



Finance Committee Meeting

CareerSource Tampa Bay

Apr 27, 2023 9:00 AM - 10:00 AM EDT

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A. Next Meeting: June 29, 2023

Pledge of Allegiance





Finance Committee Meeting Minutes

CareerSource Tampa Bay
Jan 26, 2023 at 9:00 AM EST

Board Member Attendance

Present:

Members: Gary Hartfield (remote), Donald Noble (remote), Julie Renderos (remote), Audrey Ziegler (remote)

Absent:

Members: Commissioner Hagan

Staff Attendance

Present:

Members: Sheila Doyle - CFO (remote), Anna Munro (remote), Tammy Stahlgren (remote)

Guests: Ben Clark - James Moore (remote), Corinne La Roche - James Moore (remote)

Board Liaison : Ken Jones (remote)

I. Call to Order, Roll Call and Welcome (Presenters: Gary Hartfield)

Chair, Gary Hartfield called the meeting to order at 9:00 a.m. There was a quorum present.

II. Pledge of Allegiance (Presenters: Donald Noble)

Don Noble led the Pledge of Allegiance.

III. Public Comments

There were none.

IV. Action/Discussion Items

A. Approval of Minutes - October 27, 2022 Finance Committee Meeting (Presenters: Gary Hartfield)

Motion:

to approve the minutes of October 27, 2022 Finance Committee Meeting

The motion carried.

B. Required Communication and Acceptance of Annual Financial Statement Audit for the Fiscal Year ended June 30, 2022 (Presenters: James Moore & Company)

Ben Clark and Corrine La Roche provided an overview of the Annual Financial Statement Audit. In summary, the audit went well, and no current year audit findings were noted.

James Moore noted that next year we are going to have a pretty significant "accounting standards" change, as it relates to leases. Leases will be required to be recorded on the balance sheet. This will have a large impact on financial statements.

Motion:

to approve the Annual Financial Statement Audit for fiscal year ended June 30, 2022.

The motion carried.

The report was not dated because it has to go to the full board for approval. The committee asked to be notified if there any changes were made to the report.

C. WIOA Dislocated Worker Funds Transfer Approval (Presenters: Sheila Doyle)

Motion:

to approve the funds transfer from WIOA Adult and Dislocated Worker (DW) Programs.

The motion carried.

D. 2022– 2023 Budget Modification No. 3 (Presenters: Sheila Doyle)

Total budgeted revenue has increased from \$26,354,459 to \$27,354,941 for an overall increase of \$1,000,482.

Motion:

to approve the adjustment to the revenue budget and resultant modification to the expenditure budget.

The motion carried.

V. Other Administrative Matters

There was none.

VI. Information Items

A. Expenditure Reports for the Period Ending December 31, 2023 (Presenters: Sheila Doyle)

Expenditure reports ending December 31, 2022 were reviewed. There are currently no concerns. Our spend rates are on target.

VII. Adjournment

The meeting was adjourned at 9:53 a.m.

Minutes prepared by Tammy Stahlgren, Administrative Services Coordinator.



2023-2024 Planning Budget

Background Information

CareerSource Tampa Bay's (CSTB) 2023-2024 Planning Budget has been prepared based on preliminary information received at the federal level from the Department of Labor (DOL) for two of our primary formula-based funding streams: Workforce Innovation and Opportunity Act (WIOA) and Wagner-Peyser. The state level preliminary allocations from the Department of Economic Opportunity (DEO) have not yet been received. The federal allocations indicate an approximately 8% decrease in WIOA from the prior year allocations while Wagner Peyser indicates level funding. For purposes of this planning budget an estimated 8% reduction in WIOA has been used. Estimates for other recurring funding sources have been based on prior year allocations. Carryforward amounts are estimated based on current available information and anticipated expenditures through the end of our current fiscal year, June 30,2023. A budget modification will be presented in the first quarter of FY2024 once all final allocations and carryforward amounts are known.

CSTB Board of Directors, along with, the Hillsborough Board of County Commissioner's (BOCC) are responsible for approval of the annual Planning Budget. The budget will go before the CSTB Board of Directors on May 18,2023 and before the Hillsborough BOCC in early June for final approval. Once approved by BOCC, the budget is then submitted to the State Workforce Board, CareerSource Florida, and DEO for their review.

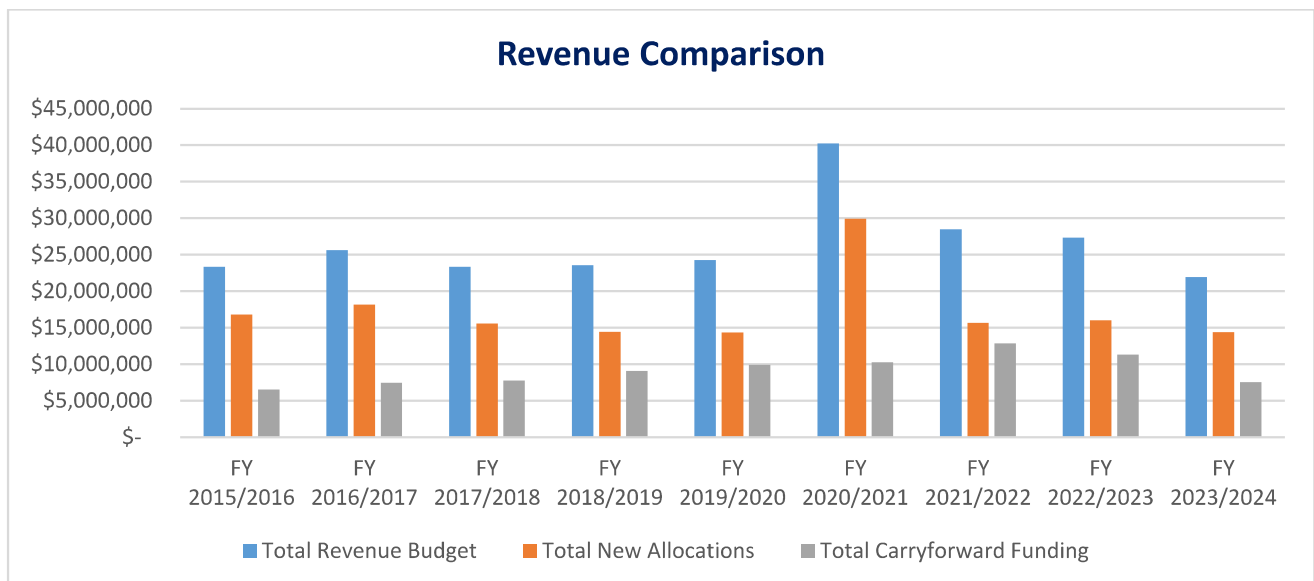


Revenue Information

CareerSource Tampa Bay Revenue Comparison - Historical

The below information represents the comparison of total revenues broken down by new allocations and carryforward funding going back to fiscal year 2015/2016. This provides some historical perspective on the organizations funding and how it has changed over the years. The carryforward funding began to steadily increase from 2018/2019 up to the current fiscal year 2022/2023. This is attributed to many factors: 1) the separation from the prior administration and pending investigation in 2018, 2) Covid-19 during 2020, and 3) approximately \$15M in Cares funding received in FY2020/2021 which had to be spent within a 6-month period. During FY2022/2023, the organization made a concerted effort to spend down the carryforward funds and bring them more in line with expectations.

Fiscal Year	Total Revenue Budget	Total New Allocations	Total Carryforward Funding
FY 2015/2016	\$ 23,350,499	\$ 16,789,290	\$ 6,561,209
FY 2016/2017	25,631,137	18,180,616	7,450,521
FY 2017/2018	23,337,708	15,576,475	7,761,233
FY 2018/2019	23,544,047	14,449,203	9,094,844
FY 2019/2020	24,245,970	14,331,990	9,913,980
FY 2020/2021	40,230,549	29,940,538	10,290,011
FY 2021/2022	28,496,449	15,649,541	12,846,908
FY 2022/2023	27,354,941	16,026,486	11,328,455
FY 2023/2024	21,942,604	14,393,854	7,548,750



CareerSource Tampa Bay
Revenue Comparison – Current by Funding/Program

Funding/Program	Proposed budget FY2023-2024	Approved budget Mod #2 FY2022-2023	\$ Change	Additional Information
Workforce Innovation & Opportunity Act				
WIOA Adult	3,040,000	4,452,562	(1,412,562)	Anticipated new allocation & carryforward reduction
WIOA Dislocated Worker	2,655,000	3,584,610	(929,610)	Anticipated new allocation & carryforward reduction
WIOA Youth	2,840,000	3,655,332	(815,332)	Anticipated new allocation & carryforward reduction
WIOA Rapid Response	125,000	153,871	(28,871)	Estimated based on FY22/23 spending levels
				Estimated based on FY22/23 spending levels and amounts projected to be carried forward to future year
WIOA Get There Faster (Veterans)	1,850,000	2,442,852	(592,852)	
Subtotal Workforce Innovation & Opportunity Act	10,510,000	14,289,227	(3,779,227)	
Employment Services				
Wagner Peyser	1,650,000	1,879,932	(229,932)	Estimated based on FY22/23 funding and anticipated carryforward
WP - Apprenticeship Navigator	-	62,500	(62,500)	New award in FY2023 - unsure if will be awarded in FY2024
Veterans Programs (DVOP/LVER)	240,000	240,000	-	
Supplemental Nutrition Assistance Program (SNAP)	1,000,000	1,045,526	(45,526)	Estimated based on FY22/23 funding and anticipated carryforward
Trade Adjustment Assistance Program (TAA)	300,000	352,166	(52,166)	Estimated based on FY22/23 funding and anticipated carryforward
Military Family/Spouse	275,937	275,937	-	
Subtotal Employment Services	3,465,937	3,856,061	(390,124)	
Welfare Transition Program				
Welfare Transition Program	5,150,000	5,464,393	(314,393)	Anticipating slight reduction in FY22/23
Subtotal Welfare Transition Program	5,150,000	5,464,393	(314,393)	
Direct Grants & Special Projects				
Reemployment Services & Eligibility Assessment (RESEA)	1,075,000	1,004,091	70,909	Anticipating relatively level funding
National Dislocated Worker Grant - COVID 19	-	329,636	(329,636)	Grant ended 3/31/2023
Hills County Apprenticeship-to-Career Empowerment (ACE) Program	755,000	995,840	(240,840)	Estimated based on FY22/23 funding and anticipated carryforward
Hills County Targeted Industry Sector Workforce Training & Placement Prog	620,000	530,859	89,141	Estimated based on FY22/23 funding and anticipated carryforward
Hills County Ex-Offender/Returning Citizen Workforce Training Prog	200,000	-	200,000	New award received 4/2023
Tech Quest Apprenticeship	-	95,000	(95,000)	Grant ended 6/30/2023
				Current award ended 6/30/2023 - small amount included for anticipated training funds to be allocated in FY23/24
Tech Boost	60,000	618,000	(558,000)	Grant ended 12/31/2022
Foundation for Caring	-	10,167	(10,167)	
United Way Suncoast - Tampa Bay Summer Hires	86,667	86,667	-	
United Way Suncoast - Research Project	20,000	75,000	(55,000)	Grant end date 12/31/2023 - current year includes small carryforward amount
Subtotal Direct Grants & Special Projects	2,816,667	3,745,260	(928,593)	
Total Revenues	21,942,604	27,354,941	(5,412,337)	

CareerSource Tampa Bay
Definitions of Awards/Programs
Fiscal Year ending 6/30/2024

Workforce Innovation and Opportunity Act (WIOA)

The Act is designed to help job seekers, including youth and those with significant barriers, access employment, education, training, and support services, making them more marketable for high-wage jobs, and meeting the skills needs of employers to compete in the global economy.

- **WIOA Adult**

WIOA Adult program services include career services, training services, and job placement assistance. Priority is given to recipients of public assistance, other low-income individuals, veterans, and individuals who are basic skills deficient. Adults are defined as individuals over 18 years of age.

- **WIOA Dislocated Worker**

WIOA Dislocated Worker program services target individuals who lost jobs due to plant closures, company downsizing or other significant change in market conditions. In most cases, eligible workers are unlikely to return to their occupations, and they must be eligible (or have exhausted) unemployment compensation. Dislocated workers are defined as individuals who become unemployed through no fault of their own, including displaced homemakers.

- **WIOA Youth**

WIOA Youth program services both out-of-school youth, age 16 – 24, and in-school youth, age 14 – 21, with one or more barriers to employment. To assist with preparation for post-secondary education and employment opportunities, or to attain educational and/or skills training credentials.

- **WIOA – Rapid Response ****

State level WIOA funds provided to Boards to implement a comprehensive, proactive Rapid Response system with an emphasis on layoff aversion activities that dedicate resources and efforts to:

- Strategic planning, business intelligence data gathering, and analysis designed to predict, prepare for and mitigate layoff events
- Strategies designed to maintain effective business engagement
- Outreach and education regarding the provision of comprehensive, employer-based layoff aversion services
- Establishing early warning systems to identify businesses that may be a risk of closing

- **WIOA – Get There Faster – Military Services ****

State level WIOA funds provided as part of a grant application process for WIOA eligible veteran, military spouse and eligible veteran spouse participants. This program assists with providing targeted, in-demand employment opportunities through career training and supportive services to military veterans, military spouses and eligible veteran spouses facing barriers to employment, with a focus on homeless and disabled veterans.

*** Funding received for targeted training or special initiatives*

CareerSource Tampa Bay
Definitions of Awards/Programs
Fiscal Year ending 6/30/2024

Employment Services

- **Wagner-Peyser**

The Wagner-Peyser Act of 1933 established a nationwide system of public employment offices known as the Employment Service. The Act was amended in 1998 to make the *Employment Service* part of the One-Stop services delivery system. The One Stop delivery system provides universal access to an integrated array of labor exchange services so that workers, job seekers, and businesses can find the services they need in one stop and under one roof in easy-to-find locations.

The Employment Service focuses on providing a variety of employment-related labor exchange services including, but not limited to, job search assistance, job referral, and placement assistance for job seekers, re-employment services to unemployment insurance claimants, and recruitment services to employers with job openings.

Services are delivered in one of three modes including self-service, facilitated self-help services, and staff assisted service delivery approaches.

- **Disabled Veterans' Outreach Program (DVOP)**

Disabled Veterans' Outreach Program (DVOP) provides job and training opportunities for Veterans, with special emphasis on Veterans with service-connected disabilities. DVOP specialists provide direct services to Veterans enabling them to be competitive in the labor market. They provide outreach and offer assistance to disabled and other Veterans by promoting community and employer support for employment and training opportunities, including apprenticeship and on-the-job training.

- **Local Veterans' Employment Representatives (LVER)**

The *Local Veterans Employment Representatives* program conducts outreach to employers to increase the employment opportunities available to veterans and encourage the hiring of Veterans. The program services include job development, job placement, and supportive employment services to qualified veterans.

- **Supplemental Nutrition Assistance Program Employment & Training (SNAP)**

This program funds the employment & training program for food stamp recipients. All recipients are to complete employment & training requirements in order to receive assistance that may include transportation, dependent care, books or training manuals, uniforms and/or other special tools.

- **Trade Adjustment Act (TAA)**

Trade Adjustment Assistance Program (TAA) is a federally funded program designed to allow eligible trade-affected workers to receive retraining and reemployment opportunities. The TAA program seeks to provide these trade-affected workers with opportunities to obtain the skills, resources, and support they need to become reemployed.

***CareerSource Tampa Bay
Definitions of Awards/Programs
Fiscal Year ending 6/30/2024***

- **Military Family/Spouse**

The Military Family Employment Advocacy Program (MFEAP) was established by Section 445.055, F.S., as an advocacy and assistance program targeting military spouses and dependents. This program delivers employment assistance services through military family employment advocates to military spouses and dependents of active-duty military personnel, Florida National Guard members and military reservists.

Welfare Transition Program (WTP)/Temporary Assistance for Needy Families (TANF)

- **Welfare Transition**

The Welfare Transition program serves low-income families with children, including two-parent families with an emphasis on “Work First” philosophy that combines added assistance in obtaining training, support services to start work and receiving childcare, transportation and transitional supports to retain employment, advance and become self-sufficient.

Direct Grants and Special Projects

- **Re-Employment Services and Eligibility Assessment (RESEA)**

RESEA is an initiative that provides funds to better link the unemployed with the overall workforce system by bringing individuals receiving Unemployment Insurance (UI) benefits into centers. The goal of this program is to provide UI claimants early access to services that can help them get back into the workforce faster.

- **Hillsborough County – Apprenticeship-to-Career (ACE) Program**

To provide operational and career services to identify and engage WIOA eligible young adults between the ages of 18 to 24 from low-income households, with special consideration to those exiting the foster care system or escaping human trafficking, and to connect them to short-term occupational skills training that will result in industry recognized certifications, a meaningful work experience with a local employer and a career pathway for a brighter future.

- **Hillsborough County – Targeted Industry Sector Workforce Training & Placement Program**

To provide operational and support services for the delivery of workforce training and placement services to residents of Hillsborough County to develop a pipeline of talent with the foundational skills, aptitude and/or work experience to obtain employment or advance along career pathways of high-demand middle to high skill jobs, with special emphasis on unemployed and under-employed residents. This program will serve as a resource to help ensure residents are moving forward towards high-demand jobs with sustainable career pathways with local employers within targeted industry sectors.

***CareerSource Tampa Bay
Definitions of Awards/Programs
Fiscal Year ending 6/30/2024***

- **Hillsborough County – Ex-Offender/Returning Citizen Workforce Training Program**
To provide operational and support services for the delivery of workforce training and placement services to Hillsborough County ex-offenders/returning citizens to develop a pipeline of talent with foundational employability skills and aptitude to obtain employment. These citizens may not have sufficient levels of workforce skills or experience to competitively re-enter the workforce in today's economy. The program will introduce participants to the skills and traits necessary to improve their employability and raise their interest in and awareness of career opportunities within Hillsborough County, as well as engage employers in providing employment opportunities for ex-offenders/returning citizens.
- **Tech Boost**
CSTB was selected by Clark University to receive additional funding as a subaward of their H1B grant. The goal of the program is to increase Information Technology (IT) and IT-related industry sector-based credential and work-based training.
- **United Way Suncoast – Tampa Bay Summer Hires**
Supplement existing funding for our Tampa Bay Summer Hires program allowing us to serve those youth that do not meet the eligibility requirements under our other funding sources.
- **United Way Suncoast – Youth Success Research Project**
Project to research the landscape of Youth Success in a five-county footprint (Hillsborough, Pinellas, Sarasota, Manatee & Desoto) and develop an implementation plan to drive results and community impact outcomes within geographically concentrated Asset Limited Income Constrained Employed (ALICE) populations.

CareerSource Tampa Bay Recurring Funding Sources

CareerSource Tampa Bay receives a significant portion of its revenues on a recurring basis. Recurring revenues consist of formula, needs based and CareerSource Florida Board formula allocations provided annually to each of the twenty-four Local Workforce Development Boards within the State of Florida. Recurring revenues typically span more than one fiscal year and therefore would be included in both new allocations and carryforward revenues.

The recurring revenues by funding source with their funding basis and methodology are represented below:

Recurring Funding		
Funding Source	Funding Basis	Funding Methodology
WIOA Adult	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Dislocated Worker	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Youth	Federal Formula	Relative share of workforce, unemployment and poverty factors
Wagner Peyser	CSF Board Formula Allocation	Relative share of workforce and unemployment
Veterans Programs	Needs based	Based on LWDB's staffing needs and related costs to support these positions
Supplemental Nutrition Assistance Program (SNAP)	Needs based	Based on LWDB's relative share of Able Bodied Working adults without children receiving food stamps
Trade Adjustment Act (TAA)	Needs based	Based on number of workers in the local area that have been laid off or whose jobs have been threatened because of foreign trade or competition
Military Family	Needs based	Provided to select regions with larger populations of active duty military
Temporary Assistance for Needy Families (TANF)/Welfare Transition	CSF Board Formula Allocation	50% of allocation is based upon the LWDB's relative share of the number of children within households receiving food stamps. 50% based on relative share of TANF caseload
Re-employment Services & Eligibility Assessment (RESEA)	CSF Board Formula Allocation	Based on LWDB's relative share of re-employment claims filed



Planning Budget and Expenditure Information

CareerSource Tampa Bay
Planning Budget
Fiscal Year 2024 (July 2023-June 2024)

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Budget FY 2023-2024	Approved budget Mod #2 - FY2022/2023	Increase/ (Decrease)
Revenue:							
Fiscal Year 2024 New Allocations	5,825,000	2,655,937	4,150,000	1,762,917	14,393,854	15,701,147	(1,307,293)
Carryforward from Prior Year Allocations	4,685,000	810,000	1,000,000	1,053,750	7,548,750	11,653,794	(4,105,044)
Total Revenue	10,510,000	3,465,937	5,150,000	2,816,667	21,942,604	27,354,941	(5,412,337)
Expenditures:							
Program Services - Allocated Costs:							
Business Services	539,829	-	261,309	98,862	900,000	960,000	(60,000)
Case Management	2,191,528	789,551	1,766,857	-	4,747,936	4,599,552	148,384
Career Services	212,470	60,303	44,147	38,699	355,619	410,149	(54,530)
One Stop Operating/Facilities Costs	216,947	953,790	414,155	255,108	1,840,000	2,000,000	(160,000)
Technology	83,260	292,441	135,051	89,248	600,000	670,000	(70,000)
Community Outreach	54,008	337,993	135,051	92,948	620,000	620,000	-
Program Staff Training & Professional Development	1,717	30,097	11,254	6,932	50,000	50,000	-
Subtotal - Program Services Allocated	3,299,759	2,464,175	2,767,824	581,797	9,113,555	9,309,701	(196,146)
Program Services - Direct Costs:							
Participant & Work Based Learning	3,337,750	235,000	1,155,000	798,000	5,525,750	10,337,250	(4,811,500)
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	493,893	493,893	631,090	(137,197)
Subrecipient Contracts	2,764,417	254,213	569,798	581,572	4,170,000	4,368,270	(198,270)
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
Subtotal - Program Services Direct	6,102,167	524,213	1,724,798	1,873,465	10,224,643	15,371,610	(5,146,967)
Total Program Service Costs:	9,401,926	2,988,388	4,492,622	2,455,262	19,338,198	24,681,311	(5,343,113)
Indirect Costs							
Indirect Costs	1,038,474	439,037	627,130	295,359	2,400,000	2,500,000	(100,000)
Total Indirect Costs	1,038,474	439,037	627,130	295,359	2,400,000	2,500,000	(100,000)
Total Expenditures	10,440,400	3,427,425	5,119,752	2,750,621	21,738,198	27,181,311	(5,443,113)
Unobligated Balance	69,600	38,512	30,248	66,046	204,406	173,630	30,776

CareerSource Tampa Bay

Planning Budget Expenditure Categories/Definitions

The Planning Budget expenditures are broken down into three main categories: Program Services – Allocated, Program Services – Direct and Indirect Costs.

- **Program Services – Allocated** are pooled costs that are allocated to the various funding streams based on a specific driver (i.e. staff salaries, caseloads, etc.). The cost pools and their related expenditures consist of the following:
 - **Business Services Cost Pool** - expenditures in this cost pool are associated with the personnel and non-personnel costs related to Business Services staff. Business Services staff are responsible for developing business partnerships, promoting business training programs, and providing value-added workforce solutions. Expenditures include salaries, fringe benefits, travel, supplies, communications, and other operating costs.
 - **Case Management Cost Pool** – expenditures in this cost pool are associated with the personnel and non-personnel costs related to staff providing direct customer services. Program Services staff are responsible for case management, and job seeker training programs. Expenditures include salaries, fringe benefits, travel, supplies, communications, and other operating costs.
 - **Career Services Cost Pool** - expenditures in this cost pool are associated with personnel and non-personnel costs related to staff assisting customers in the various Career Center resource rooms. Career Service staff are responsible for providing basic career services including but not limited to, orientations, initial assessments and referrals to other partners and services. Expenditures include salaries, fringe benefits, travel, supplies, communications and other operating costs.
 - **One Stop Operating/Facilities Costs** - expenditures in this cost pool are associated with the career centers. These costs include, rent, utilities, communications, supplies, etc. *Note: We currently have four One Stop centers located in Tampa, Brandon, Ruskin and Plant City.*
 - **Technology** - expenditures in this cost pool are associated with the purchase of equipment, professional services, software and non-consumable supplies for the provision of the one stop services. These expenditures include computers, office equipment, network equipment, software licenses, equipment maintenance, IT Service provider, etc.
 - **Community Outreach** - expenditures in this cost pool are associated with personnel and non-personnel costs related to staff that perform outreach activities of one-stop services to the general public and employers. These expenditures include salaries, fringe benefits, travel, supplies, other operating costs, classified ads, printed materials, job fairs, employer seminars, and focus groups, as well as community event sponsorships, etc. Outreach activities that are specific to a program are directly charged to that program.

CareerSource Tampa Bay

Planning Budget Expenditure Categories/Definitions

- **Program Staff Training & Professional Development** - expenditures in this cost pool are associated with various training and professional development activities for One Stop center staff. These expenditures include professional services, memberships, supplies, etc.
- **Program Services – Direct** are those costs identifiable to a specific cost center or funding stream. Direct Program cost categories are as follows:
 - **Participant & Work Based Learning** – these are expenditures directly related to participants and/or employers. This includes, but is not limited to, Individual Training Accounts (ITA's), Supportive Services, On the Job Training (OJT), Paid Work Experience (PWE) and Incumbent Worker Training (IWT).
 - **Direct Grants & Special Projects – Salaries & Benefits** – these are expenditures related to staff working on grants or special projects outside of our general one-stop offerings. For the FY2024 budget this includes the Hillsborough County Apprenticeship-to-Career Empowerment or ACE program, the Hillsborough County Targeted Industry Sector Workforce Training and Placement program, the Hillsborough County Ex-Offender/Returning Citizen program, Tech Boost, the United Way Suncoast Tampa Bay Summer Hires and United Way Research Project.
 - **Subrecipient Contracts** – this is related to payments made to subrecipients/subcontractors for services rendered under specific contract terms. For the FY2024 budget this includes services that were outsourced to Educational Data Systems, Inc. (EDSI) for Career Services/One Stop Operator, Business Services, WIOA AD/DW and certain special grants.
 - **DEO Staff Travel** – these are expenditures related to travel for staff that are jointly managed with DEO and work out of our One Stop centers. DEO pays for their salaries and provides additional funding to cover these ancillary expenses.
- **Indirect Costs** - are pooled costs that are allocated to the various funding streams based on a specific driver (i.e. staff salaries, total expenditures, etc.). The pool and its related expenditures consist of the following:
 - Indirect expenditures are those associated with the personnel and non- personnel costs related to Board staff. Board staff is responsible for the planning, development, oversight and administrative functions of all programs funded through the Local Workforce Development Board. The board staff provides support services for the One-Stop System, including Management Information Systems, Facility Management, Community Outreach, One-Stop Staff training and development activities. Expenditures include personnel costs, travel, supplies, equipment, communications, facilities, and other related operating cost.

CareerSource Tampa Bay
Budget Expenses by Natural Classification

Below is a breakout of expenses by natural classification or by the nature of its expense. Most of these expenses run through one of the various cost pools, however, some of them such as customer training are considered direct expenses.

Expense Category	Proposed budget		Approved budget Mod #2		\$ Change
	FY2023-2024	% of Total	FY2022-2023	% of Total	
Salaries & Benefits	8,039,746	37.0%	7,905,893	29.1%	133,854
Customer training	5,525,750	25.4%	10,337,250	38.0%	(4,811,500)
Service Provider	4,170,000	19.2%	4,368,269	16.1%	(198,269)
Occupancy	1,607,740	7.4%	1,587,081	5.8%	20,659
Computer Software License/Maint	468,642	2.2%	618,642	2.3%	(150,000)
Accounting and professional	357,933	1.6%	453,991	1.7%	(96,058)
Community Outreach	300,000	1.4%	305,000	1.1%	(5,000)
Contract services	250,000	1.2%	326,200	1.2%	(76,200)
Equipment	241,534	1.1%	469,000	1.7%	(227,466)
Staff training and education	123,750	0.6%	140,000	0.5%	(16,250)
Communications	130,020	0.6%	128,020	0.5%	2,000
Office Expense	175,620	0.8%	183,800	0.7%	(8,180)
License, dues and other fees	40,100	0.2%	45,600	0.2%	(5,500)
Travel	146,964	0.7%	151,164	0.6%	(4,200)
Meetings & Conferences	47,000	0.2%	52,000	0.2%	(5,000)
Insurance	113,400	0.5%	109,400	0.4%	4,000
Totals	21,738,198	100%	27,181,309	100%	(5,443,111)

CareerSource Tampa Bay Expenses by Natural Classification Details

Below is a brief summary of typical items included in each of the various expense categories:

- **Salaries & Benefits** – Includes salaries and related benefits. Benefits include: payroll taxes, workers comp insurance, portion of health and wellness benefits paid for by CSTB, and retirement contributions.
- **Customer Training** - these are expenditures directly related to participants and/or employers. This includes, but is not limited to, Individual Training Accounts (ITA's), Supportive Services, On the Job Training (OJT), Paid Work Experience (PWE) and Incumbent Worker Training (IWT).
- **Service Provider** - this is related to payments made to subrecipients/subcontractors for services rendered under specific contract terms.
- **Occupancy** – Costs are derived from facility rent, utilities, security, Janitorial services, etc., as well as other expenses such as repairs and maintenance.
- **Computer Software License/Maintenance** – Most of these costs are related to IT specific needs such as Microsoft 365, anti-virus, cloud storage, digital signature, etc. Some also relate to programmatic needs such as our virtual career center platform.
- **Accounting and Professional** – Includes payroll processing fees, bank fees, legal services, fees for independent audit of financial statements, and the IRS Form 990 preparation. Also included are fees for programmatic monitoring and employment verification services provided by outside third parties.
- **Community Outreach** – Includes various forms of outreach to engage customers and educate them about our services offered. This can include social media campaigns, TV and radio ads, classified ads, printed materials, as well as community event sponsorships, etc.
- **Contract Services** – Includes amount for contracted IT service provider for help desk support, as well as special projects and other support needs of our internal IT team.
- **Equipment** – Budgeted amounts for replacement of furniture and equipment as the need presents.
- **Staff Training & Education** – Training for staff to include on-site training, as well as various training opportunities offered by outside sources.
- **Communications** – Includes internet, phones (both land lines and staff cell phones), fax lines, etc.

CareerSource Tampa Bay
Expenses by Natural Classification Details

- **Office Expense** – Budgeted amounts include general office supplies for staff and centers, equipment rental fees for copiers and postage machines, and other expenses such as document shredding and postage costs.
- **License, Dues, and Other Fees** – Includes various membership fees for organizations such as the National Association of Workforce Boards (NAWB) and Florida Workforce Development Association (FWDA), as well as various Chambers of Commerce within the local area. Also included are various other dues, subscriptions and other incidental expenses.
- **Travel** – Staff mileage reimbursements, as well as various travel related expenditures such as, air fare, hotels, per diem, and incidentals when attending meetings and conferences.
- **Meetings & Conferences** – Meetings and conference fees associated with professional development and training for staff.
- **Insurance** – This includes property, general liability, cyber security and D&O insurance.



Action Item Recommendation

To approve the FY2024 Planning Budget in order to provide to the CSTB Board of Directors and Hillsborough BOCC for their approvals and allow for required submission to the State Workforce Board and Department of Economic Opportunity for review. Final approval will allow us to have the budget in place for the beginning of the new fiscal year starting July 1, 2023.



Information Item

Expenditure Reports for Period Ending March 31, 2023.

CareerSource Tampa Bay
Grant Award to Actual Expenditures
FY 2022-2023
For Period Ending 3/31/2023

Program Description	Award Begin Date	Award End Date	Award Amount	Award	FY 22-23 Budget	FY 22-23 Expenditures YTD	FY 22-23 Remaining Budget	FY 22-23 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act										
WIOA - Adult PY2021	7/1/21	6/30/23	2,518,175	2,518,175	2,514,303	2,514,303	(0)	100%	88%	100%
WIOA - Adult PY2022	7/1/22	6/30/24	2,422,824	2,422,824	1,938,259	691,201	1,247,058	36%	37%	29%
WIOA - Dislocated Worker PY2021	7/1/21	6/30/23	2,341,733	2,341,733	1,490,693	1,490,693	0	100%	88%	100%
WIOA - Dislocated Worker PY2022	7/1/22	6/30/24	2,617,396	2,617,396	2,093,917	782,875	1,311,042	37%	37%	30%
WIOA - Youth PY2021	4/1/21	6/30/23	2,704,652	2,704,652	1,439,223	1,439,223	0	100%	89%	100%
WIOA - Youth PY2022	4/1/22	6/30/24	2,607,188	2,607,188	2,216,109	800,387	1,415,722	36%	44%	31%
WIOA - Rapid Response	7/1/21	6/30/23	263,236	263,236	153,871	92,900	60,971	60%	88%	77%
WIOA - Get There Faster (Veterans & Military Spouses)	10/1/21	9/30/23	3,089,416	3,089,416	2,442,852	679,090	1,763,762	28%	75%	27%
Total Workforce Innovation Opportunity Act			18,564,620		14,289,228	8,490,672	5,798,556	59%		
Employment Services										
Wagner Peyser PY2021	7/1/21	9/30/22	1,689,490	1,689,490	284,101	284,101	(0)	100%	100%	100%
Wagner Peyser PY2022	7/1/22	9/30/23	1,595,831	1,595,831	1,595,831	994,306	601,525	62%	60%	62%
WP - Apprenticeship Navigator	7/1/22	6/30/23	62,500	62,500	62,500	39,610	22,890	63%	75%	63%
DVOP PY2021	10/1/21	12/31/23	180,000	180,000	180,000	63,068	116,932	35%	67%	35%
LVER PY 2021	10/1/21	12/31/23	60,000	60,000	60,000	27,623	32,377	46%	67%	46%
Supplemental Nutrition Assistance Program PY2021	10/1/21	9/30/22	372,958	372,958	215,463	215,463	0	100%	100%	100%
Supplemental Nutrition Assistance Program PY2022	10/1/22	9/30/23	1,106,748	1,106,748	830,061	583,145	246,916	70%	50%	53%
TAA Training PY2021	10/1/21	9/30/22	52,396	52,396	3,920	3,920	0	100%	100%	100%
TAA Training PY2022	10/1/22	9/30/23	257,604	257,604	257,604	-	257,604	0%	50%	0%
TAA Case Management/Admin PY2021	10/1/21	9/30/22	51,640	51,640	22,906	12,394	10,512	54%	100%	80%
TAA Case Management/Admin PY2022	10/1/22	9/30/23	67,736	67,736	67,736	8,877	58,859	13%	50%	13%
Military Family	7/1/22	6/30/23	275,937	275,937	275,937	202,956	72,981	74%	75%	74%
Total Employment Services			5,772,840		3,856,059	2,435,463	1,420,596	63%		
Welfare Transition										
Welfare Transition Program PY2022 Oct-June	10/1/21	8/31/22	3,254,428	3,254,428	1,097,173	1,097,173	0	100%	100%	100%
Welfare Transition Program PY2023 July-Sept	7/1/22	11/30/22	461,163	461,163	461,163	461,163	-	100%	100%	100%
Welfare Transition Program PY2023 Oct-June	10/1/22	8/31/23	3,906,057	3,906,057	3,906,057	816,716	3,089,341	21%	54%	21%
Total Welfare Transition			7,621,648		5,464,393	2,375,052	3,089,341	43%		
Direct Grants & Special Projects										
RESEA Transition PY2021	1/1/21	3/31/23	845,501	845,051	303,695	303,695	0	100%	100%	100%
RESEA Transition PY2022	1/1/22	9/30/23	947,195	947,195	700,396	245,719	454,677	35%	71%	26%
NEG - COVID 19	4/13/20	3/31/23	843,937	843,937	329,636	329,636	0	100%	100%	100%
Hills County - ACE 2.0	4/1/22	9/30/22	545,000	545,000	429,591	160,868	268,723	37%	100%	51%
Hills County - ACE 3.0	10/1/22	9/30/23	755,000	755,000	566,249	180,647	385,602	32%	50%	24%
Hills County - Targeted Industry Sector Workforce Prog	10/1/21	9/30/23	1,000,000	1,000,000	530,859	292,081	238,778	55%	75%	52%
Tech Quest Apprenticeship	7/1/22	6/30/23	95,000	95,000	95,000	58,508	36,492	62%	75%	62%
Tech Boost	7/1/21	6/30/23	618,000	618,000	618,000	368,217	249,783	60%	88%	60%
Foundation for Caring	7/1/21	11/30/22	18,320	18,320	10,167	10,167	0	100%	100%	100%
United Way Suncoast - TBSH	7/1/22	6/30/23	86,667	86,667	86,667	43,393	43,274	50%	75%	50%
United Way Suncoast - Youth Research Project	7/1/22	12/31/23	75,000	75,000	75,000	51,457	23,543	69%	50%	69%
Total Direct Grants & Special Projects			5,829,170		3,745,261	2,044,388	1,700,873	55%		
Totals					\$ 27,354,941	15,345,575	12,009,366	56%		

Discussion:

- Welfare Transition award extended to 8/31/2023

CareerSource Tampa Bay

Expenditure Report

For Period Ending March 31, 2023

Funding Sources

Total WIOA	Total Emp Services	Total WTP	Total Direct Grants and Special Proj	Total All
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Current Year Budgeted Revenues:

Carryforward Funds from FY 2022	8,540,942	911,730	1,097,173	1,848,948	12,398,793
FY 2023 Award	7,647,408	3,221,016	4,367,220	2,576,862	17,812,506
Total Funds available	16,188,350	4,132,746	5,464,393	4,425,810	30,211,299
Less: Planned Carryforward for FY 2024	(1,899,122)	(276,687)	-	(680,549)	(2,856,358)
Total Available Funds Budgeted	14,289,228	3,856,059	5,464,393	3,745,261	27,354,941

Expenditures to Date:

Pooled Costs:

Case Management	1,580,452	574,832	820,637	103,334	3,079,255
Business Services	467,757	46,224	126,355	-	640,336
Career Services	58,286	22,069	21,507	10,626	112,487
Indirect Costs	858,402	304,299	245,483	237,921	1,646,104
One Stop Operating	173,557	743,372	154,012	102,533	1,173,474
Technology	28,113	225,475	32,242	22,557	308,387
Community Outreach	122,927	109,289	27,602	30,854	290,673
Staff Training & Development	-	-	-	-	-
Total Pooled Costs:	3,289,494	2,025,560	1,427,838	507,825	7,250,716

Direct Costs:

Service Provider Contracts	2,198,964	148,972	211,388	378,045	2,937,369
Participant & Worked Based Learning Costs	2,911,928	3,920	623,238	746,772	4,285,858
Program Staff Direct	-	-	-	349,062	349,062
DEO (Jointly managed staff) travel	-	12,918	-	-	12,918
Other Operating Costs	90,285	244,094	112,589	62,685	509,652
Total Direct Costs:	5,201,177	409,904	947,215	1,536,563	8,094,859
Total Expenditures to Date	8,490,672	2,435,463	2,375,052	2,044,388	15,345,575
Unexpended Balance	5,798,556	1,420,596	3,089,341	1,700,873	12,009,366
% of Budget Expended	59%	63%	43%	55%	56%

CareerSource Tampa Bay
Pooled Cost Expenditure Detail
For Period Ending March 31, 2023

Case Management	Business Services	Career Services	Indirect Costs	One Stop Operating	Technology	Community Outreach	Staff Training & Dev	Total
4,599,552	960,000	410,149	2,500,000	2,000,000	670,000	620,000	50,000	11,809,701

Total Pooled Cost Budgets

Expenditures:

Salaries & Benefits	2,820,599	525,085	108,373	1,234,141	104,655	-	211,904	-	5,004,756
Accounting/Audit Fees	-	-	-	29,613	-	-	-	-	29,613
Legal Fees	-	-	-	4,869	-	-	-	-	4,869
Bank Fees	205	-	-	5,219	-	-	-	-	5,423
Payroll Processing Fees	547	62	21	28,195	-	-	27	-	28,852
Professional Fees	139,694	17,558	-	24,867	-	-	-	-	182,119
Contract Labor	-	-	-	-	-	-	-	-	-
Contract IT Svcs	-	-	-	23,050	-	203,953	-	-	227,003
Office Rent / Lease	31,922	32,466	-	65,568	787,939	-	10,632	-	928,527
Utilities	-	-	-	-	9,923	-	-	-	9,923
Repairs & Maintenance	4,181	5,549	-	11,597	9,422	-	800	-	31,548
Security	-	-	-	-	62,511	-	-	-	62,511
Janitorial Services	370	656	-	646	10,420	-	-	-	12,093
Pest Control	-	-	-	-	540	-	-	-	540
Equipment Rental	1,500	1,527	-	4,063	29,729	-	79	-	36,898
Copy machine usage / maintenance	658	772	-	1,391	16,251	-	30	-	19,101
Office Supplies	736	783	-	1,757	7,874	-	150	-	11,301
Operating Supplies	633	452	-	2,696	12,086	2,042	4,080	-	21,989
Computer Software License / Maint	14,750	19,108	-	41,541	675	87,059	9,039	-	172,171
Equipment <5000	13,173	8,894	-	101,807	5,141	15,221	128	-	144,364
Equipment >5000	-	-	-	-	-	-	-	-	-
Postage / Shipping	280	215	-	573	3,350	78	73	-	4,569
Document Shredding	345	473	-	668	3,827	-	48	-	5,361
Insurance Com Property	399	278	-	837	11,177	-	208	-	12,899
Insurance General Liability	664	462	-	2,088	34,437	-	346	-	37,997
Insurance D&O	-	-	-	3,184	-	-	-	-	3,184
Telecommunication	6,658	8,220	618	11,720	63,516	-	552	-	91,284
Outreach / Marketing	2,930	-	-	-	-	-	49,921	-	52,851
Travel - Mileage	1,086	2,072	-	147	-	-	733	-	4,037
Travel - Out of town	21,739	4,778	2,076	19,359	-	-	-	-	47,953
Meetings & Conferences	14,855	4,805	1,400	15,008	-	-	900	-	36,968
License/Dues/Other Fees	1,330	6,123	-	11,502	-	35	1,023	-	20,012

Total Expenditures to Date	3,079,255	640,336	112,487	1,646,104	1,173,474	308,387	290,673	-	7,250,716
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Unexpended Balance	1,520,297	319,664	297,662	853,896	826,526	361,613	329,327	50,000	4,558,985
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% of Budget Expended	67%	67%	27%	66%	59%	46%	47%	0%	61%
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Salaries & Benefits as a % of total	92%	82%	96%	75%	9%	0%	73%	0%
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Operating costs as a % of total	8%	18%	4%	25%	91%	100%	27%	0%
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