

- **Salaries and Wages** cover the salaries and wages of covered personnel. “Covered personnel” include program directors and assistant directors, teachers, support staff, career or success coaches, other agency staff (e.g., executive leaders, HR staff, IT staff, and/or facilities staff), translators, workforce development specialists, accessibility specialists, and tutors.
- **Employee Benefits and Payroll Taxes** must detail non-salary related personnel and workforce management costs, including the organization's contributions to pension plans and employee benefit programs and the organization's portion of payroll taxes. An attached schedule showing client benefits and taxes or other aggregations may be required.
- **Supplies, Telephone, Postage and Shipping, Equipment Rental and Maintenance, and Printing and Publications** are purchases less than \$5,000.00 and may include, but are not limited to, office equipment and supplies, shipping, curriculum materials, student computers, promotional material, telecommunications equipment (hotspots), and supplies required for hands-on learning activities.
- **Reimbursable Capital Purchases** are equipment purchases of \$5,000.00 or more, such as computers labs or classrooms (including computers), assistive technology, and equipment required for hands-on learning activities.
- **Other Non-Personnel Expenses** include, but are not limited to, upfront costs not covered in other categories, such as digital subscriptions and software licenses, to support digital literacy within the community.
- **Professional Fees** are payments to external professionals, consultants, and personal-service contractors for their support with legal, accounting, auditing, contracting, translating, device repair, or other work.
- **Specific Assistance to Individuals** costs are associated with the direct payment of expenses to clients or individual beneficiaries (program participants). Examples of these costs include transportation assistance for students, childcare assistance for students, and participation stipends.
- **Administrative Expenses** are limited to 6% of the total budget, or the indirect cost rate if a negotiated indirect cost rate agreement is in place. Examples of these costs are administration (including performance accountability requirements), travel (must be summarized as a single “Mobilization Cost” in the invoice and cannot be itemized), planning activities (excluding strategizing and implementation of developed plans), budgeting and accounting services to track grants and prepare reimbursement requests, environmental reviews, and federal grant compliance.
- **Travel** is an eligible expense for staff employed by the applicant organization. Eligible costs include mileage, per diem expenses, and hotel expenses; supporting documentation requirements will be strictly enforced.
 - **Applicant staff** who are traveling for grant project purposes should request estimated amounts in the Travel Budget line-item, in a format similar to:
 1. **Staff Mileage Costs, Training across 3 counties – \$1,000.00**
 2. **Staff Per Diem Costs, Training across 3 counties - \$1,500.00**

DIGITAL SKILLS, EDUCATION AND WORKFORCE BUDGET HELPTXT

It is important to note that providing additional match beyond the required match will not yield a higher score on the application.

If a recipient has an additional match, they will receive a lower percentage of reimbursement per invoice. Because the additional match increases the total funding of the project, the percentage of reimbursement per invoice will be lower.

The 90% match will be applied to the original project funding amount only.

- **Option 1 – Required Match Only:** \$100 total project cost, which is equal to \$90 grant funds and \$10 required match
 - o Total Project Cost = Grant Funds + Required Match
 - o Total Project Cost (\$100) * (0.90) = Grant Amount (\$90)
 - o Total Project Cost (\$100) – Grant Amount (\$90) = Required Match (\$10)
 - o Grant Funds (\$90) / Total Project Cost (\$100) = Reimbursement Rate (90%)
 - o Reimbursement Request (Invoice 01) of \$100: \$90 is reimbursed to grantee

Total Project Amount	\$100.00						
Grant Amount	\$90.00						
Percent of Grant Funds Match Requirement (%)	90.00%						
Budget Line-Item	Initial Total Project Budget	Revision 1	Current Project Budget	Grant Budget	% Project Funds	Grantee Match	% Project Funds
Construction	\$100.00		\$100.00	\$90.00	90.00%	\$10.00	10.00%
Engineering Design	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Legal Services	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Appraisals	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Acquisition of Property	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Capital Purchase	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Professional Fee	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Total	\$100.00	\$0.00	\$100.00	\$90.00	90.00%	\$10.00	10.00%

- **Option 2 – Additional Match Provided:** \$110 total project cost, which is \$90 grant funds and \$20 total matching funds (\$10 required match + \$10 additional match)
 - o Total Project Cost = Grant Funds + Total Matching Funds
 - o Required Match (\$10) + Additional Match (\$10) = Total Matching Funds (\$20)
 - o Total Matching Funds (\$20) + Total Grant Funds (\$90) = Total Project Cost (\$110)
 - o Grant Funds (\$90) / Total Project Cost (\$110) = Reimbursement Rate (81.8%)
 - o Reimbursement Request (Invoice 01) of \$100: \$81.80 is reimbursed to grantee

Total Project Amount	\$110.00						
Grant Amount	\$90.00						
Percent of Grant Funds Match Requirement (%)	81.82%						
Budget Line-Item	Initial Total Project Budget	Revision 1	Current Project Budget	Grant Budget	% Project Funds	Grantee Match	% Project Funds
Construction	\$110.00		\$110.00	\$90.00	81.82%	\$20.00	18.18%
Engineering Design	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Legal Services	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Appraisals	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Acquisition of Property	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Capital Purchase	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Professional Fee	\$0.00		\$0.00	\$0.00	0.00%	\$0.00	0.00%
Total	\$110.00	\$0.00	\$110.00	\$90.00	81.82%	\$20.00	18.18%