*Please be reminded pursuant to Section 3 of Article X of the Bylaws, no member of the Board shall cast a vote on any matter on which he or she has a conflict of interest as defined by federal or state law. Upon discovery of an actual or potential conflict of interest, the Board Member shall promptly disclose the actual or potential conflict of interest, promptly file a written statement of disqualification, shall withdraw from any further participation in the transaction involved, and shall abstain from voting on the matter. In the event of such disclosure or abstention, Article IX Section 3 shall govern the voting requirements on such matter.*

# Audit Finance Committee Meeting Agenda

August 13, 2026 – 9:00 a.m.

Join the meeting via Microsoft Teams

**Committee Members**
Mark Earl, Lori Romano, Tom Mudano, Timothy Hellmers, Aaron DeBerry

Call to order ........................................ Mark Earl, Chair

## Public Comments

No requests from the public were received during the allotted time published in the Public Notice.

## Action Items



## Information Items



## Chair Comments

## CEO Comments

## Adjournment

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P.O. Box 6589 | Spring Hill, FL 34611
p: 352-593-2222 | f: 352-593-2200

## ACTION ITEM 1
## Approval of Minutes

In accordance with Article X, Section 1 of the approved bylaws, the Board is required to keep correct and complete minutes of the proceedings of any Board or Committee meeting.

Draft minutes of the January 15, 2026, Audit Finance Committee Meeting are presented for review. Any modifications should be requested prior to approval.

## FOR CONSIDERATION

Approval of January 15, 2026, Audit Finance Committee Meeting Minutes, to include any modifications or changes noted by the Committee.

**Audit Finance Committee Meeting Minutes - DRAFT**
January 15, 2026 – 9.00 a.m.

**Committee Members**
**Present:** Mark Earl, Tom Mudano, Joelle Neri, Lori Romano

**Quorum Present**: Yes

**Others Present**:
PHWB Staff – Jerome Saltino, Theresa Miner, Nicole Beverley, Ania Williams

**Proceedings**:
Meeting called to order at 9:00 a.m. by Mark Earl

## Public Comments

No public comments were received.

## Action Item 1 – Minutes from February 11, 2025, Audit Finance Committee Meeting

Mark Earl asked the committee members to review the minutes from the February 11, 2025, Audit Finance Committee meeting for any corrections or comments. Hearing none, a motion was made to accept the minutes of the meeting.

MOTION was made by Joelle Neri to approve the minutes.

MOTION was seconded by Tom Mudano. MOTION carried 4-0.

## Action Item 2 – Approval of Revised Financial Policies and Procedures Manual

Theresa Miner presented the revised Financial and Procurement Policies and Procedures Manual and summarized the updates made to align the manual with current state and federal requirements. Key revisions included updated organizational titles; personally identifiable information and security requirements; financial system and federal award provisions; procurement methods, approval thresholds, and documentation requirements; statewide standardization of tools and services; electronic payment and signature processes; travel and billing procedures; records retention requirements; and the increased Single Audit threshold of $1,000,000. The revised manual was presented with an effective date of July 1, 2025.

The Committee discussed the Chief Executive Officer payment approval authority of up to and including $10,000 and confirmed that invoices or purchases may not be divided to avoid required approval thresholds. The Committee also discussed cybersecurity and sensitive-information training. Staff confirmed that mandatory training is completed annually and that employees receive additional system-specific training required by applicable state and federal agencies.

MOTION was made by Lori Romano to approve the revised Financial and Procurement Policies and Procedures Manual for final review and approval by the Executive Committee.

MOTION was seconded by Tom Mudano. MOTION carried 4-0.

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**Information Item 1 – Financial Reports**

Theresa Miner reviewed the Financial Reports for the period of July 1, 2025, through November 30, 2025.

**Discussion Item 1 – Officer Transition**

Jerome Salatino discussed officer and committee transitions in preparation for the annual Board meeting in June.

With no further business to discuss, the meeting adjourned.

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## ACTION ITEM 2
## Approval of 2026-2027 Annual Budget

In accordance with the Grantee/Subgrantee Agreement issued by the Florida Department of Commerce, the Pasco-Hernando Workforce Board of Directors, in conjunction with the Local Elected Officials, must approve the organization's annual budget.

The proposed 2026-2027 budget is presented to the Audit Finance Committee for review and recommendation. Upon recommendation, the budget will be presented to the Executive Committee for approval, followed by the Pasco-Hernando Workforce Development Consortium for final approval. Once all required approvals have been obtained, the finalized budget will be submitted to CareerSource Florida and the Florida Department of Commerce by October 1, in accordance with the state and federal requirements.

## FOR CONSIDERATION

Recommend approval of the proposed 2026-2027 fiscal year budget for consideration by the Executive Committee.

CareerSource
PASCO | HERNANDO

# ANNUAL BUDGET

## 2026 - 2027

## CareerSource Pasco Hernando

• Dade City • Brooksville • New Port Richey

VISIT: ***www.careersourcepascohernando.com***

CareerSource Pasco Hernando is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.
All voice telephone numbers on this website may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

# CareerSource Pasco -Hernando

# Budget for Program Year 2026 – 2027

## Table of Contents

# Budget Narrative

The Board Leadership team have prepared the budget for CareerSource Pasco-Hernando. This narrative will be divided into sections describing our various programs, as follows:

### Temporary Assistance for Needy Families (TANF)

The Temporary Assistance for Needy Families (TANF), provides services to recipients of temporary assistance, their children and families, and to low-income people in danger of entering welfare dependency. The goal of this program is to assist these people in obtaining employment, leading to self-sufficiency. Clients require intensive services prior to obtaining viable employment as well as transitional assistance to assure job retention and the achievement of self-sufficiency.

### Workforce Innovation and Opportunity Act (WIOA)

The Workforce Innovation and Opportunity Act (WIOA) effective July 1, 2015, supersedes the Workforce Investment Act (WIA) of 1998. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. Three funding sources fall under WIOA – Adult, Dislocated Worker, and Youth. Career Services available in our Career Centers range from intake, assessment of skills, job search and placement assistance, and training services. Training, which is linked to job opportunities in our local area, may be provided through an individual training account (ITA), paid internship, or on-the-job training (OJT) to qualified customers who are not able to find employment. Florida Statutes states at least 50% of Adult and Dislocated Worker funds must be expended on ITAs and their related staff costs.

Requirements for youth funding specify a minimum of 75% of youth funds are to be used for out-of-school youth 16-24 years of age. FL Commerce received a waiver from USDOL for a 50% minimum for out of school youth. A minimum of 20% of youth funds are to be used toward paid internship or on-the-job training.

CareerSource Pasco-Hernando has a full-service One stop center in Brooksville, Dade City and New Port Richey. Other locations staffed to serve are in Marchman Tech school. This location will provide a broad range of services to the citizens and businesses in Pasco and Hernando Counties.

### Rapid Response

Funding to provide support for staff engaged in rapid response activities which emphasize layoff aversion activities with local employers.

### Navigator

Provides funds for a dedicated staff engaged in leading and supporting regional efforts to develop, expand, and support registered apprenticeship and pre-apprenticeship programs, as well as work with individuals referred by DCF or internally to help those clients develop the skills to obtain employment and move into self-sufficiency. As of the date this is being published, we have not received received the actual NFA, but have been told we will.

**Reemployment Services and Eligibility Assessment (RESEA)**

A grant from USDOL provides re-employment and eligibility assessments to unemployment compensation claimants. The purpose of the project is to determine the effectiveness of more intensive services (in- person re-employment eligibility assessments) in helping claimants find employment, thereby resulting in shorter claims durations and fewer erroneous payments.

**FL Commerce – Joint Managed Programs**

Programs under FL Commerce – Joint Managed Programs are for services delivered by FL Commerce state staff assigned to our local career centers. The Florida Workforce Innovation Act of 2000 gave responsibility for FL Commerce Programs to the local workforce boards.

1. Wagner-Peyser - The basic services provided under this program are employment workshops, referral and placement services to job seekers, reemployment services to unemployment compensation claimants, and recruitment services to employers with job vacancies.

2. Disabled Veterans' Outreach Program (DVOP) & Local Veterans' Employment Representative Program (LVER) – The DVOP & LVER Veterans' programs provide jobs and job training opportunities for veterans and disabled veterans. DVOP and LVER assist veterans through contacts with employers, promote and develop on-the-job training and apprenticeships and various other services applicable to provide maximum employment opportunities for veterans.

**Non-Custodial Parent Employment Program (NCPEP)**

This grant will provide funding to assist non-custodial parents who are unemployed or underemployed and have difficulty meeting child support obligations. CSPH contracts with Gulf Coast Jewish Community Jewish Family and Community Services provide career services, job placement, training and support with a goal to obtain and retain self-sufficient employment.

**Supplemental Nutrition Assistance Program – Employment and Training (SNAP)**

SNAP recipients without dependents receive assistance from CareerSource Pasco-Hernando with employment and training services to enable them to become self-sufficient. Beginning January 1, 2016, the State of Florida returned to mandatory participation for SNAP recipients. CSPH anticipates receiving additional funds for this program year to continue serving these clients in the same capacity as in the past.

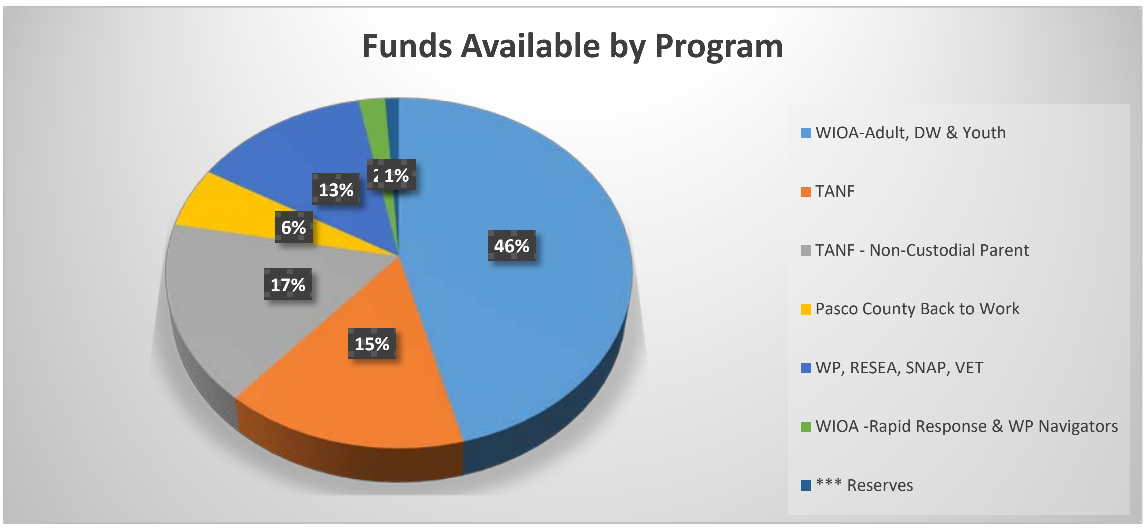
**Pasco County Back to Work**

Pasco County Grant, back to work that allows us to work with Pasco County customers who would not otherwise be eligible to receive benefits. This program is geared towards the homeless, veterans, youth, substance abuse and barriers to employment, as well as and employment needs geared towards employers in Pasco County.

# CareerSource Pasco-Hernando Program Year 2026-2027

CareerSource Pasco Hernando
Funds Available by Program
Program Year 2026-2027

| Program | Funds Available by Program | % of Total | WIOA Allocation Breakdown | Funds Available | % of Total |
|---|---|---|---|---|---|
| WIOA-Adult, DW & Youth | 5,815,913 | 45.93% | Adult/DW | 3,882,723 | 66.76% |
| TANF | 1,950,982 | 15.41% | Youth | 1,933,190 | 33.24% |
| TANF - Non-Custodial Parent | 2,108,937 | 16.65% | TOTAL | 5,815,913 | 100.00% |
| Pasco County Back to Work | 700,000 | 5.53% | | | |
| WP, RESEA, SNAP, VET | 1,699,726 | 13.42% | | | |
| WIOA -Rapid Response & WP | 255,000 | 2.01% | | | |
| *** Reserves | 132,000 | 1.04% | | | |
| TOTAL | 12,662,559 | 100.00% | | | |



# CareerSource Pasco-Hernando Program Year 2026-2027

**CareerSource Pasco Hernando**
**Summary of Funds Available - All Programs**
**Program Year 2026-2027**
**July 1 - June 30**
**Budgeted Expenditures**

| Funding Streams | Funding Available PY 26-27 | Carryover funds for next PY 27-28 | Funding Budgeted for PY 26-27 |
|---|---|---|---|
| Temporary Assistance for Needy Families (TANF) | **1,658,488** | **57,251** | 1,601,237 |
| Temporary Assistance for Needy Families (TANF) Carry fwd | **292,494** | | 292,494 |
| Temporary Assistance for Needy Families (TANF) Non Custodial Parent Program | **1,416,000** | | 1,416,000 |
| **TOTAL TANF** | 3,366,982 | 57,251 | **3,309,731** |
| WIOA Adult & Dislocated Worker + Sector Strategies | **2,436,948** | **556,056** | 1,880,892 |
| WIOA Adult & Dislocated Worker Carry Fwd | **1,445,775** | | 1,445,775 |
| **TOTAL WIOA AD & DW** | 3,882,723 | **556,056** | **3,326,667** |
| WIOA - Youth | **1,069,522** | **708,674** | 360,848 |
| WIOA - Youth Carry Fwd | **863,668** | | 863,668 |
| **TOTAL WIOA YOUTH** | 1,933,190 | **708,674** | **1,224,516** |
| WIOA Rapid Response - | 105,000 | - | **105,000** |
| WP Hope Navigator & Apprenticeship Navigator | 150,000 | - | 150,000 |
| Wagner Peyser Carry Fwd | **179,875** | | 179,875 |
| Wagner Peyser | **529,525** | **55,380** | 474,145 |
| **TOTAL WAGNER PEYSER** | 709,399 | **55,380** | **654,019** |
| Veteran Programs (DVOP & LVER) | **326,878** | **36,426** | **290,452** |
| Re-employment Services Eligibility Assessment (RESEA) | **545,764** | **140,097** | **405,667** |
| Supplemental Nutrition Assist Prog E&T (SNAP) | **117,685** | **11,838** | **105,847** |
| State Funding - Non-Custodial Parent Program | **692,937** | **1,981** | **690,956** |
| From Reserves | **132,000** | | **132,000** |
| Pasco County Back to Work Program | **700,000** | **14,415** | **685,585** |
| **TOTAL Budgeted Expenditures:** | 12,662,559 | 1,582,118 | 11,080,441 |

**CareerSource Pasco Hernando**
**Budget Comparison & Information**
**Program Year 2026-2027 to 2025-2026**

| | | Note Reference | PY 26-27 Budget | PY 25-26 Budget | Expenditures PY 25-26 |
|---|---|---|---|---|---|
| Funding Available Less Reserves | | | | | |
| Personnel Costs | | | | | |
| Salaries & Fringe Beneifts | ** | 1 | 5,600,593 | 5,134,799 | 4,492,190 |
| Staff Training & Education | | 2 | 6,500 | 8,500 | 5,927 |
| Total Personnel Costs | | | **5,607,093** | **5,143,299** | **4,498,117** |
| Facility Costs | | 3 | 333,624 | 351,320 | **335,466** |
| Office Furniture & Equipment | | 4 | 37,500 | 52,512 | **34,140** |
| Operating Costs - Career Centers & Admin | | | | | |
| Accounting/Audit | | 5 | 125,434 | 111,932 | 122,302 |
| Communications | | 6 | 74,036 | 73,166 | 72,972 |
| Contracted Services | | 7 | 200,077 | 246,550 | 245,240 |
| General Insurance | | 8 | 51,850 | 66,000 | 43,909 |
| Legal | | 9 | 30,000 | 30,000 | 17,440 |
| MOS | | 10 | 10,000 | 10,000 | 4,035 |
| Office Costs & Expenditures | | 11 | 31,880 | 75,130 | 36,847 |
| Software & Licenses | | 12 | 179,900 | 138,950 | 87,767 |
| Travel & Meetings | | 13 | 40,760 | 54,960 | 12,195 |
| TOTAL Operating Costs | | | **743,937** | **806,688** | **642,707** |
| Program Services | | | | | |
| Special Scholarships and Training Opps | *** | 14 | - | 100,000 | **12,625** |
| ITA's | | 14 | 1,180,000 | 875,000 | **744,847** |
| IWT's | | 14 | 250,000 | 250,000 | **57,750** |
| OJT/Sponsorships/Internships | | 14 | 130,000 | 180,000 | **81,931** |
| Work Experience | | 14 | 250,000 | 95,405 | 99,375 |
| Support | | 14 | 190,000 | 180,000 | 220,327 |
| One Stop Operator | | 15 | 40,000 | 45,000 | 37,268 |
| Outreach services | | 16 | 35,150 | 70,000 | 44,995 |
| Subrecipients/Contracted Part Rel Vendors | | 17 | 2,283,137 | 2,216,635 | **1,480,586** |
| Total Program Services | | | **4,358,287** | **4,012,040** | **2,779,704** |
| **TOTALS:** | | | **11,080,441** | **10,365,860** | **8,290,134** |

*** This line item is the funding approved to pay for special scholarship programs

# Notes to Comparative Budget Statement

## Explaining Budget Line Items and Variances between Budget Years

## For Program Years 2026-2027 & PY 2025-2026

Note 1 Salaries – Includes positions for Career Services and Board Administration with a 5% salary increase, and a 2% incentive.

Budgeted Staff: 58 Full time employees; 3 part time employees

State Merit Staff: 10

*State merit positions are not included in CSPH budgeted salary/fringe benefit line item. They are paid by the State of Florida as employees of Florida Commerce. We provide supervision and oversight in our career centers for these employees.*

Customers anticipated to serve:

Job seekers 10,000 from a pool of 76,000
Employers 2,300 from a pool of 22,000

Fringe Benefits - Includes mandatory taxes: social security, Medicare, unemployment compensation, and worker comp insurance. Medical benefits for employees are paid by CSPH for a base health plan. Buy-up options will be available with employee contributions. Life, and long-term disability benefits for employees are paid by CSPH. The average fringe benefit rate for PY 26-27 is about 26.32% although we haven't received our renewal for Group benefits yet.

Note 2 Staff Training & Education – Training for staff to include on-site training, opportunities offered by Florida Commerce, and outside sources to be determined.

Note 3 Facility costs are derived from rent, utilities, as well as building maintenance.

Note 4 Equipment & Furniture - This line item is budgeted for replacement of computer equipment.

Note 5 Accounting/Audit – This line item includes costs for our independent CPA audit and IRS 990 return, as well as financial and programmatic contracted monitoring of subrecipients. This line item also includes bank fees and payroll fees.

| | |
|---|---|
| Note 6 | Communications – This line item includes IT services, Cells phones and desk phones for our centers and staff. |
| Note 7 | Contracted Services – This line item includes includes our IT contract, as well as background checks for subrecipients. |
| Note 8 | General Insurance - This covers insurance for directors & officers, general liability, pension bond, crime, property, electronic equipment, wind, and auto. Worker compensation is listed with fringe benefits. |
| Note 9 | Legal – Includes costs for one stop operator and legal services. |
| Note 10 | MOS – This line item is the repairs and maintenance of our Mobile One Stop |
| Note 11 | Office Expense and Supplies – This line item includes costs for dues and subscriptions, incidental expenses, office supplies, equipment leases and postage. |
| Note 12 | Software & Licenses – This includes software and licenses for maintenance of our IT system, as well as the accounting software licenses and customer software. |
| Note 13 | Travel & Meetings – Mileage reimbursement ($0.445 per mile), overnight travel (per diem breakfast $6, lunch $11, and dinner $19), hotel, incidentals, and meeting expenses are reported in this line item. Travel for Board and state employees are paid based on the state limits listed which are below federal allowances. |
| Note 14 | Program Services – Includes costs for Individual Training Accounts (ITAs) for tuition, books, fees, and supplies, along with on-the-job training (OJT), customized worker training (IWT), and youth paid internships. For training budgets by funding/program refer to Budget by Allocations (pg. 9) in the packet. |

Adult & Dislocated Worker Funds are required to expend 50% on ITAs and related expenses. We have requested a waiver for 35% so we can work harder to help customers find and retain employment, instead of full concentration on training.

The Youth budget will meet the minimum 50% requirement for out-of-school youth activities. The training budget for youth also includes an amount for paid internships and on-the-job training to meet or exceed the 20% WIOA youth work experience requirement.

Client Support – Support services are on an individual basis and need. Possible costs may include auto repair, childcare, housing, insurance and transportation costs and if allowable, incentives.

Note 15 One Stop Operator – This cost is required by Department of Commerce

Note 16 Outreach – A variety of media is used for educating employers, job seekers, and community on the services offered at CSPH. This line item includes $22,000 in outreach services partnering with the Pasco County Economic Development Council.

Note 17 Subrecipients – This line item is the contracted amount we have with Gulf Coast Jewish Family Services for the Non-Custodial Parent program and other contractors for youth services.

# CareerSource Pasco-Hernando Program Year 2026-2027

## Budget By Allocation

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CareerSource Pasco Hernando | | | | | | | | | | | | | | |
| Budget by Allocation | | | | | | | | | | | | | | |
| Program Year 2026-2027 | | | | | | | | | | | | | | |
| July 1 to June 30 | | | | | | | | | | | | | | |
| | **TOTAL** | **TOTAL WIOA AD & DW** | **TOTAL WIOA YOUTH** | **WIOA Rapid Response**** | **Supplemental Nutrition Assist Prog E&T (SNAP)** | **WP Hope Navigator & Apprenticeship Navigator** | TOTAL TANF | **Re-employment Services Eligibility Assessment (RESEA)** | **Veteran Programs (DVOP & LVER)** | **TOTAL WAGNER PEYSER** | **State Funding - Non-Custodial Parent Program** | **Pasco County Back to Work Program** | From Reserves |
| Funding Available PY 26-27 | 12,662,559 | 3,882,723 | 1,933,190 | 105,000 | 117,685 | 150,000 | 3,366,982 | 545,764 | 326,878 | 709,399 | 692,937 | 700,000 | 132,000 |
| Carryover funds heldback for PY 26-27 | 1,582,118 | 556,056 | 708,674 | - | 11,838 | - | 57,251 | 140,097 | 36,426 | 55,380 | 1,981 | 14,415 | - |
| Funding Available Less Current year Reserves | 11,080,441 | 3,326,667 | 1,224,516 | 105,000 | 105,847 | 150,000 | 3,309,731 | 405,667 | 290,452 | 654,019 | 690,956 | 685,585 | 132,000 |
| From prior period Reserves | - | | | | | | | | | | | | |
| **TOTAL FUNDS AVAILABLE LESS RESERVES** | **11,080,441** | **3,326,667** | **1,224,516** | **105,000** | **105,847** | **150,000** | **3,309,731** | **405,667** | **290,452** | **654,019** | **690,956** | **685,585** | **132,000** |
| Personnel Costs | | | | | | | | | | | | | |
| Salaries & Fringe Beneifts | 5,600,593 | 1,581,087 | 665,273 | 84,555 | 87,578 | 88,920 | 1,605,059 | 328,963 | 241,046 | 351,551 | 38,819 | 527,744 | |
| Staff Training & Education | **6,500** | 1,850 | 791 | 148 | 132 | 80 | 1,619 | 555 | 358 | 258 | - | 708 | - |
| **Total Personnel Costs** | **5,607,093** | **1,582,937** | **666,064** | **84,703** | **87,710** | **89,000** | **1,606,678** | **329,518** | **241,403** | **351,809** | **38,819** | **528,452** | |
| Facility Costs | **333,624** | 47,484 | 20,296 | 3,798 | 3,394 | 2,059 | 41,556 | 14,251 | 9,179 | 173,429 | - | 18,178 | |
| Office Furniture & Equipment | **37,500** | 10,675 | 4,563 | 854 | 763 | 463 | 9,342 | 3,204 | 2,063 | 1,488 | - | 4,086 | |
| Operating Costs - Career Centers & Admin | | | | | | | | | | | | | |
| | - | | | | | | | | | | | | |
| TOTAL Operating Costs | **743,937** | 183,289 | 78,344 | 14,662 | 13,101 | 7,946 | 160,406 | 55,009 | 35,431 | 125,581 | - | 70,167 | - |
| Program Services | | | | | | | | | | | | | |
| Special Scholarships and Training Opps | - | | | | | | | | | | | | |
| ITA's | **1,180,000** | 1,180,000 | | | | | | | | | | | |
| Work Experience | **250,000** | | 250,000 | | | | | | | | | | |
| IWT's | **250,000** | **250,000** | | | | | | | | | | | |
| OJT/Sponsorships/Internships | **130,000** | 50,000 | | | | | | | | | | 30,000 | 50,000 |
| One Stop Operator | **40,000** | 11,386 | 4,867 | 911 | 814 | 494 | 9,965 | 3,417 | 2,201 | 1,587 | - | 4,359 | |
| Outreach services | **35,150** | 897 | 383 | 72 | 64 | 39 | 785 | 269 | 173 | 125 | - | 343 | 32,000 |
| Subrecipients/Contracted Part Rel Vendors | **2,283,137** | | 200,000 | | | 50,000 | 1,331,000 | | | | 652,137 | | 50,000 |
| Support | **190,000** | 10,000 | | | | | 150,000 | | | | | 30,000 | |
| Total Program Services | 4,358,287 | **1,502,283** | **455,250** | **983** | **878** | **50,533** | **1,491,749** | **3,686** | **2,374** | **1,712** | **652,137** | **64,702** | **132,000** |
| TOTALS: | 11,080,441 | 3,326,667 | 1,224,516 | 105,000 | 105,847 | 150,000 | **3,309,731** | 405,667 | 290,452 | 654,019 | 690,956 | 685,585 | 132,000 |

11

**CareerSource Pasco Hernando**
**Administration Costs**
**Program Year 2026-2027**
**July 1 to June 30**

| | TOTAL | Program | Admin |
|---|---|---|---|
| Funding Available Less Reserves | | | |
| | | | |
| Personnel Costs | | | |
| Salaries & Fringe Beneifts | 5,600,593 | 5,056,117 | 544,476 |
| Staff Training & Education | 6,500 | 2,000 | 4,500 |
| Total Personnel Costs | **5,607,093** | **5,058,117** | **548,976** |
| | | | |
| Facility Costs | **333,624** | 326,874 | 6,750 |
| | | | |
| Office Furniture & Equipment | **37,500** | 35,000 | 2,500 |
| | | | |
| Operating Costs - Career Centers & Admin | | | |
| Accounting/Audit | 125,434 | 94,434 | 31,000 |
| Communications | 74,036 | 70,431 | 3,605 |
| Contracted Services | 200,077 | 185,077 | 15,000 |
| General Insurance | 51,850 | 50,850 | 1,000 |
| Legal | 30,000 | - | 30,000 |
| MOS | 10,000 | 10,000 | - |
| Office Costs & Expenditures | 31,880 | 18,770 | 13,110 |
| Software & Licenses | 179,900 | 151,125 | 28,775 |
| Travel & Meetings | 40,760 | 31,260 | 9,500 |
| TOTAL Operating Costs | **743,937** | **611,947** | **131,990** |
| | | | |
| Program Services | | | |
| | | | |
| ITA's | 1,180,000 | 1,180,000 | |
| IWT's | 250,000 | 250,000 | |
| OJT/Sponsorships/Internships | 130,000 | 130,000 | |
| Work Experience | 250,000 | 250,000 | |
| Support | 190,000 | 190,000 | |
| One Stop Operator | 40,000 | 40,000 | |
| Outreach services | 35,150 | 35,150 | |
| Subrecipients/Contracted Part Rel Vendors | 2,283,137 | 2,283,137 | |
| Total Program Services | **4,358,287** | **4,358,287** | |
| **TOTALS:** | 11,080,441 | 10,390,225 | 690,216 |
| | - | | |
| Admin% | | | 6.23% |

CareerSource Florida
1590 Waldo Palmer Lane, Ste 1
Tallahassee, FL 32308

And

Florida Department of Commerce
107 E. Madison Street
Caldwell Building
Tallahassee, FL 32399

To the attention of Budget Review:

This budget, approved by the Executive committee for Workforce Region 16 on August 13, 2026, has been approved by the Consortium Agreement for Region 16 on ______________.

Contact name and phone number for questions related to submitted budget:

Theresa H. Miner, CFO, 352-593-2235; tminer@careersourcepascohernando.com

___________________________________

Jerome Salatino,
President and CEO

___________________________________

Joelle Neri
Pasco-Hernando Workforce Board, Chair

___________________________________

John Allocco
Pasco Hernando Workforce Development Consortium, Chair

## ACTION ITEM 3
## Transfer of WIOA Dislocated Workers Funding to WIOA Adult Funds

The Florida Department of Commerce Administrative Policy No. 118 requires Board approval for the transfer of funds between the WIOA Dislocated Worker and WIOA Adult funding streams.

The proposed transfer will utilize available 2025 Dislocated Worker funds, which expire on June 30, 2027, and 2026 Dislocated Worker funds, which expire on June 30, 2028, by transferring those funds to the WIOA Adult program.  This transfer will allow the Pasco-Hernando Workforce Board to serve additional adults while maintaining sufficient funding to continue serving dislocated workers.

## FOR CONSIDERATION

Approval of the transfer of WIOA Dislocated Worker funds to WIOA Adult funds to allow Pasco-Hernando Workforce Board to serve additional adults for the period ending June 30, 2027.

## Department of Economic Opportunity (DEO)

### Prior Approval Transfer Request Form - WIOA Adult and Dislocated Worker (DW) Programs
### From ___07/01/2026____ through _06/30/2028

| | |
|---|---|
| **LWDB Number and Name (Requestor):** | **LWDB 16 - Pasco Hernando Workforce Board, Inc.** |
| **Name / Title of Requestor Representative:** | **Theresa H. Miner, Brenda Gause/ CFO and COO Workforce** |

**Adult and Dislocated Worker Transfer Request**

| Program Year | Program | Total Award Amount | Amount of Adult Requested to be Spent on DW | Percentage of Adult Requested to be Spent on DW | Amount of DW Requested to be Spent on Adult | Percentage of DW Requested to be Spent on Adult |
|---|---|---|---|---|---|---|
| 2026-2027 | WIOA Dislocated Worker | 1,018,698.00 | 0.00 | 0 | 407,479.20 | 40% |
| 2027-2028 | WIOA Dislocated Worker | 765,177.00 | 0.00 | 0 | 306,070.80 | 40% |

**COMPLETE THE BELOW SECTIONS FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION**

**Reason for requesting the use of one program's funding for the other (e.g. anticipated depletion of current funds, changes in labor market conditions, etc.):**

We historically need more AD funding according to customer demand. With the anticipated growth to our region, we also anticipate needing additional funding to assist those who do not qualify for unemployment.

**A description of outreach/marketing activities conducted to ensure underserved populations were aware of available services:**

**CSPH conducts in-house recruitments, hosts job fairs with partner agencies, information on CSPH website, through our social media sites, sharing of information among partner agencies and our One Stop Partner meetings, partnering with Pasco Economic Development Council, Business Services outreach as well as having staff present to customers of local libraries, housing authority, working with DV shelters and mental counseling shelters, to name a few.**

**Labor market conditions contributing to the need for the transfer:**

**According to the latest release for LMI, Florida's seasonally adjusted unemployment rate was 4.6 percent in May 2026, unchanged from the April 2026 rate, and up 1.1 percentage point from a year ago. There were 531,000 jobless Floridians out of a labor force of 11,145,000. The U.S. seasonally adjusted unemployment rate was 4.3 percent in May. The unemployment rate for Pasco County is 5% which is a 1.2% increase from May 2025. Hernando County has an unemployment rate of 5.4% which is a 1.3% increase from May 2025. This information also factors into our low Unemployment rate and demonstrates that the DW population, at least for the time being, remains low and in less need of using DW funding.**

**The number of participants originally planned to be served by the base allocation compared to the estimated number of participants expected to be served after funds are transferred.**

**Our current enrolled AD caseload (231) and DW (110) is 68% Adults and 32% DW customers. The positive exits show 60% AD and 40% DW. These numbers clearly show that our AD population is in greater need at this point. If numbers continue remaining as is, we will run out of Adult funding and need to transfer from DW.**

**COMPLETE THE BELOW CERTIFICATION FOR REQUESTS THAT EXCEED 25% OF THE PROGRAM'S ANNUAL ALLOCATION**

I certify the following:

1. When transferring from Adult to Dislocated Worker - The LWDB has sufficient funds to serve the WIOA Adult priority populations.
2. When transferring from Dislocated Worker to Adult - The LWDB has sufficient Dislocated Worker funds to serve dislocated workers in the local area; there are no pending layoffs that may impact the need for dislocated workers in the local area.
3. The full board voted to approve this request to transfer funds and a copy of the LWDB's meeting minutes are included with this request.

I certifiy the above information is true and correct.

_______________________________________________ _______________________________________________

Signature of Board Chair Print Name Date

**REVISED August 2021**

**INFORMATION ITEM 1**
**Financial Reports**

The following item is presented as information for the Committee.

No action is required.

**Pasco Hernando WFB 16**
Statement of Activities -
Unposted Transactions Included
From 7/1/2025 Through 06/30/2026
*(In Whole Numbers)*

| | Navigators Appren/HOPE | BAck to Work | Corporate | Dream and Do | DVOP | HOPE WIOA-Sector Strategies | LVER | NCPEP |
|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | |
| Grant Revenue. | 149,415 | 0 | 2 | 0 | 79,663 | 180,000 | 128,501 | 1,549,338 |
| Other Revenue | 0 | 734,317 | 1,850 | 30,070 | 0 | 0 | 0 | 0 |
| Total Revenue | 149,415 | 734,317 | 1,851 | 30,070 | 79,663 | 180,000 | 128,501 | 1,549,338 |
| Expenditures | | | | | | | | |
| Personnel | 75,295 | 254,559 | 2,055 | 3,811 | 2,245 | 36,880 | 4,024 | 10,544 |
| Staff Development / Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facilities | 0 | 0 | 4,570 | 0 | 0 | 0 | 0 | 0 |
| Equipment & Furniture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting / Audit | 340 | 1,516 | 2,064 | 0 | 10 | 105 | 14 | 58,236 |
| Communications | 63 | 348 | 0 | 0 | 1,346 | 3 | 1,764 | 0 |
| Contracted Services | 24,472 | 0 | 9,025 | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 251 | 0 | 0 | 0 | 0 | 0 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mobile One Stop | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Office Expenses | 6 | 66 | 1,965 | 0 | 51 | 0 | 620 | 0 |
| One Stop Operator | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Software License renewals | 62 | 1,213 | 3 | 0 | 3 | 32 | 3 | 7 |
| Travel & Meeting | 0 | 1,252 | 55 | 0 | 0 | 0 | 175 | 0 |
| Program Expenses | 23,172 | 49,611 | 15,007 | 22,445 | 0 | 98,417 | 0 | 1,460,647 |
| Outreach | 0 | 0 | 39,290 | 0 | 0 | 0 | 1,263 | 0 |
| Indirect Costs | 22,493 | 105,323 | 850 | 1,577 | 51,337 | 17,070 | 74,770 | 6,914 |
| Program Costs Pool | 3,351 | 111,923 | 904 | 1,675 | 18,975 | 6,798 | 30,419 | 5,494 |
| Business Services Pool | 0 | 0 | 0 | 0 | 0 | 16,554 | 0 | 4,667 |
| One Stop Cost Pool | 162 | 37,649 | 304 | 564 | 5,691 | 4,141 | 15,448 | 2,827 |
| Total Expenditures | 149,416 | 563,462 | 76,343 | 30,071 | 79,659 | 180,000 | 128,501 | 1,549,338 |

**Pasco Hernando WFB 16**
Statement of Activities -
Unposted Transactions Included
From 7/1/2025 Through 06/30/2026
*(In Whole Numbers)*

| | Navigators Appren/HOPE | OTher | Pooled Costs | RESEA | Rapid Response | SNAP | WIOA Adult | WIOA DW |
|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | |
| Grant Revenue. | 149,415 | 0 | 0 | 556,253 | 160,000 | 126,366 | 1,245,661 | 646,304 |
| Other Revenue | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 149,415 | 4 | 0 | 556,253 | 160,000 | 126,366 | 1,245,661 | 646,304 |
| Expenditures | | | | | | | | |
| Personnel | 75,295 | 0 | 2,925,109 | 174,272 | 33,889 | 55,380 | 310,509 | 64,035 |
| Staff Development / Training | 0 | 0 | 1,896 | 0 | 0 | 0 | 0 | 0 |
| Facilities | 0 | 0 | 330,896 | 0 | 0 | 0 | 0 | 0 |
| Equipment & Furniture | 0 | 0 | 34,140 | 0 | 0 | 0 | 0 | 0 |
| Accounting / Audit | 340 | 0 | 38,111 | 1,112 | 147 | 532 | 2,148 | 368 |
| Communications | 63 | 0 | 67,554 | 0 | 208 | 0 | 318 | 135 |
| Contracted Services | 24,472 | 0 | 211,742 | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 42,856 | 0 | 0 | 0 | 0 | 0 |
| Legal | 0 | 0 | 17,440 | 0 | 0 | 0 | 0 | 0 |
| Mobile One Stop | 0 | 0 | 4,035 | 0 | 0 | 0 | 0 | 0 |
| Office Expenses | 6 | 0 | 33,032 | 352 | 31 | 44 | 106 | 53 |
| One Stop Operator | 0 | 0 | 37,268 | 0 | 0 | 0 | 0 | 0 |
| Software License renewals | 62 | 0 | 78,847 | 296 | 32 | 54 | 3,242 | 1,023 |
| Travel & Meeting | 0 | 0 | 14,566 | 0 | 0 | 0 | 0 | 0 |
| Program Expenses | 23,172 | 0 | 0 | 0 | 0 | 0 | 390,469 | 358,349 |
| Outreach | 0 | 0 | 4,443 | 0 | 0 | 0 | 0 | 0 |
| Indirect Costs | 22,493 | 0 | -1,193,253 | 115,561 | 32,426 | 26,032 | 175,547 | 58,154 |
| Program Costs Pool | 3,351 | 0 | -1,233,313 | 121,435 | 45,648 | 20,553 | 143,295 | 91,646 |
| Business Services Pool | 0 | 0 | -678,790 | 99,480 | 33,344 | 15,939 | 162,615 | 47,136 |
| One Stop Cost Pool | 162 | 0 | -736,577 | 43,746 | 14,275 | 7,831 | 57,411 | 25,406 |
| Total Expenditures | 149,416 | 0 | 0 | 556,253 | 160,000 | 126,366 | 1,245,661 | 646,304 |

**Pasco Hernando WFB 16**
Statement of Activities -
Unposted Transactions Included
From 7/1/2025 Through 06/30/2026
*(In Whole Numbers)*

| | Navigators Appren/HOPE | WIOA Youth | Wagner Peyser | WTP |
|---|---|---|---|---|
| Revenue | | | | |
| Grant Revenue. | 149,415 | 751,123 | 669,740 | 1,370,295 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 149,415 | 751,123 | 669,740 | 1,370,295 |
| Expenditures | | | | |
| Personnel | 75,295 | 185,842 | 0 | 346,129 |
| Staff Development / Training | 0 | 179 | 0 | 0 |
| Facilities | 0 | 0 | 0 | 0 |
| Equipment & Furniture | 0 | 0 | 0 | 0 |
| Accounting / Audit | 340 | 16,349 | 61 | 1,198 |
| Communications | 63 | 1,233 | 0 | 0 |
| Contracted Services | 24,472 | 0 | 0 | 0 |
| Insurance | 0 | 451 | 0 | 351 |
| Legal | 0 | 0 | 0 | 0 |
| Mobile One Stop | 0 | 0 | 0 | 0 |
| Office Expenses | 6 | 240 | 0 | 279 |
| One Stop Operator | 0 | 0 | 0 | 0 |
| Software License renewals | 62 | 222 | 0 | 2,726 |
| Travel & Meeting | 0 | 0 | 0 | 0 |
| Program Expenses | 23,172 | 128,495 | 0 | 150,830 |
| Outreach | 0 | 0 | 0 | 0 |
| Indirect Costs | 22,493 | 124,363 | 132,437 | 248,398 |
| Program Costs Pool | 3,351 | 145,711 | 172,308 | 313,176 |
| Business Services Pool | 0 | 103,583 | 0 | 195,474 |
| One Stop Cost Pool | 162 | 44,455 | 364,933 | 111,732 |
| Total Expenditures | 149,416 | 751,123 | 669,740 | 1,370,295 |

**Pasco Hernando WFB 16**
**Statement of Revenues and Expenditures - Unposted Transactions included In Report**
**From 7/1/2025 Through 06/30/2026**

| | Current Period Budget - Revised | Current Year Actual | Actual Burn Rate | Should Be **Burn Rate** **100%** |
|---|---|---|---|---|
| Operating Revenue | | | | |
| Grant Revenue | 9,595,471 | 7,612,660.00 | | |
| Pasco County BCC | 590,005 | 759,403 | | |
| Ticket to Work | 35,000 | 1,850 | | |
| Interest Income | 0 | 4,988.00 | | |
| Total Operating Revenue | 10,220,476 | 8,378,901.00 | | |
| Total Revenue | 10,220,476 | 8,378,901.00 | | |
| Expenditures | | | | |
| Personnel Expenses | **5,124,800** | 4,484,578 | 88% | |
| Staff Training & Education | **8,500** | 5,927 | 70% | |
| Facilities | **351,320** | 335,466 | 95% | |
| Office Furniture & Equipment | 52,512 | 34140 | 65% | |
| Accounting / Audit | **111,932** | 122,312 | 109% | |
| Communications | **73,166** | 72,972 | 100% | |
| Contracted Services | **246,550** | 245,240 | 99% | |
| General Insurance | **66,000** | 43,909 | 67% | |
| Legal | **30,000** | 17,440 | 58% | |
| Mobile One Stop | **10,000** | 7,315 | 73% | |
| Office Expenses and Supplies | **75,130** | 33,567 | 45% | |
| Software & Licenses | **148,950** | 87,767 | 59% | |
| Travel & Meetings | **54,960** | 12,195 | 22% | |
| Program Expenses | **3,897,040** | 2,697,441 | 69% | |
| One Stop Operator | **45,000** | 37,268 | 83% | |
| Outreach | **70,000** | 44,995 | 64% | |
| Total Expenditures | 10,365,860.00 | 8,282,532 | | |
| Net Revenue Over Expenditures | -145384.00 | -96,369 | | |
| | To be used from reserves | | | |

**Pasco Hernando WFB 16**
Statement of Financial Position - Unposted Transactions Included In Report
As of 06/30/2026

| | Beginning Year Balance | Current Year Balance | YTD Change |
|---|---|---|---|
| Assets | | | |
| Current Assets | | | |
| Cash - Operating | 256,336 | 630,596 | 374,260 |
| Global Cash Card | 564 | 12,796 | 12,232 |
| Cash - Corporate Unrestricted | 9,469 | 9,403 | -66 |
| Cash - Money Market | 50,691 | 50,696 | 5 |
| Cash - Payroll | 3,244 | 2,324 | -920 |
| Truist Banking Solutions | 1,030,360 | 829,345 | -201,015 |
| Prepaid Expenses | 6,515 | 18,402 | 11,887 |
| Deposits | 44,321 | 44,321 | 0 |
| Accounts Receivable | 4,749 | 244,920 | 240,171 |
| Grants Receivable | 1,037,283 | 577,683 | -459,600 |
| Employee Benefit Receivables | 201 | 1,961 | 1,760 |
| Right to Use Asset | 914,369 | 914,369 | 0 |
| Total Current Assets | 3,358,103 | 3,336,816 | -21,286 |
| Long-term Assets | | | |
| Fixed Assets - Computer Equipment | 106,067 | 106,067 | 0 |
| Fixed Assets - Furniture & Fixtures | 7,742 | 7,742 | 0 |
| Fixed Assets - Office Equipment | 67,012 | 67,012 | 0 |
| Fixed Assets - Vehicles | 317,082 | 317,082 | 0 |
| Fixed Assets - Software | 62,900 | 62,900 | 0 |
| Accumulated Depreciation | -550,328 | -550,328 | 0 |
| Total Long-term Assets | 10,475 | 10,475 | 0 |
| Total Assets | 3,368,578 | 3,347,291 | -21,286 |
| Liabilities | | | |
| Short-term Liabilities | | | |
| Accounts Payable - Vendors | 171,233 | 648 | -170,585 |
| Accrued Expenses | 45,662 | 59,841 | 14,179 |
| Contracts Payable | 309,101 | 312,360 | 3,259 |
| Benefits Payable | -59 | 164 | 223 |
| Payroll Taxes Payable | 0 | 0 | 0 |
| Workers Comp Liability | 26,161 | 9,037 | -17,124 |
| ST Lease Liability | 240,071 | 240,071 | 0 |
| Accrued Wages | 83,821 | 95,543 | 11,722 |
| Accrued Leave | 61,168 | 109,264 | 48,096 |
| Accrued Payroll Taxes | 43,255 | 35,645 | -7,610 |
| Accrued Pension | 18,047 | 17,713 | -334 |
| Deferred Grant Revenue | 162,003 | 246,593 | 84,590 |
| Total Short-term Liabilities | 1,160,463 | 1,126,879 | -33,584 |
| Long-term Liabilities | | | |
| Non -Current Accrued Compensated Balances | 345,208 | 261,135 | -84,073 |
| LT Lease Liability | 691,657 | 691,657 | 0 |
| Total Long-term Liabilities | 1,036,865 | 952,792 | -84,073 |
| Total Liabilities | 2,197,328 | 2,079,671 | -117,657 |
| Net Assets | | | |
| | 1,171,250 | 1,267,620 | 96,371 |
| Total Net Assets | 1,171,250 | 1,267,620 | 96,371 |
| Total Liabilities and Net Assets | 3,368,578 | 3,347,291 | -21,286 |

# CASH BY FUNDING SOURCE
## As of 06/30/2026

| Fund Code | Fund Title | Debit Balance | Credit Balance |
|---|---|---|---|
| 43947 | WIOA Dislocated Worker -43947 | 1,816.80 | |
| 44074 | WIOA Adult NFA 44074 | 0.01 | |
| 44725 | SNAP NFA 44725 | 0.01 | |
| 44831 | LVER NFA # 44831 | | 0.02 |
| 44858 | DVOP NFA # 44858 | 3.96 | |
| 45243 | Youth NFA 45243 | 92,088.79 | |
| 45467 | WIOA AD NFA #45467 | 9,271.06 | |
| 45479 | NCPEP NFA 45479, | | 0.01 |
| 45507 | WTP - NCPEP | 175,000.49 | |
| 45539 | Rapid Response NFA 45539 | 1,053.50 | |
| 45582 | Wagner Peyser NFA | | 87,632.21 |
| 45608 | WIOA HOPE/Sector Strategies - | 1,422.36 | |
| 45629 | WP Navigators NFA | 15,881.16 | |
| 45784 | RESEA | | 16,713.07 |
| 46020 | SNAP | | 11,774.47 |
| 46071 | LVER NFA # 46071 | 73.95 | |
| 46085 | DVOP NFA # 46085 | 1,454.63 | |
| 46122 | WTP | | 11,200.22 |
| 46134 | WTP - NCPEP | | 108,174.25 |
| 70000 | Corporate/Unrestricted | 950,245.74 | |
| 71200 | NCPEP NFA #'s 43855, 44761,44738 | | 0.02 |
| 75000 | Dream and Do | | 21,120.00 |
| 84500 | Back to Work | | 33,411.70 |
| 85000 | Accrued Leave | 413,777.28 | |
| 90000 | Board Governance/Admin Indirect Cost Pool | 52,855.95 | |
| 90100 | Program Cost Pool | 24,492.91 | |
| 90200 | Business Services Cost Pool | 14,227.46 | |
| 90300 | One Stop Cost Pool | 71,519.61 | |
| Report Total | | 1,825,185.67 | 290,025.97 |
| Report Difference | | 1,535,159.70 | |

| **GL CODE** | **GL Title** | **Debit Balance** | **Credit Balance** |
|---|---|---|---|
| 1000 | Cash - Operating | 630,595.89 | |
| 1001 | Global Cash Card | 12,796.20 | |
| 1005 | Cash - Corporate Unrestricted | 9,403.47 | |
| 1010 | Cash - Money Market | 50,695.72 | |
| 1015 | Cash - Payroll | 2,323.89 | |
| 1020 | Truist Banking Solutions | 829,344.53 | |
| **Report Total** | | 1,535,159.70 | |

## INFORMATION ITEM 2
## Infrastructure Funding Agreement

The following item is presented as information for the Committee.

No action is required.

# Infrastructure Funding Agreement Template
## (Local Workforce Development Board NAME/Career Center)

## I. Purpose

This Infrastructure Funding Agreement (IFA) is entered into by and between the (Local Workforce Development Board NAME) and (Local Area NAME) partners. This IFA provides information on the shared infrastructure cost and/or in-kind arrangements. All partners to this IFA recognize that infrastructure costs are applicable to all required partners, whether they are physically located in the career center or not.

The sharing and allocations of infrastructure costs among (Local Area Name) partners are governed by the Workforce Innovation and Opportunity Act (WIOA) Sec. 121(b), its implementing regulations and the Federal Cost Principles contained in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards at 2 CFR part 200 (Uniform Guidance). Infrastructure costs are defined as non-personnel costs that are necessary for the general operation of the American Job Center (AJC), including, but not limited to:

1. Rental of the facilities;
2. Utilities and maintenance;
3. Equipment, including assessment-related products and assistive technology for individuals with disabilities; and,
4. Technology to facilitate access to the AJC, including technology used for the center's planning and outreach activities.

**IFAs must include the following elements**:

1. The period of time in which the IFA is effective. This may be a different time period than the duration of the MOU.
2. Identification of an infrastructure and shared services budget that will be periodically reconciled against actual costs incurred and adjusted accordingly to ensure that it reflects a cost allocation methodology that demonstrates how infrastructure costs are charged to each partner in proportion to its use of the one-stop center and relative benefit received, and that complies with 2 CFR part 200 (or any corresponding similar regulation or ruling).
3. Identification of all one-stop partners, CEO(s), and LWDB participating in the IFA.
4. Steps the LWDB, CEO(s), and one-stop partners used to reach consensus or an assurance that the local area followed the guidance for the State funding process.
5. Description of the process to be used among partners to resolve issues during the MOU duration period when consensus cannot be reached.

6. Description of the periodic modification and review process to ensure equitable benefit among one-stop partners.

## II. Infrastructure Budget

The Infrastructure Budget is comprised of the following sections:

1. Total Partner Contribution – By cost category, this section provides total AJC costs by partner programs for each cost category to include: infrastructure costs, additional costs, shared-direct costs and non-shared direct costs
2. Total Operating Costs Budget: this section provides total AJC costs by cost category, cost pool, cost item, and location.

| Infrastructure Budget (Career Center NAME/Location): ____________________________________ | | |
|---|---|---|
| **Cost Category** | **Cost Detail** | **Cost** |
| Rent | | |
| Rental of Facilities | | |
| **Subtotal: Rental Costs** | | |
| **Utilities and Maintenance** | | |
| Electric | | |
| Gas | | |
| Water | | |
| Internet | | |
| Telephones | | |
| Facility Maintenance | | |
| Security | | |
| **Subtotal: Utilities and Maintenance Costs** | | |
| **Equipment** | | |
| Assessment tools/products | | |
| Assistive Technology (Access and Accommodation) | | |
| Copiers | | |
| Fax Machines | | |
| Computers | | |
| Other tangible equipment utilized to serve career center customers (*Specify equipment*) | | |
| **Subtotal: Equipment Costs** | | |
| **Technology to Facilitate Access to the (Career Center NAME)** | | |
| Technology used for planning and outreach activities (*Specify technology*) | | |
| Cost of creation/maintenance of the career center that provides direct service access to (Career Center NAME) | | |

| | | |
|---|---|---|
| **Subtotal: Technology to Facilitate Access Costs** | | |
| **Supplies to Support the General Operation of the Career Center (Local Option)** | | |
| Supplies, as defined in 2 CFR 200.94.<br><br>*Specify Supplies Not Specific to a Co-located Partner (e.g., Printing; Postage, Office Supplies)* | | |
| **Subtotal: Supplies to Support the General Operation of the Career Center** | | |
| **Common Identifier Costs (Local Option)** | | |
| Signage | | |
| Updating Templates/Materials | | |
| **Subtotal: Common Identifier** | | |
| | | |
| **Summary of Total Infrastructure Costs to Be Shared By Partners** | | |

| **Cost Category** | **Total Cost** |
|---|---|
| **Subtotal: Rental Costs** | |
| **Subtotal: Utilities and Maintenance Costs** | |
| **Subtotal: Equipment Costs** | |
| **Subtotal: Technology to Facilitate Access Costs** | |
| **Subtotal: Supplies to Support the General Operation of the Career Center** | |
| **Subtotal: Common Identifier Costs** | |
| **Total Infrastructure Costs** | |

## III. Cost Allocation Methodology

| Partner Contributions – By Allocation Base<br>(Local Workforce Development Board NAME) | | | | | | |
|---|---|---|---|---|---|---|
| **Partner Program** | **Staff/FTE Cost** | **Customers Served** | **Square Footage/Office Space Cost** | **Internet Connections Cost** | **Telephone Lines Cost** | **Total** |
| Adult, Dislocated Worker (DW), and Youth Programs | | | | | | |
| Job Corps | | | | | | |
| YouthBuild | | | | | | |
| Native American Programs | | | | | | |
| Migrant and Seasonal Farmworker | | | | | | |
| Wagner-Peyser | | | | | | |
| Adult Education and Family Literacy | | | | | | |
| State Unemployment Insurance (UI) | | | | | | |
| Trade Adjustment Assistance (TAA) | | | | | | |
| Jobs for Veterans State Grants (Vets) | | | | | | |
| Division of Vocational Rehabilitation | | | | | | |
| Division of Blind Services | | | | | | |
| Senior Community Service Employment Programs (SCSEP) | | | | | | |
| The Strengthening Career and Technical Education for the 21st Century Act (Perkins V) | | | | | | |
| Housing and Urban Development---Employment and Training Programs | | | | | | |
| Community Services Block Grants | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Programs authorized under sec. 212 of the Second Change Act of 2007 | | | | | | |
| Temporary Assistance for Needy Families (TANF) | | | | | | |
| | | | | | | |

Any cost allocation methodology selected must adhere to the following:

1. Be consistent with the federal laws authorizing each partner's program (including any local administrative cost requirements).
2. Comply with federal cost principles in the Uniform Guidance.
3. Include only costs that are allowable, reasonable, necessary, and allocable to each program partner.
4. Be based on the proportionate use and if benefit is received by each partner.

The types of costs that are allowed are through cash, non-cash and third party in-kind contributions.

**Cash Contributions** can be identified as payments towards rent, utilities, assistive technology equipment, signage, and even office supplies. It must be those components that support the general operation of the AJC.

**Non-Cash Contributions** are expenditures acquired by partners on behalf of the AJC, and goods/services such as janitorial services, printing, or even consulting and contracting service can be contributed by a partner program and used by the AJC.

**Third-Party In-Kind Contributions** are made by a third party and include space, equipment, technology, non-personnel services, or other areas to support the infrastructure costs associated with AJC operations. There are two types of third-party in-kind contributions: 1) General contributions to AJC operations. This type is not made on the behalf of any individual AJC partner. 2) Contributions made specifically on behalf of an AJC partner program.

## IV. Partners

Partners funding the costs of infrastructure according to the IFA are the same as identified in the partners section of the MOU (Parties to the MOU).

| |
|---|
| **Local Workforce Development Board:** *Name, Title, Address, Telephone, Email* |
| **Chief Elected Official(s):** *List All Chief Elected Officials and Name, Title, Address, Telephone, Email* |
| |
| |

| **Required WIOA & (Career Center NAME) Partner** | **Point of Contact Information** |
|---|---|
| Adult, Dislocated Worker (DW), and Youth Programs | |
| Job Corps | |
| YouthBuild | |
| Native American Programs | |
| Migrant and Seasonal Farmworker | |
| Wagner-Peyser | |
| Adult Education and Family Literacy | |
| State Unemployment Insurance (UI) | |
| Trade Adjustment Assistance (TAA) | |
| Jobs for Veterans State Grants (Vets) | |
| Division of Vocational Rehabilitation | |
| Division of Blind Services | |
| Senior Community Service Employment Programs (SCSEP) | |
| Carl D. Perkins Career and Technical Education Programs | |
| Housing and Urban Development--- | |

| | |
|---|---|
| Employment and Training Programs | |
| Community Services Block Grants | |
| Program authorized under sec. 212 of the Second Chance Act of 2007 | |
| Temporary Assistance for Needy Families (TANF) | |
| **Additional Partners Approved by the LWDB and CEO(s)** | |
| | |
| | |
| | |

**V. Term of Agreement**

This agreement will remain in effect from July 1, 20__ to June 30, 20__. It shall be reviewed by the parties as necessary or at least once per year as part of the LWDB's Local Plan update.

**VI. Signatures**

**Printed Name** **Signature** **Date**

Representing: WIOA Title I: Adult, Dislocated Worker and Youth Programs

**Printed Name** **Signature** **Date**

Representing: WIOA Title I: Job Corps Programs

**Printed Name** **Signature** **Date**

Representing: WIOA Title I: YouthBuild Program

**Printed Name** **Signature** **Date**

Representing: WIOA Title I: Native American Programs

**Printed Name** **Signature** **Date**

Representing: WIOA Title I: National Farmworker Jobs Program

| **Printed Name** | **Signature** | **Date** |
|---|---|---|
| Representing: ______________________ Program | | |

| **Printed Name** | **Signature** | **Date** |
|---|---|---|
| Representing: ______________________ Program | | |

***Add a signature line for each additional partner included.**

# Infrastructure Funding Agreement Signatory Page

(Local Workforce Development Board NAME)

We affirm that the Local Workforce Development Board and the Chief Elected Official of the local area, in partnership, have developed and now submit this Memorandum of Understanding Signature Page and Infrastructure Funding Agreement in compliance with the provisions of the Workforce Innovation and Opportunity Act and instructions issued by the Governor under the authority of the Act.

______________________________________________

**Submission Date**

| **Workforce Development Board Chair** | **Chief Elected Official** |
|---|---|
| ______________________________ | ______________________________ |
| Typed or Printed Name | Typed or Printed Name |
| ______________________________ | ______________________________ |
| Typed or Printed Title | Typed or Printed Title |
| ______________________________ | ______________________________ |
| Signature | Signature |
| ______________________________ | ______________________________ |
| Date | Date |

## INFORMATION ITEM 3
## Cost of Living Adjustment

The following item is presented as information for the Committee.

No action is required.

## Cost of Living Adjustment Index - see Attachment A

| | COLA | Raise Given | Budgeted Raise | If budget approved Cumulataive Raise |
|---|---|---|---|---|
| 2021 | 1% | 0% | | |
| 2022 | 5% | 0% | | |
| 2023 | 8% | 3% | | |
| 2024 | 4% | 3% | | |
| 2025 | 3% | 0% | | |
| 2026 | 3% | | 5% | |
| **TOTAL** | **24%** | **6%** | **5%** | 11% |

# Cost of Living Adjustments

This represents the maximum income limitation for exemptions under section 196.1975(4), F.S. The limitation is adjusted annually by the percentage change in the annual cost-of-living index during the immediate prior year.

*The percentage changes are rounded to the nearest tenth of a percent. The income limitation amounts are based on the unrounded CPI data.

## Cost of Living Adjustments

| Year | % Change* | Adjusted Income Single Person | Limitation Couples |
|---|---|---|---|
| **2026** | **2.6%** | **$42,758** | **$48,003** |
| 2025 | 2.9% | $41,662 | $46,773 |
| 2024 | 4.1% | $40,469 | $45,433 |
| 2023 | 8.0% | $38,869 | $43,636 |
| 2022 | 4.7% | $35,988 | $40,403 |
| 2021 | 1.2% | $34,374 | $38,590 |
| 2020 | 1.8% | $33,955 | $38,120 |
| 2019 | 2.4% | $33,350 | $37,441 |
| 2018 | 2.1% | $32,555 | $36,549 |
| 2017 | 1.3% | $31,877 | $35,787 |
| 2016 | 0.1% | $31,480 | $35,342 |
| 2015 | 1.6% | $31,443 | $35,300 |
| 2014 | 1.5% | $30,941 | $34,736 |
| 2013 | 2.1% | $30,494 | $34,235 |
| 2012 | 3.2% | $29,876 | $33,541 |
| 2011 | 1.6% | $28,962 | $32,514 |
| 2010 | -0.4% | $28,494 | $31,990 |
| 2009 | 3.8% | $28,596 | $32,104 |
| 2008 | 2.9% | $27,539 | $30,917 |
| 2007 | 3.2% | $26,763 | $30,046 |
| 2006 | 3.4% | $25,933 | $29,114 |
| 2005 | 2.7% | $25,082 | $28,159 |
| 2004 | 2.3% | $24,423 | $27,419 |
| 2003 | 1.6% | $23,874 | $26,803 |
| 2002 | 2.8% | $23,498 | $26,381 |
| 2001 | 3.4% | $22,858 | $25.662 |
| 2000 | 2.2% | $22,106 | $24,818 |
| 1999 | 1.6% | $21,630 | $24,284 |
| 1998 | 2.3% | $21,289 | $23,902 |
| 1997 | 3.0% | $20,810 | $23,365 |
| 1996 | 2.8% | $20,204 | $22,684 |
| 1995 | 2.6% | $19,654 | $22,066 |