

Minnesota Office of Justice Programs

Justice and Community 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 [OJP Grant Manual](#) to describe your grant budget in the application in e-grants.

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 Budgeting Notes

Allowability: Refer to your specific grant program 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:

Only expenses tied directly to the grant can be charged at 100% to the grant. These expenses include, but are not limited to, 1 Full Time Equivalent (EFT) grant staff, equipment for grant staff, and program expenses specific to the grant and the clients.

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.

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
 - For example, Program Director-10% of time on program oversight and 20% on evaluation
- If applicable, include a year two salary increase

Example budget line (for a 24-month grant):

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected):
Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:
Personnel *

Provide a short description for this budget item (should be unique to this budget):
Case Manager *

Provide a more detailed description for this budget item:
YEAR 1: 1 FTE @ \$17/hour = \$32,640
YEAR 2: 1 FTE @ \$18/hour = \$34,560

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Enter the dollar amounts associated with the budget item:
Award
\$67,200.00

Payroll Taxes & 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

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):
Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:
Payroll Taxes & Fringe *

Provide a short description for this budget item (should be unique to this budget):
Payroll Taxes & Fringe *

Provide a more detailed description for this budget item:
FICA, Retirement, workers compensation, health, dental, long & short disability for 1 FTE case manager, .10 FTE executive director and .5 program manager.

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Enter the dollar amounts associated with the budget item:
Award
\$100,000.00

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:

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected):

Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:

Contract Services *

Provide a short description for this budget item (should be unique to this budget):

Interpreter *

Provide a more detailed description for this budget item:

100 Hours @ \$30/hour - \$3,000

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Enter the dollar amounts associated with the budget item:

Award

\$3,000.00

Other Services: If a service is provided without a contract it should be budgeted in the appropriate budget category such as Program Expenses (e.g., legal services) or Training (e.g., a trainer). Recurring & routine maintenance services (even if contracted) should be budgeted under Office Expenses (e.g., shelter linen cleaning) or Space Expenses (e.g., snow/lawn care).

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.
- If applicable, include the estimated maintenance costs

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):

Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:

Travel *

Provide a short description for this budget item (should be unique to this budget):

Staff Mileage *

Provide a more detailed description for this budget item:

2000 miles @ \$.58 = \$1,160

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Enter the dollar amounts associated with the budget item:

Award

\$1,160.00

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 travel policy.

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):
Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:
Training *

Provide a short description for this budget item (should be unique to this budget):
Yearly Staff Training *

Provide a more detailed description for this budget item:
Annual conference @ \$200 x 1.5 FTE = \$400
Hotel and meals @ \$36 x 2 x 1.5 FTE = \$108

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Enter the dollar amounts associated with the budget item:

Award
\$508.00

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
 - For example, the full price of a new computer for a 1 FTE grant staff

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):
Recidivism Reduction Program : Best Program *

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 Expenses *

Provide a more detailed description for this budget item:
Best Program Allocation = 1.5 FTE grant funded staff / 10 FTE total staff in organization = 15%
Office supplies- approx. \$500/ year x 2 years = \$1000 x .15 = \$150
Phone/internet- approx. \$3000/ year x 2 years = \$6000 x .15 = \$900
1 Computer - 1 FTE = \$1,500

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Enter the dollar amounts associated with the budget item:

Award
\$2,550.00

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
- See the [Client Support Guidance](#) for specific information regarding these expenses

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):

Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:

Program Expenses *

Provide a short description for this budget item (should be unique to this budget):

Client Support Expenses *

Provide a more detailed description for this budget item:

Funds can be used for things like birth certificates, limited child care (while job searching), clothing, drug testing, health/medical costs, housing/rental assistance, ID's, personal counseling, personal hygiene items, tools, transportation/travel assistance, and work boots.
\$150/client allowance x 30 clients/year x 1.5 yrs = \$6,750.

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Enter the dollar amounts associated with the budget item:

Award

\$6,750.00

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
 - [Federally Approved Indirect Cost Rate Request form](#)
 - [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

Example line item:

Select the appropriate Program Component for this budget item (the Purpose Area Form needs to be completed first before this can be selected):

Recidivism Reduction Program : Best Program *

Select the appropriate Budget Category for this budget item:

Indirect Costs *

Provide a short description for this budget item (should be unique to this budget):

Indirect- MDTC *

Provide a more detailed description for this budget item:

Total grant program costs= \$400,000
Excluded costs: \$30,000(direct client expenses), \$6,000(rent), \$5,000(\$30,000 evaluation contract)= \$41,000
\$400,000- \$41,000= \$359,000 x .10= \$35,900
Indirect expenses include- HR staff, tech support, payroll processing, audit, liability and building insurance and general copier usage.

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Enter the dollar amounts associated with the budget item:

Award

\$35,900.00