ATTACHMENT C: BUDGET

The respondent shall complete the following budget items for FY 2023 (for the purposes of the application, the same budget will be applied to FY 2024):

- Grant Budget Form
- Detailed Personnel Budget Form
- Fringe Benefits Itemization Budget Form
- Agency and Project Funding Sources 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.)

All budget forms require respondents to separate projects costs from administrative costs. Project costs may be generally defined as costs directly associated with the provision of services received by an individual or client. Administrative costs are those expenses for any agency which relate to the overall operation of the agency and its provision of the activities funded under the grant.

Administrative costs directly related to the grant funded activities may be requested; however, only 5% of the HSCMG project ("Project Total") may be allocated for such costs. Administrative costs are calculated as follows: "Project Total" multiplied by 0.05 equals the maximum amount allowed for administrative costs. For example, a "Project Total" of $51,800 x 0.05 = $2,590 (maximum administrative costs allowed). "Project Total is different from "Grant Total" (see samples).

All dollar amounts MUST be in whole dollars; round to the nearest dollar when necessary.

1. **Grant Budget Form**

   The Grant Budget Form shows the overall budget being requested.

   Enter the appropriate totals for the "Project" column and "Administrative" column for each of the cost categories as described below. Cost in the "Administrative" column are totaled separately from the "Project" column and may not exceed the allowable 5% limit (see above).

A. Salaries – Enter the planned expenditures for personnel services including all renumeration paid or accrued for services rendered during the grant performance period. The total budget for salaries must equal the Detailed Personnel Budget Form.

  1) Project personnel are those involved in delivering direct services to clients.

  2) Administrative personnel are those involved in the overall operation of the agency as related to the activities funded under the grant. This generally includes, but is not limited to:

      a) The proportion of administration of grant funded activities, such as a personnel director or manager, an executive or deputy director or unit manager.

      b) Support staff for grant funded activities, such as clerical or accounting personnel.

B. Fringe Benefits – Enter planned expenditures from the Fringe Benefit Itemization Budget Form separated into the project and administrative cost categories in the same manner as described in "A." above.

C. Project Costs – All items listed in this cost category must be justifiable, necessary and reasonable for the proposed project. These costs MUST be allowable under the State of Alaska Administrative Code 7 AAC 78 (160).

  1) Professional Fees – Itemize the cost of each proposed contract and the service(s) to be provided. Please separate these costs further, into the project and administrative categories and give the total amount requested for this item.

      a) Professional Fees which may be considered a project cost are those which support direct services proposed for funding by this grant, such as medical costs for examinations, medicines, or mental health consultations.

      b) Professional fees that may be considered an administrative cost are administrative support or management in nature, such as lawyer(s) fees, administrative training, accounting, bookkeeping, and audits.

2) Space Rent – Enter the proposed expenditure for space. Only the area used for the grant 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. Separate into project or administrative cost categories.

   a) Project space is that pro-rated area that is necessary for the direct delivery of services proposed for funding by this grant.

   b) Administrative space is the area used to support the administrative, support or management functions directly related to activities funded under this grant, including the Board of Directors.

3) Utilities – Enter the proposed expenditures for utility costs related to the project. Only those utility costs related to the operation of the grant may be charged and should be pro-rated based on the square footage that would be used by the proposed project. Utilities should be separated into the project and administrative cost categories in the same manner as described in the previous section 2) Space Rent.

4) Office Supplies – Enter the planned expenditures for materials and supplies necessary for project or administrative functions.

   a) Project office supplies relate to the delivery of direct services proposed for funding by this grant. Project office supplies could include, but are not limited to pens, papers, printer ink cartridges, client file folders, etc. needed by project staff.

   b) Administrative supplies relate to administrative services, such as: office supplies used by administrative, support, or management staff, volunteers, or the Board of Directors and household supplies needed for administrative functions as directly related to activities funded under this grant.

5) Postage – Enter all related mailing costs of the grant. Postage should be separated into the project and administrative cost categories in the same manner as described in the previous section 4) Office Supplies.

6) Telephone – Enter the planned expenditures for telephone costs associated with the grant. Enter only those costs for telephones, cell phones, pagers, etc. used directly for project activities separate from administrative costs in the same manner as described in section 4) Office Supplies.

7) Equipment Rental and Maintenance – Enter the proposed expenditures for the rental and maintenance equipment that will be used for grant activities, such as copy machines, printers, etc., in the same manner as described in Section 4) 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 $3,000 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.

8) Mileage – Enter the anticipated 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 be added as a separate line item under mileage. Mileage as a direct project cost is related to client travel or staff travel to see clients for case management purposes.

9) Project Supplies – Enter the categories of special supplies (not office supplies) that that would be used to provide the proposed project; for instance, art supplies, snack food or client education supplies. Estimate the cost of each category and enter in the cost column. The total amount of this cost category is entirely project oriented.

10) 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. The total amount of this cost category is entirely project oriented.

11) Itemized Other Costs – These are costs associated with the proposal that are unique and do not fit into the above items. Such items could include insurance or printing costs. The addition of cost line items is not encouraged. Identify the "other costs and enter them in the available space on the Budget Worksheet Form. Explain each added item and separate it into project or administrative cost categories.

a) If an "other" cost item relates to the delivery of the proposed service, it is a project cost. An example could be printing of educational materials for outreach to clients or general education if the proposed project relates to prevention, early intervention, or education.

b) If an "other" cost item relates to the administration, support, or management of a proposed activity funded by this grant, it is an administrative cost. Examples could be a portion of liability insurance or printing of fundraising or membership materials attributed to the project.

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 as a project cost and/or administrative cost in the same manner as described for the Grant Budget Form.

3. **Fringe Benefits Itemization Form**

Enter the planned expenditures for personnel benefits that may include, but are not limited to, expenses for Federal Insurance Contribution Act (FICA), Employment Security Contribution (ESC), health insurance, and Workers' Compensation separated into the project cost and/or administrative cost in the same manner as described for the Grant Budget Worksheet Form.

4. **Agency and Project Revenue Form**

A. This form is to assist in identifying the manner in which the funds requested would contribute to the overall provision of the proposed project or service. It is recognized that other funding sources may have different budget requirements and that proposed funding is only an estimate. For the purposes of this form, define "project" as all components of the project, regardless of the funding source(s).

B. Enter only the amount related to the direct provision of the project on each line item in Columns A through E.

C. The form will calculate the total of each line item (column A through E) in column F.

D. The form will calculate the "Project Total" of each Column on line 14 and the "Grant Total" including administrative costs on line 16. (The totals in Column A, line 14 and 16, must be the same as the totals shown on the Grant Budget Form.

E. In Column G, enter the Agency's total planned expenditures for the year for all of the agency's projects for each line item. This information allows a comparison of the proposed project to the Agency's overall funding budget.

F. Use footnotes to indicate:

1) The department or source of other Municipal funds.

2) Whether each source (i.e., state, federal, other) is awarded or pending, and, if pending, when the award is anticipated.

G. The definition to be used for "Agency" in column G is a non-profit, incorporated organization, or in the case of multi-faceted or national organizations, a stand-alone local project housed in its own facility and generally operated independently.

H. Corporate Operating Total is to contain the overall operating budget for the whole of the (local) Corporation.

I. Information regarding other revenue sources should be the best estimate using the information available to the agency.

5. **Sliding Fee Scales**

If the proposal is to subsidize services that will be partially funded by client fees on a sliding fee scale, please attach an additional Budget page that indicates the approximate income from the project and where or how it would be spent.

6. Samples

SAMPLE: Grant Budget Form for FY 2023

COST CATEGORIES	PROJECT COSTS	ADMINISTRATIVE COSTS*
1. Salaries	$40,000	$2,150
2. Fringe Benefits	$8,500	$400
3. Project Costs: Professional Fees	$2,000	
4. Project Costs: Telephone	$1,294	
5.		
6.		
7.		
8.		
PROJECT TOTAL	$51,794	
9. Administrative Costs*		$2,550
GRANT TOTAL		$54,344

*Administrative costs may not exceed 5% of the "Project Total". All costs, including administrative, must have an accompanying budget narrative to detail and describe grant costs.

SAMPLE: Detailed Personnel Budget Form for FY 2023

A	B	C	
Position Title	**Total Number FTE**	**Grant Costs Charged To**	
		Project	Administrative
1. Case Manager	1.00	**$40,000**	
2. Accounting Technician	0.05		**$2,150**
3.			
4.			
5.			
6.			
TOTAL	1.05	$40,000	$2,150

SAMPLE: Fringe Benefits Itemization Form for FY 2023

Fringe Benefit	Project Costs	Administrative Costs
FICA	$3,060	$164
Worker's Compensation	$2,888	$105
ESC	$568	$31
Health Insurance	$1,984	$100
Medical		
Dental		
FUTA		
Other		
TOTAL	**$8,500**	**$400**

BUDGET WORKSHEETS

Grant Budget Form for FY 2023

COST CATEGORIES	PROJECT COSTS	ADMINISTRATIVE COSTS*
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
PROJECT TOTAL		
12. Administrative Costs*		
GRANT TOTAL		

*Administrative costs may not exceed 5% of the "Project Total". All costs, including administrative, must have an accompanying budget narrative to detail and describe grant costs.

Detailed Personnel Budget Form for FY 2023

A	B	C	
		Grant Costs Charged To	
Position Title	**Total Number FTE**	**Project**	**Administration**
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
TOTAL			

Fringe Benefits Itemization Form for FY 2023

Fringe Benefit	Project Costs	Administrative Costs
FICA		
Worker's Compensation		
ESC		
Health Insurance		
Medical		
Dental		
FUTA		
Other		
TOTAL		

Agency and Project Revenue Form for FY 2023

Agency/Project Name:							
Was this project operated in FY 2021?		Yes No					
Was this project operated in FY 2022?		Yes No					
	A	**B**	**C**	**D**	**E**	**F**	**G**
Cost Categories	**This Request**	**Other Municipal Funds**	**State Funds**	**Federal Funds**	**Other Funds**	**Project Total**	**Agency Total**
1. Salaries							
2. Fringe Benefits							
3. Professional Fees							
4. Space Rent							
5. Utilities							
6. Office Supplies							
7. Postage							
8. Telephone							
9. Equipment Rental & Maintenance							
10. Mileage							
11. Project Supplies							
12. Specific Assistance to Individuals							
13. Itemized Other Costs							
14. Project Total							
15. Administrative Costs							
16. Total							
Corporate Operating Total							

Footnotes: