

BUDGET DETAIL AND BUDGET NARRATIVE INSTRUCTIONS

GENERAL INSTRUCTIONS:

- The Excel Budget file has three tabs: Page B1, Budget Detail, and Fringe Benefit Worksheet. Please note that all cells with red text are formula cells that will calculate automatically. Do not make any entries in these cells.
- Please round calculations to the nearest dollar. If no costs are anticipated in a section of the budget itemization, write "not applicable" in that section.
- Remember that the entire budget for the project includes both federal/state and matching funds.
- All budgeted costs must be allowable.
- Calculate all costs for the full period of performance for your program.
- All procurements must be competitive. (At least 3 bids or quotes are necessary for items under \$100,000 and an RFP or IFB for items \$100,000 and over).
- Please note in these instructions: the term "Grant Funded" means any budgeted item funded by all funding components, Federal/State, Match, and if included, Over-Match.

PAGE B1 (Tab 1):

Please fill in only the name of the Implementing Agency (D4). All other fields will calculate or be completed by the Authority.

BUDGET DETAIL (Tab 2):

The Total Cost column will calculate automatically from the information entered in Federal/State and Match columns.

Please note that Match and Federal line items cannot be switched from year to year. If a line item is listed under Match costs in one year, it CANNOT be moved to Federal/State in subsequent years.

Personnel Services:

Job Title - Identify the position to be used in this project by job title only. Please do not include individual's name.

Salary Rate and Time - Enter the annual salary of each individual position listed, the number of months the position will be funded on the program, and the percent of time on the program.

Fringe Benefits - Fringe benefits are allowable as long as they are comparable to those granted to other employees of the organization, and allowable under state and federal guidelines. Please use the Fringe Benefit Worksheet (**Tab 3**) to compute the fringe benefits for all grant funded salary positions. Calculate the Total Fringe Benefit charged

to the grant and submit the worksheet along with the budget. Please note that the total fringe benefits calculated on this worksheet must match the fringe benefit line on the Personnel page of the Budget Detail.

Equipment: Detail all equipment that is to be purchased and which has a useful life of one year or more. Include the number of units and the estimated cost per unit. **Please note your interagency agreement requires that all equipment must be purchased in the first three months of the program.** The cost for each item should include taxes, delivery, installation and all related costs. Lease or rental equipment belongs under the contractual category.

Commodities: This section applies to consumable supplies and any equipment items with a useful life of less than one year. Itemize all commodities to be used for the project. Do not use "miscellaneous" or "etc." to describe your line items. Outsourced expenses such as the costs associated with printing brochures belong under the contractual category.

Travel: This section applies to travel related costs for project personnel and clients. These expenses include mileage (.50.5), per diem (in-state \$28/day; out-of-state \$32/day), lodging and transportation expenses for employees who are providing direct services to victims under the grant funded program. Mileage cannot exceed the state rate; however, if your agency reimburses other employees at a lower rate, you must use that lower rate for the grant funded program. All out-of-state travel must have prior written Authority approval.

Contractual: This section includes rent, utilities, and telephone costs. Rent costs may be included only if your agency does not own or have a financial interest in the property. This cost can only be included in proportion to the space occupied by the grant funded program. For example:

- *If you have five employees in your office and only one is 100% grant funded, then only 20% of your monthly rent can be allocated as **Match** ($1 \div 5 = 20\%$).*
- *If you have five employees in your office and one is 100% grant funded and a second employee is 25% grant funded then only 25% of your monthly rent can be allocated as **Match** ($1.25 \div 5 = 25\%$).*

Training, brochures, conference registration fees, and any other outsourced expenses should also be budgeted in this category.

BUDGET NARRATIVE INSTRUCTIONS

General Instructions: The Budget Narrative will provide the justification and information necessary to determine how the budget was calculated and the relationship between budgeted items and the grant funded program's goals. **The budget narrative must explain how each cost is necessary for the program, and match those items listed in the Program Narrative.** Use the space under the budget detail to supply the following information.

Personnel: List the position to be paid with grant funds and briefly explain job duties in relation to program. The Fringe Benefits Worksheet **must** be completed, if applicable.

Equipment: If equipment is to be purchased, its proposed use and relationship to the grant funded program should be described. All equipment purchased must be necessary to the program and used by grant funded personnel.

Please note: Purchase of any equipment to be used by the agency, as a whole, must be pro-rated based on usage by grant funded program staff. For example: if a copier is purchased for \$10,000 and will be used by 5 advocates in the office, but only 1 advocate is funded by the program then only 20% of the cost of the copier can be charged to the grant program, as $\$10,000 \div 5 = \$2,000$.

Commodities: Describe the types and quantities of all consumable items to be used by the grant funded program. Include computation of costs and explain how the estimate of cost was determined.

For example: Office supplies, such as paper, pens, staples and envelopes, at \$50 per month x 12 months = \$600. These cost estimates are based on actual costs of last year's commodities for the grant funded program.

Travel: Describe in detail travel costs incurred by grant funded personnel such as mileage and parking fees, and explain how the estimate was determined. Also, include an explanation of costs associated with client transportation such as bus cards or tokens.

For example: 500 miles per month x 12 months x \$.485/mile = \$2,910. Estimate was based on average monthly travel from last year

Contractual: Enter the cost of all contractual costs, facility costs, counseling services, telephone services, training and conference registration fees. Explain in detail all expenses, why they are necessary for the program and how these costs were calculated.

For Example: Cell-phone to be used by grant funded advocate to contact and be available to victims while traveling. Cost, \$45 per month x 12 months = \$540. Calculations were based on costs from previous year.