Minnesota Office of Justice Programs Short-Term Coronavirus Relief Funds (CRF) Grants

Budget Development Guidelines

The goal of the budget is to provide a clear and concise description of the expenses requested to support the activities in your grant application. A successful budget will show what each grant expense is, how much it costs and the calculation used to get that amount.

Use these guidelines along with the <u>OJP Grant Manual</u> to describe your grant budget in the application in egrants.

KEY THINGS TO LOOK FOR WHEN REVIEWING YOUR BUDGET:

The expense is allowed (Checked the grant manual and the RFP to verify)
The staff are in the narrative and work plan
The job titles in the budget match the job titles in the narrative
Hourly wage amount and % charged to the grant are included
The benefits are named in the fringe detail
Contractor fees do not exceed \$650/day or \$81.25/hour
Allocation calculations are included for expenses not charged 100% to the grant
Mileage rate is included
Each grant expense is clearly described with name, cost and calculation
All expenses inside the description box add up to the award amount
Did NOT include, "other" "etc." or "miscellaneous" in a description
Indirect amount is used from the appropriate request form (included in e-grants application)

OVERALL BUDGET ITEMS

Allowability: Refer to the RFP for what IS and what is not IS NOT allowable. Specific to the federal COVID-19 funds, capital expenses such as building improvements and prepayments are some of the unallowed expenses.

Allocation Methods: Expenses solely tied to the grant can be charged at 100% to the grant. Charge any other shared expense (rent, maintenance, utilities etc.) by using an allocation method. For examples of the various allocation methods used, see the OJP Grant Manual page 26. If using an allocation method you will upload your organization's allocation method explanation in the Organization's Financial Information form in the application.

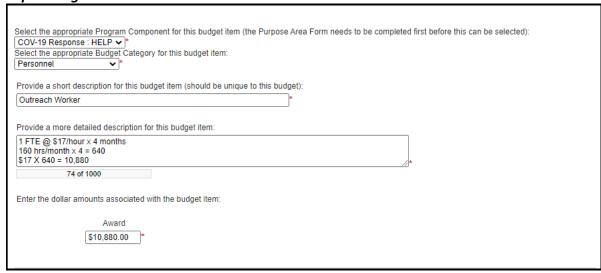
Contract and Bidding Requirements – Non-governmental grantees: Any services and/materials using grant funds over \$10,000 require a bidding process. See the Contract and Billing Documentation for the specific requirements.

BUDGET DETAIL REQUIREMENTS BY BUDGET CATEGORY

PERSONNEL

- List all staff charged to the grant separately in their own line item
- For each staff include their job title, FTE % being charged and hourly rate
- For staff with multiple job duties include the duties and percentages charged
 - o For example, Program Director-10% of time on program oversight and 20% on evaluation

Example budget line:



PAYROLL TAXES AND FRINGE

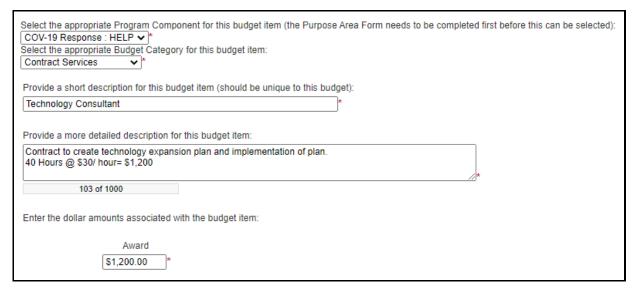
- List the fringe benefits charged to the grant
- Include the specific positions being covered and at what rate
- Taxes and fringe charges are allowed only for staff paid with grant funds
- The amount of taxes and fringe charged to the grant needs to match the amount of the FTE that is charged to the grant
 - For example- The program director has 30% of their time charged to the grant,
 which means that only 30% of their taxes and fringe is allowed to be charged

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected): [COV-19 Response: HELP]* Select the appropriate Budget Category for this budget item: [Payroll Taxes and Fringe]*	
Provide a short description for this budget item (should be unique to this budget):	
Payroll Taxes and Fringe	
FICA, Workers Compensation and health insurance for 1 FTE outreach worker, .30 FTE program director, .10 report manager @ estimated 20% of total salaries (\$16,480)= \$3,296	
171 of 1000	
Enter the dollar amounts associated with the budget item:	
Award \$3,296.00 *	

CONTRACT SERVICES

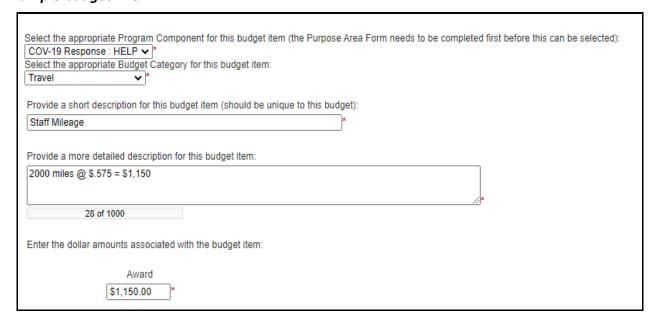
- A contract is required for a service to be considered a contract
- List each contracted service in its own line item and the rates provided for the service
- All contracts of \$5,000 or more require prior OJP approval
- Contractor fees cannot exceed \$650/day or \$81.25/hour

Example budget line:



TRAVEL

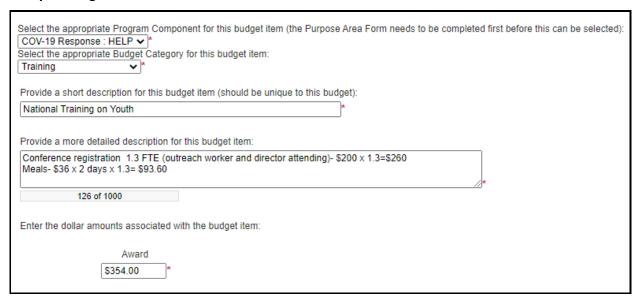
- Include the anticipated mileage amount and rate used for the life of the grant
- If a shared vehicle, such as a van is used for grant activities, then those costs (mileage and maintenance) can either be charged using an allocated rate or by the actual mileage used by grant program (tracked in a travel log), whichever is less.



TRAINING

- Include the cost of each training/s
- Include travel costs related to training/s
- Transportation, hotel and meal per diem are allowed and should be charged in accordance with the State of Minnesota <u>Travel Policy</u>.

Example budget line:



OFFICE EXPENSES

- Include the allocation calculation
- List each expense's estimated costs and the amount charged to the grant
- Expenses only used for grant funded activities can be charged at 100% to the grant
 - o For example, the full price of a new computer for a 1 FTE grant staff

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected): COV-19 Response: HELP * Select the appropriate Budget Category for this budget item: Office Expenses *
Provide a short description for this budget item (should be unique to this budget):
Office Expense *
Provide a more detailed description for this budget item: HELP Program allocation= 1.4 FTE grant funded staff /10 FTE total staff= 14% Office supplies aprx: \$100/month= \$400 x 14% = \$56 Phone/internet aprx: \$500/month= \$2000 x 14%= \$280 1 computer- 1 FTE= \$1,500
207 of 1000
Enter the dollar amounts associated with the budget item:
Award
\$1.836.00 *

PROGRAM EXPENSES

- List each expense type in their own line item i.e. (food shelf expenses, protective equipment, field trips)
- For each program expense type, include the specific expenses and estimated costs with calculations

Example budget line:

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected)		
Select the appropriate Budget Category for this budget item:		
Program Expenses **		
Trogram Expenses		
Provide a short description for this budget item (should be unique to this budget):		
Individual Care Packs *		
Provide a more detailed description for this budget item:		
Backpacks, school supplies, hygiene items and healthy snacks- \$100/client x 90 clients = \$9,000		
/ *		
95 of 1000		
Enter the dollar amounts associated with the budget item:		
Enter the definition descented with the budget norm.		
Award		
Award		
\$9,000.00		

INDIRECT COSTS

- Refer to the Indirect Costs Overview for more information
- Include either the federally approved indirect rate or the 10% de minimis
- Use the indirect amount from the appropriate request form
 - o Federally Approved Indirect Cost Rate Request form
 - o 10% De Minimis Indirect Cost Rate Request Form
- Include a detailed list of expenses that are not normally broke out by program that are included in the indirect costs
- Exclude any expense that is somewhere else in the budget

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected):
COV-19 Response: HELP ▼ *
Select the appropriate Budget Category for this budget item:
mairect Costs V
Provide a short description for this budget item (should be unique to this budget):
Indirect- MDTC Rate *
Provide a more detailed description for this budget item:
Total grant costs- 126,886.00
Excludes costs= \$99,000 client assistance
= \$27,886 direct costs x .10= \$2,888.60 Indirect costs include- HR staff, payroll processing, liability and building insurance and general copier usage.
indirect costs includes the static payron processing, naminy and building insurance and general copier disage.
200_54000
230 of 1000
Enter the dollar amounts associated with the budget item:
Award
\$2,888.60 *