# INSTRUCTIONS FOR COMPLETING THE BUDGET FORM

The budget form identifies all costs to be incurred for the specified period to operate the proposed program services. It separates Administration, Program and Work Experience costs (WIOA Youth Only).

Administration costs may not exceed more than 10% of the total contract amount.

This form should not be modified. If any modifications are needed, such as adding additional lines, please contact the WDB Fiscal Manager.

## Budget Cover Sheet (Cover)

**"Contractor Name"** – Enter the legal company name that appears in your contract.

**"Program Name"** – Enter the name of the program being operated through your contract.

**"Start Date"** – Enter the beginning date of the contract. (For example, 7/1/2023.)

**"End Date"** – Enter the ending date of the contract period. *(Note: A budget should be developed on an annual basis based on a 7/1-6/30 program year. For example, if the start date was 7/1/2023 then the end date would be 6/30/2024.)*

The remaining data includes formulas and will populate according to the information entered in the remaining tabs.

## Budget Summary Sheet (Summary)

No information is needed on this tab of the spreadsheet as it pulls the figures from the other tabs of the spreadsheet.

*(Note: This tab is what you will use to populate the "Approved Budget" column on your financial status report (FSR) each month.)*

## Administration Budget

*Note: Only Administration Indirect Costs are available for this program.*

**Administration Indirect Costs** – This would be for administrative indirect costs. Indirect costs can account for at most 10% of the program budget.

(*Note: Indirect cost allocation plans must be submitted to the WDB as outlined in the Administrative and Financial Agreement.)*

**Program Budget**

**Program 1.2: Program Staff Wage and Fringe Benefits**

01. **Program Salaried Staff & Hourly Staff** – There are separated boxes identified for salaried and hourly program staff being charged to the contract. This would identify all staff needed to perform the proposed program services identified in the request for proposal (RFP).

02. **Program Staff Fringe Benefits** – All fringe benefits must be identified separately. Some examples of fringe benefits would be F.I.C.A., Worker's Compensation, Retirement, Unemployment Compensation, Medical Insurance, Life Insurance, and Disability.

    *(Note: If the fringe benefit is not calculated as a percentage of total payroll, then it may be entered as 100% for "rate" and the budgeted cumulative total expected under "payroll".)*

**Program 3.4: Program Staff Travel, Conference Expenses, and Materials & Supplies**

03. **Program Staff Travel** – This would be the expected number of miles traveled by program staff multiplied by the federal mileage reimbursement rate.

    **Program Conference Expenses** – This line item would be used for program staff conference expenses such as parking, tolls, conference registrations, hotel costs, and meals.

04. **Program Materials & Supplies** – This line would identify expendable program supplies needed such as office supplies (paper, toner, pens/pencils, highlighters, etc.). *Note: Expendable property is any item that has not a useful life less than one year.*

**Program 5.6.7.8: Program Non-Expendable Property, Rental of Space, Indirect Costs, and Profit**

05. **Program Non-Expendable Property** – This line would identify any non-expendable property needed for program staff. Non-expendable property is any item with a useful life beyond one year. (For example, computers, printers, desks, chairs, filing cabinets, etc.)
    *Note: Any purchases with a unit price or cumulative price of $5,000 or more must be approved by submitted to the WDB with a minimum of three quotes. The WDB will then need to obtain approval from PADOL.*

06. **Program Rental of Space** – This would be for leased space needs of program staff. (For example, if a satellite location was being proposed and there are associated costs to an additional location.)

07. **Program Indirect Costs** – This would be for program indirect costs. (*Note: Indirect cost allocation plans must receive WDB approval as mentioned in the County contract.*)

08. **Program Profit** – This would be where a for-profit entity would budget for profit. (*Note: The profit rate may not exceed 5%.*)

## Program 9.10: Program Operating Costs and Other Costs

09. **Program Operating Costs** – This would identify any operating costs needed to conduct the program services in the proposal such as cell phone stipends, utilities for leased space, software licenses, insurance premiums, subscription and dues, and outreach. *(Note: If located in the Careerlink®, telephone services will be provided by the CareerLink® Operator and paid for by the partners. This cost should not be included in the budget then.)*

10. **Program Other Costs** – This would be used for any contracted service costs such as computer maintenance, security guards, building maintenance, cleaning services or any other proposed contracted service.
*(Note: If located in the CareerLink®, security guards, building maintenance, and cleaning services will be provided by the CareerLink® Operator and paid for by the partners. These costs should not be included in the budget then.)*

## Program 11 – 17: Program Work Experience, Training, Incentives, and Supportive Services

11. **Program Work Experience Wages** – This line will identify any funds to be spent on participant's work experience wages included in the submitted proposal.

**Program Work Experience Fringe Benefits** - All fringe benefits must be identified separately. Some examples of fringe benefits would be F.I.C.A. and Unemployment Compensation.
*(Note: If the fringe benefit is not calculated as a percentage of total payroll, then it may be entered as 100% for "rate" and the budgeted cumulative total expected under "payroll".)*

**Program Training**

12. **Program Individual Training Accounts (ITAs)** – This line will identify the funds planned to be used for participants' ITA training opportunities.

    *(Note: The WIOA Adult Services contract is the only contract with training funds available for ITAs, OJTs, and CJTs.)*

13. **Program On-The-Job Training (OJTs)/ Work Based** - This line will identify the funds planned to be used for participants' OJT training opportunities.

    *(Note: The WIOA Adult Services contract is the only contract with training funds available for ITAs, OJTs, and CJTs.)*

14. **Program Transitional Employment** – This line identifies the funds planned to be used for transitional employment needs.

    *(Note: WDB Policy limits this opportunity to only WIOA Youth providers.)*

15. **Program Assessment / Testing Fees** – This budget would be used for any fees for assessments or testing services offered to participants such as GED fees.

16. **Program Incentives** – In accordance with the local WDB incentive policy, this is where incentives should be budgeted. Incentives are provided for accomplishing predetermined milestones in the program. Examples of incentives would be pantry items, gift cards, stipends, and transportation. (Note: An incentive plan must be submitted and approved by the WDB before incentives may be charged to the contract or issued to participants. This plan should be in accordance will federal, state, and local policy.)

17. **Program Supportive Services** – In accordance with the local WDB supportive service policy, this is where supportive services should be budgeted. Examples of supportive services would be transportation, childcare, housing assistance, uniforms or clothing, educational needs, and needs related payments.

    (Note: A supportive service plan must be submitted and approved by the WDB before supportive services may be charged to the contract or provided to participants. This plan should be in accordance will federal, state, and local policy.)