



**WORKFORCE DEVELOPMENT BOARD
OF SOLANO COUNTY**

Budget Committee Meeting

Thursday, September 12, 2024

11:00 a.m. – 12:00 p.m.

Location:

500 Chadbourne Road, Suite A
Fairfield, CA 94534



WORKFORCE DEVELOPMENT BOARD

OF SOLANO COUNTY

BUDGET COMMITTEE

Thursday, September 12, 2024

11:00 a.m. – 12:00 p.m.

500 Chadbourne Road, Suite A

Fairfield, CA 94534

MEETING AGENDA

- I. Welcoming/Convening**
- II. Agenda Changes and/or Deletions**
- III. Public Comment** - *Public comments on agenda items and items under the jurisdiction of the Committee shall be made at this time. A time limit of 3 minutes may be imposed. No action may be taken on non-agenda items*
- VI. Action Items** **PAGE**
- A. Approval of May 6, 2024, Meeting Minutes **1**
 - B. Review and Approval of the Budget Mod#1 for Fiscal Year (FY) 2024-25 for Recommendation to the Full Board **3**
- VII. Informational Items**
- A. Fiscal Process Updates
- VIII. Adjournment**

Note: The next Budget Committee will be scheduled at a later time.

BUDGET COMMITTEE MEETING MINUTES
May 6, 2024

I. Welcoming/Convening

Committee Chair, Mario Giuliani, called the meeting to order at 10:03 a.m. Quorum was established.

Members Present: Dr. Celia Esposito-Noy, Mario Giuliani, Thomas Stuebner, Megan Richards

Members Absent: Shannon Dodds, Tim Healer

Staff Present: Heather Henry, Tammy Gallentine, Lauren Bender

II. Additions and/or Deletions from the Agenda

There were no changes and/or deletions to the agenda.

III. Public Comment

There were no public comments.

IV. Action Items

A. Approval of December 15, 2023, Meeting Minutes

MOTION #1

A motion was made and seconded to approve the meeting minutes.

(Stuebner/Giuliani) MOTION PASSED UNANIMOUSLY

B. Review and Approval of the Proposed Preliminary Budget for Fiscal Year (FY) 2024-25 for Recommendation to the Full Board

Ms. Henry gave a detailed overview of agenda item **IV.B Review and Approval of the Proposed Preliminary Budget for Program Year (PY) 2024-25 for Recommendation to the Full Board**, which was included as part of the agenda package and incorporated herein, noting WIOA allocations have not yet been received. Staff anticipate an 11% reduction in overall funding as ARPA projects conclude and with the decrease in WIOA funding.

Ms. Henry also noted the development of fee-for-service options to generate funding streams to include SBDC Entrepreneurial Operating System (EOS) technical assistance, SBDC StrengthFinder assessments, Ticket-to-Work program and the Pearson Vue testing center launch.

MOTION #2

A motion was made and seconded to approve the Financial Reserve Policy with changes.

(Stuebner/ Esposito-Noy) MOTION PASSED UNANIMOUSLY

V. Informational Items

A. WIOA Reauthorization and Potential Impacts

Ms. Henry announced that if the WIOA reauthorization passes as is, it will have detrimental fiscal impacts. As it stands right now, programmatically, it would add more challenges particularly for training providers, especially community colleges, to be added to the Eligible Training Provider List (ETPL). Businesses may be allowed to register for ETPL but it is a complicated process and may not be widely used. The reauthorization would allow the state to take 10% of Adult, Dislocated Worker and Youth allocations and establish a Critical Industry Skill fund which would reduce the local allocations by another 10%. If the state follows its current trend, the 10% would not go to workforce boards. One good thing, under Youth, the out of school youth eligibility

would be made easier. Currently, 75% of youth funds must be spent on out of school youth which would be reduced to 65%. This would allow us to work more with in school youth. There will also be an increase from 25% to 40% to be spent on work experience. Under Adult and Dislocated Worker, no less than 50% of funds through ITA must be spent on some type of training. It does highlight Business Services more, which is good. They are looking at increasing the cap for incumbent worker training which is a way to spend more of our training funds. Overall, this creates more restrictions on funding and provides less money to be spent on things like the job center or upskill low wage workers.

B. Fiscal Updates

Ms. Henry announced one of our fiscal accountants will be moving on to another opportunity. Staff is currently looking at a potential interim person to step in until recruitment to backfill this position is completed.

Ms. Bender added there has been some movement in exploring a reduction in the overall cost to use ADP, our current payroll system. With the renewal coming up, Ms. Bender is working with a representative to reduce the use of certain features within the system and adding digital timesheets to help reduce overall labor costs. There is also the possibility that our system will talk to the current accounting system. The focus is reducing administrative time and using digital technology, reducing overall labor efforts to use labor more efficiently.

Ms. Henry highlighted that through the investigation of the current accounting system, features were not being fully utilized, only revenue and expenditures were being tracked. The system has now been cleaned up and shows current and accurate financial data.

VI. Adjournment -The meeting was adjourned at 11:00 a.m.



WORKFORCE DEVELOPMENT BOARD
OF SOLANO COUNTY

BUDGET COMMITTEE

SUBJECT: Review and Approval of Budget Mod #1 for Fiscal Year (FY) 2024-25 for Recommendation to the Full Board	MEETING DATE September 12, 2024	AGENDA ITEM VI.B
FROM: Heather Henry, President/Executive Director	ACTION REQUIRED YES ✓ NO	ATTACHMENTS A, B, C

RECOMMENDATION:

Attached is a proposed modification to the FY 2024-25 budget presented to the Budget Committee of the Workforce Development Board (WDB) of Solano County for their review. WDB staff recommends that the Budget Committee review the proposed budget modification and recommend for approval to the full board at the Board Meeting on September 20, 2024 meeting.

SUMMARY:

Allocations for Workforce Innovation & Opportunity Act (WIOA) Title I formula funds have been finalized from the State of California-EDD for FY2024-25 and are included in the proposed modification. This proposed modification also includes final carryover funds from FY2023-24. This proposed budget modification of **\$9,981,707** represents an overall increase of \$849,698, or 9%, from the projected budget. This increase is primarily due to carryover amounts and increased allocations. It is important to note that much of the carryover funds are slated for participant costs. Although the budget modification increases the total budget, the budgeted funds remains 2% less than last year’s budgeted revenue.

DISCUSSION:

Opportunities and Challenges for the Agency Budget:

Significant funding is included in the FY2024-25 budget for COVID workforce and small business recovery through American Rescue Plan Act (ARPA) funding. This will be the last year of ARPA funding. The fiscal team will be working through sustainability measures and alternative funding streams in order to maintain current service delivery as much as possible.

The WDB will be close to hitting the 30% training expenditure for FY2024-25 WIOA Adult and Dislocated Worker requirements; however, to do so will require a programmatic push to ensure the dollars budgeted are spent. The budget continues to experience strain in WIOA funding streams. Of the WIOA formula funds (Adult, Dislocated Worker, and Youth), 60% of expenditures are attributed to personnel with no change from the preliminary budget. If new federal legislation passes, 50% of Adult and Dislocated Worker funds will be required to be spent on training for participants, which will have a significant impact on the budget.

Revenue and Expenditure Detail:

- **Attachment A:** FY2024-25 Proposed Budget Modification #1
- **Attachment B:** FY2024-25 Proposed Budget Modification #1 by Project
- **Attachment C:** Multi-Year Revenue Detail

Revenue – FY2024-25

Unknowns

- Grant applications or funding opportunities are in the pipeline that may positively impact revenue in FY2024-25:
 - The WDB has been invited to continue to be on the ReWork the Bay Committee. A \$50,000 annual operating grant accompanies this opportunity.
 - The WDB will be applying for grants throughout the year.
- The WDB is working on becoming a Pearson-Vue testing site, which once up and running, will become a source of revenue.
- The Solano-Napa SBDC grant year is January – December. Funding levels for 2025 are currently unknown and are anticipated based on the requested budget for 2025.

Changes from FY2023-24 Preliminary Budget to Proposed Mod #1:

This discussion focuses on changes that are +/-10% or more and over \$10,000

New Revenue Sources included in FY2022-23 Mod #1:

- City of San Francisco, California Jobs First Fiscal Agent – The WDB will receive \$100,000 to provide fiscal agent support for the Bay Area CA Jobs First Initiative.
- South Bay Workforce Investment Board (WIB), Apprenticeships – Through a Department of Labor Grant, South Bay WIB received funds to help other CA workforce boards promote and implement apprenticeships. The Business Services Team will be able to charge \$25,000 here for engaging with businesses regarding apprenticeships.
- Jobs for the Future – The WDB received \$10,000 from Jobs for the Future as seed funding to conduct bioeconomy activities. These funds will be used to host a Vallejo community event to build awareness of the industry.

Changes in Revenue:

- WIOA Adult funding was increased by \$168,785, or 14%, primarily due to increased carry-over of participant training funds.
- WIOA Dislocated Worker funding was increased by \$244,105, or 23%, due to an increase in allocations compared to the preliminary estimate.
- WIOA Youth funding was increased by \$261,699, or 19%, predominantly due to increased carry-over of funds. A significant amount of these funds carried-over must be spent on Work Experience.
- WIOA Rapid Response funding was increased by \$12,675, or 11%, due to an increase in allocations compared to the preliminary estimate.
- WIOA Layoff Aversion funding was increased by \$16,781, or 82%, due to an increase in allocations compared to the preliminary estimate.

- CWDB – Regional Implementation 5.0 funding was decreased by \$15,179, or 45%, as the grant concludes in FY24-25. The budget amount represents the remaining grant funding.
- County of Solano – ARPA 1: Sustain Service Delivery funding was decreased by \$83,375, or 44%, as the grant concludes in FY24-25. The budget amount represents the remaining grant funding.
- County of Solano – ARPA 3: Industry Training funding was increased by \$87,172, or 11%, due to a higher than anticipated carry over amount. The budget amount represents the remaining grant funding.
- County of Solano – ARPA SB1 (Small Business TA) funding was increased by \$50,796, or 40%, due to a shift of \$100,000 from SB3 to SB1. The budget amount represents the remaining grant funding.
- County of Solano – ARPA SB3: Services for Businesses funding was decreased by \$149,195, or 64%, due to a shift of \$100,000 from SB3 to SB1. The budget amount represents the remaining grant funding.
- NorCal SBDC – Technical Assistant Program funding is increased by \$29,670, or 35%, due to the timing of funds spent and anticipating higher rates of expenditures prior to Jun 2025.
- SBDC Program Income was reduced by \$30,165 due to a reconciliation of revenue through June 2022 due to higher than anticipated expenditures in FY2022-23, reducing the carry over amount into FY2023-24.
- Irvine Capacity Building Grant funding was increased by \$34,744, or 15%, due to higher than anticipated carry over from FY2023-24.
- SBDC Program Income funding was increased by \$10,406, or 116%, due to new fee-for-service options provided by Solano-Napa SBDC.

Expenditures - 2020-21:

Unknowns:

- Final healthcare cost changes beginning December 1, 2024 have not yet been received. It is possible that healthcare costs could increase substantially this year, requiring a reevaluation of personnel budgeted costs.
- Negotiations with SEIU 1021 are currently underway with salary increases not yet finalized.

Changes from FY2023-24 Projected Budget to Proposed Mod #1:

This discussion focuses on changes that are +/-10% or more and over \$10,000

Changes in Expenditures:

- Salaries and Benefits expenditures were increased by \$272,411 due to allowability in the budget to maintain current staffing costs, as well as anticipated higher increases in healthcare costs.
- Vocational Training expenditures were increased by \$159,614, or 20%, due to carry-over of training funds.
- Work-Based Learning expenditures were reduced by \$15,000, or 11%, due to reduced demand for work-based learning based on prior year expenditures.

- Business Advisors expenditures were increased by \$69,359 to reflect additional funds received under ARPA SBI.
- Small Business Grants / Payments expenditures were decreased by \$756,865, or 78%. Part of the reduction was due to completion of small business payments prior to June 30, 2024, reducing the carry-over. A significant amount of funds were reclassified as program contracts to better match accounting coding.
- Outreach expenditures were reduced by \$136,395, or 51%, primarily due to reclassifying expenditures as program contracts to better match accounting coding.
- Program Contracts expenditures were increased by \$1,110,691, or 44%. Part of the increase was due to a higher than anticipated carry-over from FY2023-24. However, the increase is primarily due to reclassification of expenditures from small business grants/payments and outreach to better match accounting coding.
- Communications / IT expenditures were increased by \$18,851, or 21% to better reflect expenditure classification after review from prior year. Some of the costs included are one-time costs to complete Vallejo AJCC upgrades.
- Employee/WDB Professional Development expenditures were decreased by \$14,254, or 16% due to lower than anticipated carry-over funds from RPI 5.0.
- Facilities expenditures were increased by \$60,123 or 12%, due to final lease negotiations with California Employment Development Department for the Vallejo AJCC.
- Supplies / Equipment / Software represents adjustments from reclassification of costs and creating a new line item for Software. The expenditures in these two line items for FY2024-25 will inform future budgeting allocations for these costs.
- Other Operating Costs expenditures increased by \$33,375 to better match analysis of prior year spending amounts. This includes a one-time cost to upgrade modules in the WDB's accounting software.

Budget Modifications:

It is typical for the agency budget to be modified at times throughout a program year:

- A first modification is generally submitted, which includes final grant allotments, finalization of funds carried over from the prior year, recalculated line-item expenditure amounts to replace estimates, and changes in service delivery strategies.
- Any subsequent modifications will be the result of changes in available grant funding, program design, and/or cost of goods and services.

The WDB's budget responsibility to the County has been satisfied by the submission of a budget for program year 2024-25. The County budget cycle is timed differently than the WDB cycle and allows for changes to be made to the County budget for new grant awards to align it with the WDB-approved program operation budgets.

ALTERNATIVES:

Alternatively, the Committee could choose not to approve and recommend this budget modification to the full Board and request additional information before approval.

REPORT PREPARED BY:

Heather Henry, President / Executive Director. Please contact Heather at 707-863-3501 should you have any questions regarding the information outlined in this report.

WDB SOLANO

FY2024-25 Budget Mod #1

Presented to the Budget Committee 9.12.24

	BUDGET FY2024-25 <i>Preliminary</i>	FY2023-24 Year End Expenditures	FY23-24 % Spent vs Planned	BUDGET FY2024-25 <i>Mod #1</i>	\$ Increase / Decrease	% Increase / Decrease
REVENUE:						
<i>State Grant Revenue</i>						
WIOA Adult	\$1,175,142	\$1,099,456	97%	\$1,343,924	\$168,782	14%
WIOA Dislocated Worker	\$1,043,346	\$953,006	81%	\$1,287,452	\$244,105	23%
WIOA Youth	\$1,397,608	\$900,873	74%	\$1,659,307	\$261,699	19%
WIOA Rapid Response	\$113,783	\$151,006	85%	\$126,458	\$12,675	11%
WIOA Layoff Aversion	\$20,408	\$29,625	100%	\$37,189	\$16,781	82%
CWDB - Regional Plan Implementation 5.0	\$33,739	\$87,651	83%	\$18,560	(\$15,179)	-45%
Grant Revenue Total	\$3,784,025	\$3,221,618		\$4,472,890	\$688,865	18%
<i>Other Government Grants/Contracts</i>						
City of Napa - ARPA Leaf Blower Grant	\$47,739	\$33,408	39%	\$48,747	\$1,008	2%
City of San Francisco - CA Jobs First Fiscal Agent	\$0	\$0	0%	\$64,000	\$64,000	100%
County of Solano - ARPA 1: Sustain Service Delivery	\$187,645	\$124,285	46%	\$104,270	(\$83,375)	-44%
County of Solano - ARPA 2: Community Workforce	\$903,460	\$905,784	65%	\$875,578	(\$27,882)	-3%
County of Solano - ARPA 3: Industry Training	\$830,166	\$683,349	52%	\$917,338	\$87,172	11%
County of Solano - ARPA 4: Community Engagement	\$460,669	\$377,854	51%	\$470,003	\$9,334	2%
County of Solano - ARPA SB1: Small Business TA	\$127,076	\$325,695	98%	\$177,872	\$50,796	40%
County of Solano - ARPA SB2: Business Incubator	\$70,000	\$203,989	73%	\$76,721	\$6,721	10%
County of Solano - ARPA SB3: Services for Businesses	\$233,636	\$96,898	29%	\$84,441	(\$149,195)	-64%
CWDB - HIRE Reentry Grant	\$947,736	\$200,720	0%	\$985,887	\$38,151	4%
CWDB - Prison to Employment 2.0	\$220,413	\$61,609	34%	\$219,059	(\$1,354)	-1%
CWDB - Regional Equity	\$598,958	\$153,784	34%	\$646,889	\$47,931	8%
NorCal SBDC - Capital Improvement Program	\$95,000	\$126,536	123%	\$95,000	\$0	0%
NorCal SBDC - Inclusivity Project	\$20,000	\$19,995	0%	\$20,005	\$5	0%
NorCal SBDC - Small Business Administration	\$188,355	\$149,591	84%	\$188,494	\$139	0%
NorCal SBDC - Technical Assistance Program	\$85,402	\$139,028	87%	\$115,072	\$29,670	35%
SBDC Local Match	\$64,800	\$50,768	92%	\$69,800	\$5,000	8%
South Bay WIB - Apprenticeships	\$0	\$0	0%	\$25,000	\$25,000	100%
Other Government Revenue Total	\$5,081,055	\$3,653,292		\$5,184,175	\$103,120	2%
<i>Other Revenue</i>						
Irvine Capacity Building	\$228,525	\$51,106	0%	\$263,269	\$34,744	15%
Jobs for the Future	\$0	\$0	0%	\$10,000	\$10,000	100%
Mare Island Company	\$26,086	\$10,447	0%	\$29,553	\$3,467	13%
Napa Valley College	\$3,318	\$904	27%	\$2,414	(\$904)	-27%
SBDC Program Income	\$9,000	\$17,305	326%	\$19,406	\$10,406	116%
Other Revenue Total	\$266,929	\$79,762		\$324,642	\$57,713	22%
TOTAL REVENUE	\$9,132,008	\$6,954,672		\$9,981,707	\$849,698	9%
EXPENSES:						
Salaries and Benefits	\$3,196,407	\$2,834,571	83%	\$3,468,818	\$272,411	9%
Personnel Expenses	\$3,196,407	\$2,834,571		\$3,468,818	\$272,411	9%
Vocational Training	\$807,709	\$547,371	56%	\$967,323	\$159,614	20%
Work-Based Training	\$134,500	\$108,193	86%	\$119,500	(\$15,000)	-11%
Supportive Services	\$55,000	\$75,417	240%	\$58,369	\$3,369	6%
Business Advisors	\$243,987	\$378,765	108%	\$313,346	\$69,359	28%
Small Business Grants / Payments	\$972,327	\$819,438	43%	\$215,462	(\$756,865)	-78%
Outreach	\$266,433	\$23,286	6%	\$130,039	(\$136,395)	-51%
Program Contracts	\$2,524,546	\$1,851,633	89%	\$3,635,237	\$1,110,691	44%
Direct Program Costs	\$5,004,501	\$3,804,103		\$5,439,276	\$434,775	9%

	BUDGET FY2024-25 <i>Preliminary</i>	FY2023-24 Year End Expenditures	FY23-24 % Spent vs Planned	BUDGET FY2024-25 <i>Mod #1</i>	\$ Increase / Decrease	% Increase / Decrease
Communications / IT	\$91,572	\$129,495	141%	\$110,423	\$18,851	21%
Employee / WDB Professional Development	\$90,280	\$49,243	147%	\$76,026	(\$14,254)	-16%
Facilities	\$518,858	\$449,098	91%	\$578,981	\$60,123	12%
Memberships	\$15,100	\$12,705	90%	\$17,438	\$2,338	15%
Mileage / Travel	\$25,815	\$10,734	72%	\$30,749	\$4,934	19%
Supplies / Equipment	\$4,600	\$49,730	38%	\$64,768	\$60,168	1308%
Software	\$77,463	\$0	0%	\$54,441	(\$23,022)	100%
Other Operating Costs	\$107,412	\$162,294	98%	\$140,787	\$33,375	31%
Other Costs	\$931,100	\$863,299		\$1,073,613	\$142,513	13%
TOTAL EXPENSES	\$9,132,008	\$7,501,973		\$9,981,707	\$849,699	9%

Revenue Over / (Under) Expenses

\$0

\$0

WDB SOLANO
 FY2024+25 Budget Mod #1 Detail

	TOTAL BUDGET	WIOA Adult	WIOA Dislocated Worker	WIOA Youth	WIOA Rapid Response	WIOA Layoff Aversion	CWDB RPI 5.0	City of Napa - Leaf Blower	City of San Francisco - CA Jobs First	SOLANO ARPA - Sustain Svcs	SOLANO ARPA - Community Workforce	SOLANO ARPA - Industry Training
REVENUE STREAMS:												
EDD Grants	\$5,338,838						\$18,560					
Other Government Grants	\$4,318,227											
Other Revenue	\$324,642											
Donations and Contributions												
TOTAL REVENUE	\$9,981,707	\$1,343,924	\$1,287,452	\$1,659,307	\$126,458	\$37,189	\$18,560	\$48,747	\$64,000	\$104,270	\$875,578	\$917,338
EXPENSES:												
Salaries and Benefits	\$3,468,818	\$857,980	\$827,226	\$839,249	\$98,051	\$37,189	\$1,106	\$2,000	\$20,106	\$-	\$17,527	\$71,526
Personnel Expenses	\$3,468,818	\$857,980	\$827,226	\$839,249	\$98,051	\$37,189	\$1,106	\$2,000	\$20,106	\$0	\$17,527	\$71,526
Vocational Training	\$967,323	\$212,549	\$204,890	\$130,703						\$89,177		\$230,004
Work-Based Training	\$119,500	\$15,000	\$10,000	\$40,000						\$15,000		
Supportive Services	\$58,369	\$13,276	\$9,000	\$6,000						\$93		
Business Advisors	\$313,346											
Small Business Grants / Payments	\$215,462											
Outreach	\$130,039	\$2,000	\$2,000	\$5,000				\$43,462			\$100,000	
Program Contracts	\$3,635,237	\$11,667	\$11,667	\$389,209			\$17,078	\$2,532	\$40,000		\$756,108	\$459,844
Direct Program Costs	\$5,439,276	\$254,492	\$237,557	\$570,912	\$0	\$0	\$17,078	\$45,994	\$40,000	\$104,270	\$856,108	\$805,979
Communications / IT	\$110,423	\$31,779	\$31,328	\$34,493	\$1,402							\$5,526
Employee / WDB Professional Dev	\$76,026	\$3,000	\$2,000	\$4,500			\$376					
Facilities	\$578,981	\$167,844	\$159,341	\$181,157	\$20,505						\$1,384	\$8,688
Memberships	\$17,438	\$2,000	\$2,000	\$2,000	\$6,500							
Mileage / Travel	\$30,749	\$4,000	\$4,000	\$4,000								\$1,740
Supplies / Equipment	\$64,768	\$2,000	\$2,000	\$2,000								
Software	\$54,441	\$5,000	\$5,000	\$5,000								
Other Operating Costs	\$140,787	\$15,829	\$17,000	\$15,996				\$753	\$3,894		\$559	\$23,879
Other Costs	\$1,073,613	\$231,452	\$222,669	\$249,146	\$28,407	\$0	\$376	\$753	\$3,894	\$0	\$1,943	\$39,833
TOTAL EXPENSES	\$9,981,707	\$1,343,924	\$1,287,452	\$1,659,307	\$126,458	\$37,189	\$18,560	\$48,747	\$64,000	\$104,270	\$875,578	\$917,338
Revenue Over / (Under) Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WDB SOLANO
 FY2024+25 Budget Mod #1 Detail

	TOTAL BUDGET	SOLANO ARPA - Community Engagement	SOLANO ARPA SBI - Small Biz TA	SOLANO ARPA SB2 - Biz Incubator	SOLANO ARPA SB3 - Svcs for Biz	CWDB - HIRE	CWDB - Prison to Employ 2.0	CWDB RERP	SBDC CIP	SBDC Inclusivity	SBDC SBA	SBDC TAP
REVENUE STREAMS:												
EDD Grants	\$5,338,838						\$219,059	\$646,889				
Other Government Grants	\$4,318,227	\$470,003	\$177,872	\$76,721	\$84,441	\$985,887		\$95,000	\$20,005	\$188,494		\$115,072
Other Revenue	\$324,642											
Donations and Contributions												
TOTAL REVENUE	\$9,981,707	\$470,003	\$177,872	\$76,721	\$84,441	\$985,887	\$219,059	\$646,889	\$95,000	\$20,005	\$188,494	\$115,072
EXPENSES:												
Salaries and Benefits	\$3,468,818	\$199,138	\$13,357	\$1,361	\$1,218	\$57,946	\$15,493	\$36,671	\$0	\$0	\$159,264	\$59,677
Personnel Expenses	\$3,468,818	\$199,138	\$13,357	\$1,361	\$1,218	\$57,946	\$15,493	\$36,671	\$0	\$0	\$159,264	\$59,677
Vocational Training	\$967,323							\$100,000				
Work-Based Training	\$119,500					\$39,500						
Supportive Services	\$58,369					\$30,000						
Business Advisors	\$313,346		\$134,489						\$95,000	\$20,005	\$1,955	\$54,582
Small Business Grants / Payments	\$215,462			\$72,000								
Outreach	\$130,039				\$1,376							
Program Contracts	\$3,635,237	\$166,834	\$26,100		\$80,657	\$856,200	\$195,046	\$484,828				
Direct Program Costs	\$5,439,276	\$166,834	\$160,589	\$72,000	\$82,032	\$925,700	\$195,046	\$584,828	\$95,000	\$20,005	\$1,955	\$54,582
Communications / IT	\$110,423	\$2,000					\$312				\$2,583	
Employee / WDB Professional Dev	\$76,026											
Facilities	\$578,981	\$4,500	\$2,325				\$2,445	\$12,584			\$6,319	\$813
Memberships	\$17,438										\$6,749	
Mileage / Travel	\$30,749						\$176				\$510	
Supplies / Equipment	\$64,768	\$56,518										
Software	\$54,441	\$39,265										
Other Operating Costs	\$140,787	\$1,748	\$1,601	\$3,360	\$1,191	\$2,241	\$5,587	\$12,806		\$0	\$8,989	
Other Costs	\$1,073,613	\$104,031	\$3,926	\$3,360	\$1,191	\$2,241	\$8,520	\$25,390	\$0	\$0	\$27,275	\$813
TOTAL EXPENSES	\$9,981,707	\$470,003	\$177,872	\$76,721	\$84,441	\$985,887	\$219,059	\$646,889	\$95,000	\$20,005	\$188,494	\$115,072
Revenue Over / (Under) Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WDB SOLANO
 FY2024+25 Budget Mod #1 Detail

	TOTAL BUDGET	SBDC Local Match	South Bay Apprenticeship	Irvine Capacity	Jobs for the Future	Mare Island Napa Valley	SBDC Program Income
REVENUE STREAMS:							
EDD Grants	\$5,338,838						
Other Government Grants	\$4,318,227	\$69,800	\$25,000				
Other Revenue	\$324,642			\$263,269	\$10,000	\$29,553	\$19,406
Donations and Contributions							
TOTAL REVENUE	\$9,981,707	\$69,800	\$25,000	\$263,269	\$10,000	\$29,553	\$19,406
EXPENSES:							
Salaries and Benefits	\$3,468,818	\$44,884	\$22,500	\$46,391	\$0	\$19,553	\$19,406
Personnel Expenses	\$3,468,818	\$44,884	\$22,500	\$46,391	\$0	\$19,553	\$19,406
Vocational Training	\$967,323						
Work-Based Training	\$119,500						
Supportive Services	\$58,369						
Business Advisors	\$313,346	\$4,901					\$2,414
Small Business Grants / Payments	\$215,462						
Outreach	\$130,039	\$1,000					
Program Contracts	\$3,635,237			\$120,000	\$10,000	\$10,000	
Direct Program Costs	\$5,439,276	\$5,901	\$0	\$120,000	\$10,000	\$10,000	\$0
Communications / IT	\$110,423	\$1,000					
Employee / WDB Professional Dev	\$76,026			\$66,150			
Facilities	\$578,981	\$6,889		\$5,000			
Memberships	\$17,438	\$2,000					
Mileage / Travel	\$30,749						
Supplies / Equipment	\$64,768						
Software	\$54,441						
Other Operating Costs	\$140,787	\$9,126	\$2,500	\$13,728			\$0
Other Costs	\$1,073,613	\$19,015	\$2,500	\$96,878	\$0	\$0	\$0
TOTAL EXPENSES	\$9,981,707	\$69,800	\$25,000	\$263,269	\$0	\$29,553	\$19,406
Revenue Over / (Under) Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FY2024-25 Multi-Year Grant Projections

	Grant Terms	TOTAL AWARD	Expended FY22-23	FY23-24 Expenditures	Carryover FY24-25	Ant Carryover FY25-26
MULTI-YEAR REVENUE						
WIOA Grant Revenue						
<u>WIOA Adult</u>						
AA411039 Round 2	10.1.23 - 6.30.25	\$938,041		\$700,842	\$237,199	
AA511039 Round 1	7.1.24 - 6.30.26	\$242,947			\$242,947	\$-
AA511039 Round 2	10.1.24 - 6.30.26	\$992,850			\$863,778	\$129,072
<i>Subtotal</i>		\$2,173,838	\$0	\$700,842	\$1,343,924	\$129,072
<u>WIOA Dislocated Worker</u>						
AA411039 Round 2	10.1.23 - 6.30.25	\$775,810		\$436,892	\$338,918	
AA511039 Round 1	7.1.24 - 6.30.26	\$227,596			\$227,596	\$-
AA511039 Round 2	10.1.24 - 6.30.26	\$828,204			\$720,938	\$107,266
<i>Subtotal</i>		\$1,055,800	\$0	\$436,892	\$1,287,452	\$107,266
<u>WIOA Youth</u>						
AA411039	4.1.23 - 6.30.25	\$1,124,506	\$25,003	\$376,263	\$723,240	
AA511039	4.1.24 - 6.30.26	\$1,184,917		\$11,867	\$936,067	\$236,983
<i>Subtotal</i>		\$1,184,917	\$25,003	\$388,130	\$1,659,307	\$236,983
<u>WIOA Rapid Response</u>						
AA511039 Round 1	7.1.24 - 6.30.25	\$27,260			\$27,260	
AA511039 Round 2	10.1.24 - 6.30.25	\$99,198			\$99,198	
<i>Subtotal</i>		\$126,458	\$0	\$0	\$126,458	\$0
<u>WIOA Layoff Aversion</u>						
AA511039 Round 1	7.1.24 - 6.30.25	\$8,017			\$8,017	
AA511039 Round 2	10.1.24 - 6.30.25	\$29,172			\$29,172	
<i>Subtotal</i>		\$37,189	\$0	\$0	\$37,189	\$0
CWDB - Regional Plan Implementation 5.0	1.1.23 - 3.31.25	\$131,250	\$25,039	\$87,651	\$18,560	
Grant Revenue Total		\$4,709,452	\$50,042	\$1,613,515	\$4,472,890	\$473,322
Other Government Grants/Contracts						

	Grant Terms	TOTAL AWARD	Expended FY22-23	FY23-24 Expenditures	Carryover FY24-25	Ant Carryover FY25-26
City of San Francisco - CA Jobs First	7.1.24 - 12.31.26	\$100,000			\$64,000	\$36,000
County of Solano - ARPA #1b: Training	5.1.22 - 6.30.25	\$300,000	\$71,445	\$124,285	\$104,270	
County of Solano - ARPA #2: Community Workfo	9.1.22 - 6.30.25	\$2,100,000	\$318,638	\$905,784	\$875,578	
County of Solano - ARPA #3: Industry Training	9.1.22 - 6.30.25	\$1,898,000	\$297,314	\$683,349	\$917,338	
County of Solano - ARPA #4: Community Engagem	10.1.22 - 6.30.25	\$1,000,000	\$152,143	\$377,854	\$470,003	
County of Solano - ARPA Small Biz #1: Biz Advis	10.1.22 - 6.30.25	\$602,000	\$98,433	\$325,695	\$177,872	
County of Solano - ARPA Small Biz #2: Biz Incub	10.1.22 - 9.30.24	\$607,000	\$326,290	\$203,989	\$76,721	
County of Solano - ARPA Small Biz #3: Biz Servic	10.1.22 - 9.30.24	\$208,000	\$26,661	\$96,898	\$84,441	
CWDB - HIRE	4.1.24 - 12.31.25	\$1,443,574		\$200,720	\$985,887	\$256,967
CWDB - Prison to Employment 2.0	1.1.23 - 9.30.25	\$434,306	\$0	\$61,609	\$219,059	\$153,638
CWDB - Regional Equity	12.1.22 - 9.30.25	\$1,150,000	\$16,448	\$153,784	\$646,889	\$332,879
<u>NorCal SBDC - Capital Improvement Program</u>						
CIP FY 23-24	10.1.23 - 9.30.24	\$95,000		\$ 95,000	\$0	
CIP FY 24-25	10.1.24 - 9.30.25	\$95,000			\$95,000	\$ -
<i>Subtotal</i>		\$190,000	\$0	\$95,000	\$95,000	\$0
<u>NorCal SBDC - SBA</u>						
SBA 2024	1.1.24 - 12.31.24	\$180,000		\$81,506	\$98,494	
SBA 2025	1.1.25 - 12.31.25	\$180,000			\$90,000	\$90,000
<i>Subtotal</i>		\$360,000	\$0	\$81,506	\$188,494	\$90,000
<u>NorCal SBDC - TA Expansion Program</u>						
TAP FY 23-24	10.1.23 - 9.30.24	\$117,000		\$97,679	\$19,321	
TAP FY 24-25	10.1.24 - 9.30.25	\$117,000			\$95,751	\$21,249
<i>Subtotal</i>		\$234,000	\$0	\$97,679	\$115,072	\$21,249
Other Government Revenue Total		\$7,199,000	\$1,290,924	\$3,192,759	\$4,090,675	\$368,216
<i>Other Revenue</i>						
Irvine Capacity Building	12.1.23 - 12.31.25	\$500,000		\$51,106	\$263,269	\$156,610
Other Revenue Total		\$500,000	\$0	\$51,106	\$263,269	\$156,610

Private Industry Council of Solano County
Normal Trial Balance - Board Expenditure Report by GL
From 7/1/2023 Through 6/30/2024

Account Code	Account Title	Debit Balance	Credit Balan...
01	Salaries and Benefits		
072	TEMPORARY PERSONNEL	4,790.29	
990	TEMP FUND DISTRO - Wages	2,235,390.94	
997	TEMP FUND DISTRO - Benefits	594,389.83	
Balance 01	Salaries and Benefits	2,834,571.06	
02	Vocational Training		
501	CLIENT TRAINING - Vendor	547,370.87	
Balance 02	Vocational Training	547,370.87	
03	Work-Based Training		
300	ON-THE-JOB-TRAINING CONTRACTS	34,250.96	
310	INCUMBENT-TRAINING CONTRACTS	4,449.00	
404	TRAINING CLASS CONTRACTS	65,231.17	
500	WORK EXPERIENCE	4,262.01	
Balance 03	Work-Based Training	108,193.14	
04	Supportive Services		
207	GENERAL SUPPORTIVE SERVICES	7,138.09	
209	YOUTH INCENTIVES	1,400.00	
502	CLIENT TRAINING - SUPPLIES	47,234.30	
602	SUPPORTIVE SVC: GENERAL	8,707.34	
650	TRANSPORTATION	10,937.22	
Balance 04	Supportive Services	75,416.95	
05	Business Advisors		
406	BUSINESS ADVISORS	378,765.00	
Balance 05	Business Advisors	378,765.00	
06	Small Business Payments		
408	SMALL BUSINESS PAYMENTS	819,438.31	
Balance 06	Small Business Payments	819,438.31	
07	Outreach		
190	EMPLOYER OUTREACH	11,977.28	
193	COMMUNITY OUTREACH	10,002.93	
205	SPECIAL EVENTS	608.44	
206	CAREER FAIR	697.56	
Balance 07	Outreach	23,286.21	
08	Program Contracts		
213	DIRECT AJCC ONE-STOP OPERATOR	20,625.00	
305	DIRECT SERVICE CONTRACTS	1,341,064.87	
350	REGIONAL ORGANIZER CONTRACT	68,311.46	
402	WIOA YOUTH SUBRECIPIENTS	175,365.06	
405	PROGRAM CONTRACTS	246,266.12	
Balance 08	Program Contracts	1,851,632.51	
09	Comm/IT		
097	TELEPHONE	340.00	
098	TELEPHONE CELLULAR	5,132.61	
108	DATA & TELEPHONE LINES	20,693.84	
109	COMPUTER NETWORK CONTRACTS	3,760.00	
951	TEMP FUND DISTRO - FF Telephone	6,434.89	

Private Industry Council of Solano County
Normal Trial Balance - Board Expenditure Report by GL
From 7/1/2023 Through 6/30/2024

Account Code	Account Title	Debit Balance	Credit Balan...
952	TEMP FUND DISTRO - FF Comm/IT	82,392.32	
953	TEMP FUND DISTRO - Vjo Comm/IT	10,741.06	
Balance 09	Comm/IT	129,494.72	
10	Professional Development		
130	EMPLOYEE PROFESSIONAL DEVELOPMENT	21,674.87	
131	EMPLOYEE TRAVEL - Training	1,751.07	
133	EMPLOYEE TRAVEL	25,816.72	
Balance 10	Professional Development	49,242.66	
11	Facilities		
093	FACILITIES SUPPLIES	6,072.19	
096	SECURITY SERVICES	2,640.51	
950	TEMP FUND DISTRO - FF Facilities	437,501.67	
954	TEMP FUND DISTRO - Vjo Facilities	2,883.93	
Balance 11	Facilities	449,098.30	
12	Memberships		
086	MEMBERSHIPS	5,950.00	
191	EMPLOYER OUTREACH - MEMBERSHIPS	6,755.00	
Balance 12	Memberships	12,705.00	
13	Mileage / Travel		
134	EMPLOYEE MILEAGE	10,733.83	
Balance 13	Mileage / Travel	10,733.83	
14	Supplies / Equip		
081	EMPLOYEE RECOGNITION	1,786.10	
102	PRINTING	4,969.80	
103	POSTAGE	23.97	
112	OFFICE SUPPLIES - Consumable	2,014.89	
117	EQUIP/FURN: UNDER \$1.5K	540.78	
118	COMPUTERS: < \$1.5K Tracked	3,319.25	
119	COMPUTER RELATED ITEMS < \$500	191.17	
202	CLIENT SUPPLIES	6,970.70	
974	TEMP FUND DISTRO - Program Supplies	1,245.79	
991	TEMP FUND DISTRO - Other Supplies	4,615.43	
Balance 14	Supplies / Equip	25,677.88	
145	Software		
114	SOFTWARE	24,052.22	
Balance 145	Software	24,052.22	
15	Other Operating Costs		
970	TEMP FUND DISTRO - Biz Expenses	138,315.41	
980	SBDC Indirect Costs	23,978.97	
Balance 15	Other Operating Costs	162,294.38	
Report Total		<u>7,501,973.04</u>	<u>0.00</u>
Report Difference		<u>7,501,973.04</u>	

Private Industry Council of Solano County
Normal Trial Balance - Board Expenditure Report by Grant - Unposted Transactions Included In Report
From 7/1/2023 Through 6/30/2024

<u>Grant Group Code</u>	<u>Grant Group Title</u>	<u>Debit Balance</u>	<u>Credit Balan...</u>
01	WIOA Adult	1,099,455.99	
02	WIOA Dislocated Worker	953,006.06	
03	WIOA Youth	900,873.31	
04	WIOA Rapid Response	151,007.09	
05	WIOA Layoff Aversion	29,624.89	
06	CWDB - CNA Upskilling Program	62,160.29	
07	CWDB - RPI 5.0	87,651.39	
08	City of Napa - ARPA Leaf Blower	33,407.96	
09	County of Napa - ARPA Childcare	915.43	
095	County of Napa - Napa Success	117,222.00	
10	Solano - ARPA 1	124,284.65	
11	Solano - ARPA 2	905,784.03	
12	Solano - ARPA 3	683,348.70	
13	Solano - ARPA 4	377,853.93	
14	Solano - ARPA SB1	325,694.74	
15	Solano - ARPA SB2	203,989.08	
16	Solano - ARPA SB3	96,898.37	
17	Solano Farm Grants	330,486.00	
175	CWDB - HIRE	200,719.58	
18	CWDB - P2E 2.0	61,608.79	
19	CWDB - Regional Equity	153,783.76	
20	FSUSD - Restaurant Res	17,625.00	
205	SBDC INCLUSIVITY	19,995.00	
21	NorCal SBDC - CIP	126,536.25	
22	NorCal SBDC - SBA	149,591.16	
23	NorCal SBDC - TAP	139,028.04	
24	SBDC Local Match	50,768.24	
245	Irvine Capacity Building	51,105.95	
25	Napa Valley College	903.75	
26	SBDC Program Income	17,305.45	
27	WellsFargo - Dream Inc	13,974.28	
28	Mare Island Contribution	10,447.28	
29	SBDC Donations	49.95	
99	NOT BUDGETED		7,000.00
Report Total		<u>7,497,106.39</u>	<u>7,000.00</u>
Report Difference		<u>7,490,106.39</u>	