

Do not prorate expenses. Build your budget on actual expenses. **Submit Whole Dollars Only.**

DIRECT Salaries & Personnel Benefits: Identify Direct Program Staff to be paid with this grant.

- Provide **Title and Name** of the individual, their **Annual Salary or Hourly wage**, the **Percent of time** he/she will devote to this Program and the **Amount requested per Position**.
- Can include Supervisor expense unless it is included in federally-approved Indirect Cost Rate.
- List Personnel Benefits such as Social Security, worker's compensation, unemployment insurance, health insurance and other benefits. Benefit may be calculated as a % of Salary.

CONTRACTED Staff: Identify contractual or consultant agreements that will be entered into to directly support program implementation (e.g. transportation, child care).

- This section is **not** for services that indirectly support program operations (e.g. accounting, data management/IT.)
- Provide brief explanation of contractor's or consultant's role.
- Provide hourly or daily rate for individual contract or consultant services, and the total cost of the contract/consultant. If your program contract's for childcare services then list it in this category.
- If funded, then a copy of the Subcontract/Sub-agreement must be sent to the Linn County ECI office, and its content shall include the required components of the ECI contract.

TRAVEL: Travel expenses for non-state Staff to perform primary duties or to attend training. For meals, lodging, ground transportation, airfare and/or mileage.

Note: Original, itemized receipts will be required for documentation.

- Mileage: use your agency's allowable reimbursement rate **but the rate shall not exceed the Federal IRS rate**. The most direct route must always be used. Personal mileage for the commute to and from office is **not allowed**.
- Meals & Lodging
 - **Maximum of \$5** breakfast (if leave before 6am), \$8 lunch, \$15 dinner (if return after 7pm) -no alcohol + this amount includes tip up to 15%.
 - Meals with no overnight lodging are taxable to the employee.
 - **Maximum of \$55 plus taxes per night lodging for in-state travel.**

Out-of-state travel must be pre-approved but is not allowed for State employees. Costs for out-of state travel must obtain separate pre-approval from Board and must use the least expensive mode of transportation.

STAFF PROFESSIONAL DEVELOPMENT: Registration fee to attend training/conference or to purchase relevant training materials.

- Do not place mileage or meals in this section. Travel expenses belong in the Travel category.

OFFICE SUPPLIES:

- Expendable office supplies: Paper, pens, pencils, staples, data plans, etc. may be shown as a lump sum. Expenditures for static items such as a camera, computer, printer, desk etc must be itemized & explained.
- Property and Equipment: Contractor is prohibited from using ECI funds to purchase real property that is subject to taxes. For equipment purchased using ECI funds the contractor must follow federal guidelines for the purchase and usage. Equipment expenses over \$5,000 must be listed on Contractor inventory and tracked.
- ECI funds cannot be used for building renovations or purchase of buildings.

PROGRAM SUPPLIES: Items of benefit to program participation that do not readily fit into another Budget category. Examples include: Marketing, equipment grants, cost to host training, Ages & Stages kits, equipment grants, etc.

- Cost of personnel background checks is not billable to ECI.
- Food/beverage should be minimal and must meet public purpose and not used as individual benefit. Example of **non-eligible food budget:** Food purchased for staff meeting or as client incentive.
- Family Assistance Funds: Financial support to assist with one-time emergency/urgent issue that is impacting family safety/stability (e.g. basic needs) that can't be funded by any other community source. Family Assistance Funds are not be used for program incentives or for out of state transportation. Agency must have a Family Assistance Fund policy and submit with budget.
- Gift Cards: If provided as incentive for client completion of goals or to assist with participation in program the agency must have a Gift Card policy in place and submit with budget.

INDIRECT COSTS/ADMINISTRATION: Costs for common services that can't be billed to any one program.

- If program has an **approved Indirect Cost Rate** then use that rate and include documentation of approved rate and what it includes.
- **For all other programs:** Indirect costs are those incurred for common or joint objectives and therefore cannot be identified readily and specifically in regard to a particular program, but are nevertheless necessary to the operations of the organization.
 - Ex. cost of maintaining facilities, depreciation, fiscal agent, data/IT management are generally treated as indirect costs.
 - The applicant may charge up to 5% Administrative fee.
 - Multiply the Budget Sub-Total by 5% to obtain the maximum administrative cost. Do not prorate expenses.

CHECK YOUR MATH. ERRORS/OMISSIONS WILL IMPACT YOUR FUNDING.