

CHICAGO COOK WORKFORCE PARTNERSHIP
WORKFORCE INVESTMENT ACT
PY'12 BUDGET COMPLETION INSTRUCTIONS

ADULT/DISLOCATED BUDGET SUMMARY- Form 1

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 Investment Act (WIA) funds; and 2) to specify the share of total costs charged to the WIA program and the share of total costs 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 "Personnel Form 2" and non-personnel amounts for the individual line items from the linked "Non-personnel Form 3," to the "Budget Summary Form 1."

Please show the expenses that will be paid for with WIA funds and those that will be paid for with other share. Numbers should be rounded to the nearest dollar.

- A. Applicant - Name of Applicant.
- B. Vendor Code # - Completed by The Partnership.
- C. Program - Name of funding source and program type (such as WIA Adult)
- D. CFDA # - Completed by The Partnership.
- E. Contract Number - Completed by The Partnership.
- F. Contract Period - Completed by The Partnership.
- G. Award Allocation - Indicate the amount of WIA funds requested 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 applicant's FEIN number in the space provided. Should an agency have questions concerning its identification number, call the IRS on (800) 829-1040.

- I. **Budget Summary for WIA 2012 - Columns (1): Item of expenditure** -The required information has already been provided in these two columns. Applicant budgets are limited to the accounts listed on the Budget Summary.

Personnel Costs - salaries, overtime, salary adjustments and bonuses

Fringe Benefits - term life insurance, workers' 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.

Professional and Technical Services - consultants/sub-contractors

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.

OMB Circular A-122 Revised defines Equipment as an article of non-expandable 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.

Equipment purchases with a cost per single item of \$1,000 or more or an aggregate amount \$5,000 (for example 6 computers at \$900 each) or greater requires prior approval.

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

Fixed Fee - Estimate fixed fee amount based on criteria found in FAR- 48 CFR Part 15.404-4, 48 CFR Part 31.103 and 48 CFR Part 31.20. Also, please refer to the DRAFT WIA Policy Letter – Payment of Cost Plus Fixed Fee.

Supportive Services – Costs of bus passes, uniforms, physicals, childcare, etc. for participants who are not enrolled in training courses.

Occupational Classroom Training ITA's – Includes books, materials and related items. **Legacy LWIA 9 agencies should leave blank.**

Occupational Classroom Training Non ITA's – Includes books, materials and related items. **Legacy LWIA 9 agencies should leave blank.**

Customized Training – Reimbursements to employers.

Occupational Bridge Programs – Includes books, materials and related items. **Legacy LWIA 9 agencies should leave blank.**

On-the-Job Training – Reimbursements to employers. **Legacy LWIA 9 agencies should leave blank.**

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.

Academic Remediation/Pre-Vocational Services – **Legacy LWIA 9 agencies should leave blank.**

Supportive Services Training Related– costs of bus passes, uniforms, physicals, childcare, etc. for participants who are enrolled in an ITA, OJT or Customized training course(s).

If you are unsure how to categorize a specific cost, please call The Partnership.

The OMB Circular A-122 “Cost Principles for Nonprofit Organizations” establishes federal cost principles of grants, contracts and other agreements with nonprofit organizations and 48 CFR Part 31.2 sets forth the federal cost principles for for-profit organizations.

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 “Personnel Form 2” and non-personnel amounts for the individual line items from the linked “Non-personnel Form 3,” to the “Budget Summary Form 1.”

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): WIA Share of Cost - Summarize by budget line item the WIA Program Year 2012 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 “Personnel Form 2” and non-personnel amounts for the individual line items from the linked “Non-personnel Form 3,” to the “Budget Summary Form 1.”

J. Applicant 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 applicant expects to incur in operating its WIA 2012 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, 2A, 2B & 2C if necessary.

- A. Applicant – 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 rate separately.

Column (5): % of Time Spent on Program - Often an employee spends only a fraction of his or her time on the WIA funded project because they are engaged in other projects. Please indicate for each employee to be funded in Program Year 2012 the percentage (%) of time that will be spent on this project. If the employee is part time, please show the percentage (%) of hours worked on this project out of the total hours worked. 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): WIA Share - For each position listed, please indicate the amount of total salary cost (Column 6) to be paid with WIA funds. The wage base charged to WIA funds cannot exceed \$179,700. For more information, please reference the Employment and Training Administration's Training and Employment Guidance Letter No. 26-10.

Column (8): Brief Summary of Job Responsibilities - Describe briefly the duties and responsibilities associated with each position listed in Column (1).

Line (9): Positions/Salaries Sub-totals – Automatically calculated.

F. 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 an applicant may wish to offer its employees, are WIA eligible expenses. The share of fringe costs to be borne by WIA must be reasonably proportional to the share of the salary costs borne by WIA. Please estimate these various costs on the form where indicated. You must have written organizational policies to support those costs.

Line (10): F.I.C.A. and Medicare - Federal Insurance Contribution Act tax otherwise known as the Social Security Tax and Medicare.

Line (10a): The Social Security Tax is computed every payroll period as 6.2% of total payroll, up to \$110,100 per employee (2012).

Line (10b): 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 WIA share of the total F.I.C.A. cost for the annual value of the contract in columns (6) and (7) respectively.

Line (11): 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 (6) and (7) show respectively the share of this total to be borne by WIA and the total State Unemployment Insurance Cost.

Line (12): State Workers' Compensation Insurance - This insurance is computed at a rate determined by the employer's type of business or organization. How often an employer must pay workers' 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 (6) and (7) show respectively the share of this total to be borne by WIA and the total State Workers' Compensation Insurance cost.

Lines (13-14): 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 for 2012 is generally 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 benefits it wishes to offer are WIA eligible expenses. In Columns (6) and (7) show the total cost and the WIA share for each benefit listed.

Line (15): Total Fringe Benefits – Automatically calculated.

Line (16): 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 Summary (Form 1). If the entire non-personnel budget won't fit on one form, please complete additional forms as necessary.

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

Column (1): Item of Expenditure - The non-personnel descriptions specified on the Budget Summary (Form 1) 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 Column (1).

Column (3): WIA Share of Cost - Indicate the share of the total cost listed in Column (3) that will be paid from WIA. Note that the proposed WIA Share of Cost should be supported by your agency's Cost Allocation Plan (CAP).

Column (4): Brief Line Item Description and Justification - Each amount of budgeted funds listed in Column (1) 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.

Line (5): 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 HAVE COMPLETED THE 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 workers' compensation; general liability; fidelity bond insurance; 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 applicant staff is **55.5** cents per mile (2012).