



Thursday, April 30, 2020 – 9:30 AM
Zoom Call

Finance Committee Agenda

- I. **Welcome and Introductions**Sophia West, Chair

- II. **Action/Discussion Items**
 - 1. Approval of Minutes – January 30, 2020 Finance Committee Meeting Page 2
 - 2. 2019 – 2020 Budget Modification No. 4S. Doyle, Page 5
 - 3. 2020 – 2021 Planning BudgetS. Doyle, Page 9
 - 4. Financial Policies & Procedures RevisionS. Doyle, Page 16
 - 5. 2021 Employee Health & Wellness Benefits M. Tran/S. Doyle, Page 17

- III. **Other Administrative Matters**
(Items of urgency not meeting the seven-day guideline for review)

- IV. **Information Items**
 - 1. Expenditure Reports for the period ending March 31, 2020S. Doyle, Page 21

- V. **Public Comments**

- VI. **Adjournment**

Next Finance Committee Meeting – May 28, 2020





Action Item # 1

Approval of Minutes-January 30, 2020 Finance Committee Meeting

CareerSource Tampa Bay Minutes of Finance Committee Meeting

Date: January 30, 2020
Location: 4902 Eisenhower Blvd. Suite 250, Tampa, FL 33634

Call to Order

Chair Sophia West called the meeting to order at 9:31 a.m. There was a quorum present with the following Finance Committee members participating.

Board Members in attendance

Randall King, Jasiel Legon (via phone), and Sophia West.

Board members not in attendance

Don Noble

Staff Present

John Flanagan, Sheila Doyle, Anna Munro, Juditte Dorcy, Jody Toner, Mimi Tran, and Tammy Stahlgren.

BOCC Liaison/Representative

Kenneth Jones (via phone).

The items are listed in the order of discussion.

▶ indicates committee action

□ Indicates Action Needed

Public Comments

There were none.

Action/Discussion Items

▶ Action Item 1 - Approval of Minutes:

October 31, 2019 Finance Committee Meeting Minutes

- A motion to approve the minutes of October 31, 2019 Finance Committee Meeting
- Motioned: Randall King
- Seconded: Jasiel Legon
- The motion carried. There was no discussion.

▶ Action Item 2 - PY 2019 – 2020 Budget Modification No. 3, presented by Sheila Doyle (Refer to Pages 5-8 of the January 30, 2020 Finance Committee Agenda Packet)

This Action Item represents Budget Modification No. 3 for the PY 2019-2020. The total budgeted revenue has increased from \$23,661,781 to \$23,706,281 for an overall increase of \$44,500.

Employment Services total budgeted revenue saw an increase in SNAP funding. Additionally, there was an increase in expenditures of \$43,516.

- [A Motion to approve the adjustment to the revenue budget and resultant modification to the expenditure budget for PY 2019-2020](#)
- [Moted by: Randall King](#)
- [Seconded by: Jasiel Legon](#)

- [The motion passed. No further discussion.](#)

Other Administrative Matters

There were none.

Information Items

Information Item #1: Expenditure Reports for the period ending December 31, 2019 – Update given by Sheila Doyle
(Refer to Page 9--12 of the January 30, 2020 Finance Committee Agenda Packet)

The grant award to actual expenditures report also known as the “Burn Report” shows how we are using grant dollars. We are 50% through the Program Year (PY) with approximately 33% of the overall current year budget expended.

- Under the Workforce Innovation Opportunity Act, the WIOA Adult and WIOA Dislocated Worker are spending on target. The WIOA Youth PY 2018 expenditures are trending low. The leadership team is currently looking at some additional training opportunities for the youth. In addition, we will be running an outreach program to assist with youth engagement. We are also anticipating a portion of these dollars will be expended as part of the Summer Job Connection program.
- There were two awards that ended 12/31/2019 that were not fully expended:
 - The Community Based Sector Strategy award was approximately 90% expended overall. This funding was primarily for staff salaries. During the grant period there was a vacant position that was not filled for a period of time.
 - The Sector Strategy IT Training award was approximately 99% expended overall. There were challenges with getting candidates to enroll in this program.
- The apprenticeship program for MSFW has been struggling with securing an instructor and enrollment of candidates. The instructor who created the program curriculum left and has not been replaced. We will most likely deobligate these funds.
- No other areas of concern noted.

Information Item #2: Internal and External Audits – Update given by Anna Munro

Annual financial statement audit for fiscal year ending June 30, 2019 has been completed. The audit firm, James Moore, will present the results of the audit to the Audit Committee and Board in March.

Information Item # 3: Benefit Structure Update – Update given by Mimi Tran

Jennie Tarr, Board Attorney, has been in contact with Mr. Flanagan about CSTB staff partnering with Hillsborough County for employee health and welfare benefits and has determined that this is not a possibility. We will be reaching out to PEO organizations as an alternative option. Next meeting, we will provide some benefit plan options to the committee.

Public Comments

None

The chair recommended the following:

- [Look into a Board Software to make it easier to participate via phone.](#)
- [Add additional committee members.](#)
- [Look into a system to sign checks electronically.](#)

Adjournment

The meeting was adjourned at approximately 10:14 a.m.

Minutes submitted by Tammy Stahlgren, Administrative Services Coordinator.

DRAFT



Action Item # 2
2019 – 2020 Budget Modification No. 4



PY 2019-2020 Budget Modification No. 4

Information:

Total budgeted revenue has increased from \$23,706,281 to \$24,186,634 for an overall increase of \$480,353. This is due to the following:

Workforce Innovation & Opportunity Act Programs:

New award – WIOA Performance Incentives - \$122,152

New award – WIOA Emerging Initiatives/Foundational Skills - \$20,833

Decrease in Apprenticeship - \$60,000

Welfare Transition Program:

Increase in Welfare Transition of \$297,368

Direct Grants and Special Projects:

Increase in Reemployment & Eligibility Assessment (RESEA) - \$100,000

Additionally, there was an increase in expenditures of \$477,974.

Recommendation

Approval of the adjustment to the revenue budget and resultant modification to the expenditure budget.

**CareerSource Tampa Bay
PY 2019-2020 Revenue Budget
Modification #4**

Program/Award	Approved Budget	Modification No. 4	Modified Budget
WIOA Adult	4,137,375	-	4,137,375
WIOA Youth	5,057,809	-	5,057,809
WIOA Dislocated Worker	4,346,995	-	4,346,995
WIOA Community Based Sector Strategies	25,000	-	25,000
WIOA Sector Strategies IT Training	70,000	-	70,000
WIOA Sector Strategies Career Ready	20,000	-	20,000
WIOA Apprenticeship	73,759	(60,000)	13,759
WIOA Hurricane Maria Outreach	3,978	-	3,978
WIOA Soft Skills	96,345	-	96,345
WIOA Supplemental	265,535	-	265,535
WIOA Performance Incentives	-	122,152	122,152
WIOA Emerging Initiatives - Foundational Skills	-	20,833	20,833
Subtotal WIOA	14,096,796	82,985	14,179,781
Wagner Peyser	1,557,071	-	1,557,071
Veterans Programs	226,141	-	226,141
SNAP	691,927	-	691,927
Unemployment Svcs.	61,881	-	61,881
Trade Adjustment Act	226,503	-	226,503
Military Family	98,434	-	98,434
Subtotal Employment Services	2,861,957	-	2,861,957
Welfare Transition Program	4,690,228	297,368	4,987,596
Subtotal WTP	4,690,228	297,368	4,987,596
Reemployment & Eligibility Assessment (RESEA)	477,417	100,000	577,417
NEG - Hurricane Maria Evacuees	176,797	-	176,797
USDOL Tech Hire	1,278,551	-	1,278,551
Tech Hire Evaluation	29,422	-	29,422
Tampa Housing	91,374	-	91,374
Citi Foundation	3,739	-	3,739
Subtotal Grants and Special Projects	2,057,300	100,000	2,157,300
Total Combined	23,706,281	480,353	24,186,634

**CareerSource Tampa Bay
Planning Budget - Modification #4
Fiscal Year 2020 (July 2019-June 2020)**

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Adjusted Budget FY 2019-2020	Prior Approved Budget FY 2019-2020	Modification #4
Revenue:							
Fiscal Year 2020 New Allocations	7,436,003	2,281,116	4,788,814	1,548,051	16,053,984	15,513,631	540,353
Carryforward from Prior Year Allocations	6,743,778	580,841	198,782	609,249	8,132,650	8,192,650	(60,000)
Total Revenue	14,179,781	2,861,957	4,987,596	2,157,300	24,186,634	23,706,281	480,353
Expenditures:							
Program Services - Allocated Costs:							
Business Services	1,263,982	-	161,018	-	1,425,000	1,375,000	50,000
Case Management	3,180,152	494,582	1,427,202	489,551	5,591,487	5,539,710	51,777
Career Services	741,876	-	388,058	11,413	1,141,347	1,141,347	-
One Stop Operating/Facilities Costs	290,898	1,267,329	262,272	94,501	1,915,000	1,915,000	-
Technology	117,768	312,014	97,840	72,378	600,000	500,000	100,000
Community Outreach	114,830	142,953	55,442	26,775	340,000	340,000	-
Program Staff Training & Professional Development	19,718	18,485	8,153	3,644	50,000	50,000	-
Subtotal - Program Services Allocated	5,729,224	2,235,363	2,399,985	698,262	11,062,834	10,861,057	201,777
Program Services - Direct Costs:							
Participant & Work Based Learning	6,892,781	185,000	1,785,000	542,000	9,404,781	9,178,781	226,000
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	274,881	274,881	274,881	-
Subrecipient Contracts	-	-	250,000	370,000	620,000	620,000	-
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
Subtotal - Program Services Direct	6,892,781	220,000	2,035,000	1,186,881	10,334,662	10,108,662	226,000
Total Program Service Costs:	12,622,005	2,455,363	4,434,985	1,885,143	21,397,496	20,969,719	427,777
Indirect Costs							
Indirect Costs	1,481,787	373,822	521,204	225,438	2,602,251	2,552,054	50,197
Total Indirect Costs	1,481,787	373,822	521,204	225,438	2,602,251	2,552,054	50,197
Total Expenditures	14,103,792	2,829,185	4,956,189	2,110,581	23,999,747	23,521,773	477,974
Unobligated Balance	75,989	32,772	31,407	46,719	186,887	184,508	2,379



Action Item #3

2020-2021 Planning Budget

Background

CareerSource Tampa Bay's (CSTB) 2020-2021 Planning Budget has been prepared based on preliminary allocations of our primary formula-based funding streams: Workforce Innovation and Opportunity Act (WIOA), Wagner-Peyser and Welfare Transition Program (WTP). These preliminary allocations were provided to the twenty-four Local Workforce Development Boards (LWDB) by the Department of Economic Opportunity (DEO) and are indicating level funding compared to the prior year. 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. A budget modification will be presented in the first quarter of FY2021 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 21, 2020 and before the Hillsborough BOCC in early June for final approval.

2020-2021 Planning Budget Information

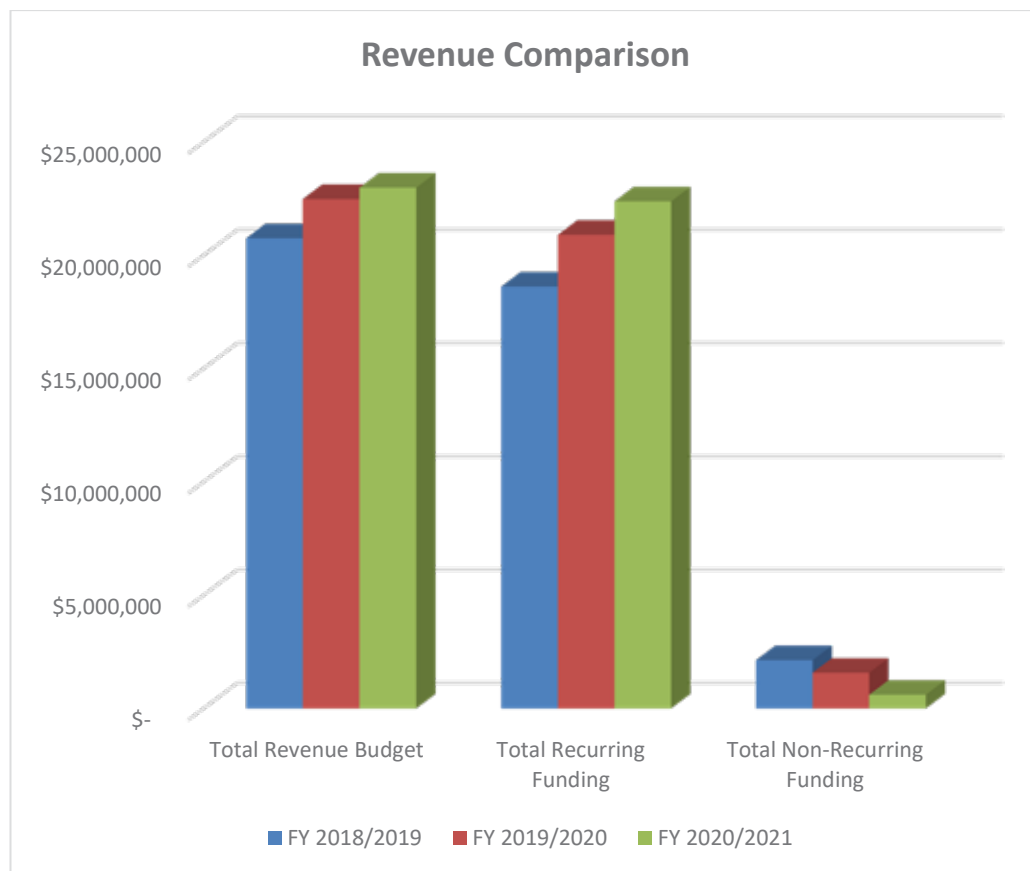
Revenue Budget

The total projected revenue for FY2021 is \$22,983,190, which includes \$8,403,000 in anticipated carryforward dollars. Overall, we are projecting an increase in revenues over the FY2020 preliminary budget of \$503,879.

Revenue Comparison

The below chart represents the comparison of the FY2021 projected revenues to the past two fiscal years recurring and non-recurring revenues. Recurring revenues have remained fairly consistent over the past several years. The increase noted in FY2021 is primarily related to the projected increase in carryforward funding. Non-recurring revenues have been trending downward as several direct grants are in the final phases of their grant cycle.

Fiscal Year	Total Revenue Budget	Total Recurring Funding	Total Non-Recurring Funding
FY 2018/2019	\$20,749,522	\$18,616,482	\$2,133,040
FY 2019/2020	\$22,479,311	\$20,902,311	\$1,577,000
FY 2020/2021	\$22,983,190	\$22,378,190	\$605,000



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 Funding

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

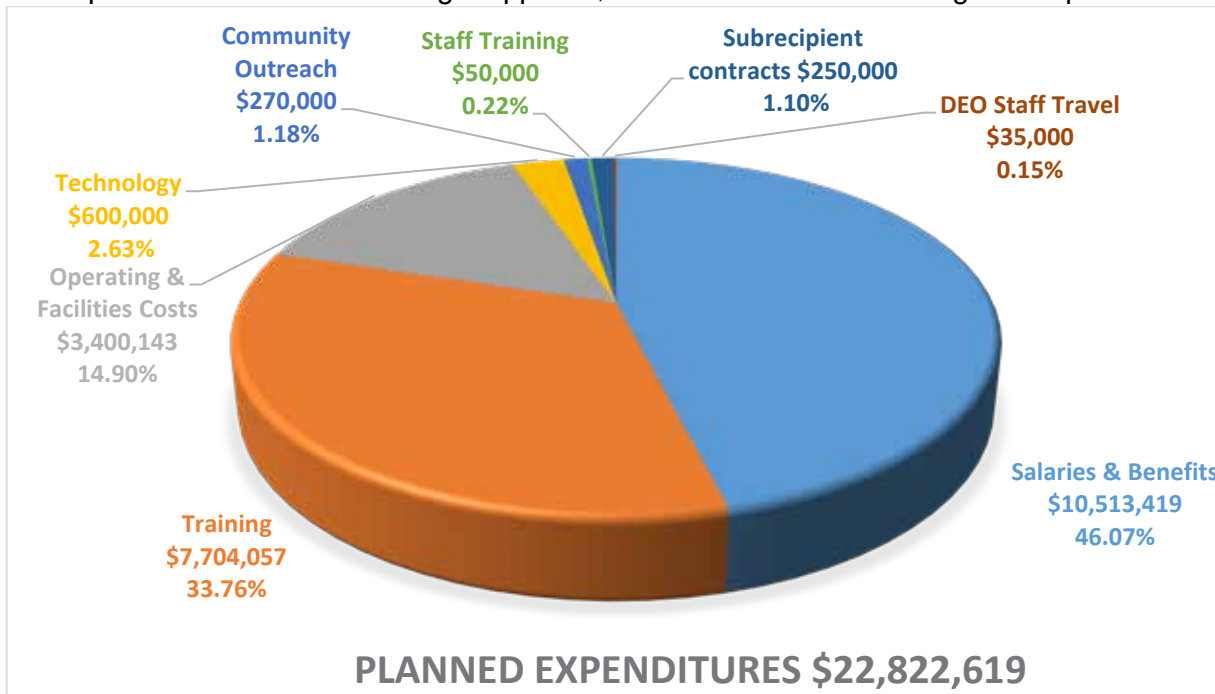
Recurring Funding		
Funding Source	Funding Basis	Funding Methodology
WIOA Adult	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Dislocated Worker	Federal Formula	Relative share of workforce, unemployment and poverty factors
WIOA Youth	Federal Formula	Relative share 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
Re-employment (UC)	CSF Board Formula Allocation	Based on LWDB's relative share of re-employment claims filed
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

** CareerSource Florida (CSF) Funding methodology based on prior year data. Current year information will be available after CSF Finance Council meeting scheduled for June 3, 2020.

Planned Expenditures

The total projected expenditures for FY2021 are \$22,822,619. The below graph provides the categories of expenditures. The most significant projected expenditures are:

- Salaries and benefits – approx. \$10.5M or 46.0% of total budgeted expenditures. *Note: Approximately 95% of costs captured in the Business Service, Case Management, and Career Services cost pools are related to salaries & benefits. Approximately 75% of costs captured in the Indirect cost pool are related to salaries and benefits.*
- Participant & Work Based learning – approx. \$7.7M or 33.8% of total budgeted expenditures



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 five One Stops located in Tampa, Brandon, Ruskin and Plant City.*
- **Technology** - expenditures in this cost pool are associated with the purchase of equipment, software and non-consumable supplies for the provision of the one stop services. These expenditures include furniture, computers, office equipment, network equipment, software licenses, equipment maintenance, IT Service provider, etc.
- **Community Outreach** - expenditures in this cost pool are associated with the outreach and marketing of one-stop services to the general public and employers. These expenditures include 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.
- **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, staff travel, 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 FY2021 budget this includes the DOL Tech Hire grant and Tampa Housing Authority Jobs Plus Initiative project.

- **Subrecipient Contracts** – this is related to payments made to subrecipients/subcontractors for services rendered under specific contract terms. For the FY2021 budget this includes the subrecipient for our STEM contract.
- **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 are 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.

Recommendation

To approve the PY2021 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 for review. Final approval will allow us to have the budget in place for the beginning of the new fiscal year starting July 1, 2020.

CareerSource Tampa Bay
Planning Budget
Fiscal Year 2021 (July 2020-June 2021)

	Workforce Innovation & Opportunity Act	Employment Services Programs	Welfare Transition Programs	Direct Grants & Special Projects	Budget FY 2020-2021	Budget FY 2019- 2020	Increase/ (Decrease) FY2021 & FY2020
Revenue:							
Fiscal Year 2021 New Allocations	7,526,479	2,183,046	4,200,665	670,000	14,580,190	14,167,140	413,050
Carryforward from Prior Year Allocations	7,078,000	540,000	400,000	385,000	8,403,000	8,312,171	90,829
Total Revenue	14,604,479	2,723,046	4,600,665	1,055,000	22,983,190	22,479,311	503,879
Expenditures:							
Program Services - Allocated Costs:							
Business Services	1,330,111	-	169,889	-	1,500,000	2,480,000	(980,000)
Case Management	3,713,868	481,976	1,416,800	429,407	6,042,051	5,370,515	671,536
Career Services	1,190,210	-	592,860	13,474	1,796,544	800,934	995,610
One Stop Operating/Facilities Costs	430,979	1,284,437	158,536	41,048	1,915,000	1,915,000	-
Technology	154,158	331,454	95,103	19,285	600,000	500,000	100,000
Community Outreach	110,621	115,947	42,796	636	270,000	300,000	(30,000)
Program Staff Training & Professional Development	23,263	15,292	7,925	3,520	50,000	50,000	-
Subtotal - Program Services Allocated	6,953,210	2,229,106	2,483,909	507,370	12,173,595	11,416,449	757,146
Program Services - Direct Costs:							
Participant & Work Based Learning	6,039,057	85,000	1,355,000	225,000	7,704,057	7,468,737	235,320
Direct Grants & Special Projects - Salaries & Benefits	-	-	-	195,512	195,512	384,066	(188,554)
Subrecipient Contracts	-	-	250,000	-	250,000	620,000	(370,000)
DEO Staff Travel	-	35,000	-	-	35,000	35,000	-
Subtotal - Program Services Direct	6,039,057	120,000	1,605,000	420,512	8,184,569	8,507,803	(323,234)
Total Program Service Costs:	12,992,267	2,349,106	4,088,909	927,882	20,358,164	19,924,252	433,912
Indirect Costs							
Indirect Costs	1,526,168	347,270	480,769	110,248	2,464,455	2,379,886	84,569
Total Indirect Costs	1,526,168	347,270	480,769	110,248	2,464,455	2,379,886	84,569
Total Expenditures	14,518,435	2,696,376	4,569,678	1,038,130	22,822,619	22,304,138	518,481
Unobligated Balance	86,044	26,670	30,987	16,870	160,571	175,173	(14,602)



Action Item #4

Financial Policies and Procedures

Revision of Cash Disbursement Process

Background

The Chief Financial Officer maintains CareerSource Tampa Bay's "***Financial Policies and Procedures***". This document includes the Organization's financial internal control policies. Periodically, this document is reviewed to determine its continued relevance, consistency, and compliance with 2 CFR Part 200 (Uniform Guidance) or other guidance or directives.

Financial Policies and Procedures, Section VII – Cash Disbursements establishes the concepts and procedures to process cash disbursement transactions. Currently, a second signature by a Board Officer is required on all checks. To establish dual signature requirements for only those cash disbursements over a specified threshold, the below change is recommended, as redlined.

Excerpt of ***Section VII – Cash Disbursements*** of the ***Financial Policies and Procedures***:

The Finance Specialist or Accounting Manager will:

- Obtain signature from one of the Board Officers (i.e. Board Chair, Board Vice Chair, Board Treasurer, or Secretary) for cash disbursements greater than \$5,000 and any checks made payable directly to the CEO.

Recommendation

CSTB staff is recommending approval of the above revision to ***Section VII – Cash Disbursements*** of the ***Financial Policies and Procedures*** in order to establish a specified threshold for requirement of a second signature by a Board Officer.



Action Item #5

Employee Health and Welfare Benefits

Background

As one of the most important resources at CareerSource Tampa Bay is its employees, it is critical to offer competitive benefits to attract and retain its top talent. As such, a significant amount of time has been invested in the review of the Organization's benefits to ensure the benefits offered are competitive with market and industry standards and are equitable among staff.

Key Events

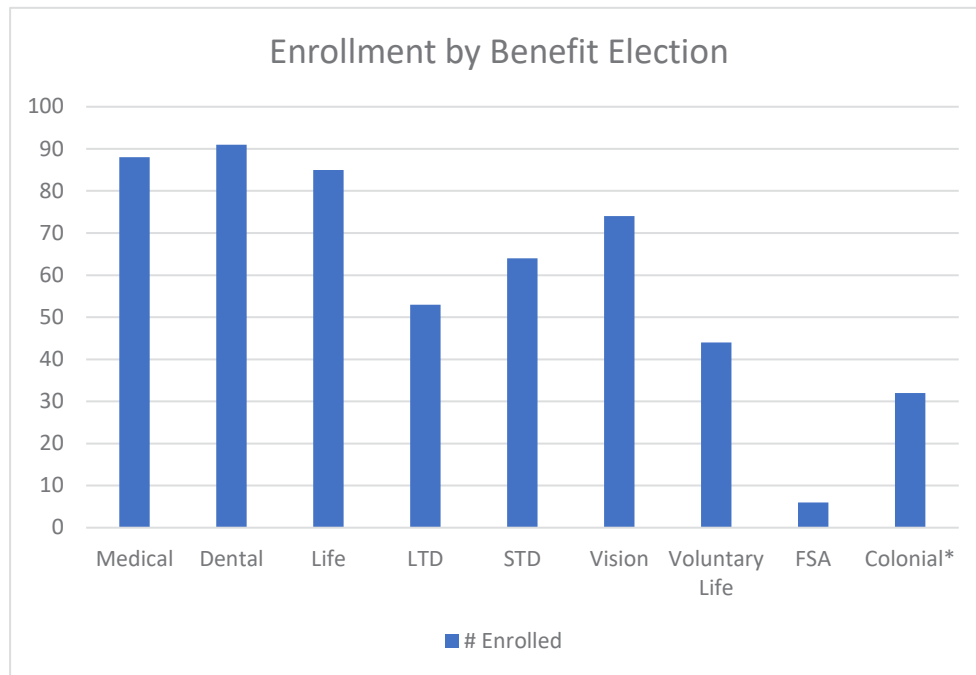
- CSTB engaged Compensation Resources, Inc. (CRI) to perform a compensation and benefits analysis. CRI conducted a market analysis of CSTB's current salary structure, performed a staff survey, and reviewed the entity's benefit structure in comparison to the market.
- CSTB presented the results of CRI compensation and benefits analysis to the Finance Committee. For the benefits study, CareerSource Tampa Bay (CSTB) was found to be competitive with its overall benefits package. However, CRI recommended CSTB move to more of a traditional cafeteria style benefit structure.
- CSTB Finance Committee approved continuation of the current benefit stipend through the end of fiscal year June 30, 2020 at which time the Organization would transition to a more equitable cafeteria style benefit structure to coincide with the outsourcing of approximately half of the organization's current census.
- CSTB consulted with Benefits Broker, Gallagher, to obtain alternative health and welfare benefit plans that are in line with industry standards.
- CSTB informed the Finance Committee that obtaining insurance under Hillsborough County is not an option.
- CSTB Board of Directors unanimously voted to cancel the RFP award process for outsourcing of staff and to procure at a later date to be determined in the future. The employee benefit package was going to be reviewed to align with the outsourcing to take place on July 1, 2020. With changes being postponed and the unfortunate global pandemic of COVID-19 which is affecting all industries, there is a need to revisit this topic for benefit elections to be effective January 1, 2021.

Current Census

The current census at CSTB is 123 full-time employees with 88 enrolled (72%) in our employer sponsored medical plan. Participation in our supplemental plans (Life, Voluntary Life, STD, LTD and Colonial products) are strong. We had 96 enrolled (78%) for the 2020 benefit year.



Below is a chart representing employee 2020 benefit elections.



* Colonial includes Accident, Bridge, Cancer and Critical Illness supplemental insurance.

Proposed Next Steps

1. Since the original reason to implement the mid-year change was due to the planned outsourcing of staff, CSTB would continue with our current benefit structure of a 28% cafeteria contribution for the remainder of the 2020 calendar year. Under this plan, employees would remain in their current health and wellness benefits offered by the organization. The average annual cost per employee is approximately \$14,300. In addition, employees receive a 5% 401k Non-elective contribution (NEC), which brings the average annual cost per employee up to \$16,880.

The challenges faced by changing mid-year are:

- Negative impact to staff
- Inability for staff to change benefit elections mid-year
- Restriction to the type of plan changes. Certain benefits could not be changed until 1/1
- Additional administrative complexities due to compliance requirements



The benefits to staying with this plan are:

- Less impact to staff
 - Administrative complexities due to compliance requirements noted above, with mid-year change, is no longer an administrative concern
 - Modifying the benefit election's offered starting January 1st would align with the normal open enrollment timeframe and allow staff to make appropriate changes to their elections based on the package available at that time.
2. Obtain benefit package options in August/September 2020 timeframe from our Benefits Broker, Gallagher, who will go out to market. Present those options to the Human Resources committee for consideration and selection for recommendation to the board for approval. Move to either a flat rate cafeteria contribution or a traditional cost sharing plan.

Potential Future Benefit Plan Options

Please note: The below options are provided for discussion purposes only as much of the underlying information is based on estimates and actual amounts are unknown at this time. Calculations are based on an estimated census of 139 staff and projected increase of 20% for health and wellness plan premiums over our current plan options.

- Option #1: Flat rate cafeteria contribution plan

Similar to the current plan, this plan would allow employees the ability to select from the various health and wellness benefits offered by the organization providing them with maximum flexibility. However, this plan is not based on salary but instead provides a flat rate of approximately \$13,500 per employee, ensuring that it is more equitable among all staff.

The employees would continue to receive a 5% 401k Non-elective contribution (NEC) and in addition CSTB would match up to 2% of employee's contributions. The overall average annual cost of this plan would be approximately \$17,115 per employee.

- Option #2: Traditional plan

Gallagher has proposed the following as a potential plan structure to be effective January 1, 2021. The actual plan structure and costs will not be known until Gallagher is able to go out to market later in the year (August/September 2020).

Under the projected traditional plan employees would be able to select from the following:

1. Preferred Provider Organization (PPO) - \$750 individual deductible
2. High Deductible Health Plan (HDHP) - \$2,000 individual deductible. This plan would include an employer contribution to a Health Reimbursement Account (HRA) of \$1,250 per employee per year.



CSTB would continue to offer the following additional benefits:

- Dental – one PPO plan
- Vision
- Basic and Voluntary Life
- Short term disability
- Long term disability

CSTB would cover 100% of the costs for the employee only coverage for all benefits offered and 85% for family coverage for medical, dental and vision.

Employees would continue to receive a 5% 401k Non-elective contribution (NEC) and in addition CSTB would match up to 3% of employee's contributions. The overall average annual cost of this plan is \$16,530 per employee.

Recommendation

Recommend (1) continuation of the current cafeteria contribution structure through the end of the calendar year, December 31, 2020 for the least impact to staff (2) to defer changes to benefit plan structure to be effective January 1, 2021 and (3) present plan options to the Human Resources committee in October 2020 once data is available from the Benefits Broker for a plan to be effective January 1, 2021.



INFORMATION ITEM # 1

Expenditure Reports for the period ending March 31, 2020

CareerSource Tampa Bay
Grant Award to Actual Expenditures
FY 2019-2020
For Period Ending 3/31/2020

Program Description	Award Begin Date	Award End Date	Award Amount	FY 19-20 Budget	FY 19-20 Expenditures YTD	FY 19-20 Remaining Budget	FY 19-20 Expenditure Rate	Overall Expenditure Rate Expected	Overall Expenditure Rate Actual
Workforce Innovation Opportunity Act									
WIOA - Adult PY2018	7/1/18	6/30/20	2,755,573	1,308,804	1,308,804	(0)	100%	88%	100%
WIOA - Adult PY2019	7/1/19	6/30/21	2,621,848	2,828,571	1,118,317	1,710,254	40%	38%	43%
WIOA - Dislocated Worker PY2018	7/1/18	6/30/20	2,975,639	2,418,120	1,608,256	809,864	67%	88%	73%
WIOA - Dislocated Worker PY2019	7/1/19	6/30/21	2,975,147	1,928,876	-	1,928,876	0%	38%	0%
WIOA - Youth PY2018	4/1/18	6/30/20	3,014,051	2,787,772	1,712,310	1,075,462	61%	89%	64%
WIOA - Youth PY2019	4/1/19	6/30/21	2,837,546	2,270,037	-	2,270,037	0%	44%	0%
WIOA - Supplemental	7/1/19	12/31/20	265,535	265,535	-	265,535	0%	50%	0%
WIOA - Sector Strategies - Career READY	7/1/19	12/31/19	20,000	20,000	20,000	-	100%	100%	100%
WIOA - Sector Strategies - IT Training	7/1/19	12/31/19	70,000	70,000	64,597	5,403	92%	100%	92%
WIOA - Community Based Sec Str	7/1/19	12/31/19	25,000	25,000	6,532	18,468	26%	100%	26%
WIOA - Apprenticeship FLA	5/1/18	4/30/20	40,000	13,759	7,944	5,815	58%	96%	85%
WIOA - Soft Skills	2/1/19	6/30/21	100,000	96,345	5,565	90,780	6%	48%	9%
WIOA - Performance Incentives	7/1/19	12/31/20	122,152	122,152	-	122,152	0%	50%	0%
WIOA - Emerging Initiatives - Foundational Skills	12/1/19	6/30/21	20,833	20,833	-	20,833	0%	21%	0%
WIOA - Hurricane Maria Outreach	1/1/18	9/30/19	71,507	3,978	3,978	0	100%	100%	100%
Total Workforce Innovation Opportunity Act				14,179,781	5,856,303	8,323,478	41%		
Employment Services									
Wagner Peyser PY2018	7/1/18	9/30/19	1,402,798	239,021	239,021	0	100%	100%	100%
Wagner Peyser PY2019	7/1/19	9/30/20	1,418,050	1,318,050	396,641	921,409	30%	60%	28%
DVOP PY2018	10/1/18	12/31/19	133,654	5,413	5,413	(0)	100%	100%	100%
DVOP PY2019	10/1/19	9/30/20	215,885	171,035	47,583	123,452	28%	50%	22%
LVER PY 2018	10/1/18	12/31/19	39,028	1,456	1,456	(0)	100%	100%	100%
LVER PY 2019	10/1/19	9/30/20	60,887	48,237	14,406	33,831	30%	50%	24%
Supplemental Nutrition Assistance Program PY2018	10/1/18	9/30/19	791,531	241,927	241,927	(0)	100%	100%	100%
Supplemental Nutrition Assistance Program PY2019	10/1/19	9/30/20	600,000	450,000	262,254	187,746	58%	50%	44%
Reemployment Assistance Program PY2018	10/1/18	11/30/19	71,167	31,880	24,030	7,850	75%	100%	89%
Reemployment Assistance Program PY2019	10/1/19	9/30/20	40,000	30,000	-	30,000	0%	0%	0%
TAA Administration PY2017	7/1/17	9/30/19	31,695	22,292	598	21,694	3%	100%	32%
TAA Training PY2018	7/1/18	9/30/19	119,512	99,667	6,129	93,538	6%	100%	22%
TAA Training PY2019	10/1/19	9/30/20	60,000	60,000	16,472	43,528	27%	50%	27%
TAA Case Management PY2018	7/1/18	9/30/19	22,480	4,544	4,001	543	88%	100%	98%
TAA Case Management/Admin PY2019	10/1/19	9/30/20	40,000	40,000	9,754	30,246	24%	50%	24%
Military Family	7/1/19	6/30/20	98,434	98,434	72,370	26,064	74%	75%	74%
Total Employment Services				2,861,957	1,342,055	1,519,902	47%		
Welfare Transition									
Welfare Transition Program PY2018 Oct-June	10/1/18	7/31/19	3,672,466	455,590	455,590	(0)	100%	100%	100%
Welfare Transition Program PY2019 July-Sept	7/1/19	11/30/19	893,134	893,134	893,134	-	100%	100%	100%
Welfare Transition Program PY2019 Oct-June	10/1/19	8/31/20	3,638,872	3,638,872	1,623,116	2,015,756	45%	54%	45%
Total Welfare Transition				4,987,596	2,971,840	2,015,756	60%		
Direct Grants & Special Projects									
RESEA Transition PY2019	1/1/19	5/31/20	610,169	477,417	381,231	96,186	80%	88%	84%
RESEA Transition PY2020	4/1/20	6/30/21	300,000	100,000	-	100,000	0%	0%	0%
NEG - Hurricane Maria Evacuees	10/1/17	9/30/20	200,000	176,796	106,562	70,234	60%	83%	65%
USDOL Tech Hire	7/1/16	6/30/20	3,796,320	1,278,551	608,685	669,866	48%	94%	82%
Tech Hire Evaluation	3/20/18	6/30/20	75,000	29,422	16,774	12,648	57%	89%	83%
Tampa Housing	5/15/17	3/31/21	148,275	91,374	13,057	78,317	14%	74%	27%
Citi Foundation	9/18/17	8/31/19	250,000	3,739	3,739	(0)	100%	100%	100%
Total Direct Grants & Special Projects				2,157,300	1,130,048	1,027,252	52%		
Totals				\$ 24,186,633	11,300,246	12,886,387	47%		

**CareerSource Tampa Bay
Expenditure Report
For Period Ending March 31, 2020**

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 2019	6,743,778	580,841	198,782	609,249	8,132,650
FY 2020 Award	8,843,061	2,598,616	4,788,814	1,848,051	18,078,542
Total Funds available	15,586,839	3,179,457	4,987,596	2,457,300	26,211,192
Interfund transfer	-	-	-	-	-
Less: Planned Carryforward for FY 2021	(1,407,058)	(317,500)	-	(300,000)	(2,024,558)
Total Available Funds Budgeted	14,179,781	2,861,957	4,987,596	2,157,300	24,186,634

Expenditures to Date:

Pooled Costs:

Case Management	2,027,002	407,239	1,243,665	313,797	3,991,704
Business Services	670,781	-	306,404	-	977,185
Career Services	470,822	-	234,690	5,808	711,319
Indirect Costs	709,703	101,862	293,781	57,937	1,163,283
One Stop Operating	259,087	516,255	201,099	83,003	1,059,444
Technology	43,982	212,992	52,312	3,706	312,992
Community Outreach	15,420	49,480	15,384	8,616	88,900
Staff Training & Development	-	13,735	-	-	13,735
Total Pooled Costs:	4,196,797	1,301,564	2,347,335	472,867	8,318,563

Direct Costs:

Service Provider Contracts	-	-	-	225,963	225,963
Participant & Worked Based Learning Costs	1,615,563	22,601	624,505	187,178	2,449,847
Program Staff Direct	-	-	-	182,184	182,184
DEO (Jointly managed staff) travel	-	15,595	-	-	15,595
Other Operating Costs	43,943	2,295	-	61,856	108,094
Total Direct Costs:	1,659,506	40,492	624,505	657,181	2,981,683

Total Expenditures to Date	5,856,303	1,342,055	2,971,840	1,130,048	11,300,245
Unexpended Balance	8,323,478	1,519,902	2,015,756	1,027,253	12,886,389
% of Budget Expended	41.30%	46.89%	59.58%	52.38%	46.72%

**CareerSource Tampa Bay
Pooled Cost Expenditure Detail
For Period Ending March 31,2020**

	Case Management	Business Services	Career Services	Indirect Costs	One Stop Operating	Technology	Community Outreach	Staff Training & Dev	Total
Total Pooled Cost Budgets	5,591,487	1,425,000	1,141,347	2,602,251	1,915,000	600,000	340,000	50,000	13,665,085
Expenditures:									
Salaries & Benefits	3,788,906	911,065	689,557	922,473	43,647	-	-	13,735	6,369,383
Accounting/Audit Fees	-	-	-	14,662	-	-	-	-	14,662
Legal Fees	-	-	-	7,549	-	-	-	-	7,549
Bank Fees	-	-	-	2,921	-	-	-	-	2,921
Payroll Processing Fees	-	-	-	31,976	-	-	-	-	31,976
Professional Fees	52,352	13,190	18,977	61,543	46	-	-	-	146,108
Contract Labor	-	-	-	-	-	-	1,125	-	1,125
Contract IT Svcs	-	-	-	23,786	-	270,169	-	-	293,955
Office Rent / Lease	94,636	7,990	-	44,074	726,760	-	-	-	873,460
Utilities	-	-	-	-	15,536	-	-	-	15,536
Repairs & Maintenance	191	10	-	117	16,810	500	-	-	17,629
Security	878	62	-	443	60,655	-	-	-	62,038
Janitorial Services	-	-	-	-	7,082	-	-	-	7,082
Pest Control	-	-	-	-	1,006	-	-	-	1,006
Equipment Rental	6,038	497	-	2,866	38,566	-	-	-	47,967
Copy machine usage / maintenance	6,922	549	-	3,497	27,724	-	-	-	38,692
Office Supplies	2,490	178	-	1,496	15,248	-	161	-	19,573
Operating Supplies	82	50	200	789	515	13	2,701	-	4,349
Computer Software License / Maint	2,513	26,833	-	4,358	1,805	41,705	-	-	77,215
Equipment <5000	229	-	-	1,108	4,205	255	1,794	-	7,592
Postage / Shipping	397	21	-	501	3,758	-	-	-	4,677
Document Shredding	443	29	-	229	2,620	-	-	-	3,320
Insurance Com Property	652	36	-	395	9,377	-	-	-	10,459
Insurance General Liability	1,175	64	-	1,728	23,196	-	-	-	26,162
Insurance D&O	-	-	-	2,600	-	-	-	-	2,600
Telecommunication	9,867	2,954	276	9,451	60,790	-	-	-	83,339
Outreach / Marketing	-	543	-	-	-	-	73,420	-	73,963
Travel - Mileage	3,103	4,444	2,200	557	99	-	-	-	10,403
Travel - Out of town	15,214	6,486	-	13,588	-	-	1,469	-	36,757
Meetings & Conferences	5,041	1,740	-	6,891	-	-	1,633	-	15,305
License/Dues/Other Fees	574	442	109	3,688	-	350	6,597	-	11,759
Other Expenses	-	-	-	-	-	-	-	-	-
Total Expenditures to Date	3,991,704	977,185	711,319	1,163,283	1,059,444	312,992	88,900	13,735	8,318,563
Unexpended Balance	1,599,783	447,815	430,028	1,438,968	855,556	287,008	251,100	36,265	5,346,522
% of Budget Expended	71%	69%	62%	45%	55%	52%	26%	27%	61%
Salaries & Benefits as a % of total	95%	93%	97%	79%	0%	0%	0%	0%	
Operating costs as a % of total	5%	7%	3%	20%	100%	100%	100%	100%	



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