

Audit/Finance Committee

Agenda

Zoom Webinar/Teleconference
Wednesday, May 14, 2025 2 p.m.

Introduction & Call to Order	J. Aurand
Review & Approval of Meeting Minutes	J. Aurand
Fiscal Year 25 Expense Reports through 3/31/25 <ul style="list-style-type: none">Contract Expenses & ObligationsAdvance Central PA OperatingSubcontractors' OperatingOperating Budget (PA CareerLink®)Training Contracts and Obligations)	B. Gessner
Fiscal Year 26 Budget Prep <ul style="list-style-type: none">FY26 Advance Central PA OperationsFY26 Central Region Budget and Operating Budget	B. Gessner/ E. Mulberger
Open Discussion	J. Aurand
Upcoming Meeting Dates	J. Aurand
Adjournment	J. Aurand

**Audit/Finance Committee
Meeting Notes**

June 11, 2024

The Audit/Finance Committee of Advance Central PA held a meeting Wednesday, June 11, 2024, via Zoom.

Members in Attendance

Jamie Aurand
Dean Girton
Jim Stopper
Todd Taylor

Members Excused

Angela Harding
Stacy Richards
Susan Swartz

The following staff attended:

Brooke Gessner
Amy Keefer
Erica Mulberger
Cheryl Reish
Kelly Walter

Guests**Call to Order**

Jim Stopper called the meeting to order at 1:05 p.m.

Review and Approval of Meeting Minutes

- ▲ Jamie Aurand made a motion to approve May 30, 2023, Audit Finance Committee meeting notes. Dean Girton seconded the motion. The motion was unanimously approved with no abstentions.
- ▲ Dean Girton made a motion to approve March 6, 2024, Audit Finance Committee meeting notes. Jamie Aurand seconded the motion. The motion was unanimously approved with no abstentions.

Fiscal Year 24 Expense Reports through 3/31/24

Brooke Gessner, Advance Central PA Finance Manager, reviewed the financial reports showing the total funding available, amount expended, and the amounts obligated and unobligated through March 31, 2024, noting the expenditure rate as 75%.

Contract Expenses & Obligations

Brooke highlighted two new grants received by Advance Central PA; the Industry Partnership Building & Construction and Agriculture grants. She also noted that several statewide grants will be expiring at the end of June. The Business and Education Partnership (BEP) 2022 grant has been submitted to the state for modification to allow the Dinner and Dessert events to extend through the 24/25 school year. Todd asked what the FIT4Construction line item was. Erica explained that it was an entry level curriculum, created with Penn College for developing green housing.

Advance Central PA Operating

Advance Central PA is at 69.21% of its total operating budget. Some expenditures are over the anticipated expenditure rate, mostly due to one-time purchases at the beginning of the year instead of throughout the year, such as memberships and insurances.

Consolidated RSAB Expense Report

This report shows the total expenditures and revenues for the PA CareerLink® Sites. The expenditure rate is 70.15% of the expected 75%.

Subcontractor Expense Report

Brooke shared the service provider report shows that Central Susquehanna Opportunities (CSO) has expended 100% of their BEP 2021 budget. They have funding allocated within the BEP 2022, so they are now charging to this grant.

FY24 Consolidated Training Contract Obligations

There has been an increase in On-the-Job Training accounts (OJT) from last year at this time. From July 1st through May 28th, 74 participants have been approved for Individual Training Accounts (ITA) and 30 participants have been approved for OJTs. At this time last year, there were 74 ITAs and 19 OJTs.

Erica Mulberger, Advance Central PA Executive Director, noted the Central Susquehanna Intermediate Unit (CSIU) youth budget not being close to 75% expended and needs to be watched closely. The purchase of virtual reality headsets and software will help to meet these requirements.

Fiscal Year 25 Budget Prep

FY25 Advance Central PA Operational Budget

Brooke went over the proposed Advance Central PA Operational Budget and narrative. Salaries and Benefits show a 4% earned merit increase in January, pending budget approval. The budget represents Advance Central PA at full staff including three vacant positions receiving full family benefits. The Outreach Coordinator was a position that was funded by a Statewide grant that ended on June 30, 2024. Due to the position not being filled, Advance Central PA has requested to swap funds so that 50% of the Outreach Coordinator position will be funded; due to Advance Central PA not having received a final decision yet from the state, the full cost is included in the budget.

Brooke also shared adjustments in Staff Travel and Development based on plans for 2025, Office Supplies increasing based on spending in 2024, subscriptions decreasing due to removing mentoring software subscription, and vehicle costs decreasing due to the selling of the company vehicle to the TIU. Jim Stopper asked if it was cheaper to pay mileage. Erica shared that since staff live all over the region, it often didn't make sense for staff to go to office to pick up the company car compared to traveling from their homes to meetings. Not paying for additional insurance and upkeep of the car would result in cost savings.

A few Increases to note were under Equipment and Furnishings due to planned staff computer replacements and an increase in the audit services.

These changes show an overall increase of 2.5% from FY24 dependent on the benefit choices of new employees.

FY25 Central Region Budget and RSABs

Brooke also went over the Proposed FY25 Regional Budget, starting with the allocations. This year there was a 10.38% decrease in Adult, a 30.24% increase in Dislocated Worker, and a 12.43% decrease in youth compared to our allocations last year. This was a total increase of \$71,000. EARN received level funding (\$2,062,750 in cost reimbursement funds), and TANF received a 7% increase.

Brooke explained that the state has instituted a change for FY25 that will allow carryover funds to be spent without a waiver process. The waiver process was often lengthy, and this new change will allow Advance Central PA to continue to fund programs without any interruptions.

Next, Brooke discussed the Operating Budget or RSAB costs. The RSAB costs are the costs to run the PA CareerLink® sites and are split between partners based on the FTEs each partner has at each site.

Advance Central PA currently has \$1,502,463 budgeted to meet costs of \$1,602,699. Advance Central PA anticipates receiving another \$49,525 in statewide funds for this purpose, leaving a balance of \$50,711. There was an increase in all PA CareerLink® sites, except for Lycoming. Staffing costs increased in all sites, and in Clinton County, an additional Career Resource Area Specialist position was added. Rent increased in Mifflin and Northumberland/Snyder/Union Counties. While several items increased, Advance Central PA received less Department of Community & Economic Development (DCED) and Re-employment funds in all the sites. These budgets were reviewed with all partners and were submitted to the state on May 1st, receiving word that they were officially approved by the state yesterday.

Brooke reviewed the training obligations, service delivery, and regional technology sections. She noted an increase in training funds to match the increased demand in recent years. Typically Advance Central PA has budgeted around 12% of the Adult and Dislocated Worker allocation at the beginning of the year. However, the past few years, Advance Central PA has needed to add additional Adult training funds throughout the year, so Adult training

funds are now budgeted at 16%. Funds for Dislocated Worker are supported with additional funds through a DWG Opioid grant. In the past several years, fewer Dislocated Workers have been seeking training, so this line item has been reduced to 8%.

Brooke reviewed the subcontractor requests for the year and went over them with the committee. The LINK funding is split between Rapid Response and Dislocated Worker funds.

- ▲ Jamie Aurand made a motion to approve the Fiscal Year 2025 Advance Central PA Operating Budget. Todd Taylor seconded the motion. The motion was unanimously approved with no abstentions.
- ▲ Todd Taylor made a motion to approve the Fiscal Year 2025 Central Region Budget. Jamie Aurand seconded the motion. The motion was unanimously approved with no abstentions.

Open Discussion

Upcoming Meeting Dates

The Audit Finance Committee will meet as needed.

Adjournment

Jim Stopper adjourned the meeting at 1:48 PM

Respectfully submitted,



Office/Board Coordinator

Advance Central PA
Operating Budget to Actual Comparison
From 7/1/2024 Through 3/31/25

	Total Budget - Original	YTD Actual Expense	Total Budget Variance - Original	Percent Total Budget Expended *
Operational Expenses				
Salaries And Benefits	1,353,122	771,744	581,377.74	57.03%
Staff Travel & Development	35,207	8,889	26,317.91	25.25%
Board Expenses	8,413	4,026	4,386.81	47.86%
General Office Supplies	6,996	4,469	2,526.51	63.89%
Leases - Copiers/Equipment	2,289	1,374	915.33	60.01%
Outreach	2,050	1,347	702.53	65.73%
Subscriptions	18,647	15,923	2,723.81	85.39%
Memberships	10,998	10,748	249.91	97.73%
Vehicles	0	0	0.00	0.00%
Equipment And Furnishings	11,237	1,670	9,567.43	14.86%
Professional Fees	16,950	12,941	4,009.18	76.35%
Business Services	14,760	1,654	13,106.12	11.21%
Computer Services	45,144	20,807	24,337.22	46.09%
Facility Costs	<u>76,886</u>	<u>57,768</u>	<u>19,117.80</u>	<u>75.13%</u>
Total Operational Expenses	1,602,699.00	913,360.70	689,338.30	<u>56.99%</u>
Total Expenditures	1,602,699.00	913,360.70	689,338.30	<u>56.99%</u>

Notes:

* Anticipated expenditure rate of 75%.

Advance Central PA
FY25 Consolidated RSAB Budget to Actual Comparison
From 7/1/2024 Through 3/31/25

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended *	Percent Total Budget Remaining
REVENUE:					
WIOA Adult	234,608	147,296	87,312	62.78%	37.22%
WIOA Dislocated	234,608	147,296	87,312	62.78%	37.22%
WIOA Out of School	133,946	84,289	49,657	62.93%	37.07%
EARN	264,688	162,883	101,805	61.54%	38.46%
Advance Central PA Total: ¹	867,849	541,763	326,086	62.43%	37.57%
WAGNER PEYSER	254,608	159,141	95,467	62.50%	37.50%
WP REGIONAL	15,420	10,045	5,375	65.14%	34.86%
VETS	121,097	77,502	43,595	64.00%	36.00%
RAPID RESPONSE	12,234	7,526	4,708	61.52%	38.48%
OVR	114,584	71,475	43,109	62.38%	37.62%
OVERSIGHT	15,420	10,405	5,015	67.48%	32.52%
RESEA	217,036	136,138	80,898	62.73%	37.27%
STAFF DEVELOPMENT	29,378	19,984	9,394	68.02%	31.98%
TRADE	0	-	-	0.00%	100.00%
State Partner Total:	779,776	492,216	287,560	63.12%	36.88%
Total REVENUE	1,647,625	1,033,979	613,645	62.76%	37.24%
EXPENSES:					
PERSONNEL					
Total PERSONNEL	848,971	565,578	283,392.75	66.62%	33.38%
FACILITY					
Total FACILITY	693,729	507,935	185,794.08	73.22%	26.78%
OPERATIONAL					
Total OPERATIONAL	304,321	133,049	171,272	43.72%	56.28%
USAGE FEE (Non-Partner Renters)					
Total USAGE FEE	199,396	172,943	26,453	86.73%	13.27%
TOTAL EXPENDITURES	1,647,625	1,033,619	614,005	62.73%	37.27%

NOTE: Revenue amounts show details by RSAB partner. The expenses are listed by category. Monthly, the expenses are allocated to all partners and then the revenues are collected. Therefore revenues and expenditures should be equal.

* Anticipated expenditure rate of 75%.

1 Advance Central PA is responsible for approximately 52% of the total shared PA CareerLink[®] operating costs compared to 48% paid by other required PA CareerLink[®] partners.

Advance Central PA
 FY 25 Contract Expense and Obligation Report
 From 7/1/2024 Through 3/31/25

Contract Period	Contract Title	Available Funds	Total Expended	Obligated Funds ¹	% of Total Oblig. and Exp	Unoblig. Amount
07/23 - 06/25	PY23 1st Inc. WIOA Adult	7,148	7,148	0	100.00%	0
10/23 - 06/25	PY23 2nd Inc. WIOA Adult	1,105,194	1,105,194	0	100.00%	0
07/24 - 06/26	PY24 1st Inc. WIOA Adult	242,160	226,524	278	93.66%	15,358
10/24 - 06/26	PY24 2nd Inc. WIOA Adult	989,634	0	989,634	100.00%	0
10/24 - 06/26	PY24 WIOA DW to WIOA Adult Transfer	1,000,000	0	67,476	6.75%	932,524
	Adult Programs	3,344,136	1,338,866	1,057,388	71.66%	947,882
10/23 - 06/25	PY23 2nd Inc. WIOA Dislocated Worker	596,857	596,857	0	100.00%	0
07/24 - 06/26	PY24 1st Inc. WIOA Dislocated Worker	411,078	411,078	0	100.00%	0
07/24 - 06/26	PY24 2nd Inc. WIOA Dislocated Worker	495,884	322,188	173,696	100.00%	0
	Dislocated Worker Programs	1,503,819	1,330,123	173,696	100.00%	0
10/23 - 06/25	PY22 Rapid Response	69,027	69,027	0	100.00%	0
	Rapid Response Programs	69,027	69,027	0	100.00%	0
04/23 - 06/25	PY23 WIOA Youth	1,069,231	1,055,712	0	98.74%	13,519
04/24 - 06/26	PY24 WIOA Youth	1,612,444	0	460,578	28.56%	1,151,866
07/23 - 06/25	PY23 TANF Youth	453,976	453,976	0	100.00%	0
07/24 - 06/25	PY24 TANF Youth	762,667	346,378	393,439	97.00%	22,850
06/23 - 06/25	PY22 Business & Education Partnership	63,942	39,099	16,370	86.75%	8,473
09/24 - 06/26	PY24 Business & Education Partnership 1st Inc.	51,450	2,937	0	5.71%	48,513
10/24 - 06/26	PY24 Business & Education Partnership 2nd Inc.	98,550	0	0	0.00%	98,550
	Youth Programs	4,112,260	1,898,102	870,387	67.32%	1,343,771
07/24 - 06/25	EARN	2,684,111	1,387,809	624,774	74.98%	671,528
	Welfare Programs	2,684,111	1,387,809	624,774	74.98%	671,528
02/20 - 06/25	Next Gen 19 - Healthcare	227,294	3,036	0	1.34%	224,258
02/20 - 06/25	Next Gen 19 - Adv. Man.	217,904	1,616	0	0.74%	216,288
01/24 - 06/26	Next Gen 23 - Building & Construction	175,000	744	0	0.43%	174,256
01/24 - 06/26	Next Gen 23 - Agricultural	149,692	1,069	0	0.71%	148,623
NA	IP Sustainability Fund	411,002	0	0	0.00%	411,002
	Industry Partnerships	1,180,892	6,465	0	0.55%	1,174,427
01/22 - 06/26	PASmart CPI Apprenticeship	194,571	67,619	101,747	87.05%	25,205
01/23 - 06/25	Apprenticeship Building America	159,642	8,152	8,975	10.73%	142,515
	Reemployment Services	354,213	75,771	110,722	52.65%	167,720
08/22 - 06/25	DCED Videos	29,810	1,368	0	4.59%	28,442
10/20 - 09/24	ARC Reboot	361,065	57,577	0	15.95%	303,488
07/24 - 12/24	Statewide - CareerLink Awareness	19,597	19,597	0	100.00%	0
07/24 - 06/26	Statewide - Communications Coordinator	49,525	16,299	0	32.91%	33,226
04/24 - 04/26	DWG Opioid ²	386,912	81,257	215,626	76.73%	90,029
NA	Research Department	111,571	35,587	0	31.90%	75,984
NA	Gold Standard	53,144	3,073	0	5.78%	50,071
NA	Highmark Initiative	777	310	0	39.90%	467
NA	Engage	28,828	145	0	0.50%	28,683
NA	Fit4Construction	42,500	0	0	0.00%	42,500
NA	ELIC	432	138	0	31.94%	294
	Other Programs	237,252	39,253	0	16.54%	197,999
	Grand Total	13,485,710	6,145,416	2,836,967	66.61%	4,503,327

Notes:

- 1 Obligated funds include the funds unexpended but obligated for the FY 24 subcontractor, training, and Resource Sharing Agreement budgets.
 2. Grant was separated into increments, second increment has been rescinded.

Advance Central PA
 Subcontractor Budget and Actual Comparison
 From 7/1/2024 Through 3/31/25

Tuscarora Intermediate Unit 11 (TIU)

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended ¹	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
Adult Pool	528,641	360,459	168,182	68.19%	31.81%
Dislocated Worker Pool	521,905	461,941	59,964	88.51%	11.49%
PACL Awareness	1,188	1,188	-	100.00%	0.00%
OS Youth Pool ³	100,000	61,135	38,865	61.14%	38.87%
TANF	10,000	6,413	3,587	64.13%	35.87%
ARC Reboot ⁵	18,999	15,992	3,007	84.17%	15.83%
NDWG	26,941	26,941	-	100.00%	0.00%
EARN Pool ³	100,000	64,134	35,866	64.13%	35.87%
Total OPERATIONAL EXPENSES	1,307,673	998,203	309,470	76.33%	23.67%
DIRECT CUSTOMER SERVICES ⁴					
ARC Reboot	6,693	-	-	0.00%	100.00%
Total DIRECT CUSTOMER SERVICES	-	-	-	0.00%	100.00%
TOTAL EXPENDITURES	1,307,673	998,203	309,470	76.33%	23.67%

Central Susquehanna Opportunities, Inc. (CSO)

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended ¹	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
Adult Pool	619,254	409,947	209,307	66.20%	33.80%
IS Youth Pool	39,735	23,025	16,710	57.95%	42.05%
TANF Youth	583,520	378,475	205,045	64.86%	35.14%
Dislocated Worker Pool	607,399	426,219	181,180	70.17%	29.83%
Business Edu. Partnership	30,452	17,568	12,884	57.69%	42.31%
Rapid Response	65,913	65,913	0	100.00%	0.00%
ARC Reboot ⁵	32,620	28,164	4,456	86.34%	13.66%
NDWG	48,989	48,989	-	100.00%	0.00%
EARN Pool	1,420,619	934,841	485,778	65.81%	34.19%
EARN SNAP	46,714	38,764	7,950	82.98%	17.02%
Total OPERATIONAL EXPENSES	3,495,215	2,371,905	1,123,310	67.86%	32.14%

DIRECT CUSTOMER SERVICES ⁴					
Adult Pool	10,000	8,315	1,685	83.15%	16.85%
IS Youth Pool	6,014		6,014	0.00%	100.00%
TANF Youth	238,775	113,430	125,345	47.50%	52.50%
Dislocated Worker Pool	5,000	3,055	1,945	61.10%	38.90%
ARC Reboot ⁵	7,535	474	7,061	6.29%	93.71%
EARN Pool	31,000	31,079	(79)	100.25%	-0.25%
Total DIRECT CUSTOMER SERVICES	298,324	156,353	141,971	52.41%	47.59%
TOTAL EXPENDITURES	3,793,539	2,528,258	1,265,281	66.65%	33.35%

Central Susquehanna Intermediate Unit

	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Expended	Percent Total Budget Remaining
OPERATIONAL EXPENSES ²					
TANF Youth	184,796	120,767	64,029	65.35%	34.65%
OS Youth Pool	768,299	591,718	176,581	77.02%	22.98%
Total OPERATIONAL EXPENSES	953,095	712,485	240,610	74.75%	25.25%
DIRECT CUSTOMER SERVICES ⁴					
TANF Youth	58,122	58,122	-	100.00%	0.00%
OS Youth Pool	260,951	143,166	117,785	54.86%	45.14%
Total DIRECT CUSTOMER SERVICES	319,073	201,288	117,785	63.09%	36.91%
TOTAL EXPENDITURES	1,272,168	913,773	358,395	71.83%	28.17%

NOTES:

1 Anticipated expenditure rate of 75% for operating expenses.

2 Operational expenses include personnel, facilities, and operating expenses for the subcontractors.

3 These budgets are for TIU's Business Services contract in which TIU assists with placements of program participants and helps employers find talent from all PA CareerLink® programs.

4 Direct customer services include wages and benefits for participants in paid work experience and support services like transportation, clothing, and clearances.

5 ARC Reboot budget is for 7/1/24 through 9/30/24.

FY25 CONSOLIDATED TRAINING CONTRACT OBLIGATIONS
As of **4/30/2025**

Fund Source	Budget	Encumbrance	Actual	Total Obligation	Budget Available for Encumbrance	Number of Participants	Percentage of Total Budget Obligated
INDIVIDUAL TRAINING ACCOUNTS (ITAs)						FY25 ITA	
Adult	\$4,554	\$1,567	\$2,760	\$4,327	\$227	3	95.01%
Adult POS	\$251,039	\$88,007	\$139,527	\$227,534	\$23,505	85	90.64%
Dislocated Worker	\$91,546	\$9,845	\$37,985	\$47,830	\$43,716	14	52.25%
NDWG	\$67,057	\$20,061	\$36,968	\$57,029	\$10,028	17	1
TOTAL ITA	\$414,197	\$119,480	\$217,240	\$336,720	\$77,477	119	81.29%

ON THE JOB TRAININGS (OJTs)						FY25 OJT	
Adult	\$12,036	\$775	\$10,776	\$11,551	\$485	2	95.97%
Adult POS	\$88,847	\$49,517	\$38,668	\$88,185	\$662	13	99.25%
Dislocated Worker	\$61,031	\$12,051	\$30,877	\$42,928	\$18,102	6	70.34%
Out of School Youth	\$152,329	\$44,521	\$54,018	\$98,539	\$53,790	16	64.69%
TOTAL OJT	\$314,243	\$106,864	\$134,340	\$241,203	\$73,040	37	76.76%
TOTAL ITA/OJT	\$728,440	\$226,344	\$351,580	\$577,923	\$150,517	156	79.34%

INCUMBENT WORKER TRAINING						Number of Participants	Percentage of Total Budget Obligated
Fund Source	Budget	Encumbrance	Actual	Total Obligation	Budget Available for Encumbrance		
Adv. Manufacturing	\$197,975	\$59,295	\$0	\$59,295	\$138,680	100	30%
Healthcare	\$206,431	\$13,970	\$0	\$13,970	\$192,461	26	7%
Agriculture	\$102,052	\$0	\$0	\$0	\$102,052	0	0%
Construction	\$134,170	\$0	\$0	\$0	\$134,170	0	0%
Total	\$640,628	\$73,265	\$0	\$73,265	\$567,363	126	11%

Comparison of Annual WIA / WIOA / EARN Allocations with Additional Rapid Response Funds

Funding Source	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Hypothetical FY26	FY25-26 Change	FY25-26 % Change
Adult	\$ 1,323,233	\$ 1,133,379	\$ 1,763,643	\$ 2,188,625	\$ 1,067,043	\$ 1,379,347	\$ 1,181,751	\$ 1,373,905	\$ 1,231,794	\$ 1,061,443	\$ (170,351)	-13.83%
Youth	\$ 1,344,277	\$ 1,479,548	\$ 1,845,653	\$ 1,528,928	\$ 1,363,796	\$ 1,596,433	\$ 1,521,961	\$ 1,841,332	\$ 1,612,444	\$ 1,405,589	\$ (206,855)	-12.83%
Dislocated Worker	\$ 517,538	\$ 930,444	\$ 841,153	\$ 336,033	\$ 1,817,906	\$ 1,355,825	\$ 1,277,495	\$ 1,464,216	\$ 1,906,962	\$ 1,362,529	\$ (544,433)	-28.55%
EARN	\$ 768,211	\$ 768,211	\$ 768,211	\$ 768,211	\$ 2,062,750	\$ 2,062,750	\$ 2,062,750	\$ 2,062,750	\$ 2,062,750	\$ 2,062,750	\$ -	0.00%
Rapid Response	\$ 435,962	\$ 322,312	\$ 441,999	\$ 1,097,793	\$ 25,000	\$ -	\$ 100,000	\$ 125,000	\$ -	\$ -	\$ -	#DIV/0!
TOTAL	\$4,389,221	\$4,633,894	\$5,660,659	\$5,919,590	\$6,336,495	\$6,394,355	\$6,143,957	\$6,867,203	\$6,813,950	\$5,892,311	\$ (921,639)	-13.53%
Annual % Change	-3.94%	5.57%	22.16%	4.57%	7.04%	0.91%	-3.92%	11.77%	-0.78%	-13.53%		

Comparison of Annual WIA / EARN Carryover with Dislocated Worker/Adult Transfer

Funding Source	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Hypothetical FY26	FY25-26 Change	FY25-26 % Change
Adult	\$ 631,655	\$ 607,893	\$ 260,383	\$ 725,019	\$ 1,519,257	\$ 973,212	\$ 915,351	\$ 1,337,346	\$ 1,112,342	\$ 1,717,261	\$ 604,919	54.38%
Youth	\$ 1,089,910	\$ 999,513	\$ 884,336	\$ 1,009,415	\$ 822,926	\$ 735,252	\$ 841,960	\$ 893,597	\$ 1,069,231	\$ 1,269,227	\$ 199,996	18.70%
Dislocated Worker	\$ 241,688	\$ 156,138	\$ 344,826	\$ 234,217	\$ 299,842	\$ 1,301,663	\$ 1,202,557	\$ 677,250	\$ 596,857	\$ -	\$ (596,857)	-100.00%
EARN	\$ 529,059	\$ 604,250	\$ 804,438	\$ 644,557	\$ 657,627	\$ 657,627	\$ 657,259	\$ 647,622	\$ 621,763	\$ 586,763	\$ (35,000)	-5.63%
Rapid Response	\$ 300,000	\$ 215,678	\$ 384,575	\$ 539,957	\$ 462,838	\$ 125,000	\$ 42,391	\$ 53,848	\$ 69,027	\$ -	\$ (69,027)	-100.00%
TOTAL	\$ 2,792,312	\$ 2,583,472	\$ 2,678,558	\$ 3,153,165	\$ 3,762,490	\$ 3,792,754	\$ 3,659,518	\$ 3,609,663	\$3,469,220	\$3,573,251	\$ 104,031	3.00%
Annual % Change	13.65%	-7.48%	3.68%	17.72%	19.32%	0.80%	-3.51%	-1.36%	-3.89%	3.00%		

Comparison of Annual Carryover + Allocation -- Available Funding

Funding Source	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Hypothetical FY26	FY25-26 Change	FY25-26 % Change
Adult	\$ 1,954,888	\$ 1,741,272	\$ 2,024,026	\$ 2,913,644	\$ 2,586,300	\$ 2,352,559	\$ 2,097,102	\$ 2,711,251	\$ 2,344,136	\$ 2,778,705	\$ 434,569	18.54%
Youth	\$ 2,434,187	\$ 2,479,061	\$ 2,729,989	\$ 2,538,343	\$ 2,186,722	\$ 2,331,685	\$ 2,363,921	\$ 2,734,929	\$ 2,681,675	\$ 2,674,815	\$ (6,860)	-0.26%
Dislocated Worker	\$ 759,226	\$ 1,086,582	\$ 1,185,979	\$ 570,250	\$ 2,117,748	\$ 2,657,488	\$ 2,480,052	\$ 2,141,466	\$ 2,503,819	\$ 1,362,529	\$ (1,141,290)	-45.58%
EARN	\$ 1,297,270	\$ 1,372,461	\$ 1,572,649	\$ 1,412,768	\$ 2,720,377	\$ 2,720,377	\$ 2,720,009	\$ 2,710,372	\$ 2,684,513	\$ 2,649,513	\$ (35,000)	-1.30%
Rapid Response			\$ 826,574	\$ 1,637,750	\$ 487,838	\$ 125,000	\$ 142,391	\$ 178,848	\$ 69,027	\$ -	\$ (69,027)	-100.00%
TOTAL	\$ 6,445,571	\$ 6,679,376	\$ 8,339,217	\$ 9,072,755	\$ 10,098,985	\$ 10,187,109	\$ 9,803,475	\$ 10,476,866	\$10,283,170	\$9,465,562	\$ (817,608)	-7.95%
Annual % Change	-8.27%	3.63%	24.85%	8.80%	11.31%	0.87%	-3.77%	6.87%	-1.85%	-7.95%		

* FY26 carryover data is estimated based on historic spending patterns. Information is subject to change.

Assumes \$1 million transfer from DW to Adult.

Assumes no additional Rapid Response.

Assumes moving Dislocated Worker Reserve to Adult.

Advance Central PA

Proposed Fiscal Year 2026 Operational Budget

7/1/25 - 6/30/26

OPERATIONAL COSTS	FY 25 Initial Budget	FY26 Initial Budget	Net Change from FY25 Budget and FY26	% Change
Salaries and Benefits	1,353,122	1,180,157	(172,965)	-13%
<i>Salaries</i>	<i>939,535</i>	<i>847,726</i>	<i>(91,809)</i>	<i>-10%</i>
<i>Accr. Vacation</i>	<i>13,037</i>	<i>15,137</i>	<i>2,100</i>	<i>16%</i>
<i>Benefits-Medicare</i>	<i>13,812</i>	<i>12,512</i>	<i>(1,300)</i>	<i>-9%</i>
<i>Benefits-SocSec</i>	<i>59,059</i>	<i>53,498</i>	<i>(5,561)</i>	<i>-9%</i>
<i>Benefits-Health</i>	<i>270,811</i>	<i>195,713</i>	<i>(75,098)</i>	<i>-28%</i>
<i>Benefits-Life/Disb</i>	<i>16,613</i>	<i>14,686</i>	<i>(1,927)</i>	<i>-12%</i>
<i>Benefits-Pension</i>	<i>32,973</i>	<i>33,701</i>	<i>728</i>	<i>2%</i>
<i>Benefits-Cell</i>	<i>3,750</i>	<i>3,750</i>	<i>-</i>	<i>0%</i>
<i>Benefits-SUTA</i>	<i>2,030</i>	<i>1,918</i>	<i>(112)</i>	<i>-6%</i>
<i>Benefits-W/C</i>	<i>1,502</i>	<i>1,516</i>	<i>14</i>	<i>1%</i>
Staff Travel and Development	35,207	16,948	(18,259)	-52%
<i>Lodging</i>	<i>8,837</i>	<i>3,493</i>	<i>(5,344)</i>	<i>-60%</i>
<i>Meals</i>	<i>2,700</i>	<i>1,230</i>	<i>(1,470)</i>	<i>-54%</i>
<i>Mileage</i>	<i>6,600</i>	<i>5,495</i>	<i>(1,105)</i>	<i>-17%</i>
<i>Other - Airfare/Tolls/Parking</i>	<i>1,500</i>	<i>1,950</i>	<i>450</i>	<i>30%</i>
<i>Registration fees</i>	<i>11,970</i>	<i>4,280</i>	<i>(7,690)</i>	<i>-64%</i>
<i>Meetings</i>	<i>300</i>	<i>-</i>	<i>(300)</i>	<i>-100%</i>
<i>Staff Enrichment</i>	<i>3,300</i>	<i>500</i>	<i>(2,800)</i>	<i>-85%</i>
Board Expenses	8,413	4,933	(3,480)	-41%
<i>Lodging</i>	<i>1,520</i>	<i>-</i>	<i>(1,520)</i>	<i>-100%</i>
<i>Board Meals</i>	<i>280</i>	<i>180</i>	<i>(100)</i>	<i>-36%</i>
<i>Board Mileage</i>	<i>88</i>	<i>105</i>	<i>17</i>	<i>19%</i>
<i>Other - Travel/Training</i>	<i>850</i>	<i>100</i>	<i>(750)</i>	<i>-88%</i>
<i>Registration fees</i>	<i>950</i>	<i>-</i>	<i>(950)</i>	<i>-100%</i>
<i>Board Meetings</i>	<i>550</i>	<i>400</i>	<i>(150)</i>	<i>-27%</i>
<i>Board Insurance</i>	<i>4,175</i>	<i>4,148</i>	<i>(27)</i>	<i>-1%</i>
General Office Supplies	6,996	6,046	(950)	-14%
<i>Office Supplies</i>	<i>5,216</i>	<i>4,716</i>	<i>(500)</i>	<i>-10%</i>
<i>Postage</i>	<i>1,030</i>	<i>980</i>	<i>(50)</i>	<i>-5%</i>
<i>Outside Printing</i>	<i>750</i>	<i>350</i>	<i>(400)</i>	<i>-53%</i>

OPERATIONAL COSTS	FY 25 Initial Budget	FY26 Initial Budget	Net Change from FY25 Budget and FY26	% Change
Leases - Copiers/Equipment	2,289	2,109	(180)	-8%
Outreach	2,050	1,400	(650)	-32%
Subscriptions	18,647	17,709	(938)	-5%
Memberships	10,998	9,159	(1,839)	-17%
Vehicles	-	-	-	0%
Equipment and Furnishings	11,237	11,237	-	0%
<i>Technology Equipment</i>	<i>9,737</i>	<i>9,737</i>	-	0%
<i>Office Furnishings</i>	<i>1,500</i>	<i>1,500</i>	-	0%
Professional Fees	16,950	16,575	(375)	-2%
<i>Audit</i>	<i>12,300</i>	<i>11,925</i>	<i>(375)</i>	-3%
<i>Legal</i>	<i>4,650</i>	<i>4,650</i>	-	0%
Business Services	14,760	14,760	-	0%
Computer Services	45,144	44,182	(962)	-2%
Facility Costs	76,808	83,875	7,067	9%
<i>Rent</i>	<i>61,608</i>	<i>68,432</i>	<i>6,824</i>	11%
<i>Utilities</i>	<i>576</i>	<i>600</i>	<i>24</i>	4%
<i>Building Maintenance</i>	<i>6,220</i>	<i>6,220</i>	-	0%
<i>Insurance</i>	<i>1,800</i>	<i>1,900</i>	<i>100</i>	6%
<i>Telephone</i>	<i>6,604</i>	<i>6,723</i>	<i>119</i>	2%
Operation Costs	78	78	-	0%
Reserve ¹			-	0%
TOTAL OPERATIONAL COSTS	1,602,699	1,409,168	(193,531)	-12.1%

¹ The reserve amount may increase during the fiscal year if additional revenues become available to Advance Central PA which can be carried over to the next fiscal year.

Definitions of Advance Central PA Operational Budget Line Items

June 2025

Advance Central PA's Operational Budget includes costs associated with internal business operations, including personnel and other administrative functions. These functions include maintaining personnel, board oversight and management, equipment and supplies to provide services to customers and rent. The following is a brief description of the major categories of the Operational Budget and items included in each line item. The Operational Budget represents a combination of historical cost analysis over past fiscal years and input from managerial staff on expected expenditures for the upcoming fiscal year.

Salaries and Benefits: Salary is calculated based on the actual and/or estimated annual salaries. The benefits are calculated based on actual rates in relation to total salaries. Personnel needs are reviewed annually to ensure that staffing is appropriate for available funding. Changes in benefits occur from one year to the next based on employees' length of service and the type of health insurance an individual chooses.

Note: FY 26 Salaries and Benefits, no budget is included for a merit or cost of living increase. A 1% overtime pool for non-exempt staff is included. The salaries and benefits represent Advance Central PA at current employment levels without the Operations Manager and Mentor Coordinator position. The Communications Coordinator is included in this budget as well as the Operating Budget while Advance Central PA waits to hear if the Operating Budget is approved. If the Operating Budget is approved with the Communications Coordinator included, the costs will be removed from the Advance Central PA Operational Budget.

Staff Travel and Development: Projected expenditures are for travel and registration fees associated with development and training activities to enhance job performance. The costs include: mileage at the federal rate, lodging, airfare, meals, registration fees and tuition reimbursement.

Board Expenses: Costs for travel, registration fees associated with providing Board members with development and training to enhance membership performance. The costs include: lodging, airfare, meals, registration fees and Board Insurance for Director and Officer Liability protection. Board Meeting costs includes food and meeting rooms for all Board, Committees and/or Partnerships.

General Office Supplies: Costs for outside printing, general office, computer, janitorial, kitchen, postage and other supply items that are defined as having a short useful life and/or not defined as property.

Leases-Business Equipment: Costs includes lease and maintenance agreements for copiers.

Outreach: Costs include advertising to comply with the Sunshine Law, public notification of program and/or service availability and performance outcomes.

Subscriptions: Trade periodicals, reference materials, database and software access that requires an annual usage fee, including software used by the Research Department and ACT licensing necessary to administer and sell WorkKeys® assessments. The cost for the research department software is offset by membership dues from each of the WDBs participating in the Research Consortium.

Memberships: Annual dues or memberships for organizations that are local, state and national, including memberships to chambers of commerce, Pennsylvania Workforce Development Association, National Association of Workforce Boards, and other organizations vital to the continued success of the organization.

Equipment and Furnishings: Purchase of technology equipment and office furniture.

Professional Fees: Costs associated with contracted services for auditing and legal services.

Business Services: Costs associated with subcontracted fees such as Advance Central PA's Research Consortium and personnel consultation.

Computer Services: Costs for the hosting of our accounting software, website maintenance and hosting and computer maintenance fees for Advance Central PA.

Facility Costs: Costs in this category include rent, utilities, insurance, cleaning, internet and telephone.