

PRINCE GEORGE’S COUNTY LOCAL WORKFORCE DEVELOPMENT BOARD

Budget Development Policy

POLICY NUMBER: 1.4000.100.003

EFFECTIVE: February 17, 2021

APPROVING AUTHORITY: Board Chair
Prince George’s County Local Workforce Development Board

RESPONSIBLE STAFF: Executive Director, Chief Financial Officer, Board Administrator, Policy & Compliance Director

RESPONSIBLE OFFICE: Office of the President, Employ Prince George’s, Inc.

UPDATES:

This policy updates, supersedes, and replaces any previously approved Budget Development Policy. Specifically, the following changes have been made:

- Updating the responsible Administrative and Fiscal Agent to Employ Prince George’s (EPG)
- Updating the responsible Board Committee to the Finance Committee. The Finance Committee retains primary authority over the development of the budget. The Executive Committee should only be called upon if there is a time sensitive decision to be made, and the Finance Committee is unavailable.
- Updating how and when funds are awarded from the Maryland Department of Labor

SUMMARY:

The Prince George’s County Public Workforce System, branded as the Prince George’s County American Job Center Community Network, is the workforce system for the Prince George’s County Local Workforce Development Area, which is one of 12 Local Workforce Development Areas in Maryland. Each Local Workforce Development Area is led by a Chief Local Elected Official and governed by a Local Workforce Development Board. The County Executive is our Chief Local Elected Official, and our Local Workforce Development Board is the Prince George’s County Local Workforce Development Board (PGCLWDB). Based on the Prince George’s County Local Workforce Area agreement between the County Executive, the Prince George’s County Local Workforce Development Board and Employ Prince George’s (EPG), EPG serves as the administrative staff and fiscal agent of the Prince George’s County Local Workforce Board.

POLICY:

This policy was created to ensure internal controls and firewalls are in place to mediate conflicts of interest and ensure the budget development process for WIOA funds are impartial. The process set forth below shall be used by the PGCLWDB annually to develop the WIOA Title I budget.

PROCESS:

The budget process begins with the awarding of local allotments for Adults, Dislocated Workers, and Youth by the Maryland Department of Labor, which usually occurs before the end of April, but occasionally extends beyond that date. Access to youth funding is effective July 1 and the funds remain available for 24 months. Adult and Dislocated Worker funds are made partially available July 1 and accessible for 24 months with the remainder available October 1 and accessible for 21 months. To simplify accounting practices, maintain the availability of year-round funding, and create uniform engagement with vendors, the PGCLWDB budgets on a 12-month annual basis using the rolling-availability of the grants on a First-In-First-Out basis. It does this by budgeting the available grants on a pooled, rather than individual basis. Funds remaining from the prior budget year are called “Carried-In” and are combined with “New Funds” to create the 12-month budget. New funds that are not budgeted in the current budget year are called “Carried Forward” to the following budget year.

The following series of activities comprise the broad outline of the budget process:

On or before April 30th, the Fiscal Agent’s CFO and the Board’s Executive Director will confirm the Prince George’s County Local Workforce Area’s local allotment and report it to the County Executive’s office and the PGCLWDB.

Following the allotment notification, the CFO and Executive Director will compare the allotment to the previous allotment and begin general discussion to identify anticipated budget issues that may impact line item spending for the next fiscal year.

On or before May 31st, the CFO and Executive Director will submit a system spending plan to the Board’s Finance and/or Executive Committee for their feedback and approval. The local workforce area has the following workforce elements that require funding: Career Services, Youth Services, Fiscal Administrator Functions, and Board Functions.

On or before June 15th, the CFO and Executive Director will submit a proposed budget alignment to the Board’s Finance and/or Executive Committee that provides details regarding operating and program expenses. The Committee will recommend a budget for review by the full Board no later than July 15 of the next fiscal year.

On or before July 15, the PGCLWDB will approve the budget.

Throughout the year, the Fiscal Agent will provide spending reports, at least quarterly, against the budget and, if needed, propose a revised or realigned budget to account for changes in assumptions or actual performance.

EPG will incorporate the PGCLWDB’s WIOA budget into its annual budget and provide reporting and outcomes, as requested, to Local Elected Officials.

POLICY VIOLATIONS:

N/A

REASON FOR POLICY:

This Policy ensures compliance with WIOA Title I requirements, Wagner-Peyser Act requirements, US Department of Labor requirements, Maryland Department of Labor requirements, and all local, state, and federal laws.

EXCLUSIONS TO THE POLICY:

None

FORMS:

None

APPROVING SIGNATURES:



Feb 26, 2021

[Charnetia Young \(Feb 26, 2021 09:04 EST\)](#)

Board Chair
Prince George's County Workforce Development Board

Date