

Sponsorship Grant 2017-2018

Budget and Budget Justification Instructions

The Budget and Budget Justification are a summary and explanation of expenses for the program to operate. The budget must be reasonable, necessary, allowable, and allocable to the proposed service activities. The budget is a controlling mechanism for the expenditures and the basis for approval of payments.

Budget Instructions

Prepare one budget for the program being proposed. The budget must be completed using this Excel Spreadsheet template. The spreadsheet template consists of an individual worksheet for the program budget and a Budget Justification Form.

Calculate and insert estimates of the amount requested from First 5 Shasta and the amount that will be provided as Match or In-Kind, for the categories/subcategories listed. Enter the amount requested from First 5 Shasta (F5S) into the "F5S Amount Requested" column. Enter the amount that will be provided as Match or In-Kind into the "Match or In-Kind Amount" column. Combine Match and In-Kind into a single dollar figure. If a category does not apply, simply insert a zero (0) in that category or cell. Only use whole numbers and round to the nearest dollar.

I. Personnel Expenses

Salaries – Include Title, FTE (full time equivalent), and amounts for all positions that will be charged to the program. Account for annual increases as necessary. The total salary is the sum of the amount that will be charged to the contract (F5S Amount) and the amount that will be matched by the applicant (Match or In-Kind Amount). The salary will be calculated automatically and inserted into the Total Program column.

Benefits – Include health and welfare costs such as medical, dental, 401K, FICA, SUI, workers' compensation, etc. Account for annual increases as necessary. Provide the total amount for all of the positions charged to the program. Health and welfare benefits should be combined for the budget and listed/explained individually in the justification.

II. Operating Expenses

Food Expenses – Includes any food that will be purchased and provided to the population who will receive services. Food must be related to the goal of the activity and follow Healthy Shasta's *Healthy Meeting Guidelines* (available at www.healthyshasta.org).

Household Expenses – Includes meal-related paper products and utensils, cleaning tools and products, and custodial services directly related to the program.

Medical/Dental/Lab Supplies – Includes all materials, tools, and products necessary for the provision of medical, dental, or laboratory services.

Minor Equipment – Includes small tools and equipment of insufficient life or value. Examples of minor equipment include batteries, calculators, equipment cases, chargers, etc.

Office Expenses:

- Educational Materials – Includes curriculum, materials, and supplies that directly support program activities with participants. Educational materials should be combined for the budget and listed/explained individually in the justification.
- Office Supplies – Includes expenses such as paper, writing instruments, binders or folders, etc. Office supplies may support either participant activities or program staff. Office supplies should be combined for the budget and listed/explained individually in the justification.
- Postage – Includes expenses needed to mail items through the US Postal or other mail delivery service.
- Printing – Includes expenses necessary to produce educational or promotional materials including photocopy costs.

Professional Svcs (Services):

- Child Care – Includes fees for child care services provided, while parents attend group activities, by qualified providers who are not officers or employees of the organization.
- Facilitators/Trainers – Includes fees for professional or consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the organization. First 5 Shasta reserves the right to approve all subcontractors.

Rents & Leases:

- Equipment – Includes rents and leases paid for the use of equipment and/or other articles required by program staff or necessary for program participants.
- Structures – Includes rents and leases paid for the use of rooms, structures, or land necessary for the provision of program services and activities.

Special Departmental Expense: Incentives – Includes items reasonable and necessary to ensure participation in a program or evaluation activity by participants.

Transportation & Travel:

Includes expenses related to local and out of town travel and conferences. Transportation and travel expenses may only be incurred by employees who are directly funded by First 5 Shasta and who are on official business of the organization.

- Lodging – Includes expenses related to hotels or other temporary housing secured for out of town travel.
- Meals – Includes expenses to provide breakfast, lunch, or dinner while out of town. Such expenses may be on an actual or per diem basis provided the method used is consistent with the method normally used by the organization.
- Mileage – Includes reimbursement for actual miles driven in an employee owned automobile at per mile rate not to exceed the federal mileage reimbursement rate set by the IRS.
- Training – Includes expenses related to attending conferences, workshops, and training events either in town or out of town and directly related to the program.
- Transportation – Includes expenses related to out of town transportation other than a personal or organization vehicle. Allowable expenses include but are not limited to: airfare, car rental, bus/ferry/taxi/ train fare, or parking costs.

All transportation and travel expenses must be directly attributable to the program funded.

OTHER – Include expenses not otherwise categorized above. Up to three “Other” expense categories may be included. Provide a short description of each “Other” expense category. Individual items within the expense category should be combined for the budget and listed/explained individually in the justification.

Indirect/Administrative – No indirect expenses will be funded with Sponsorship Grants.

Budget Justification Instructions

The Budget Justification describes and justifies expenditures associated with the activities detailed in the narrative. The Budget Justification helps evaluate the proposed activities and budget to determine whether proposed expenditures are reasonable, necessary, allowable, and allocable. The Budget Justification must be completed using this Excel Spreadsheet template.

This format is required to maintain a standardized review and audit trail.

Total program estimates will be automatically transferred to the Budget Justification worksheet.

Provide written explanation and support for each line-item proposed in the budget. Explanations must be provided for the “F5S Amount Requested” and the “Match or In-Kind Amount.” The justification must explain the following:

1. How the amount proposed was estimated
2. How the amounts were allocated to the cost categories

Please begin the explanation by listing either the F5S or Match or In-Kind dollar amount from the Budget Worksheet. The amounts in the Budget Justification must be the same as in the Budget Worksheet.

When preparing the Budget Justification, take into consideration changes that may occur due to organization, programmatic, or administrative expectations of either the applying organization or by First 5 Shasta.