

## Blueprint for Prosperity – High School Pupil Training Programs

### Budget Guidelines

#### General Expectations

These budget guidelines are to help you as you prepare your budget for the training program. The Office of Skills Development (OSD) and Bureau of Workforce Training (BWT) realize that these are proposed budgets and will work within reason with the applicant, should certain categories need revising. OSD/BWT will not amend the total Blueprint for Prosperity (B4P) High School Pupil (HSP) Training Program grant amount once it is awarded. It should be noted that OSD/BWT'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 (WFF) B4P HSP Program as well as match contributions from businesses, school districts, technical colleges and/or other educational and workforce partners must be itemized and supported by a letter of commitment.

Funds made available under this grant shall not be used to supplant, any other federal, state, or local funds.

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,
- Travel, meals, conference (registration) and lodging costs of pupils, employees or staff (travel exception for instructor may be allowed)

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

- in-house training facilities (prorated),
- pupil wages, stipends, fringe benefits, or incentives,
- tuition
- administrative costs that total more than 5% of the “direct costs” grant award request.

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.

### **Match Requirements**

WFF B4P HSP grant funds must be matched by contributions from one or more participating businesses or partners in the application. The amount contributed must equal to 50% of the grant amount awarded. All match items must be documented as specific support for the WFF B4P HSP 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.

**Allowable Match:** Any combination of federal/state/local cash and/or in-kind sources that are necessary and reasonable to operate the HSP program. Examples of allowable federal sources could be Carl Perkins, Tech Prep, Service Learning, and/or WIA funds. Examples of allowable local sources could be community organizations, local businesses, individuals, chambers of commerce, or other sources that fund or support youth training activities such as HSP.

**Definition of Cash Match:** Any cash contributions provided by businesses or business organizations, foundations, individuals, state or local governments, and/or federal/state/local organizations. Costs must be verifiable and documentation maintained about how the value of in-kind match was determined.

**Definition of In-kind Match:** Donations of services, staff time, instructional costs, or supplies that are necessary to operate the program but are not paid with HSP grant funds. In-kind costs may be paid for from other federal, state, or local sources, based on actual cash value (i.e., cost per hour for personnel, value of supplies, etc.). Costs must be verifiable and documentation maintained about how the value of in-kind match was determined.

### **Budget Items: Summary and Definitions**

WFF B4P HSP funding may be used for various training related expenses such as personnel and fringe benefits associated with the curriculum development and instructors/trainers, supplies and materials and operating expenses including pre-employment testing supplies like drug testing and background checks, consultant/contractual expenses, travel for trainers/instructors, and on a limited basis, coordination and/or administrative overhead.

Substitution of existing funds with WFF B4P HSP 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.

**Program Coordination:** This category includes personnel time or services to provide overall program coordination, marketing, and student recruitment activities. This may include, project oversight and management, program planning, development activities, management of reporting requirements, and serving as the liaison between employers and partners.

**Curriculum Development:** This budget summary line should capture all costs related to the creation of the training curriculum.

- a. If an existing curriculum is already in place, this would be a zero.
- b. If training curriculum is purchased outright – this line would be zero (the cost of the curriculum purchase should go under instructional materials).
- c. If curriculum development is being provided as a contracted service it should be included and itemized under Consultant/Contractual.

Curriculum Development costs include personnel costs, and supplies directly related to the creation of the curriculum. WFF B4P HSP funds may be used to pay for actual staff time based on the actual rate of pay with reasonable fringe benefits and may also include: telephone/communication, meeting/hosting fees, travel expenses, printing and duplicating, and applicable hardware/software needs as justified.

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:** WFF B4P HSP 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. Note: costs related to instruction that are provided by a consultant or run through a contract should be noted under Consultant/Contractual.

**Tuition:** WFF funds may not be used for trainee tuition. However, matching contributions may include tuition paid on behalf of the trainee to participate in the related training.

*Instruction versus Tuition:*

Instructional costs are those related to instruction and delivery of current, new, or modified coursework that leads to an industry recognized credential. Costs such as instructor time, professional development, supplies, and materials (other than capital equipment) necessary to meet the educational objectives of the activity may also be included. For example, an instructor is paid \$40 per hour to teach "Introduction to Basic Machining" class for 80 hours, totaling \$3,200. Instructional costs, in this definition, are eligible expenses through the grant (or as match).

Tuition is the cost per credit that is paid to an institution of learning (e.g. technical college, university, etc.) for a student to enroll in a course. For example, tuition for a 3-credit "Nursing Assistant" course may be \$434.85, which equates to a cost of \$144.85 per credit. Please note that tuition is not an eligible expense under the requirements of the HS Pupil Program Grant.

**Travel – (Instructor Only):** Travel costs (for mileage accumulated) are limited to personnel involved in Instruction or Curriculum Development activities 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.

**Supplies and Materials:** This includes supplies and materials necessary to implement the training program(s) and administer the project. Supplies and Materials are those non-consumable materials such as safety goggles, lab coats, flash drives required to directly provide training activities to pupils/trainees. These should be competitively procured at fair market value.

Supplies and 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 B4P HSP funds may only be used for equipment directly attributable to the training of program participants.

Capital Equipment may not be purchased with Wisconsin Fast Forward grant funds. Capital equipment is defined as any one item that costs more than \$5,000 and has an expected life greater than one year. WFF HS Pupil grant funds may not be used for the purchase of capital equipment. However, you may use grant and/or matching funds for an equipment "operating lease" needed for a training program. In some cases, this cost may need to be prorated to the actual amount of time the equipment is used by students in the training program.

Note that a "capital lease" is not an allowable grant expense, which is a lease-to-own contract. A "capital lease" may be an allowable match as long as it is prorated to the amount of time students are using the equipment for the duration of the training program. If purchased for the training program by the applicant (or a partnering agency), this would be reflected as a match in the "Supplies and Materials" section of the application. Again, the total cost may need to be prorated for the amount of time the students are actually using the equipment during the training program.

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

**Consultant/Contractual:** This section should include any consultant/contractual expense or service. 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, curriculum development, instruction or space lease needs.

A copy of the quote, contract, or Memorandum of Understanding with an itemized scope of services must be included with the grant application as an attachment.\*

WFF B4P HSP grant funds may be used to lease space to provide training if they can verify that this is necessary to the success of the program and the 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.)

When applicants use their own facilities at no cost to WFF B4P HSP, 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.

**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.

**Administrative Cost:** Grant amount request is limited to 5% of "Direct Costs" of HS Pupil grant funds. This includes personnel costs associated with administering the program, such as preparing grant requests, percentage of directors or administrator's time, preparing required fiscal forms, progress reports, and pupil registrations, and overseeing or tracking budget expenditures.

Note that these activities and costs should be over and above what is included in "Program Coordination". Expenses should be itemized by name/title, number of hours, wage per hour, and description of activities provided.

## **Contact Information:**

### **Grant Program Announcements:**

Cathy Crary

(608) 267-7944

[cathy.crary@dwd.wisconsin.gov](mailto:cathy.crary@dwd.wisconsin.gov)

### **Grant Application & Administration:**

Lori Uttech-Hanson

(608) 267-6705

[loretta.uttechhanson@dwd.wisconsin.gov](mailto:loretta.uttechhanson@dwd.wisconsin.gov)