

Appendix H Budget Instructions

The Budget Form and a Budget Narrative are only required for the Unifying Agency proposers and must clearly describe how the requested funds will successfully and comprehensively support proposed activities. Prior to submission, please review and verify that the contents included in the Budget Form and accompanying Budget Narrative match.



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 cost per category on the budget summary against individual worksheet.
- Review formulas to ensure their validity.
- Include the fiscal contact name, phone number, and email address.
- Note that signatures are no longer required on the Budget Summary.

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)** – 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).
 - Include any anticipated salary increases (i.e. COLA, merit, labor union, etc.) that may happen in agreement/contract period and explain in 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, but takes place within 4 months of the new fiscal calendar, then breakout staff salaries in separate lines; 4 months at XX salary and 8 months at the new salary .
- 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 Program (reflected on Timesheets).
- **Months to be Employed** – List the number of months this person will be assigned to the First 5 LA program.
- **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 program. **Do not include costs for consultants that deal directly with the Evaluation (Use Section 11 of Budget Form).**

Enter the name of the contractor/consultant if identified. If contractor has not been identified, indicate by noting: TBH (To Be Hired) or TBD (To Be Determined). Include a brief description of the services, rate of pay and the formula to determine the total amount. Justify rate of pay for position in budget narrative (e.g. market rate, reflect approved rate in your agency’s established policy for compensation for consultant services, etc.).

** Grantee/Contractor is required to submit copies of all executed contracts or MOUs with contractors/consultants to First 5 LA prior to invoicing.*

Section 3 – Equipment

Grantee/Contractor shall complete all purchases under the “Equipment” cost category within year one of this project. Exceptions to this requirement require prior approval by your Program Officer.

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 costs associated with the program.

Section 5 & 6 – Space & Telephone

- **Space** – On the top table, include cost 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** – On the bottom table, include telephone cost 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** – On the top table, include cost 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** – On the bottom table, include cost 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** – On the top table, 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** – On the bottom table, include a general description of the training, cost of training and number of individuals 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).

** Grantee/Contractor is required 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 the First 5 LA project not listed in other categories. Consult with your Program Officer for other allowable program-related expenses.
- **Indirect Costs** – Include overhead and administrative cost associated with First 5 LA project. Indirect Cost CANNOT exceed 10% of total contract amount (excluding subcontractors, capital expenditure, equipment and depreciation expense).