

## WIA Direct Training Analysis

	<b>Adult</b>	<b>DW</b>	<b>Total</b>
Carry-in from Prior Program Year (admin excluded from carry-in)	172,563.00	29,347.00	201,910.00
Current Program Year Planned Expenditures (admin excluded from expenditures)	1,159,881.07	1,450,616.24	2,610,497.31
<b>Total Planned Expenditures</b>	<b>1,332,444.07</b>	<b>1,479,963.24</b>	<b>2,812,407.31</b>
<b>Planned Direct Training Expenditures</b>	<b>533,878.00</b>	<b>593,065.00</b>	<b>1,126,943.00</b>
<b>Planned Direct Training Expenditure Percentage</b>	<b>40.07%</b>	<b>40.07%</b>	<b>40.07%</b>

## WIA Reallocation Analysis (EXPENDITURE BASIS)

	Youth	Adult	DW	Total
Carry-in from Prior Program Year (admin in program allocation)	154,738.00	189,819.00	32,282.00	376,839.00
Current Program Year Allocation (admin in program allocation)	1,425,425.00	1,167,372.00	1,312,335.00	3,905,132.00
Total Funds Available	1,580,163.00	1,357,191.00	1,344,617.00	4,281,971.00
Minimum Expenditure Level to Avoid Reallocation	1,106,114.10	950,033.70	941,231.90	2,997,379.70
Planned Expenditures (admin allocated to program allocation)	1,304,283.23	1,391,699.62	1,541,014.41	4,236,997.25
Planned Expenditure Percent for Reallocation Purposes	82.54%	102.54%	114.61%	98.95%
Potential Loss of Funding	NONE	NONE	NONE	

## WIA Reallocation Analysis (OBLIGATION BASIS)

	Youth	Adult	DW	Total
Current Program Year Allocation (admin in program allocation)	1,425,425.00	1,167,372.00	1,312,335.00	3,905,132.00
Less Admin	142,542.00	116,737.00	131,233.00	390,512.00
Program Funding	1,282,883.00	1,050,635.00	1,181,102.00	3,514,620.00
Required Obligation %	0.80	0.80	0.80	
Required Obligations	1,026,306.40	840,508.00	944,881.60	
Planned Expenditures (program)	1,245,027.68	1,332,444.07	1,479,963.24	
Planned Obligations				
Planned Expenditure & Obligation Percent for Reallocation Purposes	97.05%	126.82%	125.30%	230.89%
Potential Loss of Funding	(218,721.28)	(491,936.07)	(535,081.64)	

## WIA PROGRAM FUNDING

Workforce Investment Area #: 05 Grant Number: 08-681005 PY: 08  
 Grant Recipient: Kane County/Employment & Education Plan Mod. No: 1  
 Contact Person: Joe McKane Date Submitted: 12/3/2008

	Adult	Dislocated Workers	Youth	Total
Original Allocations	1,167,372	1,124,858	1,425,425	3,717,655
Supplemental Allocations		187,477		
Reallocated Funds				
Rescissions				ERR
De-Obligation				
<b>Total Allocations</b>	1,167,372	1,312,335	1,425,425	3,905,132
<b>Administration</b>	116,737	131,233	142,542	390,512
Programs	1,050,635	1,181,102	1,282,883	
Program Fund Transfer				
<b>Total Program Funding</b>	1,050,635	1,181,102	1,282,883	3,514,620
<i>Program Funding Breakout</i>				
Incumbent Worker (I.W.) Funding				
Program Funding	1,050,635	1,181,102	1,282,883	3,514,620
% of I.W. Program by Funding Stream				
% of Allocation to I.W. Program				
<b>Total Funds Available</b>				<b>3,905,132</b>

## WIA BUDGETED COSTS

	2nd Quarter	4th Quarter
Administration - Salary and Fringe Benefits	70,524	141,049
Administration - Other Administration	15,110	30,219
<b>Total Administration</b>	85,634	171,268
Youth In-School - Salary and Fringes	66,837	133,673
Youth In-School - Other Administration	100,731	201,463
Youth In-School - Direct Training Cost	6,655	13,310
Youth In-School - Incumbent Worker	0	0
<b>Total Youth In-School</b>	174,223	348,446
Youth Out of School - Salary and Fringes	75,216	150,432
Youth Out of School - Other Administration	226,645	453,291
Youth Out of School - Direct Training Cost	99,845	199,690
Youth Out of School - Incumbent Worker	0	0
<b>Total Youth Out of School</b>	ERR	803,413
Adult - Salary and Fringes	275,400	550,801
Adult - Other Administration	75,548	151,097
Adult - Direct Training Cost	266,939	533,878
Adult - Incumbent Worker	0	0
<b>Total Adult</b>	617,888	ERR
Dislocated Worker - Salary and Fringes	290,961	581,921
Dislocated Worker - Other Administration	85,622	171,243
Dislocated Worker - Direct Training Cost	296,533	593,065
Dislocated Worker - Incumbent Worker	0	0
<b>Total Dislocated Worker</b>	673,115	ERR
<b>Budgeted Costs Total</b>	1,952,566	ERR

**Instructions:**

The following instructions are offered to assist in the budgeting process for your LWIA.

This file consists of the following tabs:

Instructions TAB 1

Definitions TAB 2

Budget Information Summary TAB 3

Operating Budget TAB 4

Reallocation TAB 5

Training Percent Calculation TAB 6

Budget Information Summary TAB 3 - Contains only the current program year funding and is to be used like the WIA Program Funding Form. The Illinois Workforce Development System will be altered to capture this information.

Operating Budget TAB 4 - This form is to be completed to reflect the staff costs and other operating costs for the local area. This is the overall master budget and will contain the prior program year's carry in funding as well as any current program year funding.

This master budget is to be completed by the Grantee in accordance with WIA Policy.

This budget is comprised of 3 sections: Section 1) Staff Cost, Section 2) Operating Overhead, and Section 3) Direct Training.

To complete Section 1 enter all staff, by name and position, salary (planned increases included), fringe and travel, and the amount of these costs that are planned to be charged non-WIA, and then spread these costs across the applicable WIA grant and WIA funding stream and Trade. Staff allocated on the basis of time sheets, however this should be explained in the grantee's cost allocation plan.

To Complete Section 2 enter all other overhead planned operating expenditures by line item and grant/funding stream. If these operating costs are "shared costs" please provide a copy of cost allocation plan to support these costs. (see Definitions tab)

To complete Section 3 enter all planned training expenditures by line item and by grant/funding stream in accordance with the Training Expenditures Policy Letter 07-PL-40.

Reallocation TAB 5 - This spreadsheet will assist local areas to determine if they might be subject to reallocation.

Training Percent Calculation TAB 6 - This spreadsheet will assist local areas to determine if they will meet the 40% training expenditure requirement.

The Budget Information Summary TAB 3 and the Operating Budget TAB 4 must be submitted with every plan modification.

## **Definitions:**

### **Direct Costs**

Direct costs may be specifically identified with and assigned to a final cost objective, such as an ETA cost category. Direct costs are charged directly to a final cost objective such as a cost category or the ETA-funded grant and do not require any further allocation or breakdown by funding source or cost category

### **Shared Costs**

Shared costs are costs that cannot be readily assigned to a final cost objective, but which are directly charged to an intermediate cost objective or cost pool and subsequently allocated to final cost objectives. These costs are incurred for a common or joint purpose benefiting more than one cost objective. These costs are similar to the general indirect costs in that it is easier to assign or allocate them based on some measure of benefit received than to assign them directly to final cost objectives

### **Rent and Utilities**

The occupancy costs of the incurred for the benefit of WIA and Trade, costs include space rental cost, heat, lights, air conditioning, scavenger services, storage, insurance.

### **Telephone**

Telephone includes the cost of phone service, internet, wireless phones,

### **Board Travel**

Board Travel includes the cost of travel, mileage, hotel, meals or per diem for board staff and board members

### **Equipment**

Costs include the purchase/lease cost of equipment that meet the local definition of equipment, may include depreciation.

### **Contractual**

Contractual costs include consultants, audit, technical assistance, professional service contracts

### **Memorandum of Understanding**

WIA's share of the common cost associated with the one-stop(s).

### **Other Operating costs include all other costs not elsewhere classified**

### **Indirect costs**

The grantee share of indirect costs associated with an indirect cost plan approved by the federal government

### **Service Provider Contracts**

Includes the costs of providing youth services and Adult/Dislocated core and intensive services.

### **Participant Support Non-training**

Supportive services paid to participants **not enrolled in training**, this include mileage, buss passes, child care, clothing, tools etc.

## **Definition of Training Expenditures**

As defined within by policy, only certain WIA funded services will count as LWIA expenditures toward training. For purposes of this policy, the services considered training toward the application of the expenditure include:

### **1. Occupational Classroom Training**

Occupational training is predominantly technical training, which prepares the student for entry into a particular occupation or set of occupations. Expenditures countable for occupational training (ITA and Non-ITA):

a. Occupational Classroom Training - ITA

All payments made to a training institution or training provider for occupational classroom training authorized pursuant to an Individual Training Account (ITA).

b. Occupational Classroom Training, Non-ITA

All payments made to a training institution, training provider, including community based organizations, or other private organization of demonstrated effectiveness, for occupational classroom training authorized pursuant to a contract for training services, or other contractual arrangement that constitutes an exception to the use of an ITA (29 CFR Part 663.340).

## **2. Customized Training**

Customized training is training designed to meet the special requirements of an employer or group of employers. To be considered a countable training expenditure, the customized training:

a. May not be more than 50% of the total training cost and

b. Must be with an employer who

1) Agrees to hire WIA participants upon completion of the customized training,

2) Are training employed workers who

a) Do not earn wages at a self-sufficiency level and to whom the employer commits to continue to employ, and

b) Are being trained in new technologies, new production or service procedures, who require additional skills or workplace literacy required for employment, or for other appropriate purposes identified by local boards

## **3. Incumbent Worker Training**

Incumbent Worker Training involves development with an employer or employer association to upgrade skills training of a particular workforce. Training may occur in the workplace or after work hours. Only those costs that are associated with training of incumbent workers may be included. For the purposes of this policy those costs are:

- a. Training development
- b. Instructor wages
- c. Tuition
- d. Training materials and supplies
- e. Fees
- f. Travel

## **4. Occupational Bridge Programs**

Training that blends workplace competencies, career exploration, and basic literacy and math skills in an occupational context. It provides accelerated advancement through short, intensive classroom components, and offers academic and personal support services to help balance work, family, and school responsibilities. A bridge program must target one or more of the following for consideration as an allowable training expenditure:

- a. Low-skilled, low-income adults unprepared to enter postsecondary occupational programs in high growth fields
- b. Adult education students who still do not score high enough to enter postsecondary occupational programs
- c. Employability and career development content, if the major focus of the program is on academic remediation and occupational skills preparation

#### **5. On-the-Job Training (OJT)s**

Payments made to public, not-for-profit, and private sector employers for training costs authorized pursuant to an OJT contract.

#### **6. Work Experience**

Payments made to participants that represent hours worked in work-based training, including internsh

#### **7. Academic Remediation/ Pre-vocational Services**

All payments made to a training institution or training provider for classroom instruction in academic remediation or short-term pre-vocational services which would normally be classified as an intensive service.

- a. These services would be limited to no more than six months in duration, unless provided in conjunction with occupational training services
- b. This also includes costs associated with basic literacy training, including but not limited to, adult basic education, GED, and English as a second language

#### **8. Books, Materials and Related**

All costs paid to a training institution, training provider or individual participant for books, training materials, required uniforms and other workplace attire, tools or equipment required for training and training related licenses, permits or fees. This includes assistive devices for individuals with disabilities that are necessary to ensure the individuals are able to participate in, and/or complete training.

#### **9. Participant Support**

Supportive services paid to or on behalf of a participant enrolled in training or in the twelve-month follow up period subsequent to placement, such as transportation, childcare, tutoring, and mentoring. Includes support services to clients who receive training from a source other than WIA funds, e.g., Pell Grants. This category also includes needs related payments to WIA registrants in training.