

Attachment F1

Budget Instructions – ARRA Youth Budget Template

These instructions accompany the ARRA Youth Functional Budget Template spreadsheet. Please be aware of the following:

- The budget template should reflect your planned expenditures for ARRA (Recovery Act) funds **only**, and not include your regular WIA program revenues.
- This is a functional budget that shows your planned expenditures by program or administrative function – consistent with definitions contained in WIA and the federal WIA administrative regulations.
- The budget covers all 28 months of ARRA spending period. It is not a summer-only or an annual budget. You should include all of your LWIB's planned uses of your full ARRA allocation.
- Planned expenses are divided into five calendar periods over the 28 month life of ARRA funds. All calendar groupings that are made necessary by USDOL's TEGL No. 16-08 which provides for different program services related to summer employment compared with the services permitted or required during the seven months of non-summer programming.
- The template is designed to automatically calculate relevant sub-totals and column totals by period, as well as calculate and display certain programmatic metrics. These metrics show, for example:
 - Δ ARRA expenditure rates by budget period (Metric 1 on Line 26) and cumulative expenditure rates (Metric 2 on Line 27) – to demonstrate whether your workforce area's youth program is designed to meet the requirement to spend at least 60% of funds by September 30, 2009, and at least 75% of funds by April 30, 2010;
 - Δ whether your fiscal expenses are below the maximum level of 10% of funds (Metric 3 on Line 28); and
 - Δ planned expenditures for out-of-school youth by period (Metric 4 on Line 29) and cumulative (Metric 5 on Line 30) – to demonstrate whether your workforce area's youth program is designed to meet the requirement that at least 30% of ARRA funds will be expended for out-of-school youth.
- Be sure to fill in your local information in the red-colored cells **ONLY**. All green-colored cells contain formulas that will automatically populate based on your local entries.

Steps to Complete your ARRA Youth Budget

Total ARRA Allocation (Cell B4): Enter your region's total ARRA allocation amount.

A. Costs of administration (Line 10): Enter your planned expenditures for each of the five periods the planned administrative costs, which must not exceed 10% of available funds. Administrative costs are as defined in 20 CFR 667.220, and include both personnel and non-personnel costs.

B. Framework Services (Line 12): Enter your planned expenditures for each of the five periods the planned amounts for framework services. These costs should be separated from the program costs for fiscal agents that are managing a summer program and separated from the program costs of youth vendors. The costs that should be included in this line refer to framework services as defined in WIA §129 (c)(1) and 20 CFR § 660.405, and include the process of intake, determination of youth eligibility, initial assessment, objective assessment, and the development of an individual service strategy. They also include services that prepare youth for postsecondary educational opportunities, link academic and occupational learning, prepare youth for employment, and provide connections to intermediary organizations linked to the job market and employers. Each framework activity is integral to the youth program, and is intended to be on-going throughout program participation. Framework activities serve as the basis for which decisions are made that lead to the receipt of the array of the ten program elements. Framework services may be provided by one or more organizations, including the local administrative partner, the career center, or by youth service vendors, and include both personnel and non-personnel costs. Because framework services are provided to both in-school and out-of-school youth, divide your overall costs for framework services into these two sub-categories

C. Cost of summer jobs program operated by a fiscal agent (Line 14). 20 CFR § 664.610 permits the summer employment opportunities component of a local youth program to be operated by the grant recipient/fiscal agent without the need for a competitive procurement. Providers other than the fiscal agent must be selected by awarding a grant or contract on a competitive basis. Enter into this line the costs of your ARRA summer employment program (less the costs of associated framework services, which are reported on Line 12) the total personnel and non-personnel costs if your local program will be operated by the grant recipient/fiscal agent. Because the summer program includes both in-school and out-of-school youth, divide your overall costs for the summer program into these two sub-categories.

There should be no entries in the cells on Line 14 during the non-summer periods, as all program expenditures during those periods will be reflected in the vendor-provided youth services line.

D. Vendor-provided youth services (Lines 17 – 19). WIA and ARRA require the ten program elements defined in § 129 (c)(2) to be delivered by competitively-procured vendors (except when a summer jobs program is operated by the fiscal agent). Enter into the cells on Lines 17, 18 and 19 your planned expenditures, by ARRA period, for services that will be delivered through your youth vendors. Remember to separate out, where appropriate, any planned expenditures for framework services that were reported on Line 12. Local areas where the summer program is not operated by the grant recipient / fiscal agent would report summer program costs on Line 17. Because the ARRA youth program includes both in-school and out-of-school youth, divide your youth program costs into these two sub-categories. Also, be sure to separate costs for a summer jobs services (Line 17), follow-up services (Line 19) and all other youth services (Line 18).