

Budget Preparation Instructions

Please read the instructions below before preparing your proposed 2020-21 grant budget.

1. Budget Form

Prepare a line item annual budget based on the agreed upon scope of work, the proposed budget included in your grant application, the grant award and allowable expenses outlined below. Use the budget form you submitted with your application and modify it as needed.

In most cases, staff expects that you will budget no more than one third of your 3-year grant amount in 2020-21. If you want to budget more than that in 2020-21, explain why in the budget justification. You may also budget less than one third of your 3-year grant amount if you are starting a new program or expansion to allow time for startup.

Do your best to account for any modifications of services you will make during the state of emergency and during the transition to reopening (i.e. different or additional staff providing emergency services, different staffing levels, different types of program expenses). Staff understands circumstances may change; you can request to revise the approved budget during the year, but you may not raise the annual budget total through budget revision.

2. Budget Justification

Prepare a narrative justification for the proposed annual budget. If your proposed budget is the same or similar to the budget submitted with your grant application, you can use the same narrative and adjust for any changes.

Include the following in your justification:

For Direct Service Staff: The relationship between direct service hours you propose to provide in the scope of work, and the FTE/hours worked of the staff you are requesting PCL fund. If relevant, maximum caseload per 1 FTE. (E.g. .75 FTE home visitor makes XX home visits per week and has a caseload of X families; .5 FTE afterschool instructor provides XX hours of direct service time to youth per week/month/year).

Cost Allocation Basis: Provide the basis for any costs allocated to the program by the agency (e.g. occupancy, insurance). See specific rules below on facility costs and submit backup documentation of your total expense for lease payments, or total expense for interest and depreciation on facilities owned by your agency.

Client Assistance: If you include client assistance funds in your budget, provide your agency policy or guidelines on use of these funds (permitted uses, for whom, limitations, delivery methods).

Use the guidance on the following pages to help you understand which program costs you can include in your PCL grant budget.

GUIDANCE ON ALLOWABLE COSTS PER PCL BUDGET CATEGORY

- 1. Personnel.** All direct service staff including line staff, supervisory staff that supervises line staff, support or clerical staff that work directly on the funded program and staff providing data management and evaluation on the funded program. This budget category includes salaries/wages, taxes and benefits.

Allowable Expenses	Disallowable Expenses
Salaries/wages for direct service staff providing services to children, youth or parents	Salaries for administrative staff not providing direct program service or supervision of program staff (classify these as Administrative)
Salaries for staff supervising direct services staff	Performance bonuses paid to staff
Salaries/wages for clerical or support staff that work directly on the program	Severance payments to former staff
Salaries for staff on vacation	
Staff costs associated with data management and evaluation	
Salaries for staff on paid medical or family leave	
Overtime, holiday pay, and other temporarily increased salaries when earned in support of the funded program following grantee policy	
FICA and SUI	
Workers Compensation	
Health Benefits	
Retirement Benefits	

- 2. Contracted Programmatic Services.** Subcontractors are described as organizations or individuals that provide specialized services to program participants to enhance your program.

Allowable Expenses	Disallowable Expenses
Services provided to program participants by an external party	Services provided in support of agency administration, operations or finance (classify these as Administrative)

3. Program Expenses. Expenses that directly benefit and support the operation of the proposed program.

Allowable Expenses	Disallowable Expenses
<p>Client Assistance Funds to support family stabilization such as:</p> <ul style="list-style-type: none"> • Food • Housing • Transportation • Diapers, formula and other essential items for babies • Clothing and/or laundry supplies • Household supplies (e.g. cleaning, toiletries) • Activities for children (e.g. art supplies, books, puzzles, games) • Medical expenses • Utilities (e.g. phone, gas, electricity, internet, garbage, water, sewer) • Moving expenses or expenses related to fleeing/preventing violence • Gift cards with maximum value of \$200 	<p>Gift cards with a value of more than \$200</p>
<p>Communications</p> <ul style="list-style-type: none"> • Postage, telephone, cell phone, internet • Outreach materials (design and printing) 	
<p>Equipment</p> <ul style="list-style-type: none"> • Durable good or equipment purchases with a value of less than \$50 to be given to and for direct benefit of program participants • Durable good purchases with a value of more than \$50 such as computers, printers, furniture, and kitchen equipment to be owned by agency and used by or in direct benefit of program participants • Office equipment rental for direct use by the program 	<ul style="list-style-type: none"> • Equipment and durable goods not for primary and direct use by the program • Equipment and durable goods with a value of more than \$50 to be owned by program participants.
<p>Facility Costs</p> <ul style="list-style-type: none"> • Space rental for program space • Interest and depreciation expenses in lieu of rent for programs housed in property owned by grantee • Utilities (excluding telephone, cell phone and internet) • Building maintenance • Janitorial service 	<ul style="list-style-type: none"> • Rent for administrative staff space (classify this as Administrative) • Interest and depreciation expenses greater than 10% of the total annual grant budget

<p>Fees Fees or due to a statewide, national or international organization where required for usage of an approved program curriculum.</p>	Fees or dues to a statewide, national or international organization where not required for usage of an approved program curriculum
<p>Food Snacks and meals provided to participants as part of the program</p>	<ul style="list-style-type: none"> • Staff meals at restaurants on occasions other than professional development or program events • Alcoholic beverages
<p>Hiring Costs</p> <ul style="list-style-type: none"> • Job posting fees to fill program staff positions • Fingerprinting fees for program staff background checks • Payroll processing fees for program staff 	Hiring costs for administrative staff positions (classify as Administrative)
<p>Insurance Allocated portion of premiums for general liability, automobile, and workers' compensation insurance, as required by PCL for the funded program.</p>	
<p>Office supplies used by staff in the operation of the program</p>	Office supplies for the agency (classify as Administrative)
<p>Participant Incentives</p> <ul style="list-style-type: none"> • Cash incentives • Gift cards or other non-cash item incentives 	
<p>Professional Development</p> <ul style="list-style-type: none"> • Registration fees for training and conferences that support the professional development of direct service staff • Transportations costs, meals and lodging for training & conferences in OR, WA 	<ul style="list-style-type: none"> • Training and conferences not directly related to the program • Transport, lodging and meal costs for training and conferences outside of OR/WA (unless required for the program and approved by PCL staff)
<p>Program supplies consistent with services provided by the program (e.g. art supplies, curriculum materials, food for cooking classes)</p>	Supplies used in general agency operations, not by program participants or in operation of the program (classify these as Administrative)
<p>Special Events</p> <ul style="list-style-type: none"> • Food and supplies for parent meetings, program-specific celebrations, etc. • Rental fees for event space, tables, chairs, or equipment for program related events 	<ul style="list-style-type: none"> • Fundraising expenses • Staff recognitions and/or similar non-program celebrations • Events attended by staff only
<p>Staff mileage/transportation</p> <ul style="list-style-type: none"> • Mileage for local staff travel for activities that directly benefit participants (e.g. home visits) • Public transportation • Fuel reimbursement • Parking fees 	Travel costs associated with attending program related training or conferences (classify this as Program Expense, Professional Development)

<p>Stipends</p> <ul style="list-style-type: none"> • Stipends for adults or youth up to \$500 • Fees paid to AmeriCorps staff 	<p>Stipends of \$501 or greater. Participants receiving this amount should be paid as hourly staff.</p>
<p>Transportation</p> <ul style="list-style-type: none"> • Client access to program services • Transportation for field trips • Standard maintenance of program vehicles 	<ul style="list-style-type: none"> • Staff travel to trainings or professional development conferences (classify as Program Expense, Professional Development) • Parking/moving violations, tickets and penalties for infractions of any laws, or towing charges

4. Administrative. Expenses incurred in the general administration, operations and fiscal management of the agency.

Allowable Expenses	Disallowable Expenses
<p>Salaries and expenses for executive director (for time not spent directly on program), finance director, bookkeeper, controller or other fiscal staff</p>	<ul style="list-style-type: none"> • Costs directly related to the funded program (these should be categorized elsewhere) • Fundraising expenses • Total administrative expenses greater than 15% of program budget.
<p>General legal services</p>	
<p>Payroll</p>	
<p>Agency administrative fees for grantees operating under and receiving central services from a larger institution</p>	
<p>Audit expense</p>	
<p>Contractors providing services to the agency (bookkeeper, accountant, etc.)</p>	
<p>Fiscal sponsorship fees for grantees operating under a fiscal sponsor</p>	
<p>Tax preparation</p>	
<p>Rent, utilities, payroll processing and other expenses for administrative activity</p>	
<p>Prorated administrative postage</p>	