

Budget Preparation Instructions

Please read the instructions below before preparing your proposed grant budget. If you have any questions about what is needed, please contact your grant manager.

1. Budget Form

Revise your most recent approved budget to reflect projected costs for the next annual period (July 1 – June 30). Remember to include only allowable costs, per the Guidance below.

2. Budget Justification

Revise your most recent approved budget justification to explain the costs in your proposed budget.

Include the following in your justification for each budget category:

Program Personnel.

Direct service positions: discuss the relationship between direct service hours you propose to provide in the scope of work, and the FTE/hours of the staff you are requesting PCL fund.

Supervisory positions: include the amount of FTE to be supervised and supervisory responsibilities related to the program.

Any other positions: explain how the position supports service delivery or other program functions and provide justification for the level of FTE requested.

Contracted Program Services. Identify each subcontractor (organizations or individuals) who will provide specialized program services (e.g. interpretation and translation, childcare, workshops). Describe the type and amount of service they will provide, why services are necessary and show calculations used to arrive at the total cost for each subcontractor.

Other Program Expenses. Explain all other program expenses such as program supplies, food, mileage and other important costs. For each line item, tell us what is included, how you determined the amount (e.g. written estimates, previous year's actuals, contracted amount) and show the calculations used to arrive at the budgeted amount.

For Allocated Costs (e.g. facilities, insurance, office equipment) provide the methods you used to allocate costs to your PCL request. Typical methods for allocating costs, depending on the type of cost, include FTE, square footage, total clients served. Include calculations that show how you arrive at the amount budgeted.

Example of an allocated cost:

Telephone expenses are allocated by the FTE associated with the program. The proposed program will use 2.5 FTE. The organization employs 10 FTE so we are allocating 25% of telephone costs to the proposed program. Typical annual phone costs are \$3,600 so we have budgeted \$900 for this line item.

For Allocated Facilities/Occupancy Costs: See specific rules in Guidance below on facility costs. You must submit backup documentation that shows the following:

- Total agency expense for facilities/occupancy costs (e.g. rent for leased facilities, interest and/or depreciation for owned facilities, repair and maintenance, security, insurance etc.) for an annual period.
- If costs are allocated based on FTE, total FTE employed by agency or total located in relevant facility.
- If costs are allocated based on square footage used or occupied, total square footage of the facility(ies).

If you have questions about what type of backup documentation to submit, contact john.kelly@portlandchildrenslevy.org.

For Client Assistance (if you included it as a budgeted line item) provide your agency policy or guidelines on use of these funds (permitted uses, for whom, limitations, delivery methods).

Administrative Rate and Expenses. You may allocate up to 15% of total program costs toward organization administrative costs. You don't need to break these costs down by line item, just make sure the costs are allowable per the Guidance below.

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. Program 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 (e.g. hazard pay for staff doing face-to-face work during an emergency) when earned in support of the funded program following grantee policy	
FICA and SUI	
Workers Compensation	
Health Benefits	
Retirement Benefits	

2. Contracted Program 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 (e.g. interpretation and translation, childcare, workshops)	Services provided in support of agency administration, operations or finance (classify these as Administrative)

3. Other 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 • Car seats when needed for family stabilization (e.g. facilitating parents’ employment, taking child to caregivers) • Clothing and/or laundry supplies • Household supplies (e.g. cleaning, toiletries) • Activities for children (e.g. art supplies, books, puzzles, games) • Medical expenses • Emergency or short term (3 mos. or less) mental health support • 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) 	

** If grantee will provide client assistance, they must track the following details to submit with quarterly grant expenditure reports/invoices: DATE assistance received; WHO received assistance (client’s unique agency identifier, or client initials, or other ways to protect confidentiality); AMOUNT of assistance provided; and REASON for assistance (from allowable list above).

<p>Equipment</p> <ul style="list-style-type: none"> • Equipment purchases with a value of less than \$50 to be given to clients for program participation • Equipment 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 • Major equipment requests (over \$5,000) considered on a case-by-case basis by grant manager 	<ul style="list-style-type: none"> • Equipment not for primary and direct use by the program • Equipment 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</p> <p>Fees or due to a statewide, national or international organization where required for usage of an approved program curriculum.</p>	<p>Fees or dues to a statewide, national or international organization where not required for usage of an approved program curriculum</p>
<p>Food</p> <p>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 	<p>Hiring costs for administrative staff positions (classify as Administrative)</p>
<p>Insurance</p> <p>Allocated portion of premiums for general liability, automobile, and workers' compensation insurance, as required by PCL for the funded program.</p>	

Office supplies used by staff in the operation of the program	Office supplies for the agency (classify as Administrative)
Participant Incentives <ul style="list-style-type: none"> • Cash incentives, gift cards or other non-cash items with value of up to \$200/participant/year • Incentives of more than \$200/participant/year considered on a case-by-case basis by grant manager taking into account length of service, participation requirements, total amount budgeted for incentives and total annual budget 	
Professional Development <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)
Program supplies consistent with services provided by the program (e.g. art supplies, curriculum materials, food for cooking classes, personal protective equipment)	Supplies used in general agency operations, not by program participants or in operation of the program (classify these as Administrative)
Special Events <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 • Events attended by staff only
Staff mileage/transportation <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)
Stipends <ul style="list-style-type: none"> • Stipends for adults or youth up to \$500 • Fees paid to AmeriCorps staff 	Stipends of \$501 or greater. Participants receiving this amount should be paid as hourly staff.
Transportation <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 Rate and Expenses. Expenses incurred in the general administration, operations and fiscal management of the agency.

Allowable Expenses	Disallowable Expenses
Salaries and expenses for executive director (for time not spent directly on program), finance director, bookkeeper, controller or other fiscal staff	<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.
General legal services	
Payroll	
Agency administrative fees for grantees operating under and receiving central services from a larger institution	
Audit expense	
Contractors providing services to the agency (bookkeeper, accountant, etc.)	
Fiscal sponsorship fees for grantees operating under a fiscal sponsor	
Tax preparation	
Rent, utilities, payroll processing and other expenses for administrative activity	
Prorated administrative postage	