

BUDGET AND BUDGET NARRATIVE INSTRUCTIONS

All costs related to the program activities described in the program design must be included on the Project Budget Detail worksheet. The line item description must include the type of cost and be representative of the cost category under which the cost is allocated. A Budget Narrative is required to substantiate the costs included in the cost reimbursement section of the Project Budget Detail worksheet.

Respondents are required to assign a monetary value to in-kind/cash match and indicate them on this workbook in the appropriate in-kind/cash match section. A Budget Narrative is also required for the in-kind/cash match section and must correspond to the amounts and types of support documented by Letters of Commitment, Memorandums of Understanding or other grant award documents submitted in the proposal program design.

Respondents will be held accountable for the planned outcomes stated in the Program Operating Plan. The final Program Operating Plan is negotiated between the contractor and SDWP at the beginning of every program year and becomes part of the contractual agreement.

Instructions for Budget

Note: Replace "{Respondent}" in the template's filename with your organization's name.
User input cells are blue highlighted, enter data in blue highlighted cells only.
Fill out worksheets (tabs) left to right
Enter your information, do NOT copy and paste

Support vs Program Costs:

- Support costs are legal, human resources, finance/accounting, property management, and payroll costs. Any costs associated (rent, utilities, phone, etc.) with the above function are also deemed support versus program costs. Costs not included in the above description are program costs. See 2 CFR [parts 200](#) and [2900](#) for further clarifications.

Program Work Experience vs Program Non-Work Experience Costs:

- Work experience provides ISY and OSY an invaluable opportunity to develop workplace skills. Paid and unpaid work experiences must include academic and occupational education. Refer to 20 CFR 681.400-650 and State Policy WSD17-07 for further clarifications.
- Non work experience is anything not related to a work experience activity.

Personnel Detail Worksheet:

- The Personnel Detail worksheet should be completed prior to all other worksheets, as this information will automatically fill into the subsequent worksheets.
- List all position titles to be funded under this contract or provided as in-kind.
- List annualized salary for each position listed in the column C for the twelve (12) month contract, thirteen (13) month contract for the Youth Career Center contract.
- Insert the total amount each position will charge directly to the contract under the appropriate categories: support, work experience, and/or non-work experience
- Amount (in last column) charged to contract will automatically carry over to the Project Budget Detail worksheet.

- Insert appropriate fringe benefit rate in cell C44, limit two decimals. Amount charged to contract will automatically calculate and carry over to the Project Budget Detail worksheet OR enter Fringe Benefits Cost for each funding stream in row 45.
- FTE's will calculate based on assumptions.

Personnel Detail In-Kind Match Worksheet:

- The Personnel Detail In-Kind Match worksheet should be completed next (or second), information entered in this worksheet will automatically fill into subsequent worksheets.
- Input by Support or Program, the dollar amount the staff member will work on the project and be provided as in-kind.
- FTE's will calculate based on assumptions.

Project Budget Detail worksheet:

- Input all applicable costs to oversee the project.
- Option to use the Filter in column A to select what rows to display
 - #N/A = unused rows
- Be sure to complete the Personnel Detail and the Personnel Detail In-Kind Match worksheets so the personnel data will auto populate, as defined on the prior worksheets.
- Input the necessary costs by Support, Program Work Experience and Program Non-Work Experience, defined on prior page, by funding stream as well as In-Kind/Cash Match by Support and Program by the following categories:
 - ✓ Personnel Costs (populated from prior worksheets)
 - ✓ Participant Costs
 - ✓ Furniture & Equipment Purchase Costs
 - ✓ Facilities/Infrastructure Costs
 - ✓ Programmatic Subcontract Costs
 - ✓ Supplies Costs
 - ✓ Staff Training & Travel-Costs
 - ✓ Other Costs
- If used, input your Actual Indirect Rate Used in cell D142 OR enter Indirect Cost for each funding stream in row 140.
- Refer to CFR 200.56 for description of Indirect Costs.
- If used, input your Profit Rate Used in cell D143.
- Input your Indirect Cost Rate per agreement with Cognizant Agency in cell D155. see Budget Narrative instructions below for further clarification.
- Only the total column's check cell needs to read "Yes".
- Note in some instances, the total columns in row 150 may vary slightly due to rounding.

Expenditure Plan worksheet:

- Input the monthly spend of the Project Budget Detail worksheet.
- Input monthly spend in whole dollars, DO NOT input decimals.
- The total on this worksheet must match the total on Project Budget Detail worksheet.

Cost Analysis worksheet:

- In the blue highlighted cell, enter in projected number of total participants. All other cells will self-populate.

Instructions and Category Definitions for Budget Narrative

Note: Replace "{Respondent}" in the template's filename with your organization's name.
Example Line Items are provided in the Budget Narrative, you may overwrite them.
Line items that are in **Bold** text are required items, do NOT overwrite them.

If a Category does not have enough rows to meet your needs.

- a) Right-click on a row where you want to add a new one
 - b) Go to Insert and choose Insert Rows Above
1. **Personnel Costs:** All personnel costs must be included in the Personnel Detail worksheet. Staff salaries and associated fringe benefits necessary to direct service delivery. This category does not include subcontracted professional services or staffing. These costs should be allocated to the contractual services category and detailed/described in the line item for each cost. Please note positions related to fundraising are not allowable under WIOA. Federal guidelines must be followed regarding Salary and Bonus Limitations as stated in Public Law 113-76 Section 105. See Training and Employment Guidance Letter No. 5-06 for further clarification.

Personnel Costs Budget Narrative (Justification): List each individual position by title and a brief job description including the function and responsibilities of each position. List positions in same order as in the Project Budget Detail worksheet. No calculations are to be provided in the narrative for personnel costs.

2. **Participant Costs:** Costs directly related to individual participants such as subsidized wages, supportive services (e.g. bus passes, day care costs), participant payments (e.g. stipends, incentives), participant supplies (e.g. items/equipment consumable by participants or which become their personal property), tools or clothing related to employment or training, and participant tuition and fees incurred to achieve program objectives.

Participant Costs Budget Narrative Detail: List each type of item with a unit cost x number of units. Number of units should be related to the number of participants that will receive the item.

Subsidized Wages: Indicate the number of participants x hourly wage x total hours worked.

Subsidized Fringes: Indicate fringe / tax % rate and description of each benefit.

EXAMPLES		
Line Item(s)	Justification	Calculation
Must match label in Project Budget Detail tab and same order.	Describe the costs in detail related to the line item. Include any applicable in-kind costs as listed in the budget. (Include applicable work experience justification)	Show detail calculations for budget amounts. Whole dollars only.
Participant Wages	Approx. 50 participants will engage in subsidized employment opportunities with a pay rate of \$13.50/hr. Total hours to be worked is 75 hours per participant	50 participants x 75 hours x \$13.50/hours = \$50,625

Participant Fringe Benefits	Estimated fringe rate of 12%	$\$50,625 \times 12\% = \$6,075$
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Other Payments (for each type of payment): Indicate the type of activity payment youth are eligible for, as well as number of participants x incentive payment.

Incentives	<p>Incentives will be provided to youth as they complete their benchmarks. Estimated incentives below:</p> <p>Incentive 1: $\\$25 \times 10$ participants = \$250 Incentive 2: $\\$100 \times 30$ participants = \$3,000 Incentive 3: $\\$50 \times 20$ participants = \$1,000</p>	$\$250 + \$3,000 + \$1,000 = \$4,250$
Bus Passes	Each participant will have access to bus passes to ensure transportation is available to and from job interviews, work, trainings, program support groups, etc. Estimating 12 participants will need bus passes for an average of 3 months based on trend.	$\$50/\text{bus pass} \times 12 \text{ participants} \times 3 \text{ months} = \$1,800$

3. **Furniture & Equipment Purchase Costs:** Non-consumable, depreciable equipment necessary for the program. Examples are computers, printers, fax machines, and office furniture. Equipment leases should also be listed here.

Furniture & Equipment Purchase Costs Budget Narrative: For each type of equipment to be purchased, list the number of items and the unit cost for each item. Please note that any item with a unit cost of \$100 or more will require prior written approval by SDWP.

Small Purchases Under \$5,001 - Computers	Purchase of 4 computers to be used by participants for program activities such as resume building, job applications, etc. Estimated cost per unit is \$700	$4 \text{ computers} \times \$700 = \$2,800$
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4. **Facilities/Infrastructure Costs:** General costs to run the program, including building rental, facilities maintenance, utilities, phones, general consumable materials and supplies, internet, etc., and other costs related to supporting and maintaining organizational infrastructure. Professional services purchased from vendors (as opposed to subcontractors) are included in this category. Costs related to technology needed to fulfill SDWP requirements can be included as part of your budget and will be reviewed for cost effectiveness and reasonableness.

Facilities/Infrastructure Costs Budget Narrative: As applicable, for each item list the number of items and the unit cost for each item. An alternate method of calculation, such as cost per unit of item (e.g. month or annual cost) or per staff would also be acceptable.

5. **Programmatic Subcontract Costs:** Costs related to services contracted to an outside organization or company necessary to provide services to participants. Costs related to the purchase of goods or services from a general supplier, vendor transactions or part of general operating costs should not be included in this category and instead should be listed under Facilities/Infrastructure Costs.

Programmatic Subcontract Costs Budget Narrative: Any proposed subcontractors should also be included in the proposal narrative along with their responsibility and role. Detail the type of contractor and the approximate cost expected.

6. **Supplies Costs:** Costs related to general office supplies, postage/delivery, printing, copying and other similar natured costs should be included in this section.

Supplies Costs Budget Narrative: Narrative for supplies cost should break down costs estimated per month and number of months.

7. **Staff Training & Travel Costs:** Costs related to the professional development of staff and related out-of-town travel expenses.

Staff Training & Travel Costs Budget Narrative: Provide a description and estimated costs associated with staff development and travel. For conference expenses, provide conference name and attending staff positions.

8. **Other Costs:** Costs that do not belong to above categories should be included in this category. It may include Indirect Cost, Audit Cost, Insurance Cost, etc.

Indirect Costs: If used, this rate should include audit, payroll and other costs of program support such as general costs that cannot be directly identified as a cost to any specific program, but are equitably allocated to all the programs that the organization operates and therefore should not also be listed in Facilities/Infrastructure Costs. Note: This category may only be used by organizations with an Indirect Cost Rate approved by an authorized federal or state agency, not to exceed 15% of the total budget. A copy of the Indirect Cost Rate Proposal approved by the cognizant federal agency must be attached.

An award recipient that proposes to use federal grant funds to pay for indirect costs but has never received a federally negotiated indirect cost rate may elect to charge a de minimis rate of up to 10% of its modified total direct costs (MTDC) which may be used indefinitely.