Budget & Finance Committee Meeting
Minutes

Meeting Date: September 9, 2026.

Attendance

Present: Remote:

Members Present: Julie Gilbert, Brian Lacon, Paige Sheridan, Jena Short, Amy Miller

Staff Present: Becky Ehling, Sal Consiglio

I. Welcome & Attendance

A. Executive Director Becky Ehling called the meeting to order at 3:31 p.m. Julie Gilbert, the only Board member present at the start of the meeting, agreed that Becky could conduct the meeting. No changes were requested to the agenda. Brian Lacon joined shortly thereafter.

II. Approval of Previous Meeting Minutes

No corrections or amendments were offered to the August 12, 2026 minutes, which stand as the official record of the Budget & Finance Committee.

III. Roles & Responsibilities Review

The committee roles and responsibilities document was referenced as a standing resource for members and a guide to the committee's duties and expectations.

IV. Status of Funds / Financial Update

A. The status-of-funds report reflected activity through July 31, 2026. August financial statements were in process.

Grants Liquidating September 2026

- Program Year 2024/Fiscal Year 2025 grants were reported as 100% expended. The remaining item was less than $25,000 in Youth contract accruals associated with Easterseals. Staff reported the expenditure had been entered for payment and expected it to be fully liquidated by the next report. The grant will remain on the report one additional month to document final liquidation before being removed.

Grants Liquidating September 2027

- The revised spreadsheet incorporates target-spending columns to compare actual expenditures with the expected pace over the grant cycle. WIOA grants are being monitored against an 18-month spending cycle; TANF is monitored on a 12-month cycle.
- Adult: Butler County was approximately 90% expended and ahead of the targeted spending pace. Clermont County was approximately 37% expended and Warren County was also below the targeted pace. Staff noted the differences are not unusual at this point in the cycle and do not currently raise concern. If needed later in the cycle, funds may be redistributed to counties positioned to spend them.
- The Board-held $25,000 for outreach and VR headsets was reported as 100% expended.
- Dislocated Worker: Butler County was slightly ahead of the targeted expenditure pace, while Clermont and Warren Counties were slightly behind. No concerns were identified at this time.
- Youth: The Easterseals contract was approximately 44% expended and below the targeted pace; however, no concern was noted. Easterseals typically averages approximately $90,000–$100,000 per month and recently reported writing approximately 15 ITAs within the prior month and a half. The grant must be spent by June 2027.
- Administrative funds were below the targeted expenditure pace. With the Director of Community Relations' departure, staff anticipate salary and benefit savings and will monitor whether a portion of administrative funds should later be moved to program funds. Her final vacation payout was estimated at approximately $3,000–$3,500. Staff reported that recruiting and posting costs are expected to be minimal because positions can be advertised through Warren County, LinkedIn, and workforce partners without direct advertising costs.

- OhioMeansJobs resource-sharing funds were below the targeted expenditure pace. Staff explained that partner cost-sharing billings generally occur quarterly and that these funds do not always reach 100% expenditure.
- Rapid Response funds are expected to phase out over the next several months as the state closes the current allocation and pulls back remaining funds.
- Warren County TANF remained ahead of the targeted spending pace. The allocation increased by $50,000 received from Area 7, bringing it to approximately $703,000. Even with that transfer, current projections showed approximately $138,000 in additional need. Staff will continue pursuing additional funds with Area 7 and the state.

Special Projects and RESEA

- State Special Project/OJT Pilot: Staff do not expect the full allocation to be spent. Because the one-year pilot took approximately six months to launch, BCW/Workforce is discussing options with the state and will continue outreach to identify employers and participants willing to commit to the six-month OJT model.
- RESEA: JobWorks' contract runs through September 30, 2026. Based on current spending, staff project that most of the existing allocation will be used, with a possible balance of approximately $10,000. The newly received RESEA allocation represents only a portion of the total expected award, and the state continues to distribute funds in increments. Staff noted that the current funding may be charged retroactively to January 1, 2026.
- A separate $200,000 state allocation was clarified as an ITA pilot rather than an OJT pilot. Staff are finalizing the related contract and implementation process.

Youth Compliance

- Work-experience expenditures were approximately 32%, exceeding both the federal minimum of 20% and the Board-established minimum of 25%.
- Out-of-school youth expenditures were approximately 83.5%, exceeding both the federal minimum of 70% and the Board-established requirement of 80%. Staff noted the percentages shifted because the July report begins a new fiscal-year calculation period.

B. **Dashboards** / **Spending Targets**

- The committee reviewed the updated dashboards showing closed and active grant cycles. The closed-grant dashboard reflected full expenditure except for approximately $24,000 in Youth accruals awaiting final liquidation.
- The active-grant dashboard continued to use the target-spending format developed to help identify over- and under-spending earlier in the grant cycle. Brian Lacon indicated the revised presentation was helpful.

C. **Local** / **Unrestricted Funds**

- The $5,000 Duke Energy grant was fully expended.
- The $8,500 National Workforce award remained available. Staff noted that a portion will be used for Workforce Development Forum expenses, including food, flowers, and speaker gifts.
- Other unrestricted funds continue to be preserved as a reserve or "rainy day" fund whenever other funding sources can appropriately cover expenses.

V. Budgets

A. **Budget-to-Actual Expenditures Update**

- The current administrative budget had previously been revised for the Operations Assistants' departure but had not yet been revised for the Director of Community Relations' departure. Staff will review the impact of salary and benefit savings as part of the next budget revision.
- Overall spending was approximately 53% compared with a target of approximately 58%. Some individual line items temporarily exceeded 100% because annual fees were charged at one time rather than spread evenly throughout the year; staff expect those percentages to normalize over the remaining months.

B. **2027 Budget**

Becky Ehling and Sal Consiglio will begin developing the 2027 budget, with discussion planned for the October committee meeting.

VI. Discussion Items

A. **JobsOhio Grant – Cincinnati State**

Becky provided a follow-up on the JobsOhio grant opportunity discussed previously. Because the application had a two-week turnaround, BCW/Workforce did not have sufficient time to obtain all commissioner approvals to apply as lead. Cincinnati State was selected for the award in the region.

B. **Additional TANF Funding**

Jena Short asked whether staff were continuing to pursue the projected $138,000 TANF shortfall. Becky reported that she had followed up with Area 7 approximately three weeks earlier and would send another inquiry regarding the availability of additional funds.

VII. Adjournment

With no additional business, the meeting adjourned at 3:59 p.m.

Next Committee Meeting: October 14, 2026, from 3:30 p.m. to 4:30 p.m.