First 5 LA

Oral Health and Nutrition Expansion and Enhancement Project

Instructions for Budget Forms

FY 11-12
INSTRUCTIONS FOR BUDGET FORMS

BUDGET SUMMARY PAGE

**Budget Summary** - The required fields to be completed are:

- Agency Name
- Project Name
- Agency Authorized Signatures
- Agreement Period
- Fiscal Contact Person
- Phone Number

***First 5 LA Funds, Matching Funds (if applicable), Total Cost for each line item cost category are linked from the individual worksheets.***

Section 1 – Personnel

Include personnel that will be assigned to the First 5 LA program. List each employee individually.

- **Title/Name** – this box should contain the name and the title of the employee. If no person has been assigned, please indicate by noting: TBH (To Be Hired) or TBD (To Be Determined).

- **Full-Time/Part-Time (FT/PT)** – please indicate if the individual is a part-time or full-time employee of the agency.

- **Gross Monthly Salary** – provide the agency monthly gross salary for each position (as reflected on Payroll Register).
  - Executive positions may not exceed 60% of their gross salaries and should be in proportion to the total First 5 LA grant in relation to the entire agency’s revenue, in which case the lesser will apply.
  - If an agency has multiple grants with First 5 LA, the 60% applies to all First 5 LA combined grants.

For Example:

- If the First 5 LA grant represents 10% of your agency’s revenue, executive positions are ONLY reimbursable at 10% of their gross salary.
- If the First 5 LA grant represents 75% of your agency’s revenue, executive positions are ONLY reimbursable at 60% of their gross salary.

- **Percentage (%) of Time on First 5 LA Project** – this box should contain the percentage of time that the employee will be allocated to the First 5 LA Program (reflected on Timesheets)
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- **Months to be Employed** – list the number of months this person will be employed assigned to First 5 LA program
- **Fringe Benefits** – Refer to agency’s benefit package to calculate fringe benefits.

**Section 2 – Contracted Services**

Include contractors/consultants that will be used to support the services provided by the program. Include a brief description of the services, rate of pay and the formula to determine the total amount.

**Do not include costs for consultants that deal directly with the Evaluation. (Use Section 11 of Budget Form)**

**Section 3 – Equipment**

If the budget calls for equipment purchases, it should be strictly for First 5 LA use ONLY. Describe the equipment that will be purchased during the agreement period. Provide the quantity, cost per unit, and identify the purpose and the individuals who will be using the equipment.

**Section 4 – Printing/Copying**

Provide a brief description of the general printing cost associated to the program.

**Section 5 & 6 – Space & Telephone**

- **Space** – On the top table, include cost associated for space used for the program. Provide footage, cost per foot (rent/lease/mortgage), and number of months the space will be used.
  * Applies to agencies that pay for Rent/Lease or Mortgage. (Copy of rent/lease agreement or mortgage payment may be requested by First 5 LA)
- **Telephone** – On the bottom table, include telephone cost associated to First 5 LA program. Provide the total number of telephones, cost per telephone, and the number of months the telephones will be used.
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Section 7 & 8 – Postage & Supplies

• **Postage** – On the top table, include cost of postage associated to First 5 LA program. Provide the quantity, unit cost, and number of months that the postage costs will be used.

• **Supplies** – On the bottom table, include cost of supplies required for First 5 LA program. Provide a general description, quantity, unit cost (or monthly cost) and the number of months.

Section 9 & 10 – Employee Mileage/Travel & Training

• **Employee Mileage/Travel** – On the top table, include a general description of the mileage/travel expense, include the rate of reimbursement.

• **Training** – On the bottom table, include a general description of the training, cost of training and number of person that will be trained.

Section 11 – Evaluation

• **Evaluation Contracted Services** – provide the name of the evaluation agency/or the evaluator, a general description of the evaluation services, rate of pay and the formula used to determine the total amount.

* If the evaluation is being conducted in-house (agency staff), please list under Section 1 – Personnel, and identify them as (Evaluation)

• **Other Evaluation Cost** – Include other expense related to evaluation only.

Section 12: Capital Costs/Renovation

• **Capital Costs** – Provide description and justification for all capital improvements expenditures. Any equipment costs that are $5,000.00 or more shall be itemized under this category.

• **Subcontractor** – Include all subcontractor capital costs under this category.
Section 13 & 14 – Other Expenses & Indirect Costs

- **Other Expenses** – Include other expenses associated to First 5 LA program **not listed** in other categories. (Provide a general description of all other expenses.)

- **Indirect Costs** – Include overhead and administrative cost associated with First 5 LA program. Indirect Cost **CANNOT** exceed 10% of Total Personnel Cost *(excluding Fringe Benefits)*

**HELPFUL HINTS**

✓ Make sure to list each employee by name on Section 1 - Personnel

✓ Gross Monthly Salary must be comparable with agency’s Payroll Register *(being tested at end of grant year during fiscal compliance review/audit)*

✓ When budgeting for Personnel Cost, consider any salary increase (i.e., Cost of Living, Labor Union, etc.) that may happen during the grant year.

✓ When budgeting for Personnel Cost, consider the months with 3 pay-periods to cover your full year of personnel costs.

✓ Compare cost per category on the budget summary against individual worksheet.

✓ Review formulas to ensure their validity. If necessary over write formulas.

✓ Make sure that ONLY authorized representative of the agency (i.e., Executive Director) signs the budget summary page.

✓ Include the fiscal contact name and phone number

✓ **DO NOT** include rollover/roll-forward amounts when submitting a new budget for a new grant agreement period.