Budget Instructions

All costs related to the program activities described in the program design must be included on the 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.

Respondents are required to assign a monetary value to in-kind/cash match and indicate them on this form 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.

How to use the Personnel Detail Worksheet

- The Personnel Detail worksheet should be completed prior to the Budget Detail, as this information will automatically fill into the Personnel Costs section of the Budget Detail
- List all position titles to be funded under this contract
- List annualized salary for each position listed in the first column, for every program year, of the 21 month contract. (Year 1 - October 1, 2019-June 30, 2020 will be based on nine months and Year 2 – July 1, 2019-June 30, 2020 will be based on twelve months.)
- Insert the full time equivalent percentage in the percentage column
- Amount (in last column) charged to contract will calculate automatically and carry over to the Budget Detail worksheet
- Insert appropriate fringe benefit rate. Amount charged to contract will automatically calculate and carry over to the Budget Detail worksheet

Support versus 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 290 for further clarifications.

The following categories should be used:

- Personnel Costs
- Furniture & Equipment Purchase Costs
- Facilities/Infrastructure Costs
- Programmatic Subcontract Costs
- Training Material/Development Costs
- Staff Travel/Development Costs
- Indirect Costs

Budget Category Definitions and Instructions for Budget Narrative
Instructions below detail definitions for each budget category and instructions for the Budget Narrative.

1. **Personnel Costs**: All personnel costs must be included in the Personnel Detail form. 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 WIA. 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**: List each individual position by title, percentage (%) of full time equivalent (FTE) to be charged to this program, and a brief job description including the function and responsibilities of each position. No calculations are to be provided in the narrative.

2. **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 $1,000 or more will require prior written approval by SDWP.

3. **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.

4. **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.

5. **Office Supplies Costs**: Costs related to general office supplies, postage/delivery, printing, copying and other similar natured costs should be included in this section.
**Office Supplies Costs Budget Narrative:** Narrative for supplies cost should break down costs estimated per month and number of months.

6. **Staff Travel/Development Costs:** Costs related to the professional development of staff and related local or out-of-town travel expenses.

   **Staff Travel/Development Costs Budget Narrative:** Provide a description of all costs associated with staff development and travel.

7. **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.