**American Rescue Plan Act**

**Learn & Earn Contract**

**Cost Categories**

**ADMINISTRATIVE COSTS**

**Admin Salaries-** Personnel costs for administrative staff, supporting the program in non-direct ways. This includes payroll, audit, accounting/fiscal, etc. This does not include costs for staff who are directly delivering programming to participants.

**IT-** Any costs associated with technology required to administer the administrative functions, supporting the program in non-direct ways. This does not include costs for IT for the direct delivery of programming to participants.

**Rent-** Cost associated with maintaining space to provide services out of, including office space.

**DIRECT PROGRAM SERVICES**

**Direct Staff Salaries-** Personnel salary costs for any staff who are directly involved in delivering the program, including case managers, program managers, program support staff, etc.

**Direct Staff Fringe-** All fringe benefit costs for any staff who are directly involved in delivering the program, including case managers, program managers, program support staff, etc. This includes worker’s compensation, insurance, and other fringe benefits.

**Direct Program Other-** Any other expenses incurred in the direct delivery of the programming, but not individual benefits to participants. Examples include program supplies, staff computer or IT expenses, etc. Details of these “Other” costs should be broken out by line item in budget.

**PARTICIPANT SERVICES**

**Tuition & Training Costs-** Any expenses related to the direct delivery of the education & training in the program. This includes any costs paid directly to educational institutions or the salary and other costs of staff members who are responsible for delivering any education & training. These costs may be paid on behalf of individual participants or cohort of participants.

**Education & Training Supplies-** Costs of any supplies or technology required or recommended for participants to successful participant in education or training activities. This would include computers, school supplies, textbooks, virtual resources access, etc. Any supplies & technology are considered “support services” and must be tracked according to Ramsey County Support Service guidance.

**Wraparound Support Services-** Expenses that include items/supports that are necessary for program participants to successful participant in programming, by reducing barriers. This includes costs such as transportation, clothing, tools, childcare, housing, and other related expenses. Any support services provided must be tracked according to the Ramsey County Support Service guidance.

**Participant Compensation-** Wages and stipends paid directly to participants for their engagement in the programming.