



Program Year 2025-2026 Budget

## **NARRATIVE OF EXPENDITURE CATEGORIES**

### **ADMINISTRATIVE**

This category represents the administrative portion of Indirect Costs. It includes fiscal audit and monitoring fees, costs related to providing support to the governing board, strategic planning, and administrative staff salaries and benefits that cannot be specifically identified with a specific grant.

### **WIOA YOUTH CONTRACT**

The subrecipient for the WIOA Youth program for PY24-25 is Eckerd Connects.

### **SALARIES AND BENEFITS**

This category contains the salaries, payroll taxes, insurances (health, vision, dental, short-term disability, and life), CSRC 401K match, and workers compensation.

### **CONTRACT LABOR**

Costs for Employer of Record temporary to conversion employees as well as any temporary positions for limited projects.

### **INCENTIVES AND STIPENDS**

Cost reported in this category represent incentives earned by Welfare Transition participants as well as any stipends paid to participants. Youth Summer of Success participant incentives are included in this category as well.

### **SUPPORT SERVICES NON-ITA**

This category represents supportive services which are not included in the Federal or State ITA categories. This includes but is not limited to: Assistance with transportation not related to training, assistance with child and dependent care, assistance with housing, needs related payments, legal services, and other supportive services to allow participants to engage in career services leading to employment.

### **SUPPORT SERVICES ITA**

Supportive services required for participation in a training program, including but not limited to: books, fees, equipment, supplies, uniforms, transportation necessary to attend training, drug tests, physicals, background checks, application, graduation, and GED fees, and license and exam fees.

### **TRAINING – ITA/OST/TAA**

This category represents the training and training certain support costs for participants. This includes Individual Training Accounts (ITA).

### **TRAINING- OJT**

On the Job Training (OJT) reimbursements paid to employers based on individual OJT training plans.

**TRAINING-CUST/EMPLOYED WORKER**

Expenditures for customized training plans and employed worker training agreements.

**WEX/INTERNSHIPS/PARTICIPANT WAGES**

Included in this category are Work Experience (other than WIOA Youth), Internships for participants and participant wages. Participant wages are generally Youth Summer of Success wages reimbursed to the EOR.

**TRAVEL**

This category includes employee paid mileage (based on the state approved rate), hotel, transportation and other allowed charges to attend meetings, conventions and the annual Workforce Summit.

**ONE STOP COSTS**

All costs associated with the operation of CSRC's One Stop Centers and mobile units. This may include but is not limited to facility and equipment rent, utilities, supplies, repairs, maintenance, and security.

**OTHER OPERATING COSTS**

This category represents the Administrative Office costs. This may include but is not limited to facility and equipment rent, utilities, non-capitalized equipment, staff development and training, dues and memberships, service charges and fees, marketing, professional fees, supplies, repairs and maintenance, security, and employee relations costs.

**ALLOCATED PROGRAM INDIRECT**

Allocable programmatic indirect costs.

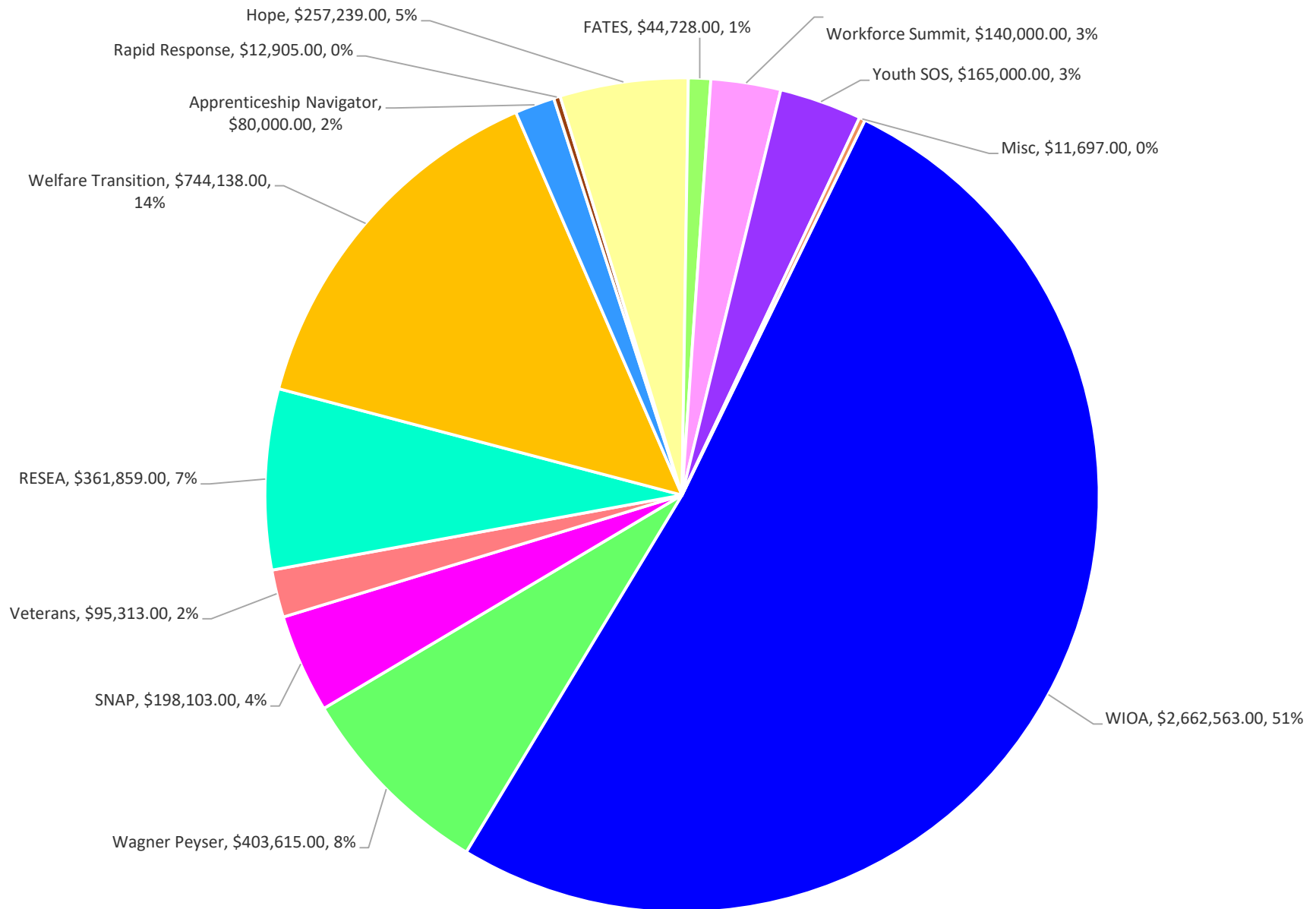
LWDB 20  
PY 25-26 DRAFT Budget

Budget for PY 25-26	TOTAL LWDB20 FUNDING	INDIRECT	10 ADULT	12 DW	11 YOUTH	17 WIOA Supplemental	20 WP	22 SNAP	24 LVER	25 DVOP	271 RESEA
<b>Funding:</b>											
PY 25-26 Allocations	\$ 6,091,559		\$ 1,167,001	\$ 667,134	\$ 949,630	\$ -	\$ 804,045	\$ 277,746	\$ 164,070	\$ 150,153	\$ 298,261
PY 25-26 Supplemental	\$ 121,430		\$ -	\$ 121,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted Funds Earned this year	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds/Incentives	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries	\$ (677,981)		\$ -	\$ -	\$ -	\$ -	\$ (436,517)	\$ -	\$ (122,168)	\$ (119,296)	\$ -
Carryforward to PY 26-27	\$ (2,519,925)		\$ (535,457)	\$ (665,718)	\$ (388,457)	\$ -	\$ (263,913)	\$ (156,143)	\$ -	\$ -	\$ -
Carryforward from PY 24-25	\$ 1,940,652		\$ -	\$ 877,000	\$ 380,000	\$ 90,000	\$ 300,000	\$ 76,500	\$ 6,124	\$ 16,430	\$ 63,598
<b>Total DEO Grant Funding</b>	<b>\$ 4,955,735</b>	<b>\$ -</b>	<b>\$ 631,544</b>	<b>\$ 999,846</b>	<b>\$ 941,173</b>	<b>\$ 90,000</b>	<b>\$ 403,615</b>	<b>\$ 198,103</b>	<b>\$ 48,026</b>	<b>\$ 47,287</b>	<b>\$ 361,859</b>
OTHER NON DEO REVENUES	\$ 221,425										
<b>Total Available Funding</b>	<b>\$ 5,177,159</b>	<b>\$ -</b>	<b>\$ 631,544</b>	<b>\$ 999,846</b>	<b>\$ 941,173</b>	<b>\$ 90,000</b>	<b>\$ 403,615</b>	<b>\$ 198,103</b>	<b>\$ 48,026</b>	<b>\$ 47,287</b>	<b>\$ 361,859</b>
<b>Budgeted Expenditures:</b>											
<b>Administrative</b>	<b>\$ 548,372</b>	<b>\$ 0</b>	<b>\$ 235,656</b>	<b>\$ 13,945</b>	<b>\$ 26,136</b>	<b>\$ -</b>	<b>\$ 10,193</b>	<b>\$ 24,168</b>	<b>\$ 5,266</b>	<b>\$ 4,838</b>	<b>\$ 44,521</b>
Salaries and Benefits	\$ 402,460	\$ 402,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General and Administrative	\$ 145,912	\$ 145,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Indirect Costs	\$ 0	\$ (548,372)	\$ 235,656	\$ 13,945	\$ 26,136	\$ -	\$ 10,193	\$ 24,168	\$ 5,266	\$ 4,838	\$ 44,521
Reclassification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Program Training</b>	<b>\$ 4,628,787</b>	<b>\$ 0</b>	<b>\$ 395,888</b>	<b>\$ 985,901</b>	<b>\$ 915,038</b>	<b>\$ 90,000</b>	<b>\$ 393,423</b>	<b>\$ 173,935</b>	<b>\$ 42,760</b>	<b>\$ 42,449</b>	<b>\$ 317,338</b>
WIOA Youth Contracts	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 2,188,016	\$ 268,843	\$ 727,889	\$ 66,126	\$ 19,214	\$ -	\$ 27,155	\$ 133,363	\$ 5,443	\$ 6,838	\$ 239,312
Contract Labor	\$ 6,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives/Stipends	\$ 14,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Non-ITA	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services ITA	\$ 54,517	\$ -	\$ 45,136	\$ 1,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-ITA/OST/TAA	\$ 370,417	\$ -	\$ 311,440	\$ 12,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-OJT	\$ 225,478	\$ -	\$ 207,627	\$ 8,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training-Cust./Employed Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEX/ Internships/ Participant Wages	\$ 108,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 16,895	\$ -	\$ 3,800	\$ 100	\$ 265	\$ -	\$ 210	\$ 550	\$ 5,300	\$ 3,000	\$ 500
One Stop Shared Costs	\$ 404,809	\$ -	\$ 89,714	\$ 4,270	\$ 78,835	\$ -	\$ 43,463	\$ 13,875	\$ 26,318	\$ 27,130	\$ 35,120
Other Operating Expenses	\$ 479,883	\$ 96,738	\$ 120,177	\$ 5,600	\$ 49,300	\$ -	\$ 15,800	\$ 10,035	\$ 2,188	\$ 2,255	\$ 12,725
Allocated Program Indirect	\$ (0)	\$ (365,581)	\$ 157,104	\$ 9,297	\$ 17,424	\$ -	\$ 6,795	\$ 16,112	\$ 3,511	\$ 3,226	\$ 29,681
Reclassification	\$ -	\$ -	\$ (1,267,000)	\$ 877,000	\$ -	\$ 90,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
<b>Total Planned Expenditures</b>	<b>\$ 5,177,159</b>	<b>\$ 0</b>	<b>\$ 631,544</b>	<b>\$ 999,846</b>	<b>\$ 941,173</b>	<b>\$ 90,000</b>	<b>\$ 403,615</b>	<b>\$ 198,103</b>	<b>\$ 48,026</b>	<b>\$ 47,287</b>	<b>\$ 361,859</b>
	0	0	0	0	0	0	0	0	0	0	0

LWDB 20  
PY 25-26 DRAFT Budget

Budget for PY 25-26	40 WTP	470 Apprenticeship Navigator	474 Rapid Response Navigator	476 Hope Nav	477 Hope Training	48 F.A.T.E.S.	95 Workforce Summit	792 Youth SOS SLC	Other Non NFA	TOTAL FORMULA FUNDS
<b>Funding:</b>										
PY 25-26 Allocations	\$ 1,043,690	\$ 80,000	\$ 75,000	\$ 54,062	\$ 220,767	\$ -	\$ 140,000	\$ -	\$ -	\$ 6,091,559
PY 25-26 Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,430
Unrestricted Funds Earned this year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funds/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained by DEO for Merit Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (677,981)
Carryforward to PY 26-27	\$ (430,552)	\$ -	\$ (62,095)	\$ (17,590)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,519,925)
Carryforward from PY 24-25	\$ 131,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,652
<b>Total DEO Grant Funding</b>	<b>\$ 744,138</b>	<b>\$ 80,000</b>	<b>\$ 12,905</b>	<b>\$ 36,472</b>	<b>\$ 220,767</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,955,735</b>
OTHER NON DEO REVENUES						\$ 44,728	\$ -	\$ 165,000	\$ 11,697	\$ 221,425
<b>Total Available Funding</b>	<b>\$ 744,138</b>	<b>\$ 80,000</b>	<b>\$ 12,905</b>	<b>\$ 36,472</b>	<b>\$ 220,767</b>	<b>\$ 44,728</b>	<b>\$ 140,000</b>	<b>\$ 165,000</b>	<b>\$ 11,697</b>	<b>\$ 5,177,159</b>
<b>Budgeted Expenditures:</b>										
<b>Administrative</b>	<b>\$ 92,699</b>	<b>\$ 10,098</b>	<b>\$ 1,653</b>	<b>\$ 4,423</b>	<b>\$ 27,867</b>	<b>\$ 5,824</b>	<b>\$ 18,251</b>	<b>\$ 21,401</b>	<b>\$ 1,434</b>	<b>\$ 548,372</b>
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,460
General and Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,912
Allocated Indirect Costs	\$ 92,699	\$ 10,098	\$ 1,653	\$ 4,423	\$ 27,867	\$ 5,824	\$ 18,251	\$ 21,401	\$ 1,434	\$ (0)
Reclassification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Program Training</b>	<b>\$ 651,439</b>	<b>\$ 69,902</b>	<b>\$ 11,253</b>	<b>\$ 32,049</b>	<b>\$ 192,900</b>	<b>\$ 38,904</b>	<b>\$ 121,749</b>	<b>\$ 143,599</b>	<b>\$ 10,263</b>	<b>\$ 4,628,787</b>
WIOA Youth Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Salaries and Benefits	\$ 454,258	\$ 52,297	\$ 8,431	\$ 23,325	\$ 136,643	\$ 5,396	\$ -	\$ 7,538	\$ 5,945	\$ 2,188,016
Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,216	\$ -	\$ 6,216
Incentives/Stipends	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,126	\$ -	\$ 14,126
Support Services Non-ITA	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Support Services ITA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 54,517
Training-ITA/OST/TAA	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 26,000	\$ -	\$ -	\$ -	\$ 370,417
Training-OJT	\$ -	\$ -	\$ -	\$ -	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ 225,478
Training-Cust./Employed Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEX/ Internships/ Participant Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,430	\$ -	\$ 108,430
Travel	\$ 1,200	\$ 175	\$ 20	\$ 100	\$ 1,500	\$ 40	\$ -	\$ 135	\$ -	\$ 16,895
One Stop Shared Costs	\$ 58,342	\$ 7,423	\$ 1,200	\$ 3,500	\$ 15,050	\$ 560	\$ -	\$ 10	\$ -	\$ 404,809
Other Operating Expenses	\$ 38,840	\$ 3,277	\$ 500	\$ 2,176	\$ 1,928	\$ 526	\$ 109,582	\$ 4,878	\$ 3,362	\$ 479,883
Allocated Program Indirect	\$ 61,799	\$ 6,732	\$ 1,102	\$ 2,949	\$ 18,578	\$ 3,883	\$ 12,167	\$ 14,267	\$ 956	\$ 0
Reclassification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Planned Expenditures</b>	<b>\$ 744,138</b>	<b>\$ 80,000</b>	<b>\$ 12,905</b>	<b>\$ 36,472</b>	<b>\$ 220,767</b>	<b>\$ 44,728</b>	<b>\$ 140,000</b>	<b>\$ 165,000</b>	<b>\$ 11,697</b>	<b>\$ 5,177,159</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 0</b>

## PY 25-26 Budget Funding



## PY 25-26 Budget Expenditures by Category

