

COMPLETING SUBMITTALS A1-A3 BUDGET TEMPLATE INSTRUCTIONS

These instructions are designed to guide you step-by-step through the process to complete Budget Submittals A1, A2, and A3. These Submittal tabs should be completed in numerical order so that information added on the first tab will be included on the subsequent tabs. The three required submittals are:

1. Submittal A1 - Staff Salary Expense Allocation Worksheet
2. Submittal A2 - Service Budget Cost Detail Worksheet
3. Submittal A3 - Service Budget Summary Worksheet

It is important to note that only costs you are requesting reimbursement for should be included on these submittals. Other costs for the program that will not be reimbursed through a potential contract with Clark County Job and Family Services should not be included.

The template is locked for editing, so you will only be able to enter information into the green cells. Numbers entered will be used in formula calculations.

Submittal A1- Staff Salary Expense Allocation Worksheet

To complete this worksheet, you will need to list all of the employees of your organization who you will request reimbursement for under this agreement. This includes both program and administrative staff. You will also need to enter the amount of each position's wages and fringe benefits per week.

In the first column on the left, enter the position title for the employee you are requesting reimbursement for. If there is more than one employee with the same position, you can enter both employees on the same row and designate the total number of employees (ex. "Case Workers (2)").

In column A, enter the total wages per week for the position. If you have more than one employee in a line, enter the total wages for all employees.

In column B, enter the total cost for fringe benefits per week for the position. Fringe benefits may include social security, Medicare, retirement and pension, life and health insurance plans, workers compensation, and unemployment compensation. Remember to designate in your budget narrative the components of the fringe benefits package associated with the project and how these costs were derived. Once you complete columns A and B, column C will calculate the total weekly cost for the position.

In column D, enter the number of weeks the employee(s) will be spending on this project. If the employee will be on the project for the entire length of the contract, then enter the number of weeks in the contract term (ex. for a one-year contract, enter "52" weeks).

In column E, designate a percentage of time that this employee will spend working on this project. For employees hired specifically for this project, this number may be 100%. For employees who spend time on multiple programs, this will be lower. Remember to justify your reasoning for this percentage in your budget narrative. Once columns D and E are completed, column F will calculate the total project cost for this position.

Now it is time to allocate the total project cost into the Administrative, Direct Service, and Support Service columns. To do this, you will need to determine what percentage of time each position will work on certain tasks. Here is a description of the allocation categories and some common tasks associated with each:

| Category | Administrative | Direct Service | Support Service |
|--------------|--|--|--|
| Description | Time spent managing or administering the proposed service that is not directly related to the provision of services. | Time spent providing the proposed service to the clients. | Time spent performing tasks which indirectly relate to providing services to clients. |
| Common Tasks | Management, Accounting, Payroll, Legal, Auditing, Personnel/Human Resources | Varies by Project- examples include Tutoring, Teaching Classes, Counseling Clients, and Providing Shelter Services | Filing, Case Notes, Case Review Meetings, Developing Curriculum for Classes, Follow-Up, Eligibility Determinations, Intake |

Some positions may be allocated as 100% (ex. Accountant should be designated as 100% Administrative). However, most positions should be allocated at less than 100%. Direct service positions should have at least some time allocated to the support service category if the position includes any of the support service tasks above. Remember to include justification for the percentage of time allocated for each position in your budget narrative. Double-check your allocations to make sure they add up to 100% for each position.

Once you have completed the allocations for every position, the bottom row of the spreadsheet will show the total salary expenses, as well as the total amount of expenses allocated to each expense category. The total amount of salary expenses in each expense category will also appear in Section A at the top of Submittal A2, the Service Budget Cost Detail Worksheet.

Submittal A2- Service Budget Cost Detail Worksheet

To complete this worksheet, you will need to list all of the non-salary expenses you are requesting reimbursement for under this agreement. This includes costs for the program and

administrative costs for your organization as a whole. Before completing this worksheet, please review the unallowable costs for the funding source that will be used to ensure you are not requesting reimbursement for unallowable costs.

As stated above, Section A- Personnel Costs will automatically populate based on the information you entered on Submittal A1. You will need to complete Sections B-H. Below is an explanation of what expenses should be included in each section.

B. Direct Service Costs

Include costs relating to activities, supplies, consumable items, and contracted services that will be used (directly and indirectly) to provide the proposed service to clients. Examples include materials for training classes, contracted services for community outreach, and incentives provided to clients for participation. The costs included in this section will be very specific to the program you propose.

Do not include costs for contracted services that are administrative in this section (ex. contract for payroll processing service). All administrative contracted service costs should be included in Section H- Miscellaneous Costs and allocated to the administrative expense category.

C. Other Operating Costs

Include costs for telephone, office supplies, postage, internet access, and IT support. There is an additional line to include costs for advertising, printing, and any other costs related to the operation of your organization.

D. Occupancy Cost

Include costs for office and/or service site rental, and utility costs for electricity and gas. There is an additional line to include costs for any other utilities. Remember that costs for rent/lease are allowable, but costs for purchase or improvements of property may be unallowable based on the source of funding used in this agreement.

E. Equipment Cost

Include costs related to the purchase, rental or lease of equipment for the proposed project. Please remember that if you include the purchase of equipment or any item considered a “fixed asset” in your budget, the Board of County Commissioners may require that you return that equipment or asset to the Board at the end of the agreement period in good condition. It is recommended that you rent or lease equipment instead of purchasing it when practicable.

Depreciable Equipment, reimbursement for capital equipment (an item or group of items costing \$300 or more) is available through depreciation charges. Computation depreciation is

based upon the acquisition cost of the item excluding (1) any cost borne by the Federal Government through other Federal Grant Programs, and (2) any idle or excess equipment.

Adequate property records must be maintained and the straight-line method of computing depreciation must be used. When equipment is replaced the value received for the old equipment less the salvage and any unrealized depreciation charges are deducted from the acquisition cost of the new equipment.

F. Transportation Services

Include costs associated with transporting clients or using transportation as a part of the cost of providing a service. Costs include mileage reimbursement, vehicle maintenance and repairs, auto insurance, and gasoline. An additional line is available to include the costs of contracted transportation services or any other supplies/materials related to the provision of transportation. Expenses for a driver's salary should not be included in this section. All salary expenses should be included on Submittal A1.

G. Housekeeping and Maintenance

Include costs for janitorial services; cleaning supplies; pest control; and maintenance, repair, and general upkeep of the property necessary to maintain the property in good working order.

H. Miscellaneous Costs

Include additional costs you are requesting reimbursement for that do not fit within the other categories. This can include costs that should have been included in other categories, but there are not enough rows available. Costs for staff training/certification and administrative contracts should be included in this section.

Remember to include justification in your budget narrative to explain why each cost included on Submittal A2 is related to and necessary for the proposed program.

Now that you have determined which costs to include in each section, you must determine the program cost for each expense and allocate that cost to the correct expense category. To begin, enter the total monthly cost for the item in column C of the worksheet. This amount should reflect the total cost for your organization for this item. In column D, enter the percentage of this cost that can be attributed to this program (ex. enter the total expense for monthly telephone costs for your organization in column C, then designate how much of that cost will be for telephone services for this program as a percentage in column D). Remember to justify the percentage listed in column D in your budget narrative for every item you list. Next, enter the number of months the expense will occur during the agreement period. If the cost will be occur for the entire length of the contract, then enter the number of months in the contract term (ex. for a one-year contract, enter "12" months). Once you complete column E, column F will calculate the total program cost for this item. The only exception to this process is for items

listed in Section E- Equipment Costs. In this section, you should enter the quantity of the equipment in column C. In column D, enter the unit cost for the entire contract period for the equipment. In column E, enter the percentage of this unit cost that can be attributed to this program.

The amount listed as the program cost in column F must be allocated to the administrative, direct service, or support service expense category. Here is a description of the categories again with some examples of costs that might be included:

| Category | Administrative | Direct Service | Support Service |
|--------------|--|--|---|
| Description | Costs relating to the management or administration of the proposed service that do not directly relate to the provision of services. | Costs directly related to providing the proposed service to the clients. | Costs indirectly related to providing services to clients. |
| Common Costs | Payroll/Accounting Software; Contracts for Legal, Financial, or Human Resources Services; Telephone, Postage or Office Supplies used for Administrative Purposes; Rent, Utilities, and Maintenance Costs for Administrative Facilities | Varies by Project- examples include Classroom Materials; Incentives for Participants; Telephone, Postage or Office Supplies used to Provide the Service; Rent, Utilities, and Maintenance Costs for Service Facilities | Training Costs for Direct Service Staff; Telephone, Postage or Office Supplies used for Support Service Tasks such as Follow-Ups or Eligibility Determinations; Contracts for Data Processing used for Reporting Project Progress |

Some costs may be allocated in full to one category. However, costs can be allocated to more than one category. Enter an amount that represents the portion of the program cost (column F) that should be allocated to each category. When you complete your allocations, column K will calculate the total cost for each item. Double-check that the amount in column K is the same as the amount in column F for every line. Remember to include justification for the amounts allocated to expense categories for every item in your budget narrative.

Once you have entered all of the items and the allocation amounts, line 86 of the worksheet will indicate the Service Budget Grand Total for all of the expenses you included. Now is a good time to check your total administrative expense (column H) and determine if it exceeds a cap based on the funding source that will be used. Generally, the total administrative expense should not exceed 15% of the total cost of the project (column K). Some funding sources cap

administrative expenses at a lower percentage. Please refer to bidding materials for more information about the funding source that will be used.

You will notice that at the very bottom of Submittal A2 there are signature lines for the executive officer and fiscal officer of your organization. **PLEASE REMEMBER TO HAVE THIS WORKSHEET SIGNED BEFORE YOU SUBMIT IT.** If you submit an original copy of Submittals A1-A3 without signatures, your Submittals may be rejected, which would remove your organization from consideration for a contract.

Submittal A3- Service Budget Summary Worksheet

To complete this worksheet, you will need to enter some basic information about your organization and fill in a few items that do not automatically populate on this tab. First, fill in the information requested at the top. This includes the name, location, fax number, and status of your organization, the service you are proposing, and a contact person's name and phone number.

Once that information is entered, it is time to manually enter a few totals from Submittal A2 onto this worksheet. First, look back at what you entered on Submittal A2 Section B- Direct Service Costs. Determine if each item you entered should be classified as "Activities/Supplies/Consumable Items" or "Contracted Services." Total up the amounts for each of those classifications. Those totals should be entered on Submittal A3 in column D under Direct Service Costs. Once you enter this information, column E will calculate the total cost for direct services costs. This total should match the amount listed on Submittal A2, row 21, column K.

Second, you need to enter your equipment costs manually. Look back at what you entered on Submittal A2 in Section E- Equipment Costs. Determine if each item you entered should be classified as a "Purchase" or a "Rental/Lease." Total up the amounts for each of those classifications. The totals should be entered on Submittal A3 in column D under Equipment Costs. Once you enter this information, column E will calculate the total cost for equipment costs. This total should match the amount listed on Submittal A2, row 51, column K.

Once you have manually entered the direct service costs and equipment costs, the amount listed in column E, row 46 as the "Total Service Budget" should match the amount listed on Submittal A2, column K, row 86.

Finally, you need to enter the total organizational budget at the bottom of Submittal A3. This amount should include costs for this project, as well as the total costs for the overall operation of your organization and all other projects and services it offers. Enter this amount in column E, row 48.