

Attachment 5: Budget Template Guidance Document

Important to Know:

1. Applicants should complete and submit two budgets. One nine-month budget (7/1/14-3/31/15) and one annualized, twelve-month budget that will represent the remaining four years (4/1/15-3/31/19).
2. The budget template (Attachment 5) posted with the RFA is protected to retain the integrity of formulas within the document. Please follow the guidance below prior to entering data.
 - File Saving Guidance – Please note, these steps will need to be completed twice resulting in two separate budget templates.
 - After opening the document select File / Save / As
 - Select File Name:
 - Please use the following naming convention for each of the separate budgets to be submitted:
 - Name of Organization and Budget Year (i.e., NYSDOH2014). The Budget Year is the year that the particular budget period begins.
 - Select Save after determining the folder location the file should be saved under.
 - Data can now be entered into the document.
3. Please do not delete or insert rows. Deleting or inserting rows will break the pre-set links in the document. Please use the “Hide/Unhide” option for rows that are needed or not needed or just leave the rows blank.
4. All budget lines should be accurately calculated and rounded to whole dollar amounts only (i.e. 50% of \$32,115 salary = \$16,057.50 budget amount = \$16,058).
5. Awarded funds may not be used to supplant funds for currently existing staff activities.
6. Copying information from one area of the template to another is **discouraged** as it can be challenging in Excel. At times, formatting variances will not allow for a row to be cut or copied and then pasted to another area unless the formatting of the cells are exactly the same. It is advised to re-type the information rather than attempt copying and pasting. If you elect to move data from one location to another please consider the following steps to ensure your data is transferred correctly:
 - double click within the cell you wish to extract data from;
 - use your mouse to highlight **ONLY** the data within the cell that you would like to cut or copy;
 - right click and select “cut or copy”; and
 - double click within the *destination* cell and right click “paste”.

Completing the Workbook:

- **Expenditure Based Budget Summary Tab:** please note that the “**GRANT FUNDS**” column is automatically populated **AFTER** all subsequent tabs are completed. The “Match Funds” column is only completed for proposed projects that will require this additional reporting. All other voluntary contributions to the proposed project should be reported under the “Other Funds” column. Please refer to the RFA to determine if the project requires a match/in-kind contribution. If a match/in-kind contribution is required on the project and the match budget values are entered, the “**Match %**” column has a formula that will automatically populate. Please do not over-write the formula in this column. The detail regarding which funds will be provided as a match/in-kind contribution relating to any of the (8) budget categories, labeled a through f, should be included on the “**Narrative Tab**” in the “Details” column. This ensures expenses the program intends to support through match/in-kind contributions are accurately represented.

The only other information to be entered on this tab is as follows:

- a) **Project Name:** please use the title of the grant/funding opportunity
- b) **Contractor SFS Payee Name:** please use the applicants name as reported in the **Statewide Financial System.**
- c) **Contract Period:** please indicate specifically which budget period as outlined in the RFA (one nine-month budget 7/1/14 – 3/31/15 and one twelve-month, annualized budget 4/1/15 – 3/31/16 to represent the remaining four, twelve-month periods of the procurement).

FOR THE FOLLOWING TABS IN THE BUDGET TEMPLATE, ADDITIONAL ROWS ARE HIDING BUT AVAILABLE AS NEEDED. YOU CAN EXPAND THE ROWS BY SELECTING THE “FORMAT” OPTION ON THE TOP RIBBON OF THE TOOLBAR AND SELECTING HIDE & UNHIDE.

- **Personal Services (PS) Salary Detail Tab:** this page allows for decimals and percentage points up to the 100th place value. A pre-set formula has been provided in the “TOTAL” column which will ensure that information entered in columns D-K are calculating to the requested value. **Please do not over-write the formula in this column (unless removing values related to match/in-kind contribution as mentioned below).** This section should include the following information:
 1. **Position Title** – provide title of position and name of incumbent (if known). If the position is vacant or has not been filled yet, please indicate to be hired (TBH). **It may be necessary to enter a position on more than one line if changes to salary, hours, percent of effort, and/or number of months is expected to change. (e.g. position is expected to receive a salary increase after six months budget line 1: \$20,000 100% 6 months; \$25,000 100% 6 months).**
 2. **Annualized Salary Per Position** – provide the employees annualized salary as paid by the organization. This figure should not be adjusted for values not supported by the proposed project.
 3. **Standard Work Week (Hours)** – provide the standard hours worked each week by the incumbent for the organization (e.g. 35 hours, 40 hours). This figure should not be adjusted for hours not supported by the proposed project.
 4. **Percent of Effort Funded** – provide **only** the percentage of time to be spent on proposed project activities).

**Note: Full-time equivalent (FTE) is a way to measure a worker's involvement in a project. An FTE of 1.0 (100% FTE) means that a person is equivalent to a full-time worker, while an FTE of 0.5 (50% FTE) signals that the worker is part-time (or half-time).*

5. **Number of Months Funded** - indicate the total estimated number of months the position will work on the proposed project; if existing staff will begin immediately, indicate 12 months; if staff are new hires, indicate the anticipated number of months based on the anticipated hire date.
6. **Total** – this column is automatically populated based on the information entered in earlier columns. To calculate salaries which include match/in-kind contributions, subtract the match/in-kind contribution amount directly in the formula bar in the total column.

To enter salary information for a part-time / hourly employee:

The format provided presumes that all employees are salaried. Depending on the level of effort that the employee works on the project and the number of months employed, completing the form can be challenging. Suggestions are as follows:

Employee works 100% of hours on the proposed project and does NOT work on any other project at the agency:

Enter the total requested amount in the "Annualized Salary per Position" column and 100% under percent of effort. If the employee works 12 months, you will enter 12 under Number of Months Funded. If the employee works less than 12 months, you will enter the actual number of months **and** over-write the Total value to be the same as the annualized salary. An explanation of the information entered should be included on the "**Narrative Tab**" in the "Details" column.

*Employee works < 100% on the proposed project and **does** work on other projects at the agency:* Enter the projected annualized salary the employee will receive from the agency factoring in all work at the agency under Annualized Salary Per Position; total hours the employee will work for the agency (not the project) and enter **only** the percent of effort that the employee will work on this project. If the employee works 12 months, you will enter 12 under Number of Months. If the employee works less than 12 months, you will enter the actual number of months **and** over-write the Total value to be the same as the annualized salary. An explanation of the information entered should be included on the "**Narrative Tab**" in the "Details" column.

7. Applicants should provide justification for staff positions on the "**Narrative Tab**" in the "Details" column. The justification should provide brief job descriptions and a description of how positions contribute to work plan objective. If applicable, anticipated start dates for their work on the project (e.g. new hires may not begin in the first month).

Sample narrative justifications

The Program Coordinator is a full-time employee, working 40 hours per week and will work 60% of the time (or 24 hours per week) on proposed project activities. The coordinator will oversee day to day operations of all funded project staff to include supervision, training, review of client files, preparation of monthly narratives to funders, etc. The coordinator will be expected to begin in the sixth month of a twelve month budget period. Seven months of salary ($\$45,000/12 = \$3,750 \times 7 = \$26,250$) 60% of this employee's seven month salary is \$15,750 ($.60 \times \$26,250 = \$15,750$). The applicant is requesting that all 60% of the employee's time spent working on the proposed project be funded.

The Case Manager will be a full-time employee, working 40 hours per week and will work 50% of the time (or 20 hours per week) on proposed project activities. The case manager will meet with clients identified through the proposed project and work with them to arrange medical visits, testing, ensure follow-up with physicians is occurring, and refer clients to other appropriate services. This new hire is expected to begin work on the proposed project in the seventh month of a twelve month budget period. Six months of salary ($\$40,000/12 = \$3,333 \times 6 = \$19,998$). The applicant is requesting that only 25% of the employee's time spent working on the proposed project be funded, with the remaining 25% supported through a match/in-kind contribution.

PLEASE NOTE THAT ALL NON-PERSONAL SERVICE (NPS) EXPENSES, AKA OTHER THAN PERSONAL SERVICES (OTPS), ARE DEFINED AS EXPENSES THAT DIRECTLY RELATE TO ONE OR MORE PROPOSED WORK PLAN OUTCOMES. THE JUSTIFICATION ON THE "NARRATIVE TAB" SHOULD PROVIDE SUFFICIENT DETAIL TO ESTABLISH THE NEED AND APPROPRIATENESS OF THE EXPENSE AS WELL AS THE CALCULATION USED TO ALLOCATE THE APPROPRIATE PORTION OF THE EXPENSE TO THE CONTRACT.

- **Non-Personal Contractual & Travel Tab:**

- **Contractual**: for each subcontractor please provide: the name of the proposed subcontractor, a brief indication of the type of service, and the requested amount. If the subcontractor is unknown please provide a brief description of the service to be provided and indicate to be hired (TBH). Additional information should be included on the "**Narrative Tab**" in the "Details" column. (e.g. elaborate on the service provided, a calculation explaining how the expense is allocated to the proposed project). A separate budget line should be used for each subcontractor.
- **Travel**: for each category of travel (i.e. Client Travel; Staff Mileage; Out-of-State Conference) please enter a separate budget line and the requested amount. Additional information should be included on the "**Narrative Tab**" in the "Details" column. (e.g. nature of the expense, identify who would be traveling, a calculation explaining how the expense is allocated to the proposed project, and when the travel would occur if known). Subcontractor travel should be included on the Contractual Services budget line.

- **Non-Personal Equip Space Utility Tab:**

- **Equipment**: for each category of equipment please provide the type of equipment and quantity (e.g. 2 HP Computers) and the requested amount. Additional information should be included on the "**Narrative Tab**" in the "Details" column. (e.g. who will be using the equipment, a calculation explaining how the expense is allocated to the proposed project).
- **Space/Property Expense**: depending on whether the space is rented or owned, complete the appropriate budget section. For each category (e.g. Maintenance; Utilities; Space Cost) please enter a separate budget line and the requested amount. If the expense is for Space, please include the property address. Additional information should be included on the "**Narrative Tab**" in the "Details" column. (e.g. indicate which program operates out of the space, the total cost, a calculation explaining how the expense is allocated to the proposed project).

- **Non-Personal Operating Expense & Other Tab:** expenses not falling in any of the above categories are budgeted in this section of the budget forms.
 - **Operating:** all miscellaneous expenses not falling in any of the other budget categories (e.g. postage, printing, mailings, office supplies, program supplies, incentives) should be budgeted under this section, with the exception of “indirect costs/administrative costs”, which will fall under “Other”. Indicate the title of the budget category and the total amount requested. Additional information should be included on the “**Narrative Tab**” in the “Details” column. (e.g. the total cost and a calculation explaining how the expense is allocated to the proposed project).
 - **Other:** only indirect costs/administrative costs are to be budgeted under this section. *If the applicant utilizes a federally approved indirect cost rate, please include a copy of the rate agreement.* Regardless of whether the organization is using a federally approved rate or an internal calculation of indirect costs, the maximum administrative cost rate allocable to the budget cannot exceed the rate limit as outlined in the RFA. (e.g. if the administrative costs are limited to a maximum of 10% of the total budget and the budget value is \$100,000, using the following calculation will assist in determining the value reserved for administrative costs. Total budget / (1 + Rate) = Non-Administrative budget value. The difference is the budget value reserved for administrative costs. $\$100,000 / 1.10 = \$90,909 - \$100,000 = \$9,090$. Total administrative costs cannot exceed \$9,090).
- **Narrative Tab:** The majority of this page will automatically populate based on information entered from earlier budget pages. The only information that should be entered on this page is “Details” per instructions above. The page is set up to auto-wrap text. If for any reason all of the data entered on the earlier tabs is not showing on the printed copy, this can be adjusted by selecting the “format” option on the top ribbon within the toolbar and choosing auto-fit row height. This will ensure that all data shows when printing the document. The form can be collapsed to show **only** the budget lines allocated by selecting the carrot (upside down triangle) on the top of the “Budgeted” column by un-checking \$0. This will significantly reduce the # of pages needed for the narrative.
- **Budget Statement Report of Expenditures (BSROE) Tab:** **This page does not need to be included in the budget submission for the RFA. The BSROE is used when submitting a monthly claim for payment and is provided for reference only.** If awarded, this portion of the budget template is used to provide the awardee with a template BSROE to assist in the preparation of the monthly voucher claim submission. This page will automatically populate based on information entered from earlier budget pages. The page is set up to auto-wrap text. If for any reason all of the data entered on the earlier tabs is not showing on the printed copy, this can be adjusted by selecting the “format” option on the top ribbon within the toolbar and choosing auto-fit row height. This will ensure that all data shows when printing the document. The form can be collapsed to show only the budget lines allocated by selecting the carrot (upside down triangle) on the top of the “Budgeted” column by un-checking \$0. This will significantly reduce the # of pages needed for the BSROE.

Common Budget Category Side-by-Side – please use this chart to assist with aligning cost categories with the (8) defined budget categories, labeled a through f on the budget summary. This a sample listing of those most commonly used. Please note: not all expense categories are appropriate for all proposed projects. If awarded, ineligible items may be removed during the final budget negotiation, prior to execution of a contract.

Master Grant Contract Budget Categories	Sample of Budget Categories
Personal Services	ALL employees on payroll, related fringe benefits
Contractual Services*	Consultants/Vendors*
Contractual Services**	Subcontracted Services, Affiliate Staff
Travel	Travel (ALL - for client, staff, and volunteers). The only exception is subcontractor travel.
Equipment Expense	≥ \$1,000/item or group of similar items and having a life expectancy of greater than three (3) years. < \$1,000/item budget under Operating Expenses
Space/Property & Utility Expenses	Rent, Depreciation, Maintenance & Repairs, Utilities (including electric, heat, cell phone, internet, telephone)
Operating Expense	Equipment, Office Technology purchases < \$1,000
Operating Expense	Beverages, Food, Meeting Costs
Operating Expense unless fringe benefit related, then it is Personal Services	Insurance (e.g. general liability)
Operating Expense	Program Supplies/Materials, Office Supplies
Operating Expense unless it is contracted out, then it is Contractual Services	Database Management, Computer/Network Maintenance
Operating Expense unless it is contracted out, then it is Contractual Services	Media Placement, Advertising (e.g. recruitment ads, program promotion)
Operating Expense unless it is contracted out, then it is Contractual Services	Educational Materials, Printing, Postage
Operating Expenses	Conference Costs/Registration Fees
Operating Expenses	Staff Training/Professional Development (for costs such as conference fee - NOT travel)
Operating Expenses	Vehicle Operating Expenses
Operating Expenses any associated travel must go under travel	Special Events, Workshops
Operating Expenses	Client Services (medical supplies, translation services, and incentives)
Operating Expenses	Stipends
Other	Indirect

**Include those persons or organizations that provide the same or similar services to any customer without altering its product. Examples of vendors include audit services, payroll services, bookkeepers, and IT consultants.*

***Performs a portion of the scope of work from the lead contractor's project, often off-site and under the direction of a third party. The subcontractor has its performance measured against the objectives of its portion of the scope of work of the lead program.*