

## Wisconsin Fast Forward Budget Guidelines

### **General Expectations**

These budget guidelines are to help you as you prepare your budget for the training program. While OSD maintains a flexible attitude towards cost and match requirements, there are definite parameters within which the costs and match must fall. OSD also realizes that these are proposed budgets and will work within reason with the applicant, should certain categories need revising. OSD will not amend the total WFF grant amount once it is awarded. It should be noted that OSD's policy on budget revisions is that they should be kept to a minimum.

All costs included in the budget for the training program must be detailed and reasonable. Specifically, the funding sought from the Wisconsin Fast Forward Program as well as cash and in-kind match contributions from partner business(es), training providers and other organization partners must be itemized and supported by a letter of commitment.

It should also be noted that once an award is made, the applicant will need to provide copies of invoices, checks and/or other items deemed appropriate in order to document all training program expenses (including match) and receive reimbursement.

### **Ineligible Expenses:**

Wisconsin Fast Forward grant funds and Cash/In-Kind Match funds **may not** be used for:

- the purchase of real estate
- the purchase of capital equipment,
- construction or major remodeling,
- Kindergarten–12<sup>th</sup> grade education, or
- Travel, meals and lodging costs of trainees to, during and from the training
- Overtime or production losses caused by workers attending the training

Wisconsin Fast Forward grant funds **may not** be used for: (may use cash/in-kind match for:)

- in-house training facilities,
- trainee wages, stipends or fringe benefits,
- administrative costs that total more than 5% of the total budget.

Cash and In-Kind Match Funds **may not** be used for: (may use Wisconsin Fast Forward Grant funds for:)

- Instructional materials that total more than 20% of the total match budget.

While the purchase of capital equipment (defined as any one item that costs more than \$5,000 and has an expected life greater than one year), is not an eligible expense, either Wisconsin Fast Forward funds or cash match funds may be used to rent capital equipment. Additionally, a fair rental amount may be used as an in-kind contribution if a partner allows use of capital equipment.

While no project funds may be used to support K-12 education, funds may be used to provide training to high school or student age trainees who work for a business partner or are seeking full time work.

Any ineligible expenses made with partner funds may be noted in the budget description. Investments in related capital equipment, construction, trainee travel/meals/lodging etc. will show additional commitment to the training budget and may strengthen the proposal even though they are not allowed as part of the project budget.

**Match Requirements**

**Wisconsin Fast Forward (WFF) grant funds must be matched by contributions from one or more participating businesses or partners in the application.** The amount contributed must equal or exceed the amount of WFF funds requested. (Applicants to the Small Business GPA must match or exceed ½ of the requested amount) The match may be in the form of cash or in-kind contributions of goods or services related to the WFF project. All match items must be documented as specific support for the WFF project, and not as a general, regular donation made to the partner and/or applicant.

Match contributions should be documented in the budget table, the contributing partners' narrative and through letters of commitment. Letters of commitment/support should be emailed to Wisconsin Fast Forward as detailed in the instructions.

Federal, state and local government grant funds may not be used as match contributions unless expressly allowed in the originating grant.

**Eligible Expense Summary Budget Items**

Wisconsin Fast Forward funding may be used for various training related expenses such as personnel and fringe benefits associated with the curriculum development and instructors/trainers, instructional materials, supplies and operating expenses including pre-employment testing supplies like drug testing and background checks, consultant/contractual expenses, travel meals and lodging for trainers, and on a limited basis, administrative overhead.

All expenses **must** be new and cannot replace existing federal, state or local government funding. Substitution of existing funds with Wisconsin Fast Forward grant funds (supplanting) will be the subject of monitoring and audit. Violations may result in a range of penalties, including suspension of current or future funds under this program, repayment of monies provided under this grant and civil and/or criminal penalties.

**All line items in the budget table are summary items and should be explained in detail in the budget detail section.**

**Program/Curriculum Development:**

This budget summary line should capture all costs related to the creation of the training curriculum. If an existing curriculum is already in place, this would be a zero. If training curriculum is purchased outright – this line would be zero (the cost of the curriculum purchase should go under instructional materials).

Program/Curriculum Development costs include personnel costs, contractual/consultant costs, and supplies directly related to the creation of the curriculum.

Personnel: WFF funds may be used to pay for actual staff time based on the actual rate of pay with reasonable fringe benefits. Matching (cash or in-kind) contributions should include payment for actual or contracted staff time based on actual rate of pay with reasonable fringe benefits.

**NOTE: Curriculum development paid for by Wisconsin Fast Forward grant funds will become the property of the State of Wisconsin and will be made available for other organizations to use.**

**Instruction:**

Personnel: WFF funds may be used to pay for actual staff time based on the actual or contracted rate of pay with reasonable fringe benefits. Matching (cash or in-kind) contributions should include payment for actual staff time based on actual rate of pay with reasonable fringe benefits. Tuition costs for trainees can be counted as a match. **This line should include ALL costs related to instruction, including those that are provided by a consultant or run through a contract.**

**Instructional Materials**

Instructional Materials are those non-consumable materials such as safety goggles, lab coats, flash drives required to directly provide training activities to trainees. These should be competitively procured at fair market value.

**No materials and supplies will be allowed here in support of program administration.** These costs should be reflected in the administrative overhead category.

Instructional Materials may also include purchased curriculum, textbooks, films, video tapes, etc. Matching contributions may include the current fair market value of contributed instructional materials that have been competitively procured.

Equipment purchases under this area may include items such as drills, lathes, discs, computer terminals, software, etc. Equipment purchased must be pertinent to the training program and is limited by the capital equipment limitation discussed below. WFF funds may only be used for equipment directly attributable to the training of program participants.

Capital Equipment (individual items with a cost > \$5,000 and a lifespan of more than 1 year) may not be purchased with Wisconsin Fast Forward grant funds. Rental of capital equipment necessary for the training project may be included under the Supplies and Operating costs category.

Matching contributions may include the fair market value of equipment donated to the project that is directly attributable to the training of program participants.

Match funds in this category may not exceed 20% of the total in-kind and cash match of the project.

All instructional materials should be detailed in the budget description.

**Facility (off-site):**

WFF encourages applicants, when possible, to use their own facilities or those of the educational partner for training at no cost to WFF. However, if the applicant must lease space to provide training and can verify that this is necessary to the success of the program, WFF grant funds may be used to pay a rental rate based on competitive rates for the area in which the program will operate. It is also allowed that a partner organization provide a cash match to cover rent or make an in-kind match of training space off-site. Partner facilities contributed as in-kind match must be valued at the actual cost to hold the training there and should be prorated for the amount of time being used for purposes directly related to the project.

**Facility (on-site):**

When applicants use their own facilities at no cost to WFF, the cost or value of those training facilities/space is allowable as an in-kind match. Applicant business facilities must be valued at the actual cost to the business and should be prorated for the amount of time it is being used for purposes directly related to the project.

**Instructional Supplies and Operating Expenses:**

This summary line item should include all consumable expenses directly related to the training project. Items should be detailed in the Budget Detail section. This could include consumable training supplies like welding rods, nails and wood, etc. It would also include rental expenses for equipment (capital or otherwise) used in the training process. It would include costs of utilities and/or rental and installation of communications equipment directly related to training. This may include items such as telephone lines for operating computer training equipment or utility costs for operating electrical equipment.

**No supplies and operating expenses will be allowed here in support of program administration.** These costs should be reflected in the administrative overhead category.

State of Wisconsin, Department of Workforce Development, Office of Skills Development

WFF funds may be used for equipment leased/rented under a competitive procurement process or at fair market value for the duration of training and must be pro-rated for the amount of time used in the program. Matching contributions may include the current fair market value or rental value of equipment loaned to the project, pro-rated for the percentage of time the equipment is used by trainees during the program. (Note: If equipment will be used by non-WFF trainees that portion of the time cannot be used for matching purposes.)

Matching contributions may also include costs of utilities and/or rental and installation of communications equipment directly related to training.

### **Consultant/Contractual**

This summary line item should include any consultant/contractual expenses not directly related to curriculum development or instruction. Each consultant/contractual expense will need to be detailed in the Budget Detail section. This might include contracts for pre-employment assessments, trainee recruitment, project marketing. **NO curriculum development or instructional costs should be included in this line.**

### **Travel – (Instructor Only)**

Travel costs for instructors should be limited to that which is reasonable and necessary. WFF funds and cash/in-kind match funds may be used for the cost of instructional staff travel directly related to training. Travel costs of trainees to and from the training are not allowed as a project expense.

### **Meals and Lodging – (Instructor Only)**

Meals and lodging costs for instructors should be based on the actual cost of travel and must be within the limits of what is reasonable and necessary. WFF funds and cash/in-kind match funds may be used for the cost of instructional staff meals and lodging directly related to training. Meals and lodging costs of trainees are not allowed in the project budget.

### **Wages/Stipends of Trainees**

WFF funds may not be used for trainee wages. However, matching contributions may include wages and benefits paid to trainees during training.

### **Other**

This summary item should include all costs for the project not reflected elsewhere. They should be detailed in the budget detail section. Each item of cost must be listed separately, along with the basis for valuation. Costs allowed in this category will be determined on an item-by-item basis. Allowed costs could include audit costs, pre-employment tests, drug screens, marketing materials, etc.

Supportive service costs may be included as match for unemployed projects dealing with disadvantaged populations.

General or indirect administrative costs should not be included in this line item.

WFF funds may be used for audit costs. If no amount is listed for audit costs, it is assumed that any costs incurred in providing the required audit will be borne by the grantee. Projects less than or equal to \$50,000 will be subject to a DWD project audit. Projects greater than \$50,000 and less than \$250,000 will be subject to DWD and/or independent certified public accountant project audit.

All projects that receive \$250,000 or more of state/federal (including WFF) grant funds within their organization's fiscal year are required to have a financial audit performed by an independent certified public accounting firm acceptable to OSD at the conclusion of the project. If applicable to your application, include the program's portion of the cost of such an audit in your budget. This is an allowable expense for WFF grant funds. Additionally, DWD may perform a project specific audit.

**Administrative Cost:**

Wisconsin Fast Forward grant funds may pay for administrative costs up to 5% of the total project costs. These costs should be identified explicitly as you will need to submit invoices to be reimbursed for them. If your actual administrative expense exceeds 5% of the project total, amounts over and above the 5% can be considered cash or in-kind match which should also be detailed. Administrative costs may include a portion of the project director's salary, office supplies like paper, copying, postage, etc. You may include the cost of the grant management portion of the project like submitting reports and reimbursement requests.

BUDGET ITEM	REQUESTED FUNDS	CASH MATCH	IN-KIND MATCH	TOTAL
<p><b>Program/Curriculum Development:</b> Curriculum Development costs should include personnel, contract/consultant, and supplies needed to develop the curriculum. Payment for actual staff time should be based on actual rate of pay with reasonable fringe benefits. Purchase curriculum should go under the Instructional Materials category. <i>(Curriculum development paid for with WFF funds becomes property of the State of Wisconsin.)</i></p>	If requesting grant funds to pay for curriculum development staff time, put actual cost here.	If partner is providing cash to pay for training provider time, put actual cost here.	If partner is providing employee time. Put actual staff cost here.	This column should be the sum of the row, adding the requested funds, the cash match and the in-kind match for each budget item. The on-line program should auto-sum for you.
<p><b>Instruction:</b> Training personnel costs should include payment for actual staff time based on actual rate of pay with reasonable fringe benefits or reflect the actual contractual/consultant costs incurred.</p>	If requesting grant funds to pay for training provider staff time, put actual cost here.	If partner is providing cash to pay for training provider time, put actual cost here.	If partner is providing employee time. Put actual staff cost here.	
<p><b>Instructional Materials:</b> Includes all non-consumable materials needed for training like purchased curriculum, small tools, safety equipment, textbooks, etc.</p>		(Cash and In-Kind match for this line(total of these two boxes) not to exceed 20% of total match amount)		
<p><b>Facility (off-site):</b></p>				
<p><b>Facility (on-site):</b></p>	This cost is not allowed as a WFF budget item or a cash match item.			
<p><b>Instructional Supplies and Operating Expenses:</b> Includes all consumable supplies and operating expenses directly connected to the training.</p>				
<p><b>Consultant/Contractual:</b> Include all consultant/ contractual costs NOT associated with curriculum development or instruction. Includes pre-employment screening, recruiting, marketing, etc.</p>				
<p><b>Travel:</b> Travel costs are limited to those that are reasonably incurred by the normal business traveler. Should be limited to instructional staff unless group travel is part of the training.</p>				
<p><b>Meals and Lodging:</b> Travel costs are limited to those that are reasonably incurred by the normal business traveler. Should be limited to instructional staff.</p>				

BUDGET ITEM	REQUESTED FUNDS	CASH MATCH	IN-KIND MATCH	TOTAL
<p><b>Wages/Stipends of Trainees:</b> For incumbent worker programs where the trainee is an employee of the business (or works for the business if an employee of a staffing agency), all regular wages and benefits? paid to the incumbent worker during training will be considered as in-kind match.</p>	<p>This cost is not allowed as a WFF budget item</p>			
<p><b>Other:</b> This section should include a total of all other expenses. They may include items like audit expenses, pre-employment assessment expenses, marketing, etc.</p>				
<p><b>Administration Cost :</b> This reflects the cost of administering the grant program and covers reporting and administrative supplies.</p>				<p>(This total regardless of source is not to exceed 5% of the total project budget)</p>
<p><b>Total</b> - The on-line program should auto sum for you.</p>	<p>The total in this box should equal the sum of all the preceding rows in the column and cannot exceed (\$50,000 or \$400,000)</p>	<p>The total in each of these two boxes should equal the sum of all the preceding rows in the column. The sum of these two boxes is your total match commitment and must be greater than or equal to requested amount. (Exception – Small Business applications must be greater than ½ the requested amount.)</p>		<p>This box should reflect the total project budget. It should be equal to the total request + total match, and it should equal the sum of all the individual row totals.</p>

**BUDGET DETAIL:**

Each budget line item on the Budget table must breakout the individual cost and be supported by a detailed description. Please provide the following detail for each budget item.

**Program/Curriculum Development:**

For each course curriculum developed, provide: Training course name and a brief description of the curriculum to be developed, total number of hours to develop the curriculum and the cost per hour.  
 (\_\_\_\_ hrs X \_\_\_\_\_ /hr = Course Curriculum Development Cost)

**Instruction:**

For each Instructor, provide: Instructor name/title/company or organization, course name, total number of instructor hours times the cost per hour. (\_\_\_\_ hrs X \_\_\_\_\_ /hr = Instruction Cost) Should include instruction costs provided through a consultant or contract in this line. Include details of contract here.

**Instructional Materials:**

For each piece of training materials, provide: Training material name, type of material (book, manual, handout, uniforms, etc.) times the number of each material needed. (\_\_\_\_ material cost X \_\_\_\_\_ # of pieces = Training Materials)

**Facility (off-site):**

For each off-site facility, provide: Facility location, training course name, rent, date(s)

**Facility (on-site): (MATCH ONLY)**

For each onsite facility, provide: Facility location, training course name, date(s)

**Instructional Supplies and Operating Expenses:**

For each operating expense and/or supplies, provide: Items, associated training course, cost

**Consultant/Contractual:**

For each Consultant/Contracted Vendor, provide: Consultant/Vendor name/title/company or organization, brief description of services to be delivered, total number of hours/items and the cost per hour/per item or flat fee. (\_\_\_\_ hrs/items X \_\_\_\_\_ /hr/item = Total Cost)

**Travel/ Meals/Lodging:**

For each travel item, provide: Item, brief description, associated training, number of miles x cost of mileage, meals, lodging, and other travel related costs

**Wages/Stipends of Trainees: (MATCH ONLY)**

For each training course, provide: Training course name, number of trainees to be trained per O\*Net classification code, name of the O\*Net classification code, the number of hours trained, and the wage per hour. The wage per hour may include the company benefits.

(# trainees per each O\*Net classification \_\_\_\_\_ X \_\_\_\_\_ \$/hour X \_\_\_\_\_ # hours = Total Trainee Wages/Stipends)

**Other:**

For each other item, provide: Item, brief description, associated training if applicable, and costs.

**Match:**

For each match item include the above descriptions plus who is providing the match. This should align with your letters of commitment.