



JOB SKILLS PROGRAM

2025-26 PROGRAM GUIDELINES

Workforce Education Department
Washington State Board for Community and Technical Colleges
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SBCTC.edu

The Washington State Board for Community and Technical Colleges reserves the right to make changes to this document due to, but not limited to, federal, state, or local legislation or policy changes.

Deadlines and Milestones

Milestone	Dates (subject to change)
FY26 Applications available in OGMS	April 3, 2025
Application webinar (recorded session)	April 10, 2025
FY26 Round 1 Application deadline	May 8, 2025
FY26 Round 1 Funds available/grant start	July 1, 2025
FY26 Round 2 Application deadline (pending funding availability)	August 30, 2025
FY26 Round 2 Funds available/grant start	October 1, 2025
FY26 Round 3 Application deadline (pending funding availability)	November 27, 2025
FY26 Round 3 Funds available/grant start	January 1, 2026
FY26 Final budget revision deadline	June 15, 2026
FY26 Final report deadline	June 30, 2026
FY26 Final invoice deadline	July 15, 2026

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Section 1: Program Guidelines

Overview

The Job Skills Program (JSP) provides funding for customized, short-term and job-specific training for eligible businesses using dollar-for-dollar matching grants. Grants are awarded to educational institutions that partner with employers to undertake a JSP project. The participating employer must match the grant amount with cash or in-kind program support.

Governing Legislation

The Job Skills Program is addressed in the Revised Code of Washington: RCW 28C.04.400 through 420, as amended in 1999 by Engrossed Substitute Senate Bill 5909, in 2009 by Senate Bill 5554, and in 2013 by Engrossed Substitute House Bill 1247.

Legislation Declaration

RCW 28C.04.4000

The legislature declares that it is an important function of government to increase opportunities for gainful employment, to assist in promoting a productive and expanding economy, and to encourage the flow of business and industry support to educational institutions. Therefore, the legislature finds that it is in the public interest of the state to encourage and facilitate the formation of cooperative relationships between business and industry and educational institutions which provide for the development and significant expansion of programs of skills training and education consistent with employment needs and to make interested individuals aware of the employment opportunities presented thereby. It is the policy of the state of Washington to ensure that programs of skill training are available on a regional basis and are utilized by a variety of businesses and industries.

Intended Purposes of JSP

Job Skills Program projects must meet one or more of the following:

- Provides short-term training which has been designated for specific industries;
- Provides training for prospective employees before a new operation opens or when existing industry expands;
- Includes training or retraining for workers already employed to avoid dislocation, or where upgrading of existing employees would create new vacancies for unemployed persons;
- Serve an area with high concentrations of economically disadvantaged persons and high unemployment;
- Promotes the growth of industry clusters;
- Serves an area where there is a shortage of skilled labor to meet job demands;
- Promotes the location of new industry in areas affected by economic dislocation.

Alignment to System Mission, Vision, and Values

Colleges applying for JSP grants are encouraged to proactively assess alignment between prospective business partners and the college system mission, vision, and values prior to entering training agreements. The SBCTC Workforce Training Customer Advisory Committee (CAC) affirms its support of SBCTC staff reviewing JSP applications for alignment with the college system's mission, vision, and values. Further, the CAC acknowledges SBCTC's right to decline funding grants that are not in alignment with the mission, vision, and

values of the public community and technical college system, notwithstanding the availability of funding.

Intended Trainees

JSP supports three types of training projects, each a tool to enhance the competitiveness of Washington's businesses and industries and increasing employment opportunities. Participating trainees must be Washington state employees or working onsite in the state of Washington.

1. **New Employee Training** – Projects provide training for prospective employees before a new plant opens or when an existing company or industry expands. Applicants for training will be drawn from the general population. JSP is particularly interested in providing training and employment opportunities for individuals who are unemployed, victims of plant closures or layoffs, or public assistance recipients. In addition, the JSP applicants should develop goals and demonstrate plans to provide training and employment opportunities to individuals who are under-represented in the labor force—women, people of color, the older worker, and individuals with disabilities.
2. **Retraining** – Projects draw trainees from the company's current employees. The company has determined that retraining is required in order to prevent the dislocation of those individuals selected for retraining and that the training will make the company more competitive within the industry.
3. **Upgrade Training** – Projects draw trainees from the company's current workforce. The company must assure the training is available to all levels of the company as appropriate for the topic and that successful completers will be eligible for promotion or pay increases in accordance with company policies and bargaining agreements.

Funding Priorities

Priority for funding may be given to applications:

- Proposing training that provides college credit or leads to a recognized industry credential;
- From firms in strategic industry clusters as identified by the state or local area;
- From firms certified as Minority and Women-Owned Businesses Enterprises (MWBE), and Veteran-Owned Businesses (VOB). Applicants must verify a business is on the WDVA or OMWBE certified business directory to qualify for this priority. Other evidence documenting minority, women, or veteran status of the business may be considered.
- Proposing coordination with other industry cluster-based programs or initiatives including but not limited to, industry skill panels, centers of excellence, innovation partnership zones, state-supported cluster accelerator grants, and local cluster-based or industry sector-based economic development initiatives;
- From consortia of educational institutions or consortia of employers;
- Proposing increased capacity for education institutions that can be made available to industry and trainees beyond the grant recipients;
- Providing a cash contribution to the project budget.

Leveraging and Coordination

All JSP applicants are encouraged to leverage additional employment and training resources by coordinating with the local WorkSource operator, and other training service providers. In projects where new employees will be trained prior to hire, each JSP applicant must coordinate with the local Employment Security WorkSource Center or WorkSource affiliate prior to applying.

Eligibility of Participants

JSP projects require an eligible educational institution and an eligible business or businesses.

Eligible Educational Institutions

An eligible educational institution must be a public secondary or postsecondary institution, an independent institution, or a private career school or college within the state authorized by law to provide a program of skills training or education beyond the secondary school level. This includes the community and technical colleges, secondary vocational programs, public colleges or universities with degree-granting authority, apprenticeship trusts, and private, for-profit or non-profit, nonsectarian educational institutions offering programs beyond the secondary level, provided that such institutions are registered with the Workforce Training and Education Coordinating Board or meet legal requirements for exemption from this requirement.

Eligible Business Partners

An eligible business partner must be a private corporation, institution, firm, person, group, or association concerned with commerce, trade, manufacturing, or the provision of services within Washington, or a public or nonprofit hospital licensed by the Department of Health (DOH).

Non-profit organizations meeting the description above are eligible. An eligible non-profit organization must be generating commerce in the State of Washington. Generating commerce is defined as producing revenue-generating goods or services. Proposals from non-profit entities must be focused on the delivery of skills training to the employees of the non-profit; JSP does not fund training for social services clients of non-profit organizations. Government and municipal agencies including tribal governments are not eligible as businesses to train agency employees.

Roles and Responsibilities of Participants

Memorandum of Understanding

The educational institution and the business partner are required to have a written and signed memorandum of understanding (MOU) or letter of agreement that documents the respective parties' roles and responsibilities.

Education Institution Responsibilities

General Responsibilities – The educational institution has general oversight responsibility for the project. It submits the application; manages training delivered by the educational institution; manages any subcontracts of the project; manages the timeline; and completes required program course and enrollment reporting, accurate course and student coding, and accountability requirements.

Financial Responsibilities – The educational institution has fiscal responsibility for the grant award. It manages the project budget; invoices the State Board for Community and Technical Colleges (SBCTC) monthly or quarterly for payment; collects and maintains all matching-dollar documentation provided by the business partner; and submits all required fiscal reporting and accountability documentation by deadlines stated in this document.

Business Partner Responsibilities

General Responsibilities – Active participation from the business(es) is expected in all aspects of the project including recruitment and selection of trainees, development of curriculum and training materials, implementation of the training project, and monitoring and evaluating the trainees and the overall training project. Business participants are responsible for providing information necessary for completion of the application, and final report and for acting in good faith to carry out the project within the planned timeframe.

Social Security Numbers (SSNs) - Upon request, Trainee SSNs must be made available by the employer to the educational institution. SSNs enable the SBCTC to perform prescribed research with the Employment Security Department (ESD) regarding wage progression rates and other aggregate employment data. Employers and trainees are assured that individual data and company data are not reviewed or reported. Only an aggregate of JSP trainee data is measured and reported. This research helps document the impacts of JSP on the workforce at large and is used to justify the state's investment of funds. The SBCTC and educational institutions will apply stringent security protocols for handling SSNs and other sensitive data.

Financial Responsibilities – The program requires that every dollar of JSP funding must be matched dollar-for-dollar with private sector contributions. Exceptions are given to businesses with an annual gross business income (GBI) of less than \$500,000. Financial contributions from businesses with GBI of less than \$500,000 must be at least equal to the trainees' salaries and benefits while in training (annual GBI is the income reported to the Department of Revenue for the previous fiscal year). The company must pay wages to trainees while in training, in order to be eligible for the exemption. The business partner is responsible for assuring that grant dollars are matched with either cash or in-kind financial support. Documentation of the match must show that funds were expended in behalf of the JSP project. In addition to providing preliminary match documentation to the educational institution for planning purposes, the participating business is required to provide final match documentation according to fiscal guidelines. In the event that the business prefers not to send sensitive information (such as payroll information) off-site to the educational institution, the business must agree to allow SBCTC auditors to review match documentation on the business's premises.

Businesses are required to document all expenditures claimed as part of the company's match – whether cash or in-kind. The quality of the company's match will be considered in competitive grants. Companies that demonstrate a greater commitment to the project through quality match contributions (e.g., cash, equipment donations to schools) and greater partnership with the educational institution will be given greater consideration.

For details on the types of matches allowed and the required documentation, please see [Section 2. Fiscal Guidelines, Matching Funds Requirements](#) section.

JSP Policies

1. Funding and Participation Cap – A single company's JSP award per fiscal year shall not exceed \$600,000. An individual company is eligible to receive a JSP grant no more than two times within a 5-year period.
2. Wage and Compensation – A goal of the JSP program is to support workforce training for businesses that provide wages resulting in earnings that support families and jobs that include an employer-paid health benefits package and opportunities for wage progression.
3. Company-based Instructors Reimbursed by JSP – JSP will allow funds to be used to reimburse company-based instructors provided there is clear evidence that training is not currently a function of the employee's job and there is no suitable alternative instructor from outside the company available. The SBCTC strongly suggests that company-based instructors receive train-the-trainer instruction from an educational institution prior to conducting the JSP training.
4. Drug Testing – Drug testing cannot be used as a pre-screening device for admission into a JSP training project. A company with a pre-existing drug testing policy or with plans to administer a drug test shall agree that passing the drug test will not be a condition for enrollment into the JSP project.
5. Conflict of Interest – Educational institutions and their subcontractors will avoid organizational conflicts of interest and their staff will avoid personal conflicts of interest and the appearance of conflicts of interest in disbursing JSP funds for any purpose, and in the conduct of procurement activities.
6. Workplace Basic Skills – The SBCTC authorizes the use of JSP funds for the development of workplace basic programs at employers' sites and for the development and delivery of customized workplace basic skills training as a component in a technical skills project. For the purposes of JSP, workplace basic skills

training may include reading, writing, numeracy, computation, critical thinking/problem-solving skills, workplace ethics, and oral communication skills including vocational English-as-a-second language (ESL).

7. Subcontracting – In the event that the educational institution does not have the capacity or expertise to provide the training required by the project or the business partner has identified a preferred and qualified training provider, the educational institution may subcontract for training delivery. Colleges and businesses will exercise due diligence to ensure that training could not be delivered by a different provider more effectively or efficiently. Signed contracts must be in place before JSP-funded work can begin. For additional information on subcontracting, please see [Section 2. Fiscal Guidelines, Subcontracting](#).
8. JSP Benefit to the Educational Institution and Industry – When a significant portion of the training is delivered by a subcontractor, the educational institution must take steps to secure benefit of the state’s JSP investment for the educational institution, public education system, or to the greater industry in Washington. Plans for securing such benefits shall be included in the application. Benefits to the educational institution, system, and greater industry may include but are not limited to the following:
 - Development of new curriculum that can be used outside the JSP project
 - Enhancement of existing curriculum that can be used outside the JSP project
 - Faculty development opportunities
 - Student enhancement opportunities (field trips, internships, job shadowing, etc.)
 - Distance learning tools
 - Digital learning tools
 - Guest speakers (from the subcontractor or business) presenting to college classes, or industry groups
 - Creation of assessments, job aids, software, training models, etc. that can be used again
9. Project Start Date – Project start date denotes the date when work on the development of the application, including meeting with the company, planning of training activities, pre-training assessments, etc. commenced.
10. Project End Dates– All projects are restricted to a single fiscal year. Large projects and projects that started late in FY26 that need more time will need to submit a new application for FY27 funds. Subsequent funding is not guaranteed. Because of the nature of state funds, carryover is not allowed between the two years of the biennium. All training must be completed by June 30, 2026, for funds awarded in FY26. Businesses awarded two projects in the same biennium will count as one project.

General Policies

1. Personnel Policies and Procedures – All educational institutions shall have personnel policies ensuring that nondiscrimination in hiring practices is in compliance with Title VII, Civil Rights Act; Age Discrimination in Employment Act; Americans with Disabilities Act; Washington State Law Against Discrimination; and any applicable local civil rights statutes.
2. Participant Confidentiality – Personnel records of JSP participants are private and confidential and may not be disclosed to the public. Information regarding the amount and recipients of JSP contract awards is public information. Financial, program, participant, and other records relevant to the JSP funded project will be available for review by the SBCTC.
3. Open Licensing Policy – The SBCTC requires that all digital software, educational resources and knowledge produced as part of this competitive grant be placed under the Attribution license from Creative Commons. This license allows others to use, distribute, and create derivative works based upon the digital works,

while still allowing authors to receive credit for their efforts. Please take the time to read the license at the [Creative Commons website](#).

4. In the JSP application you will be asked to agree to allow the SBCTC to distribute the digital software, educational resources and knowledge created through this competitive grant under the terms of the Creative Commons Attribution License available at the website above. Creative Commons (CC) is a nonprofit corporation dedicated to making it easier for people to share and build upon the educational and scientific work of others, consistent with the rules of copyright.

Student and Course Reporting

This section outlines the coding requirements for courses related to the Job Skills Program, specifically focusing on the necessary attributes and calculations related to Full-Time Equivalent (FTE) reporting. Appendix A contains additional information about FTEs and the calculation of FTEs. Adhering to these guidelines ensures accurate reporting and effective management of course offerings. Please review the following coding details and important notes to ensure compliance.

Student Coding

Only JSP students may be enrolled in the sections designated as JSP courses.

Students enrolled in the UGRD career should be associated with Plan Code NASJU. This plan code is cross walked to Intent "J" in the Data Warehouse.

Students should be registered in the same term/quarter the class is run.

Students should be registered before the census date of the class (for the applicable quarter).

Course Coding

CIP Code

All courses must have a valid CIP Code. For guidance on fixing a CIP for a course, refer to the "[Fix a CIP for a Course](#)" Quick Reference Guide (QRG).

Course Contact Hours

For non-credit bearing courses, contact hours are used to calculate FTE. The weekly contact hours for the quarter must be determined by dividing the total hours for the quarter by 11. Since FTE is calculated quarterly, it's essential that the reported hours reflect the weekly hours for accurate FTE calculations. For more information, see the "[Adjusting Contact Hours for a Class](#)" QRG.

Course Intent

The Course Intent should be designated as Course Attribute SINT with a value of WORKFORCE. For further details, refer to the "[Adding Course Attributes and Values to Courses](#)" QRG.

Fund Source

The course must be coded as Course Attribute SFND with a value of 4 (Contract Funded). Please consult the "[Adding Course Attributes and Values to Courses](#)" QRG for additional guidance.

Course Attribute

Job Skills Training must be coded with the SJST Course Attribute. More information can be found in the "[Adding Course Attributes and Values to Courses](#)" QRG.

Important Notes

- If training extends beyond one quarter, it must be split into quarters to ensure accurate FTE calculations

each quarter.

- For courses in the CNED career:
 - Courses must be included in ctcLink to generate FTE and be captured for program reporting, as FTE is only generated in ctcLink.
 - The catalog number must not fall within the 100-499 range.
 - The grading basis must be NOG, PNP, or SUS.
- FTE exceptions should be checked in QARS and corrected, when possible, as students with FTE exceptions will not generate FTE for program reporting. Check the [overview of ctcLink Student FTE calculations](#) for more information.
- Refer to the [Data Warehouse Snapshot Schedule](#) to keep track of important coding deadlines.

Resources

- [SBCTC Student and Course Coding Manual](#)
- [SBCTC CNED Coding Manual](#)
- [ctcLink Reference Center](#)

Application Process

Funds are awarded on a quarterly basis, as available. Applications are reviewed by a standing sub-committee of the Workforce Training Customer Advisory Committee (CAC).

Application

Applications must be completed using the Online Grant Management System ([OGMS](#)).

Please attach the following documents to the application. (These documents can be found by clicking on “Grant Info” under the Feedback tab in the upper right-hand corner of the application):

- 2025-26 Trainee, Match, Course, & Outcomes Worksheet
- 2025-26 Assurances

Once the application is received at SBCTC, the program administrator and budget specialist will review the application for completeness.

Completed applications are then reviewed by a sub-committee of the Workforce Training Customer Advisory Committee. Projects that are recommended for funding by the Committee are forwarded to SBCTC leadership for final review and approval.

Education institutions are notified of approval through the OGMS system. Institutions may also be prompted to revise their application through the “Feedback” feature in OGMS. Revisions must be made in a timely manner.

Upon completion of the training project, the Final Report and Match Summary are due. This document can be found in your OGMS application by clicking on “Grant Info” under the Feedback tab in the upper right-hand corner of the application.

Application Review Process

The Workforce Training Customer Advisory Committee JSP Sub-Committee receives access to all grant application material. SBCTC provides a summary of the applications received, available funding and

instructions to review all applications that meet the minimum eligibility requirements to the committee. The application summary will include:

- Identification of funding requirement(s) met (see Intended Purposes of JSP on page 5 for minimum requirements).
- Identification of funding priorities met (see Funding Priorities on page 6).

The Committee will sort applications into two prioritized tiers and assign corresponding scores for applications in each tier. The number of applications to be sorted into each priority tier is determined by SBCTC staff based on the total number of applications and total amount of funding requested. Tiers are then scored as follows:

- 5 points for the top tier applications.
- 3 points for the second tier applications.

Consideration for funding will be based on the ranking of combined scores awarded by reviewers to each application and any additional points awarded to applications that meet funding priorities (priority points are assigned by SBCTC staff). The Committee will make a formal recommendation for which projects will receive funding based on the application ranking. SBCTC staff relay Committee recommendations to SBCTC leadership for final review and approval.

Changing Grant Activities after Grant Award Date

A request must be made by email to the program administrator if you need to substantially change or add project activities to your application after it has been approved. An addendum detailing the change must also be submitted in OGMS. The OGMS user manual, which you can find in the *How To* section of OGMS has instructions on how to create and submit addenda.

Note: Do not upload an attachment to request changes to this grant application. For this grant, attachments are only used for final reports and the artifacts necessary to support the final report.

Funding Process

Upon approval of your application, an award notification and budget will be sent through the Online Budget and Invoicing System ([OBIS](#)). Funds are accessed by invoicing the SBCTC for expenses as they are incurred. Documentation for all invoiced expenses must be kept on file for review by the SBCTC audit staff. The JSP Fiscal Guidelines provide details about invoicing and other fiscal matters associated with JSP.

Funding Surveys

SBCTC staff will conduct funding surveys throughout the year to monitor actual and obligated expenditures and to ensure applicants are spending down their contracts. These surveys are contractually required administrative activities and must be completed and submitted to SBCTC by the deadlines provided.

Section 2. Fiscal Guidelines

Budget and Invoicing Guidance

Budget Activities

The following list identifies eligible Job Skills Program (JSP) budget activities (also known as budget lines or line items).

Project Development

Personnel and supporting expenses for program development. Duties may include:

- Arranging the training
- Developing training plan
- Developing training schedule
- Meeting with company to finalize plan and training dates
- Meeting with company to adjust training plans and schedules during implementation phase
- Reworking training plan as company's needs or schedule change or to align with trainer schedules
- Ordering training materials and supplies
- Project coordination
- Contacting potential instructors or subcontractors for availability
- Working with administration to adjust trainer contracts as training plans change
- Conducting pre-training assessment activities with company reps
- Conducting post-training assessment activities with company reps
- Conducting follow-up project evaluation and reporting with company representatives and subcontractors
- Completing final project report

Instructional

Personnel and supporting expenses for direct instruction. Duties may include:

- Curriculum development
- Providing instruction
- Direct classroom or student assistance
- Conducting student assessments

Administration

Personnel and supporting expenses for administration of the grant. Duties may include:

- Grant writing and grant reporting
- Recordkeeping
- Student coding
- Budget tracking & invoicing
- Writing and oversight of contracts

Costs on the Administrative line may not exceed 20% of the grant total. Costs on the Project Development and Administrative lines combined should not exceed 25% of the total budget.

Budget Categories

Based on the budget activities above, you must determine how much of each activity will be budgeted in each budget category (also known as a budget column). Listed below is a general overview of the budget categories.

Salaries, Wages, and Benefits

Salaries, wages, and benefits for staff and faculty.

In the budget narrative, please be sure to include all position titles to be funded by the grant, percentages of effort/FTE/FTEF/hourly wage information, salary and benefit amounts, and a brief description of duties by position as they relate to the grant. Please put each position on a new line of text.

Examples:

- **Instructional: Manufacturing instructor, 35 hours at \$50/hr., Salary: \$1,750 Benefits: \$700, teaches classes**
- **Program Development: JSP Project Manager, .3 FTE, Salary: \$21,000 Benefits: \$7,000, coordination with company, curriculum development**
- **Administration: Program Coordinator, 10%, Salary: \$4,800 Benefits: \$1,400, student coding, recordkeeping, invoicing**

Goods and Services

Items with an individual acquisition cost under \$10,000 or a useful life of less than one year or services of a routine nature necessary to carry out grant activities. Note: Interagency agreements (contracts between two or more public entities) are considered services and should be budgeted and invoiced in the “goods and services” category.

Examples: textbooks, instructional materials, copying, postage, fax, telephone, printing, rental of equipment or laptops, interagency agreement with another college to provide training

JSP funds cannot be used to purchase capital outlays. Capital outlays are defined as items having a useful life in excess of one year and a per unit acquisition cost of \$10,000 or more.

Building Rental and Utilization

Building rental or utilization of space in support of the grant.

JSP funds can only be used if it is necessary to rent classroom and laboratory training space that does not belong to the grantee or employer.

Travel

Expenditures for transportation, meals, hotel, and other expenses associated with travel related to allowable grant activities. Reimbursement for travel costs must be within OFM travel rates and regulations which can be found in the State Administrative and Accounting Manual ([SAAM](#)), [Chapter 10.90](#). Please note, when the grant recipient reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Trainee travel is not an acceptable cost for this grant but is acceptable as employer match.

Contracts

Professional or technical services provided by a contractor (not employed by the educational institution) directly related to activities under the JSP grant.

In your budget narrative, please be sure to include the name of the subcontracting individual or organization, the deliverables of the contract, and the rate or the price of each deliverable.

Examples:

- ABC Agency will provide four 6-hour classes in organizational effectiveness. Rate: \$125/contact hour; total price \$3,000
- XYZ Services will provide 8 hours of Lean manufacturing training for each of 3 groups of 20 trainees. Price: \$1,500 per group; total price \$4,500.

All rules that apply to the grantee (the educational institution) under this grant must also be applied to the contractor unless expressly implied otherwise in the JSP Fiscal Guidelines.

Interagency agreements (contracts between two or more public entities) are considered services and should be budgeted and invoiced in the “goods and services” category.

Budget Revisions

SBCTC approval of a revised budget is required if there is more than a 10% variation in expenditure levels for any individual budget cell. The allowable variance of 10% does not apply to the budgeted amounts in the Administrative activity.

Budget revisions must be submitted to SBCTC via the Online Budget & Invoicing System ([OBIS](#)).

Final budget revision deadline for FY26: June 15, 2026

See the OBIS user manual (available in the Resources section of OBIS) for information on how to create and submit a budget revision.

Addenda

A request must be submitted if you need to substantially change or add project activities to your application after it has been approved, this will also require submittal of an addendum in the Online Grant Management System ([OGMS](#)). The OGMS user manual, which you can find in the *How To* section of OGMS, has instructions on how to create and submit addenda.

Note: Do not upload an attachment to request changes to this grant application. For this grant, attachments are only used for final reports.

Invoicing

Funds for this grant must be claimed on a reimbursement basis. No payments in advance of or in anticipation of goods or services provided under this grant shall be requested or paid. All costs must be reported for the

period incurred.

Reimbursement requests must be submitted at least quarterly, but not more than monthly via [OBIS](#). All financial reports, including reimbursement requests, must be certified upon submission. Please read the certification statement within the OBIS invoice module and click on the check box to attest to the statement. All costs must be submitted for reimbursement in accordance with the schedule shown below.

For expenses incurred:	Invoice no later than:
July – September 2025	October 31, 2025
October – December 2025	January 31, 2026
January – March 2026	April 30, 2026
April – June 2026	July 15, 2026 (deadline for FY26)

Invoices may be pulled for pre-payment review by SBCTC financial staff. If this is done, the invoice will be placed in “Audit” status in OBIS and the recipient institution will receive an automated email detailing the next steps. It is important to provide all requested back-up documentation as soon as possible, as OBIS will not allow additional budget revisions or invoices for the same award to be submitted while an invoice is in “Audit” status.

Matching Funds Requirement

Overview

JSP legislation requires that every dollar of JSP funding be matched dollar-for-dollar with private sector contributions. **Exemption is given to businesses with an annual gross business income (GBI) of less than \$500,000**, in which case financial contribution must be at least equal to the trainees’ salaries and benefits while in training. See JSP Program Guidelines, [above](#), for more information.

The private sector match may be either cash, in-kind, or a combination of both. The company is required to provide auditable documentation of employee wages, salaries, and benefits for those claimed as match. In the event that the business prefers not to send sensitive information (such as payroll information) off-site to the educational institution, the business must agree to allow SBCTC auditors to review match documentation on the business’s premises.

In-kind match requires documentation that demonstrates the fair market value of the contribution and the method of calculating its value to the project. Businesses will be required to document all expenditures, whether cash or in-kind, that are claimed as part of the company’s match

A report of total match contributed by the private sector is required at the completion of the JSP project and must be approved by SBCTC before final payment will be issued. All costs expended for program purposes must be tracked regardless of funding source. All allowable matching costs should be reported even when the total of those costs is greater than the dollar-for-dollar match requirement. Tracking total match expenditures assists in more accurately representing total investment toward legislative goals.

In-kind match categories and documentation requirements are listed below.

Cash

Cash match shall be used to offset project costs and are not included in the grant award amount.

Cash Match Up Front - Example

If the total project costs are estimated to be \$50,000, with the company contributing \$10,000 in cash match, the college should only apply for a \$40,000 grant. The grant amount of \$40,000 plus the cash match of \$10,000 equal the total project budget of \$50,000.

Similarly, if the business falls short of in-kind match at the conclusion of the project, the business must contribute cash/additional cash match to make up the in-kind shortfall. The educational institution must use that cash match toward expenditures for the project. If there are no more grant expenditures by the time it is determined that the business must contribute cash match/additional cash match to make up an in-kind match shortfall, the college must refund the amount of the cash match to the grant.

Cash Match Return - Example

If the grant amount is \$50,000 and the educational institution completely billed out the grant for \$50,000 worth of allowable project expenses, and the business falls short of in-kind match by \$10,000, the business must make that up in cash match. The educational institution must therefore refund that \$10,000 of cash match to the grant.

Required documentation: funds deposited from the private sector (business partner) in the educational institution's specific JSP project account.

Employee Salaries, Wages, and Benefits

Salaries, wages, and benefits for employees while engaged exclusively in a JSP activity are listed below.

Required documentation for all salaries & benefits: Documentation of employee salaries & benefits provided to the educational institution by the business partner must be accompanied by the business partner's signed attestation of accuracy. Payroll documentation of trainees is required for final reporting.

Trainees/Training

Required documentation: Wage/salary documentation (above), plus signed attendance documentation of all training hours during which match is claimed, that includes both trainee's and instructor's signatures. For training courses conducted in a virtual environment, only the instructor's signature is required to verify course attendance for participating trainees.

Staff/JSP Coordination, Planning, Management, Etc.

Required documentation: Wage/salary documentation (above), plus signed log of hours that includes name, dates, times, JSP activity/function, and employee's and/or supervisor's signatures.

Goods and Services

Required documentation: Documentation of payment of invoice for goods and services purchased that were used directly in the JSP project. Usually copies of the invoice and payment are acceptable.

Travel

Required documentation: Documentation of payment for JSP related travel or documentation of JSP travel reimbursement to traveler. Usually copies of the invoice and payment are acceptable.

Contracts

Required documentation: The business partner may opt to pay directly a JSP training subcontractor as part of the project match. Usually copies of the invoice and payment are acceptable.

Equipment, Donated

Required documentation: Documentation of current fair market value of equipment donated to the educational

institution. Please contact SBCTC audit staff to establish documentation requirements for donated equipment claimed as match.

Other

Required documentation: SBCTC Program Administrator and Auditor prior approval.

Reporting Requirements

Student & Course Reporting

Community and Technical Colleges

All JSP courses must be set up in ctcLink with class number, subject, and catalog number. Only JSP students may be enrolled in the sections designated as JSP courses. In the JSP Final Report to the SBCTC colleges are asked to:

Confirm that course was entered properly in ctcLink.

Provide the subject, catalog number, and number of students enrolled for each JSP course taught.

ctcLink

Courses must be coded with a **Course Attribute of "SJST"** and a **Course Attribute "SFND" value of "4."**

Students should be associated with Plan Code NASJU. This plan code is cross walked to Intent "J" in the Data Warehouse.

Additional details on student and course reporting can be found in Section 1. Program Guidelines, on page 10.

Private Career Schools, Apprenticeship Trusts and Colleges

Private career schools, Apprenticeship Trusts and colleges will report classes delivered and trainees served under JSP grants on an annual basis. A two-part report will be provided by SBCTC to private schools and Apprenticeship Trusts for student reporting. The report must include the program/[course classification of instructional program \(CIP\) codes](#), and provide individual student records, enrollments, and final status for hours of training completed. Courses must be assigned a CIP code that is meaningful to the area being trained. Student records must include student Social Security Number (SSNs) that will be used for Unemployment Insurance (UI) matching and research purposes. Due to the sensitivity of the information contained in the report, strict instructions on completing the report will be provided. The final invoice will not be paid to projects with incomplete or missing reports.

The deadline to submit this report is July 10, 2026, for grants ending June 30, 2026.

Final Report

A final report summarizing the outcome(s) for this grant and a match summary report is required of all JSP projects. The Trainee Course, Wage, & Match Information file includes a tab for completing the final report (orange final report tab). Reports must be uploaded to the Attachments section of each approved grant application. Invoices will not be paid to projects with incomplete or missing reports.

The deadline to submit this report is July 10, 2026, for grants ending June 30, 2026.

Grant Terms & Information

General

Funding for JSP grants is provided to the SBCTC by the Washington State Legislature as provided in RCW 28C.04.400-420 and amended by the 1999 Legislature through Engrossed Substitute Senate Bill 5909.

Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for the approved grant project.

The following state regulations must be followed:

Applicable Washington State Regulations

The State Administrative and Accounting Manual ([SAAM](#)) must be followed.

Unallowable Costs

The following costs are explicitly prohibited with funds from this grant:

- Company-based instructors, unless there is clear evidence that training is not currently a function of the employee's job.
- Safety training: required training that is considered an ongoing responsibility of the company to provide for employees.
- Vendor training: training that is provided by a manufacturer and tied to the purchase, lease, or installation of capital equipment, software, etc.
- Capital outlays, which are defined as property or equipment with a useful life in excess of one year and a per unit acquisition cost of \$10,000 or more.
- Indirect or overhead costs. For the purposes of this grant, indirect is defined as costs which may not be directly associated with the grant objective and are usually determined by a percentage to allocate to the objective.

Purchased Items

Non-capitalized property and equipment procured with JSP grant funds shall remain the property of the educational institution and must be under inventory control.

Expenditure Accounting

These funds must be kept in an account separate from all other funding sources.

For colleges these funds must be accounted for as grant and contract (fund 145). SBCTC reimbursement for this grant must be coded to 4020120. Use project type 02012 when setting up this grant.

When entering this grant into ctcLink, be sure to select budget items based on the types of expenses the college will have. To view ctcLink budget items/accounts and expense accounts that roll up to each budget item/account, visit the ctcLink [Project Tree](#) QRG.

To add a new activity to an existing grant in ctcLink follow the [Adding an Activity to an Active Grant](#) QRG. Use this QRG to add new funding to the grant for a new activity or to add funds in an existing activity not previously entered in ctcLink.

The educational institution shall maintain all financial records according to generally accepted accounting procedures (GAAP) and have internal financial control systems in place to ensure that expenditures against the grant are reasonable and appropriate and that accounting records sufficiently and properly reflect all costs expended in performance of the grant.

NACUBO Code

The following are suggested National Association of College and University Business Officers ([NACUBO](#)) codes. Colleges may use other codes as appropriate.

Instructional budget line: 112

Project Development budget line: 145

Administration budget line: 143

Monitoring

SBCTC may schedule monitoring visits during and after the grant period to evaluate the fiscal progress and performance of the program and provide technical assistance. The purpose of monitoring is to ensure regulatory and contractual compliance on the part of grant recipients. To ensure compliance with grant requirements and to ensure that financial records support program expenditures, SBCTC staff will schedule on-site visits.

Audit Requirements

If a JSP grant and/or program are audited by an agency other than SBCTC, a copy of the audit report(s) must be submitted to SBCTC within 30 days of its issuance.

Records Retention

Financial management systems shall reflect accurate, current, and complete disclosure of all cost expenses for grant activities. Grant recipients must maintain books and records, supported by source documentation, that sufficiently and properly reflect the source of funds and all costs expended for program purposes. These records and financial statements are subject to inspection, review, reproduction, and/or audit by SBCTC or its designee for at least six years after the dispersal of funds, the termination or expiration of the contract, or the resolution of litigation or audits related to the program, whichever is latest.

Additional information on records retention may be found in Chapter 7 of the [SBCTC Policy Manual](#).

In addition to financial records and supporting match documentation, the following documentation must be retained by the educational institution.

Trainee Records

Trainee records must be retained for each JSP project participant, to include attendance records. Please note, attendance records must be signed by the trainees and their supervisor or instructor. Additional trainee records to be retained might include pre- and post-assessments, checklists of accomplishments, etc.

Curriculum Materials

Curriculum materials are to be retained by the educational institution. Curriculum materials may include lesson plans, course synopses, exams, task analyses, videotapes and other media productions, manuals and workbooks, and any other instructional materials either purchased “off-the-shelf” or custom developed.

The SBCTC requires that all digital software, educational resources, and knowledge produced as part of this competitive grant be placed under the Attribution license from Creative Commons. More details about the Open Licensing Policy can be found in Section 1, Program Guidelines, on pages 9-10.

Sub-Contracting

If the educational institution is contracting to a third party to deliver training services under this grant, a client services contract must be in place before paid work can begin. The contract should clearly define the services to be delivered and must include the following:

- Trainer's name or name of training
- Scope of work including deliverables
- Time period for completing scope of work
- Any assigned responsibilities for capturing and submitting trainee signatures, rosters, evaluations, etc.
- Rate of pay and total cost
- Method for documenting performance and requesting payment

Please note that the rules that apply to the educational institution under this grant must also be applied to the subcontractor, unless explicitly stated otherwise in the JSP Fiscal Guidelines.

Termination

This grant may be terminated by the SBCTC upon giving notice in writing to the grant recipient at least thirty (30) days in advance of the date of termination. If the grant is terminated for any reason, all reports and data gathered by grant recipient prior to termination shall at the option of the SBCTC, become the property of the SBCTC. If termination shall occur pursuant to this section, reimbursement to grant recipient shall be made on the basis of work performed prior to the effective date of termination as mutually agreed upon by both parties. Determination of final adjustments, either payments or refunds, shall also be mutually agreed upon by both parties.

Termination for Cause

If for any reason, the grant recipient violates any terms and conditions of the grant, SBCTC will give the grant recipient notice of such failure or violation. Grant recipient will be given the opportunity to correct the violation or failure within thirty (30) days. If failure or violation is not corrected, this grant may be terminated immediately by written notice from SBCTC.

Savings

In the event funding from state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this contract and prior to normal completion, the SBCTC may terminate the grant under the "Termination" clause, without the thirty-day notice requirement, subject to renegotiation at the SBCTC's discretion under those new funding limitations and conditions.

Appendix A: How to Calculate FTE & FTEF

Why Are Accurate FTE and FTEF Calculations Necessary?

Grant expenses must be “necessary and reasonable.” You must provide some type of salary breakdown for us to determine that the budgeted cost is reasonable. The budget narrative amounts must agree with the dollar amounts entered in the salary/wages and benefits budget boxes.

What are FTE and FTEF?

FTE is full-time equivalent staff. The plural is “FTEs” (with a lower case “s”).

FTEF is full-time equivalent faculty.

How Do I Calculate Percentages of FTE and FTEF?

Total amount of funds budgeted for the staff/faculty time per position ÷ the annual full-time salary per position = total FTE per position to be funded from the grant.

Percentage of position salary allocated to the grant x the annual salary of each position = the salary budget for each position.

Example of Calculating FTE and/or FTEF:

Ex. 1) \$10,000 budgeted for a part-time office assistant/adjunct faculty ÷ \$50,000 annual full-time salary for this position at your organization = a total of .20 FTE office assistant/adjunct faculty paid from this grant.

$$\$10,000 \div \$50,000 = .20 \text{ FTE}$$

Ex 2) The grant staff/faculty salary allocation of 75% FTE is budgeted for this year. The annual salary for this position is \$60,000. The salary cost for the budget comes to \$45,000 by multiplying the estimated FTE by the annual salary for this staff/faculty position.

$$\$60,000 \times 75\% \text{ FTE} = \$45,000$$

Ex. 3) Salary allocation for a grant administrator is \$80,000. The annual salary for this position is \$160,000. Annual FTE for this position is calculated by dividing \$80,000 by \$160,000. Double check by multiplying the calculated FTE by the annual salary for this administrative position.

$$\$80,000 \div \$160,000 = .50 \text{ FTE}$$

More Examples & Explanations

Acceptable Budget Narrative:

Salary Budget: \$15,000

Benefits Budget: \$3000

Narrative Description:

PT Program Assistant: .30FTE = \$15,000 salary and \$3,000 benefits. Provides CTE data entry support. The above seems reasonable for a part-time program assistant providing data entry support.

Unacceptable Budget Narrative:

Salary Budget: \$1,000

Benefits Budget: \$200

Narrative Description: Part-time program assistant to provide data entry support.

The above narrative omits the FTE, salary, or hourly wage information, and benefit amount for this position. The total for the salaries/wages, and benefits for categories showing more than one position must agree with the budgets. The narrative for each position needs to include the specific FTE, salary or hourly wage information, and benefit amount so the SBCTC can confirm that the budgets agree with the listed narrative amounts.

Budget Narrative Using Hourly Wage Information:

While we prefer FTE/FTEF amounts, it's also acceptable to provide an approximate number of hours and an approximate hourly pay rate in budget narratives.

Salary/Wages Budget: \$1,200 Benefits Budget: \$250

Narrative Description: Program Assistant: \$1,200 Wages for approx. 60 hrs. at \$20/hr., and Benefits \$250. Provides data entry support.

SBCTC can determine that dollar amount is reasonable and accurate.



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Washington State Board for Community and Technical Colleges