

ATTACHMENT C: BUDGET

The respondent shall complete the following budget items:

- Grant Budget Form
- Detailed Personnel Budget Form

A **Budget Narrative** is also required to describe and detail all grant costs, including how the category/item relates to the delivery of services. Include in the budget narrative any calculations used, **such as if the project is a percentage of the overall agency space, budget, etc.** (Budget items that are not described and supported by the budget narrative information may be considered ineligible costs.)

Administrative/Indirect costs related to the grant funded activities may be requested; if your agency has a Federally Negotiated Indirect rate you may use that rate and provide documentation, otherwise your agency can use the 10% De Minimis Rate.

All dollar amounts MUST be rounded to the nearest whole dollar.

1. Grant Budget Form

The Grant Budget Form shows the overall budget being requested.

- A. Salaries – Enter the planned expenditures for personnel services including all remuneration paid or accrued for services rendered during the grant performance period. Only project staff, those personnel working directly to deliver grant activities, can be included. The total budget for salaries must equal the Detailed Personnel Budget Form.
- B. Fringe Benefits – Enter planned expenditures on fringe benefits only for personnel included on the Detailed Personnel Budget Form.
- C. Project Costs – All items listed in this cost category must be justifiable, necessary and reasonable for the proposed project.
 - 1) Professional Fees – Itemize the cost of each proposed contract and the service(s) to be provided. Allowable Professional Fees are those which support direct services proposed for funding by this grant, such as medical costs for examinations, medicines, or mental health consultations.
 - 2) Space Rent – Enter the proposed expenditure for space. Only the area used for direct delivery of grant services may be charged against this item. For example, if your agency has 3,000 square feet of office space and 900 square feet are to be used for project staff and reception area for individuals benefiting from the grant, only 900 square feet may be charged to this category.
 - 3) Supplies – Enter the planned expenditures for materials and supplies necessary for project functions. Project supplies relate to the delivery of direct services proposed for funding by this grant. Project supplies could include, but are not limited to pens, papers, printer ink cartridges, client file folders, client education supplies etc. needed by project staff.

- 4) Communications--Enter all costs for postage/mailing, telephones, and/or cell phones used directly for project activities by project staff.
- 5) Equipment Rental and Maintenance – Enter the proposed expenditures for the rental and maintenance of equipment that will be used for grant activities, such as copy machines, printers, etc., in the same manner as described in Section 3) Office Supplies above. Maintenance costs are those costs necessary to keep equipment in an efficient operating condition.

No funds may be authorized for the purchase of equipment that costs more than 13,000 per item under the proposal without prior written approval of the Municipality. All items and/or services with a value of \$3,000 or more require three (3) competitive price quotations from potential suppliers prior to purchase.

- 6) Mileage – Enter the anticipated cost of mileage based on the estimated number of miles to be travelled. The cost per mile may not exceed the current rate established by the Internal Revenue Service (IRS). Costs of riding the Public Transit System are allowable and should also be included. Mileage is a project cost if it is related to client travel or staff travel to see clients for case management purposes.
- 7) Specific Assistance to Individuals – Enter the planned expenditures for direct financial assistance to individuals served under this grant, such as food, clothing, shelter, transportation, and medical care services.
- 8) Itemized Other Costs – These are direct costs associated with the project that are unique and do not fit into the above items.

D. Administrative/Indirect Costs—These are costs related to operating the grant that cannot be directly attributed to the project; if your agency has a Federally Negotiated Indirect rate you may use that rate and provide documentation, otherwise your agency can use a 10% De Minimis Rate.

2. Detailed Personnel Budget Form

- A. In column A, Position Title, enter the title of each position that is being proposed for full or partial funding under this grant.
- B. Enter in column B, the total amount of Full Time Equivalent (FTE) positions being requested.
- C. In column C, enter the proposed dollar amount of the salary that would be funded under this grant.

3. Samples

SAMPLE: Grant Budget Form

COST CATEGORIES	AMOUNT REQUESTED
1. Salaries	\$60,000
2. Fringe Benefits	\$12,750
3. Professional Fees	\$2,000
4. Communication	\$1,250
TOTAL DIRECT COSTS	\$76,000
5. Administrative/Indirect Costs*	\$7,600
GRANT TOTAL	\$83,600

*Administrative costs may not exceed 10% of the "Total Direct Costs" unless proof is provided of a higher Federally Negotiated Indirect rate. All costs, including administrative, must have an accompanying budget narrative to detail and describe grant costs.

SAMPLE: Detailed Personnel Budget Form

A	B	C
Position Title	Total Number FTE	Total Cost
1. Case Manager	1 FTE	\$40,000
2. Care Coordinator	.5 FTE	\$20,000
TOTAL	1.5 FTE	\$60,000

BUDGET WORKSHEETS

Grant Budget Form

COST CATEGORIES	AMOUNT REQUESTED
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
TOTAL DIRECT COSTS	
17. Administrative/Indirect Costs*	
GRANT TOTAL	

*Administrative/Indirect Costs may not exceed 10% of the "Total Direct Costs" unless proof is provided of a higher Federally Negotiated Indirect rate. All costs, including administrative, must have an accompanying budget narrative to detail and describe grant costs.

Detailed Personnel Budget Form

A	B	C
Position Title	Total Number FTE	Total Cost
3.		
4.		
5.		
6.		
7.		
8.		
7.		
8.		
TOTAL		

BUDGET NARRATIVE FORMAT

Personnel

For each position contained in the Detailed Personnel Budget Form, please list:

- The name of the position
- The number of Full-Time Equivalents (FTEs) covered by the amount requested. For part-time positions, add together the part-time amounts to determine the number of FTEs.
- Either the salary or wage-per-hour for the position
- How the amount requested was determined (for example, "Program Director, 1 FTE, \$60,000/year for 1 year")

Fringe Benefits

Fringe Benefits generally include the cost of any benefits paid for the positions included in Personnel. This can include, but is not limited to, health insurance, workers' compensation, FICA, and Medicare. Please describe what is included in the applicant's Fringe Benefits calculation and how the cost for the Personnel expense is determined (for example, "Fringe Benefits is calculated at 28% of Personnel costs).

Professional Fees

For each contractual expense necessary to complete grant activities and expected to be funded with this award, please list:

- The reason for contract
- Actual/estimated cost of each individual contract

Space Rent

Please describe how the grant cost was determined based upon the total rent for the space, the total area of the space, and the area of the space used for direct delivery of grant services.

Supplies

Please describe the supplies necessary for project staff.

Communications

Please describe postage and phone/cell phone costs necessary for project staff.

Equipment Rental and Maintenance

Please describe any planned equipment purchases and expenditures for the rental and maintenance of equipment used for grant activities. Equipment refers to tangible personal property with a useful life of more than one year and a per-unit acquisition cost of \$1,000 or more.

Mileage

Enter the anticipated number of miles to be travelled and the cost per mile. The cost per mile may not exceed the current rate established by the Internal Revenue Service (IRS). Also describe any estimated costs of riding the Public Transit System. Mileage is a project cost if it is related to client travel or staff travel to see clients for case management purposes.

Specific Assistance to Individuals

Please describe the types of assistance the project plans to provide and the costs for each type. This category includes any items purchased for clients or payments made on behalf of clients, for example, transportation vouchers/passes, food, clothing, medical care services.

Itemized Other Costs

Please list each item included in this category, provide the estimated or actual cost, and explain how the item is a direct cost for the project.

Administrative/Indirect

Please describe items included in the administrative/indirect costs. This category is for any expenses related to administering the grant project that cannot directly be attributed to the project and are typically a shared cost organization wide.

CONTINGENT AND UNALLOWED EXPENDITURES

Written approval must be obtained from the Municipality prior to expending funds for:

1. Travel outside the Municipality;
2. Out-of-town consultants;
3. Purchases with a unit value exceeding \$1,000; and
4. Subcontracts.

No funds made available to the Grantee under this agreement may be used for:

1. Purchase of vehicles or other transportation equipment;
2. Losses from bad debts;
3. Contributions to contingency reserves or miscellaneous funds;
4. Contributions, donations or dues to any organization;
5. Entertainment costs;
6. Fines and penalties;
7. Interest on borrowing, financing or refinancing costs and related legal or professional fees;
8. Legal fees, except for the direct benefit of Grantee clients;
9. Costs associated with lobbying at local, state, or federal levels or other political activities;
10. Costs of promoting or opposing unionization; and
11. Costs of supporting any religious or anti-religious activities.