STATE OF DELAWARE
Delaware Workforce Development Board

**Appendix E – Funding Source Disclosure/ Budget Narrative**

**RFP No. LAB26R001-SCP** **RFP Title: Statewide Co-Op Program**

**Organization Name: _____Funding Request Amount: $_____**

**Note: Amount requested must also match budget and narrative or proposal will be marked non-conforming.**

# I. Funding Source Disclosure:

Will this program be supported by any funding source other than this RFP? ☐ Yes (Fill out below) ☐ No

| Funding Source Type | Agency/Department | Award Amount |
|---|---|---|
| ☐ Private ☐ State ☐ Federal | | $ |
| ☐ Private ☐ State ☐ Federal | | $ |
| ☐ Private ☐ State ☐ Federal | | $ |

## Appendix E – Funding Source Disclosure/ Budget Narrative

### II. Budget Narrative

Complete each budget line-item narrative included in your proposed budget. All expenditures must be reasonable, necessary, allocable to the project, and directly related to program activities and outcomes. If request for a line item is $0, enter $0 or N/A on the appropriate line and skip to the next section.

Budget Category

1 Staff Salaries

2 Staff Fringe Benefits

3 Total Salary and Fringe

4 Participant Supportive Services

5 Rent/Utilities

6 Custodial Services

7 Printing/Advertising

8 Consumables Supplies/Postage/Insurance

9 Equipment and Furniture Purchase/Rental

10 Tuition/Fees/Materials

11 Student Travel/Staff Travel

12 Staff Training

13 Participant Wages and Payments

14 Participant Fringes

15 Total Participant Wages Payments and Participant Fringe

16 Professional Services

17 Temporary Agency fees for WEX

18 Work Experience

19 Indirect Cost

20 Other Cost

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**Budget Line-Item No. 1: Salary** **Line-Item Request: $_____**

**Expense Description:** List all staff positions by title (including individuals hired by an employment contract) including the roles and responsibilities. For each position, give the annual salary, the percentage of time devoted to the project, and the amount of each position's salary funded by the grant.

| Position | Name | Responsibilities | Salary funded total | % of project time |
|---|---|---|---|---|
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Supporting Documentation: Identify documentation available to support this expenditure:

☐ Vendor Quote ☐ Historical Cost Data

☐ Payroll Records ☐ Cost Allocation Plan

☐ Time and Effort ☐ Other: _____

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**Budget Line-Item No. 2: Fringe Benefits** **Line-Item Request: $_____**

**Expense Description:** Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement, etc. Use approved state or organizational rates whenever applicable.

| Benefit Type | Rate | Amount |
|---|---|---|
| FICA | | |
| Health Insurance | | |
| Retirement | | |
| Workers Compensation | | |
| Other | | |
| Total | | |

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**Budget Line-Item No. 3: Total Salary and Fringe** **Line-Item Request: $_____**

**Expense Description:** Use the space below to provide a detailed budget narrative that justifies all personnel and fringe benefit costs included in the proposed budget. For each position, identify the job title, primary duties, annual salary, percentage of effort devoted to the project, and the amount charged to the grant. Include a detailed breakdown of fringe benefits and the basis for each calculation. Explain how the proposed personnel and fringe benefit costs are reasonable, necessary, allocable, and directly support the delivery of program services and the achievement of the proposed outcomes. Do not exceed this page in your description.

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### Budget Line-Item No. 4: Participant Supportive Services

### Line-Item Request: $_____

**Expense Description:** Describe costs provided directly to participants to support successful program participation. Use the space below. Do not exceed this page in your description.

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**Budget Line-Item No. 5: Rent/Utilities** **Line-Item Request: $_____**

**Expense Description: Rent** Describe how the facility supports program operations and participant services. Include the number of participants served at the location and explain how the allocated rent amount was calculated.

**Expense Description: Utilities** Describe the utilities necessary to support program operations and explain the methodology used to allocate costs to the grant.

**Budget Line-Item No. 6: Custodial Services** **Line-Item Request: $_____**

**Expense Description:** Describe the custodial services being provided and explain how the costs directly support program operations.

**Budget Line-Item No. 7: Printing and Advertising** **Line-Item Request: $_____**

**Expense Description: Printing and Advertising** Describe the printed materials that will be developed and distributed to support program outreach and participant engagement. What advertising methods that will be used to recruit participants and promote program opportunities.

**Budget Line-Item No. 8: Consumables supplies/Postage/Insurance**

**Line-Item Request: $_____**

**Expense Description:** Identify the cost of supplies (e.g., general office supplies, desk/chairs, laptops/printers, other specialty items) in the detailed budget per category. Except for general office supplies, list the item, quantity, and the unit cost per item. Supplies include all tangible personal property other than "equipment".

**Budget Line-Item No. 9: Equipment and Furniture Purchase/Rental**

**Line-Item Request: $_____**

**Expense Description:** Identify each item of equipment you expect to purchase that has an estimated acquisition cost of $10,000 or more per unit (or if your capitalization level is less than $10,000, use your capitalization level) and a useful lifetime of more than one year List the item, quantity, and the unit cost per item. Items with a unit cost of less than $10,000 are supplies, not "equipment." In general, we do not permit the purchase of equipment during the last funded year of the grant.

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**Budget Line-Item No. 10: Tuition/Fees/Materials** **Line-Item Request: $_____**

**Expense Description: Tuition** Describe the tuition expenses associated with the proposed training program, Do not exceed this page in your description.

| Training Program | Industry Sector | Credential/License Earned | Number of Participants | Cost Per Participant | Total Cost |
|---|---|---|---|---|---|
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**Expense Description: Fees** Describe all fees associated with participant training. (i.e. Registration, certification, licensing, examination, lab, background checks, apprenticeship fees)

**Expense Description: Materials** Describe all materials required for successful participation and completion of training. (i.e. textbooks, PPE, uniforms, safety equipment, software licenses)

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**Budget Line-Item No. 11: Student Travel/Staff Travel Line-Item Request: $_____**

**Expense Description: Staff Travel**

| Purpose of Travel | Number of Staff | Number of Trips | Cost Per Trip | Total Cost |
|---|---|---|---|---|
| Participant Monitoring | | | | |
| Employer Visits | | | | |
| Work-Based Learning Site Visits | | | | |
| Program Oversight | | | | |
| Professional Development | | | | |
| State/Federal Meetings | | | | |
| Other | | | | |

**Expense Description: Student Travel**

| Activity | Number of Participants | Number of Trips | Cost Per Participant | Total Cost |
|---|---|---|---|---|
| Training Attendance | | | | |
| Work-Based Learning | | | | |
| Apprenticeship Activities | | | | |
| Employer Site Visits | | | | |
| Career Exploration Events | | | | |
| Credential Testing | | | | |
| Other | | | | |

**Expense Description:** Explain how Staff and Student Travel listed above directly support program operations, participant success, program goals, and participant outcomes.

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**Budget Line-Item No. 12: Staff Training** **Line-Item Request: $_____**

**Expense Description:** Describe each training activity and explain how it supports program implementation and participant success. Ensure that the training is allowable to funding. Do not exceed this page in your description.

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### Budget Line-Item No. 13: Participant Wages & Payments

**Line-Item Request: $_____**

**Expense Description** Describe the purpose of participant wages and payments and explain how they support program objectives in the table below.

| Activity Type | Number of Participants | Hourly Wage / Payment Amount | Hours Per Participant | Total Cost |
|---|---|---|---|---|
| Work Experience (WEX) | | | | |
| Internship | | | | |
| Pre-Apprenticeship | | | | |
| Registered Apprenticeship | | | | |
| Participant Stipends | | | | |
| Other | | | | |

### Budget Line-Item No. 14: Participant Fringes Line-Item Request: $_____

**Expense Description:** Describe the participant employment activities supported by the proposed fringe benefits and explain how the costs were calculated.

| Fringe Benefit Type | Rate (%) | Amount |
|---|---|---|
| FICA (Social Security & Medicare) | | |
| Workers' Compensation | | |
| Unemployment Insurance | | |
| State Payroll Taxes | | |
| Other (Specify) | | |
| **Total Fringe Benefits** | | |

**Participant Wage Base**

| Activity Type | Participant Wages | Fringe Rate | Fringe Amount |
|---|---|---|---|
| Work Experience (WEX) | | | |
| Internship | | | |
| Pre-Apprenticeship | | | |
| Registered Apprenticeship | | | |
| Other | | | |
| **Total Fringe Benefits** | | | |

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### Budget Line-Item No. 15: Total Participant Wage/Payments and Participant Fringes

**Line-Item Request: $_____**

**Expense Description:** Provide a detailed budget narrative that justifies all personnel and fringe benefit costs included in the proposed budget. For each item, position, identify the job title, primary duties, annual salary, percentage of effort devoted to the project, and the amount charged to the grant. Include a detailed breakdown of fringe benefits and the basis for each calculation. Explain how the proposed personnel and fringe benefit costs are reasonable, necessary, allocable, and directly support the delivery of program services and the achievement of the proposed outcomes. Do not exceed this page in your description.

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### Budget Line-Item No. 16: Professional / Contractual Services

### Line-Item Request: $_____

**Expense Description:** Contractual / Subawards: Under the Contractual line item, delineate contracts and subawards separately. Contracts are defined according to *2 CFR 200.1* as a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with § *200.331*, including an agreement the pass-through entity considers a contract. Do not exceed this page in your description.

| Contractor/Vendor | Service Provided | Cost Basis | Total Cost |
|---|---|---|---|
| | | | |
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**Budget Line-Item No. 17: Temporary Agency fees for WEX Payments**

**Line-Item Request: $_____**

**Expense Description:** Describe the role of the temporary staffing agency and the services provided.

**Budget Line-Item No. 18: Work Experience** **Line-Item Request: $_____**

**Expense Description:** Describe the temporary agency services provided and how they support Work Experience activities.

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**Budget Line-Item No. 19: Indirect cost** **Line-Item Request: $_____**

**Expense Description:** If you include an amount for indirect costs (through a Negotiated Indirect Cost Rate Agreement or De Minimis) on the SF-424A budget form, then include one of the following:
If you have a Negotiated Indirect Cost Rate Agreement (NICRA), provide an explanation of how the indirect costs are calculated. This explanation should include which portion of each line item, along with the associated costs, are included in your cost allocation base. Also, provide a current version of the NICRA; or,
If you intend to claim indirect costs using the 15 percent de minimis rate of modified total direct costs (MTDC), please confirm that your organization meets the requirements as described in 2 CFR 200.414(f). Clearly state that your organization does not have a current negotiated (including provisional) rate, and is not one described in 2 CFR Part 200, Appendix VII(D)(1)(b).
Applicants choosing to claim indirect costs using the de minimis rate must use MTDC as their cost allocation base. Provide an explanation of which portion of each line item, along with the associated costs, are included in your cost allocation base. Note that there are various items not included in the calculation of MTDC. See the definition below to assist you in your calculation.
**Modified Total Direct Cost (MTDC) Definition:** To avoid a serious inequity in the distribution of indirect costs, ETA defines MTDC as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward or subcontract in excess of $50,000.
Do not exceed this page in your description.

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**Budget Line-Item No. 20: Other cost** **Line-Item Request: $_____**

**Expense Description:** Applicants must demonstrate that all costs are reasonable, necessary, allocable, and directly related to the successful implementation of the proposed project. Any costs included in this category must not duplicate expenses budgeted elsewhere or recovered through an approved indirect cost rate**.** Do not exceed this page in your description.

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### Certification

I certify that this expenditure is reasonable, necessary, allocable to the project, and directly supports the proposed program activities and outcomes.

Authorized Representative Name: _____

Authorized Representative Title: _____

Signature (***WET/LIVE***): _____

Date: _____