



Budget Modification

Effective: July 1, 2018

Reviewed: February 23, 2022; July 1, 2022

Reference: USDOL Comprehensive Financial Management Technical Assistance Guide (TAG); 29CFR Part97, 20CFR Part652, Workforce Innovation and Opportunity Act (WIOA).

Background: WIOA requires Local Workforce Development Boards (LWDB) to approve an annual budget for the One-Stop Career Center (OCWNY). In addition, WDB's are further required to establish a policy for budget modifications.

Policy:

- The LWDB will approve an annual budget for OCWNY.
- A Training Plan will be included as an attachment to the budget outlining the breakdown of program funds across training and supportive services categories.
- The WDB Executive Director, the Coordinator of Client Services, and the Senior Accountant are provided the authority to move costs between line items within budget categories, but changes between budget categories (Wage/Fringe, Other Operating, Training/Supportive Services) require approval by the LWDB.
- OCWNY staff will track obligations and expenditures in relation to the LWDB approved budgeted amounts. Amounts will be reported monthly to the WDB Executive Director and quarterly to the LWDB Full Board.

Definitions used in Budget/Budget Modifications:

Wage and Fringe: includes staff wages and benefits (i.e., FICA, retirement, workers compensation, health, disability).

Other Operating Costs: includes, but not limited to, equipment (computers, printers), equipment repair/lease agreements, furniture, office supplies, staff mileage reimbursement, staff travel (transportation, hotel, conference fees), phones, postage, advertising costs, and membership fees.

Program Costs: includes, but not limited to, on-the-job training, tuition payments for occupational skills training in the form of Individual Training Accounts (ITA's), work experience, supportive services, NY Wired for Education contract for Metrix eLearning system, and contracted on-site computer classes.