

CHICAGO COOK WORKFORCE PARTNERSHIP (The Partnership)

WORKFORCE INVESTMENT ACT

PY 2021 BUDGET COMPLETION INSTRUCTIONS

GENERAL INSTRUCTIONS

These instructions apply to the Youth-In & Out Budget forms for PY'21 Grant (Period covering July 1, 2021 to June 30, 2022). The PY'21 Budget Forms have been revised to capture the American Job Centers (AJC's) operating costs. This revision only applies if your agency is an American Job Center.

To start completing the budget forms, begin first by filling out all personnel costs in form 2 and (2a-2c if applicable) and non-personnel costs on form 3. The personnel forms 2 and non-personnel form 3 should automatically populate form 1A Budget Recap and Form 1 Budget Summary (signature page).

To start completing the budget forms:

- 1. Begin with Budget Summary Form 1. Only complete the heading A, B, C, D, E, F, G and H. The heading will populate all other forms.**
- 2. Click on the Personnel Form 2 tab fill in all personnel costs in form 2 and (2a-2c if applicable).**
- 3. Click on the non-personnel form 3 tab and fill in the cost.**

Note: The personnel forms 2 and non-personnel form 3 should automatically populate form 1A Budget Recap and Form 1 Budget Summary (signature page).

YOUTH BUDGET SUMMARY- FORM 1

The Youth Budget Summary FORM-1 is included with the intentions of reducing the number of budget revisions that may occur during the PY'21 contract period. All of the detailed line items from the Budget Recap FORM 1A will be summarized into three categories on this Budget Summary FORM-1:

- Other Program costs
- Direct Training
- Support Services

Only fill out letters A thru H on the Youth Budget Summary Form 1, all other information should automatically populate once forms 2-personnel and forms 3-non-personnel is completed.

Once the Budget FORM-1A is completed and the budget totals in FORM 1 and 1A matches, then an authorized signature can be applied to the Budget Summary FORM 1. It is a requirement in WIOA that 75% of all youth funding will go to out of school youth and that 20% of all youth funding go towards Work Based Training. In order for The Partnership to be assured of meeting that requirement, **your budget submission must reflect a minimum of 22% to Work Based Training.** The Partnership's fiscal unit will closely monitor budget submissions for this mandatory requirement. Two auto calculations will be reflected at the bottom of FORM 1A to display the percentage of Work Based Training to total budget and percentage of Work Based Training with a percentage of staff costs to total budget.

After completing the heading on Youth Budget Summary Form 1, start completing the budget forms beginning first by filling out all personnel costs in form 2 and (2a-2c if applicable) and non-personnel costs on form 3. The personnel forms 2 and non-personnel form 3 should automatically populate form 1A Budget Recap and Form 1 Budget Summary (signature page).

YOUTH BUDGET RECAP- FORM 1A

The purpose of this FORM is: 1) to summarize, by item of expenditure, the total budget of a program or project to be funded in whole or in part with Workforce Innovative Opportunity Act (WIOA) funds; and 2) to specify the share of total cost charged to the WIOA program and the share of total cost charged to other matching or supplemental funding sources. Note: The electronic version of the budget FORMs should automatically transfer the personnel and fringe benefits amounts from the linked FORM 2 and non-personnel amounts for the individual line items from the linked FORM 3.

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Please show both the expenses that will be paid for with WIOA funds and those that will be paid for with other share. Numbers should be rounded to the nearest dollar. Amounts should be rounded to the nearest dollar. **Letters A thru H should automatically populate from the Budget Summary Form 1.**

- A. Sub Grantee - Name of Sub Grantee.
- B. Vendor Code # - Completed by The Partnership.
- C. Program - Name of funding source and program type (such as WIOA Youth)
- D. CFDA # - This information already applied to FORM.
- E. Contract Number – See modification Award Letter. Contract number remains the same except the first 4 digits 2021-000 replaces 2020-000.
- F. Contract Period – July 1, 2021 to June 30, 2022.
- G. Award Allocation - Indicate the amount of WIOA funds awarded for this project for the contract term.
- H. Federal Employer Identification Number (FEIN) - The Internal Revenue Service (IRS) assigns a 9-digit Federal identification number to every organization employing one or more individuals. Indicate the sub-grantee's number in the space provided. Should an agency have questions concerning its identification number, call the IRS at (800) 829-1040.
- I. Budget Recap for WIOA 2021 - Columns (1): Item of expenditure -The required information has already been provided in these two columns. Sub Grantee budgets are not limited to the accounts listed on the Budget Recap FORM 1A (A Delegate Agency Chart of Accounts is located on the last tab of the budget file).

Personnel Costs - salaries, overtime, salary adjustments and bonuses.

Fringe Benefits - term life insurance, worker’s compensation, health insurance, unemployment insurance, dental plan, medicare, pension (401K) etc.

Operating/Technical Costs – the proposed cost of each of the following items as applicable: accounting, auditing, legal, publications, rental of property, rental of equipment/services, repair/maintenance of property, repair/maintenance of equipment, utilities, telephone, local transportation, postage, advertising, meeting costs, reproduction, dues, memberships, messenger service, (see Delegate Agency Chart of Accounts for items falling within the Operating/Technical category).

Professional and Technical Services - consultants/subcontractors.

Materials and Supplies - stationery and office supplies, tools, materials and supplies, books and related material.

Equipment Costs – office equipment and furnishings, telephone networks, information technology equipment, reproduction and printing equipment, and motor vehicles.

2 CFR 200.310-316 Revised defines Equipment as an article of non-expendable tangible personal property having a useful life of more than one (1) year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the organization for financial statement purposes or \$5,000. All equipment should be placed in this line (this includes items under \$1,000.00 such as Laptops, cameras, etc.).

Equipment purchases with a cost per single item of \$1,000 or greater or an aggregate amount of \$5,000 or greater (for example 6 computers at \$900 each) or requires prior approval. Just because equipment costs are included in your budget submission and your budget is approved does NOT constitute approval by The Partnership to purchase. A request for approval to purchase along with small purchase procurement FORM indicating at least three inquiries from vendors to purchase such items will still be required before any purchase is made. If approved additional inventory FORMs will be required. Note: Purchase of Equipment will not be approved during the last quarter of the contract period.

Other (Please specify) - expenses that do not fit in the other account categories.

Indirect Costs – The sub-grantee share of indirect costs associated with an indirect cost plan approved by the federal government, or the sub-grantee indirect cost allocation plan. If an indirect cost plan is approved by the federal government, the document reflecting the approval and the approved Indirect cost rate or provisional rate must be attached with this budget submission. If the sub-grantee does not have an approved indirect cost rate, a cost allocation plan is required to be submitted with this budget submission for approval by the Partnership to be used in this contract. Failure to comply will delay approval of your WIOA budget.

Fixed Fee - Estimate fixed fee amount based on criteria found in 2 CFR 200.201,332. Also, please refer to the WIOA Policy Letter – Cost Plus Fixed Fee Policy. If you have an indirect cost rate approved by the Federal Government, please attach supporting documentation.

Stipend – Stipends can be offered in lieu of wages. A stipend is usually a fixed regular amount given for participation/completion of an activity (similar to an allowance).

On-the-job training (OJT): Contract(s) with an employer(s) in the public, private nonprofit, or private sector. Through the OJT contract, occupational training is provided for the WIOA participant in exchange for the reimbursement for the extraordinary costs of providing the training and supervision related to the training. (Defined at WIOA Section 3(44)).

Customized Training – Expenses for training designed to meet the special requirements of an employer or group of employers. A training expenditure may not be more than 50% of the total training cost. The employer must agree to hire WIOA participants upon completion of the training.

Work Experience – Expenses related to work experiences that are planned, structured learning experiences that take place in a workplace for a limited period of time. They may include activities such as paid/unpaid internships as well as job shadowing.

Work Experience Taxes – Taxes paid on salary cost for WIOA participants that represent hours worked in work-based training, including internships.

Supportive Services – Costs of bus passes, uniforms, physicals, childcare, etc. for participants who are enrolled in the training courses.

The bottom of the YOUTH BUDGET RECAP FORM 1A should calculate:

1. Percent of Work Based Learning Funding to total budget.
2. Percent of Work Based learning with a portion of staff cost to total budget.
3. WIOA One Stop Operating Costs (if applicable).

If sub-recipient uses a different method to calculate staff cost associated with the mandatory requirement of Work Based Learning such as time studies, that methodology needs to be stated and has to enhance the percentage and not decrease the required percentage (any questions, contact The Partnership's fiscal unit).

If you are unsure how to categorize a specific cost, a chart of accounts is included with the excel budget FORMs, or call The Partnership.

The 2 CFR 200 “Cost Principles for Nonprofit Organizations” establishes Federal cost principles of grants, contracts and other agreements with nonprofit organizations and 2 CFR 200.400-475 sets forth the Federal cost principles for for-profit organizations.

YOUTH BUDGET SUMMARY FORM 1

All items entered above in the Youth Budget Recap FORM 1A should populate to three bucket categories reflected on Youth Budget FORM 1.

Column (2): Total Program Cost - Add columns (3) and (4) to derive the amount of the total budget for the program or project. Note: The electronic version of the budget FORMs should automatically transfer the personnel and fringe benefits amounts from the linked FORM 2 and non-personnel amounts from the linked FORM 3.

Column (3): Other Funding Share of Cost - Summarize by budget line item the share of the project's cost which will be funded with matching or supplemental public or private funds. Note: The electronic version of the budget should automatically populate this column.

Column (4): WIOA Share of In-School, Out of School & Total Youth Cost - Summarize by budget line item the WIOA Program Year 2021 budget allocation for this program or project. **Note:** The electronic version of the budget FORMs should automatically transfer the personnel and fringe benefits amounts from the linked FORM 2 and non-personnel amounts from the linked FORM 3.

- J. Sub Grantee Authorization: Self-explanatory. **Original signature is required in blue ink.**
- K. Chicago Cook Workforce Partnership Authorization: Self-explanatory.

BUDGET PERSONNEL - FORM 2

The purpose of this FORM(s) is to estimate the total personnel costs the sub-grantee expects to incur in operating its WIOA 2021 project, and to provide a brief summary of job responsibilities for each budgeted position. If the entire personnel budget won't fit on one FORM, please complete additional FORMs as necessary.

- A. Sub Grantee – Automatically populates.
- B. Program – Automatically populates.
- C. FEIN – Automatically populates.
- D. Contract Number: Automatically populates.

Column (1): Position/Title - List all positions separately.

Column (2): Employee Name – Provide employee name.

Columns (3) and (4): Months and Rate - For each position listed in Column (1) indicate the number of months to be funded and the corresponding salary rates (expressed monthly). If there are different rates for the same position, list each position and rates one under another.

Column (5): % of Time Spent on Program - Often an employee spends only a fraction of his or her time on the WIOA funded project because they are engaged in other sub grantee projects. Please indicate for each employee to be funded in Program Year 2021 the percentage (%) of time that will be spent on this project. If the employee is part time, please show the percentage (%) of the hours they work on this project out of the total hours they work. Note that the proposed percentage should be supported by your agency's Cost Allocation Plan (CAP).

Column (6): Total Program Cost – Automatically calculated.

Column (7): WIOA Share - For each position listed, please indicate the amount of total salary cost (Column 6) to be paid with WIOA funds for In-School & Out of School (if appropriate).

Column (8): Brief Summary of Job Responsibilities - Describe briefly the duties and responsibilities associated with each position listed in Column (1). Note: Career coaches must show % of time spent on career coaching.

Column (9): Indicate the dollar amounts (salary & fringe benefits) for each position that is attributable to Work Base Learning (WBL).

Line (11): Positions/Salaries Subtotals – Automatically calculated.

E. Fringe Benefits and Total Personnel Costs: Both the federal and state governments require employers to pay various employee taxes and contributions. These taxes and contributions, along with certain fringe benefits that a sub grantee may wish to offer its employees, are WIOA eligible expenses. The share of fringe costs to be borne by WIOA must be reasonably proportional to the share of the salary costs borne by WIOA. Please estimate these various costs on the FORM where indicated. You must have written organizational policies to support those costs.

Line (12): F.I.C.A. and Medicare - Federal Insurance Contribution Act tax otherwise known as the Social Security Tax and Medicare.

Line (12a): The Social Security Tax is computed every payroll period as 6.2% of total payroll, up to \$128,400 per employee (2021).

Line (12b): The Medicare Tax is computed every payroll period as 1.45% of total payroll per employee year.

For further information regarding the F.I.C.A., contact the Internal Revenue Service at 800-829-1040 or refer to Publication 15 - Circular E. Calculate the WIOA share of the total F.I.C.A. cost for the annual value of the contract in columns (5) and (6) respectively.

Line (13): State Unemployment Insurance - It is likely that your organization is liable for Unemployment Insurance. For further information contact the Illinois Department of Employment Security hotline at (312) 793-1905. In Columns (5) and (6) show respectively the share of this total to be borne by WIOA and the total State Unemployment Insurance Cost.

Line (14): State Worker's Compensation Insurance - This insurance is computed at a rate determined by the employee's type of business or organization. How often an employer must pay worker's compensation is based on the size of its insurance premium. All applicants are encouraged to call the National Council of Compensation Insurance (NCCI) at 800-622-4123 for technical assistance in this matter. In Columns (5) and (6) show respectively the share of this total to be borne by WIOA and the total State Worker's Compensation Insurance cost.

Lines (15-16): Other - Please list any other employer expenses or benefits the agency will offer its employees. Most non-profit agencies do not have to pay the Federal Unemployment Tax, which is computed every payroll period as .006 of total payroll up to \$7,000 per employee per year. This rate is subject to change and will be determined by the Internal Revenue Service. Check with the IRS at (800) 829-1040 to determine if your agency is exempt. An agency should also check with The Partnership to determine whether additional benefit(s) it wishes to offer are

WIOA eligible expenses. In Columns (6) and (7) show the total cost and the WIOA share for each benefit listed.

Line (17): Subtotal Fringe Benefits – Automatically calculated.

Line (18): Total Personnel Costs – Automatically calculated.

Non-Personnel Budget - FORM 3

The purpose of this FORM is to estimate and justify the non-personnel line item amounts shown on the Budget Recap (FORM 1A). If the entire non-personnel budget won't fit on one FORM, please complete additional FORMs as necessary.

- A. Sub Grantee – Automatically populates.
- B. Program – Automatically populates.
- C. Contract Number: Automatically populates.
- D. FEIN – Automatically populates.

Column (1): Item of Expenditure - The non-personnel descriptions specified on the Budget Recap (FORM 1A) which are applicable to this project.

Column (2): Total Program Cost - Indicate the total amount of funds budgeted for each item of expenditure specified in the Budget Recap FORM Column (2).

Column (3): WIOA Share of Cost - Indicate the share of the total cost listed in Column (2) that will be paid from WIOA for In-School & Out of School (if appropriate). Note that the proposed WIOA Share of Cost should be supported by your agency's Cost Allocation Plan (CAP), as applicable.

Column (4): Brief Line Item Description and Justification - Each amount of budgeted funds listed in Column (3) must be justified. Include a brief description of the expenditures included in each line item. Calculations including quantities and unit costs will be fully outlined in the budget narrative.

Column (5): Indicate the amount of costs that relates to WBL

Line (6): Totals – Automatically calculated.

NEXT STEP

PLEASE BE SURE TO COMPLETE THE NARRATIVE TO FURTHER SUPPORT THE NON-PERSONNEL ITEMS OF EXPENDITURE, **INCLUDING OPERATING/TECHNICAL COSTS.** AFTER COMPLETION OF THIS STEP, YOU ARE FINISHED WITH THE COMPLETION OF INITIAL BUDGET FORMS.

Insurance - The Partnership has established minimum insurance requirements for applicants awarded federal or state funds. If all insurance requirements have not been met, the Partnership will withhold reimbursement from an applicant until such requirements are met. The types of insurance required include worker's compensation; general liability; a fidelity bond (if applicable); automobile liability; and professional liability. The Partnership reserves the right to require additional types of insurance, if deemed necessary.

Local Transportation - The automobile allowance for sub-grantee staff is **.56 cents** per mile (2021).

WIOA 2021 YOUTH BUDGET REVISION INSTRUCTIONS

YOUTH BUDGET REVISION SUMMARY- FORM 1B,

Completion of budget revision FORMs will be needed when the totals any of the three broad categories on the Budget Summary FORM 1 is altered. When that happens, completions of budget revision FORMs are required. When changes or line items overruns occur that do not alter the totals on the Budget Summary FORM 1, only a letter to The Partnership's CEO giving a detail justification for the changes will be needed. Youth Budget Revision Summary FORM-1B will be used when applying authorized signature, Youth Budget Recap FORM 1C will be used to capture the detail budgeted line items. The Budget FORMs used in your initial submission will not be required when submitting a budget revision, only Budget Revision FORMs 1B, 1C, Non-personnel FORM 3 and the narrative justification FORM for non-personnel costs.

The purpose of this FORM is: 1) to summarize, by item of expenditure, the total REVISED budget of a program or project to be funded in whole or in part with WIOA funds; and 2) to specify the share of total cost charged to the WIOA program and the share of total cost charged to other matching or supplemental funding sources. **Note:** The electronic version of the budget FORMs should automatically transfer the personnel and fringe benefits amounts from the linked FORM 2, and non-personnel amounts for the individual line items from the linked FORM 3.

Enter the current approved budget amounts in column 2, In-School and/or column 3, Out of School in the Budget Revision Summary FORM 1C.

Identify which items of expenditure need to be revised:

For personnel accounts – Complete the personnel FORM 2 to reflect the changes presented on the Budget Revision FORM. If additional FORMs are needed complete 2A, 2B & 2C. Note: personnel information from FORM 2 should automatically populate the Youth Budget Revision Summary FORM 1B.

For non-personnel accounts – Complete the non-personnel FORM 3 to reflect the changes presented on the Budget Revision FORM 1B in the same manner that was originally prepared (see non-personnel budget FORM instructions above). Note: non-personnel information from FORM 3 should automatically populate the Youth Budget Revision Recap FORM 1C.

If only a portion of the budget is being revised (only non-personnel or only personnel) submit the whole package including the revision portion and the portion that remain unchanged for a complete budget revision package.

Please note that all budget revisions must include a letter to The Partnership's CEO requesting the revision and outlining in detail the changes from the current approved budget and a good justification for why the revision is needed to complete the original contractual obligation. This letter will replace the narrative justification FORM completed

with your original budget. The original Budget Summary FORM 1 and Budget Recap FORM 1A is not required when completing the Budget Revision FORM 1B and 1C.