

WORKFORCE INNOVATION AND OPPORTUNITY ACT
INSTRUCTIONS - BUDGET DETAIL A
Local Youth Programs

Purpose

Budget Detail A displays planned expenditures on a cumulative basis by object of expenditures, cost categories, and funding sources.

General Instructions

Youth program expenditures are required to be allocated to the cost categories of Out-of-School Youth and In-School Youth. WIOA requires that a minimum of seventy-five percent of Youth funds must be expended on Out-of-School Youth.

Box I.A Agency Name

Box I.B Program
Specify WIOA Youth and the Program Year (PY XX).

Box I.C Agreement No.
Leave this blank if the budget is for a new program year because a new agreement number will be assigned. If a budget modification is being submitted, input the previously assigned number.

Box I.D Modification No.
Enter the modification number of the agreement, if applicable.

Box I.E Agreement Period
Enter the planned agreement period.

Box I.F Page No.
Enter the page numbers comprising the entire Budget Detail A.

Column II.A Object of Expenditures
Five major cost items are specified – Personnel Cost, Equipment Purchases, Program Services, Contractual Services, and Other Current Expenses. The template form can be modified to include additional cost items, if needed.

Column II.B WIOA Expenditures
Columns II.B.1, 2 and 3 captures the budgeted expenses of WIOA federal funds.

Column II.B.1 Out-of-School Youth
Enter the planned expenditure for Out-of-School Youth.

WIOA Sec.129 (a)(4)(A) requires that a minimum of seventy-five percent of local youth funds must be expended on Out-of-School Youth.

- Column II.B.2 In-School Youth
Enter the planned expenditure for In-School Youth.
- Column II.B.3 Total Youth
Enter the sum of columns II.B.1 and 2. This column represents the total WIOA federal funds budgeted for the Youth Program.
- Column II.C Non-Federal Fund Expenses
Enter the planned expenditure of non-federal funds for allowable WIOA costs to further the objectives of WIOA. Such funds may consist of cash contributions from State or local governments or private sector partners. Leave blank if non-federal funds are not available for the grant.
- Column II.D Program Income Expenses
Enter the planned expenditure of any program income funds derived from the agreement. Leave blank if no program income expenses are anticipated for the grant.
- Column II.E Total Projected Expenses
Enter the total planned expenditure of all sources of funds committed to the WIOA project. Column II.E is the sum of columns II.B.3, II.C, and II.D.
- Line II.A.1 Personnel Cost
Enter the total personnel cost (staff salaries/wages and fringe benefits) for all sources of funds. Line II.A.1 is the sum of lines II.A.1.a and b. Complete Budget Detail A-1 to determine the amounts to be shown.
- Line II.A.1.a Staff Salaries & Wages
Enter the amounts shown from Budget Detail A-1, line II.A.1.a.
- Line II.A.1.b Fringe Benefits
Enter the amounts shown from Budget Detail A-1; line II.A.1.b.
- Line II.A.2 Equipment Purchases
Enter the planned expenditure for equipment purchases for all sources of funds. Complete Budget Detail A-2 to determine the amounts to be shown.
- Line II.A.3 Program Services
Enter the planned expenditure for program services for all sources of funds. Types of program services can be specified on lines II.A.3.a through c; the sum of those lines should be shown on line II.A.3.
- Line II.A.4 Contractual Services

Enter the planned expenditure for contractual services for all sources of funds. Complete Budget Detail A-5 to determine the amounts to be shown.

- Line II.A.5 Other Current Expenses
Enter the planned expenditure for other current expenses for all sources of funds. Line II.A.5 is the sum of lines II.A.5.a through g.
- Line II.A.5.a Travel – Intra-State
Complete Budget Detail A-3 to determine the amounts to be shown.
- Line II.A.5.b Travel – Inter-State
Complete Budget Detail A-4 to determine the amounts to be shown.
- Lines II.A.5.c
Thru II.A.5.g Additional cost items can be specified on lines II.A.5.c through g.
- Line II.A.6 Total Projected Expenditures
Line II.A.6 is the sum of lines II.A.1, 2, 3, 4 and 5.
- Lines II.A.6.a
and II.A.6.b Breakout of Total Projected Expenditures by New Allocation and Carry-Over Funds
Specify any needed breakout of funding to be charged to the new/current-year allocation or carry-over funds from a prior year.
- Line II.A.7 Total Pay-for-Performance Contract Expense
Enter the planned expenditure for pay-for-performance contracts for program services. WIOA Sec. 129 (c)(1)(D) sets a pay-for-performance contract expenditure cap of ten percent of the amount of federal funds allocated to a local area for Youth programs for a program year.
- Line II.A.8 Total Work Experience Expenses
Enter the planned expenditure for work experience activities. WIOA Sec. 129 (c)(4) requires that a minimum of twenty percent of funds allocated to a local area for Youth programs for a program year must be expended on work experience activities.