

Instructions for Cost Reimbursement Budget Form and Budget Narrative



DETAILED
BUDGET
FORM

The following provides guidelines for First 5 LA Grantees/Contractors required to submit a Detailed Budget and Budget Narrative as part of their Agreement. Prior to submission, please review and verify that the contents included on the Budget Form and accompanying Budget Narrative match exactly. Please refer to your First 5 LA staff contact (e.g., Program Officer, Research Analyst, etc.) for guidance on the development of these documents.

Budget Summary

The required fields to be completed are:

Agency Name	Agreement/Contract #
Project Name	Agreement/Contract Period
Fiscal Contact Person	Phone Number (Fiscal Contact)

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

- Prior to submission, compare costs per category on the budget summary against individual worksheets.
- Include the fiscal contact name, phone number, and email address.

Section 1 – Personnel

Include personnel that will be assigned to the First 5 LA project. 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)** – Indicate if the individual is a part-time or full-time employee of the agency. List employee as FT if they are full-time with the agency and part-time on the First 5 LA project.
- **Gross Monthly Salary** – Provide the agency monthly gross salary for each position (as reflected on Payroll Register).
 - Include any anticipated salary increases (i.e., COLA, merit, labor union, etc.) that may occur during the agreement/contract period and explain the anticipated increase in the budget narrative. This can be listed in this section as a line: “Budget for potential merit increases.” Projected increases should reflect Agency’s policies. Increases can also be reflected for each staff if desired. For example, if the organization plans to provide merit increases for staff within 3 months of the new fiscal year, then breakout staff salaries on separate lines: 3 months for the initial salary and 9 months at the new salary.

Title/Name	FT/PT	Gross Monthly Salary	% of Time on First 5 LA Project	Months to be Employed
Project Director, Mary Smith	FT	\$6,000	20%	3
Project Director, Mary Smith (3% COLA increase effective Oct. 1 st)	FT	\$6,180	20%	9

- Executive positions may not exceed 60% of their gross salaries and should be in proportion to the total First 5 LA grant/contract amount 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** – Indicate the percentage of time that the employee will be allocated to the First 5 LA project (reflected on Timesheets).
 - **Months to be Employed** – List the number of months this person will be assigned to the First 5 LA project.
- Fringe Benefits Box** – Refer to agency's benefit package to calculate fringe benefits. Input average of fringe percentage reflective of all listed personnel.
- Gross Monthly Salary must be reflected in the agency's Payroll Register (will be verified during fiscal compliance review/audit).

Section 2 – Contracted Services

Include contractors/consultants that will be used to support the services provided by the project. **Do not include costs for consultants that will implement evaluation activities (Use Section 11 of Budget Form).**

Column "Contracted Services' Name and Description:"

Enter the name of the contractor/consultant, if identified, and a brief description of the services. . If contractor has not been identified, indicate by noting TBH (To Be Hired) or TBD (To Be Determined)

Column "Pay Rate:"

Include the pay rate, and the formula to determine the total amount. (For example, [\$100/perhour x 50 hours= \$500].)

Please note that, you will need to justify the pay rate for the position in the Budget Narrative (e.g., market rate, reflect approved rate in your agency's established policy for compensation for consultant services, etc.). Grantee/Contractor may be asked to submit copies of all executed contracts or MOUs with contractors/consultants to First 5 LA prior to invoicing.

Section 3 & 4– Equipment and Printing/Copying

Equipment:

Grantee/Contractor shall complete all purchases under the “Equipment” cost category within year one of contract execution for the project. Exceptions to the one-year timeframe require prior approval by your assigned First 5 LA staff.

Describe the equipment that will be purchased during the agreement period. Provide the quantity, cost per unit, and identify the purpose..

Printing/Copying:

Provide a brief description of the general printing costs associated with the program.

Section 5 & 6 – Space & Telephone

Space – Include costs associated for space used for the project. Provide methodology, such as footage prorated for staff allocated to project, 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** – Include telephone costs associated with the First 5 LA project. Provide the total number of telephones, prorated cost per telephone, and the number of months the telephones will be used.

Section 7 & 8 – Postage & Supplies

- **Postage** – Include costs of postage associated to the First 5 LA project. Provide the quantity, unit cost, and number of months that the postage costs will be used.
- **Supplies** – Include costs of supplies required for the First 5 LA project. 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** – Include a general description of the mileage/travel expenses related to the First 5 LA project and include the rate of reimbursement. The mileage rate should not exceed the [GSA mileage reimbursement rate](#).
- **Training** – Include a general description of the training, costs of training and number of individuals that will be trained.

Section 11 – Evaluation

Column “Evaluation Contracted Service”

Enter the name of the evaluation agency/or the evaluator, if identified, and a brief description of the evaluation services.

If the evaluation agency/or the evaluator has not been identified, indicate by noting TBH (To Be Hired) or TBD (To Be Determined)

Column "Quantity and Rate of pay"

Include the quantity, the rate of pay, and the formula to determine the total amount. (For example, [1,040 hours x \$125/hour = \$130,000].)

If the evaluation is being conducted in-house (i.e., agency staff), please list the employee in Section 1 – Personnel, and identify them as (Evaluation). Grantee/Contractor may be asked to submit copy of executed contract or MOU with Evaluator to First 5 LA prior to invoicing.

Section 12 & 13 – Other Expenses & Indirect Costs

- **Other Expenses** – Include other expenses associated with this project not listed in other categories. Consult with your First 5 LA staff contact for other allowable project-related expenses.
- **Indirect Costs**– Include overhead and administrative cost associated with First 5 LA project. Indirect Cost CANNOT exceed 10% of total contract amount (please note, the following budget line item should be excluded from the calculation: subcontracts, capital expenditures, equipment and depreciation expense).

**BUDGET
NARRATIVE**

In addition to the Detailed Budget, please provide a separate Budget Narrative. First 5 LA does not provide a template for the Budget Narrative, however, please see sample narrative for reference.

ABC BUDGET NARRATIVE

Agency Name: **ABC**

Agreement/Contract Number: **01234**

Project Name: **XYZ**

Agreement/Contract Period: **July 01, 201X – June 30, 201X**

Fiscal Contact Person: **John Smith**

Phone and Email: **(213) 650-0123, Jsmith@network.org**

Section 1 - Personnel:

Director of Community Services (1-FTE 70% Total \$26,775)

Employee is Master's level and is a licensed clinical social worker (LCSW) with over 20 years of experience working in the field of child abuse treatment and intervention. Employee is responsible for the day to day operation of the program, development and management of the XYZ program, supervision of counselors, and subcontract relationships.

Family Support Counselors (7-FTE 100% Total \$155,418)

Seven full time employees are working 100% of their time on the project. All staff have a Master's degree in a social services field. Three of the staff are bicultural and bi-lingual in Spanish and one is fluent in American Sign Language. All have specialized training in working in-home. Counselors will provide in-home counseling, case management, information and referral.

Data Entry Clerk (1-FTE 100% Total 15,150)

One full time employee is working 100% of their time on the project. Position is responsible for reviewing, and entering data into the computer system. Tracks all data in the database system and supports the XYZ program by ensuring that all data is organized and accurate.

Contract Manager (1-FTE 20% Total \$9,828)

Contract Manager will provide timely and accurate invoices monthly and necessary budget modifications.

Budget for potential merit increases (\$6,215)

Per XYZ's performance evaluation policy, performance evaluations are conducted in December for the calendar year. Staff are eligible for a 3% merit raise effective January. 3% of Total Salaries will be budgeted for potential merit increases.

Fringe Benefits (Total \$46,944)

For all employees working on the XYZ program. Benefits (22% of Total Salaries) include health, dental, vision, life and disability insurance, worker compensation, retirement plan and all government required taxes.

Total Personnel is \$260,330

Section 2- Contracted Services:

Agency A is subcontracted to provide mental health services to XYZ clients. Family Support Counselor will refer clients identified for mental health services to Agency A. Services include mental health assessments, therapy for individuals, couples and families and, for those needing psychiatric assessments and psychotropic medications, they will be referred to the on-site psychiatrist. Each client will have a maximum of 20 mental health visits per year. The total budget for Agency A is \$12,500.

Consultant A will be subcontracted to facilitate support groups for clients. She will be contracted at \$75 per hour, an hourly rate that aligns with ABC's consultant policy and consistent with the market rate for this expertise. The consultant will convene at least 25 groups and budgeted for 100 hours at \$75/hour, totaling \$7,500.

Total Contracted Services is \$20,000

Section 3- Equipment:

This line item includes equipment and/or other assets leases, equipment service contracts, computer and software maintenance. In addition, this line item will support the rental, as well as maintenance, of staff computers and replacement printers, office equipment or miscellaneous items needed to support the scope of work for XYZ.

Copier Lease (\$3,550) is used to make copies of outreach flyers, paper work, newsletter and any other copies for the XYZ program.

Equipment Repair/Software Maintenance (\$2,700) cost to maintain the current copier used by XYZ program and any software maintenance associated with the equipment used by the XYZ program staff.

Total Equipment is \$6,250

Section 4- Printing/Copying:

Printing/Copying includes cost estimates for printing outreach materials and for copying client related training manuals for the XYZ program.

Total Printing/Copying is \$900

Section 5-Space:

Occupancy/Rent includes the monthly rental costs, utilities, building costs/maintenance charges (CAM), storage rental costs and water/sewer for the office space used by XYZ program. The budget for this Space cost category increased more than 10% from the previous year's budget because we started a new lease this year that is 15% more than the previous year's lease.

Space costs are calculated at 180 sq ft x \$1.50 per sq ft x 4.70 FTE on the project x 12 months for a total of \$15,228.

Total Space is \$15,228

Section 6- Telephone:

Cellular (\$2,400) includes the cost of usage for all XYZ Program Staff and a percentage of Community Director's cellular usage for the XYZ program.

Telephone (\$1,560) includes the stationary phone service costs for staff working on the XYZ program.

Internet (\$600) includes cost for XYZ staff that have access to internet.

Total Telephone is \$4,560

Section 7- Postage:

Postage (\$515) includes cost for XYZ staff to mail out general mailings, newsletters and any other flyer to promote community resources and services.

Total Postage is \$515

Section 8- Supplies:

Program Supplies (\$7,020) include basic program supplies needed to conduct all XYZ program objectives, including quarterly participant/alumni events including a "Back to School" event, Thanksgiving Event, Holiday Toy Shop and Spring Event.

Office Supplies (\$3,600) includes items such as manila folders, binders, client file folders, pens, pencils, post-its, paper clips, copy paper, printer ink and lamination supplies to ensure XYZ program goals are met.

Total Supplies is \$10,620

Section 9- Employee Mileage and Travel:

Mileage (\$25,161) includes mileage reimbursement costs (at the current IRS mandated rate) for any program related traveling by all XYZ staff and parking costs XYZ staff attending meetings, trainings, or any program XYZ activities.

Total Employee Mileage and Travel is \$25,161

Section 10- Training Expenses:

Training and Staff Development (\$2,500) includes cost for XYZ program staff to attend various conferences and training opportunities throughout the contract period such as, It Takes a Community (ITC), cultural proficiency, child abuse prevention, etc.

Total Training Expenses is \$2,500

Section 11-Evaluation:

No costs are anticipated for this section during the agreement period.

Section 12- Other Expenses:

Staff Recruitment costs (\$450) include cost estimates for the expense related to XYZ staff recruitment. Building Maintenance/Security/Janitorial (\$3,000) includes the monthly building maintenance, janitorial support and security costs for the XYZ office.

Total Other Expenses is \$3,450

Section 13-Indirect Costs:

Indirect cost (\$32,326.40) is based on 10% of total contract amount not including subcontractors, capital expenditures, equipment and depreciation expense.

Total Indirect Costs is \$32,326.40

