**General Instructions for the Completion of a Budget Justification Form**

The budget information Narrative must include the following information:

- Each line item on the Budget Form must be explained, and the cost provided for each. Each line item on the Budget Form pertains to projected costs.
- The total for each line item on the Budget Information Narrative must match the total for each line item on the Budget Form.
- Administrative Costs must not exceed 10 percent of the requested funding.

1. **Admin Staff Salaries & Fringe Benefits** – List all staff positions by title. State the annual salary of each person, the percentage of each person's time devoted to the project, the amount of each person's salary funded by the grant, and the total personnel cost for the period of performance. Provide the overall fringe benefit percentage which reflects the recipient's organizational fringe, and list the components included, such as health insurance, FICA, retirement, etc. Provide the fringe benefit calculation for each staff position listed under the Personnel line item.

   For example:

| **Administrative** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Position Title** | **Unit** | **Program Function** | **Hourly Wage (Step 8)** | **Hrs/wk** | **Weeks in Grant Period** | **Personnel Costs** | **Fringe Benefit (51% of Personnel Costs)** | **Total** |
| Director | Director | Administrative Management & Over | $ 50.41 | 0.50 | 52 | $1,310.54 | $ 668.38 | $1,978.92 |
| Project Coordinator | Grants | Funds distribution and related | $ 30.50 | 1.00 | 52 | $1,586.00 | $ 808.86 | $2,394.86 |
| Clerk Typist | Grants | Clerical Support | $ 16.02 | 0.50 | 52 | $ 416.52 | $ 212.43 | $ 628.95 |
| Supervisor, Fiscal | Fiscal | Accounting & Fiscal Reporting | $ 30.50 | 0.50 | 52 | $ 793.00 | $ 404.43 | $1,197.43 |
| Budget Analyst | Fiscal | Accounting & Fiscal Reporting | $ 26.71 | 0.50 | 52 | $ 694.46 | $ 354.17 | $1,048.63 |
| Fiscal Tech | Fiscal | Accounting & Fiscal Reporting | $ 17.45 | 0.50 | 52 | $ 453.70 | $ 231.39 | $ 685.09 |
| **Total Staffing Grantee Administration** | | | | | | **$ 5,254** | **$ 2,680** | **$ 7,934** |

| | |
|---|---|
| **Salaries-Annual Lv** | 3.80% |
| **Salaries-Sick Lv** | 1.90% |
| **Salaries-Sick Bereav** | 0.10% |
| **Salaries-Sick Family** | 0.20% |
| **Salaries-Personal Lv** | 0.70% |
| **Salaries-Holiday Lv** | 2.40% |
| **SS-Hosp Insurance** | 11.50% |
| **SS-Social Security** | 3.20% |
| **SS-Medicare** | 0.80% |
| **SS-Retirement** | 12.90% |
| **SWIF** | 0.80% |
| **SS-Emp Group Life** | 0.10% |
| **SS-Health Benefits** | 12.60% |
| **Total** | 51.00% |

2. **Admin Operational Expenses** – List all anticipated direct operational expenses and corresponding amounts being supported by the grant here.

3. **Admin Indirect Costs** – If charging indirect costs to the grant, this line item must be populated. Include the current approved Negotiated Indirect Cost Rate Agreement, signed by the federal cognizant agency, as an attachment to narrative.

4. **Needs Related Payments** - Needs-related payments provide financial assistance to participants for the purpose of enabling them to participate in training and are a supportive service authorized by WIOA sec. 134(d)(3). Unlike other supportive services, in order to qualify for needs-related payments, a participant must be enrolled in training.

5. **Supportive Services** – List the types of supportive services allowable under your supportive service policy. Include any cap used to calculate the costs for this category.

6. **Program Indirect Costs** – If charging indirect costs to the grant, this line item must be populated. Include the current approved Negotiated Indirect Cost Rate Agreement, signed by the federal cognizant agency, as an attachment to narrative.

7. **Training** – Please list the specific training category as listed on your proposed budget. Be sure to include a breakout of anticipated training expenses and the number of applicable recipients of the training. This section should include a summary of the training being offered.

   For example
   On-the-Job Training (OJT) Reimbursement - $20.11 * 40 hours * 12 weeks * 5 people = $48,264.00

   The OJT costs will reimburse wages for individuals who are completing a training plan toward their Machining and Tooling apprenticeship. The OJT training plan covers knowledge in the following areas: hand tools, machining tools, work safety, measuring tools (calipers, gauges and micrometers), blueprint reading, mathematical computation and quality review. Five participants will work on-the-job for 12 weeks at 40 hours a week. 100% reimbursement toward these wages will be covered.