000.00
7161 · Employee Physicals	0.00	9,000.00	-9,000.00
7162 · Employment Verification	0.00	8,600.00	-8,600.00
7185 · Bank Charges	0.00	225.00	-225.00
7190 · Cable/Satellite Communications	0.00	3,312.00	-3,312.00
7196 · Kitchen Equipment Maintenance	0.00	15,000.00	-15,000.00
<b>Total 6999 · Operating Services</b>	<b>0.00</b>	<b>398,109.00</b>	<b>-398,109.00</b>

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Accrual Basis

7999 · Operating Supplies			
8000 · Office Supplies	0.00	9,000.00	-9,000.00
8010 · Medical Supplies	0.00	11,000.00	-11,000.00
8015 · Juvenile Medications	0.00	5,000.00	-5,000.00
8016 · Juvenile Lab Tests	0.00	1,000.00	-1,000.00
8018 · Juvenile Drug Test	0.00	4,000.00	-4,000.00
8020 · Food	0.00	336,000.00	-336,000.00
8021 · Grounds Keeping Supplies	0.00	2,500.00	-2,500.00
8029 · Small Equipment & Tools	0.00	6,000.00	-6,000.00
8030 · Building & Maintenance Supplies	0.00	54,000.00	-54,000.00
8032 · Auto Supplies	0.00	1,000.00	-1,000.00
8035 · Fuel	0.00	9,840.00	-9,840.00
8041 · Security Locks and Keys	0.00	15,000.00	-15,000.00
8043 · Water Well Supplies	0.00	0.00	0.00
8050 · Juvenile Supplies	0.00	42,000.00	-42,000.00
8055 · Juvenile Incentives	0.00	9,200.00	-9,200.00
8060 · Educational Supplies	0.00	25,000.00	-25,000.00
8090 · Security Supplies	0.00	2,000.00	-2,000.00
8091 · TwoWay Radio & Phone Supplies	0.00	6,000.00	-6,000.00
8100 · Recreational Supplies	0.00	1,000.00	-1,000.00
8110 · Uniforms	0.00	20,000.00	-20,000.00
8115 · IT & Computer Supplies	0.00	7,000.00	-7,000.00
8120 · Kitchen Supplies	0.00	20,400.00	-20,400.00
8130 · Miscellaneous	0.00	11,000.00	-11,000.00
8145 · Computer Software	0.00	44,520.00	-44,520.00
8150 · Social Service Supplies	0.00	4,500.00	-4,500.00
8175 · Training Supplies	0.00	5,200.00	-5,200.00
8180 · Coffee and Water	0.00	6,000.00	-6,000.00
8220 · Staff Fund Expenses	0.00	7,300.00	-7,300.00
<b>Total 7999 · Operating Supplies</b>	<b>0.00</b>	<b>665,460.00</b>	<b>-665,460.00</b>
8499 · Professional Services			
8510 · Medical	0.00	106,020.00	-106,020.00
8515 · Information Technologies	0.00	82,200.00	-82,200.00
8545 · Education	0.00	140,000.00	-140,000.00
8555 · Contract Labor	0.00	95,000.00	-95,000.00
<b>Total 8499 · Professional Services</b>	<b>0.00</b>	<b>423,220.00</b>	<b>-423,220.00</b>
8999 · Capital Outlay			
9000 · Office Equipment	0.00	32,000.00	-32,000.00
9005 · Computer Equipment	0.00	16,000.00	-16,000.00
9010 · Equipment	0.00	234,000.00	-234,000.00
9020 · Building	0.00	577,000.00	-577,000.00
9025 · Architect Fees	0.00	0.00	0.00
<b>Total 8999 · Capital Outlay</b>	<b>0.00</b>	<b>859,000.00</b>	<b>-859,000.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>12,389,821.00</b>	<b>-12,389,821.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>450,959.00</b>	<b>-450,959.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>450,959.00</b>	<b>-450,959.00</b>
<b>Projected Fund Balance Beginning</b>		<b>\$ 2,021,922.53</b>	
<b>Projected Change in Fund Balance</b>		<b>\$ 450,959.00</b>	
<b>Projected Ending Fund Balance</b>		<b>\$ 2,472,881.53</b>	

**Florida Parishes Juvenile Justice Commission**  
 Tax Revenue Fund  
 Budget Year July 1, 2025 - June 30, 2026

Revenues	Original As Adopted	Proposed Amended Budget	Adjustments	Final Amended Budget
Property Tax Ad Valorem Taxes	12,800,000	-	-	-
State Revenue Sharing	260,000	-	-	-
Interest Income	550,000	-	-	-
Other Income	150,000	-	-	-
<b>Total Revenues</b>	<b>13,760,000</b>	-	-	-
<b>Expenditures</b>				
Transfers to Juvenile Detention Center	10,757,280	-	-	-
Transfers to Juvenile Detention Center - Capital Outlay	-	-	-	-
Fees - Accounting, Auditing and HR Consultant	135,000	-	-	-
Fees - Legal	110,000	-	-	-
Insurance - Workers Comp	375,000	-	-	-
Insurance - General Liability, Auto, D&O, Etc	175,000	-	-	-
Legal Publications Expense & Tax Renewal Campaign	2,500	-	-	-
Travel Per Diem	500	-	-	-
Detention Center School Expense	-	-	-	-
<b>Total Expenditures</b>	<b>11,555,280</b>	-	-	-
Beginning Fund Balance (Projected)	22,143,896	22,143,896	-	22,143,896
Projected Net Change in Fund Balance	2,204,720	-	-	-
Ending Fund Balance (Projected)	24,348,616	22,143,896	-	22,143,896

**Florida Parishes Juvenile Justice Commission**  
 Court Cost & Fines Fund  
 Budget Year Ending June 30, 2025

	Original As Adopted	Proposed Amended Budget	Adjustments	Final Amended Budget
<b>Revenues</b>				
Transfers from Tax Revenue Fund	-	-	-	-
Court Fees and Fines	259,000	-	-	-
Interest Income	36,000	-	-	-
Other Income	-	-	-	-
<b>Total Revenues (Projected)</b>	<b>295,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>				
General Liability Insurance	-	-	-	-
Workers Compensation Insurance	-	-	-	-
Professional Fees	-	-	-	-
Media Consultant - Advertising	-	-	-	-
Contracted Labor	15,000	-	-	-
Mileage Expense	750	-	-	-
Juvenile Support - Cooperative Agreement - Court System	-	-	-	-
<b>Total Expenses (Projected)</b>	<b>15,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
Projected Fund Balance Beginning	1,211,337	1,211,337	-	1,211,337
Projected Change in Fund Balance	279,250	-	-	-
Projected Ending Fund Balance	1,490,587	1,211,337	-	1,211,337