



*Champions For Our Children*

# **Instructions for Budget Forms FY 2012-2013**

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*PLEASE READ INSTRUCTIONS BEFORE COMPLETING BUDGET FORMS*

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## BUDGET SUMMARY PAGE

**Budget Summary** - The required fields to be completed are:

Agency Name	Agreement Period
Project Name	Fiscal Contact Person
Agency Authorized Signatures	Phone Number

*\*\*\* First 5 LA Funds, Matching Funds (if applicable), Total Cost for each line item cost category are linked from the individual worksheets.*

### **Section 1 – Personnel**

Include personnel that will be assigned to the First 5 LA program. List each employee individually.

- **Title/Name** – this box should contain the name and the title of the employee. If no person has been assigned, please indicate by noting: TBH (To Be Hired) or TBD (To Be Determined).
- **Full-Time/Part-Time (FT/PT)** – please indicate if the individual is a part-time or full-time employee of the agency.
- **Gross Monthly Salary** – provide the agency monthly gross salary for each position (as reflected on Payroll Register).
  - Executive positions may not exceed 60% of their gross salaries and should be in proportion to the total First 5 LA grant in relation to the entire agency’s revenue, in which case the lesser will apply.
  - If an agency has multiple grants with First 5 LA, the 60% applies to all First 5 LA combined grants.

#### **For Example:**

- If the First 5 LA grant represents 10% of your agency’s revenue, executive positions are ONLY reimbursable at 10% of their gross salary.
- If the First 5 LA grant represents 75% of your agency’s revenue, executive positions are ONLY reimbursable at 60% of their gross salary.
- **Percentage (%) of Time on First 5 LA Project** – this box should contain the percentage of time that the employee will be allocated to the First 5 LA Program (reflected on Timesheets)

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## INSTRUCTIONS FOR BUDGET FORMS

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- **Months to be Employed** – list the number of months this person will be employed assigned to First 5 LA program
- **Fringe Benefits** – Refer to agency's benefit package to calculate fringe benefits.

### **Section 2 – Contracted Services**

Include contractors/consultants that will be used to support the services provided by the program. Include a brief description of the services, rate of pay and the formula to determine the total amount.

**Do not include costs for consultants that deal directly with the Evaluation. (Use Section 11 of Budget Form)**

### **Section 3 – Equipment**

A Contractor may request to purchase equipment required to carry out the services to be rendered under this Contract. Such request will be considered by First 5 LA on a case by case basis. First 5 LA reserves the right to request that any equipment purchased under the Contract be returned at the end of the contract period. Equipment purchases should be strictly for **First 5 LA use ONLY**. Describe the equipment that will be purchased during the agreement period. Provide the quantity, cost per unit, and identify the purpose and the individuals who will be using the equipment.

### **Section 4 – Printing/Copying**

Provide a brief description of the general printing cost associated to the program.

### **Section 5 & 6 – Space & Telephone**

- **Space** – On the top table, include cost associated for space used for the program. Provide footage, cost per foot (rent/lease/mortgage), and number of months the space will be used.

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\* *Applies to agencies that pay for Rent/Lease or Mortgage. (Copy of rent/lease agreement or mortgage payment may be requested by First 5 LA)*

- **Telephone** – On the bottom table, include telephone cost associated to First 5 LA program. Provide the total number of telephones, cost per telephone, and the number of months the telephones will be used.

### **Section 7 & 8 – Postage & Supplies**

- **Postage** – On the top table, include cost of postage associated to First 5 LA program. Provide the quantity, unit cost, and number of months that the postage costs will be used.
- **Supplies** – On the bottom table, include cost of supplies required for First 5 LA program. Provide a general description, quantity, unit cost (or monthly cost) and the number of months.

### **Section 9 & 10 – Employee Mileage/Travel & Training**

- **Employee Mileage/Travel** – On the top table, include a general description of the mileage/travel expense, include the rate of reimbursement.
- **Training** – On the bottom table, include a general description of the training, cost of training and number of person that will be trained.

### **Section 11 – Evaluation**

- **Evaluation Contracted Services** – provide the name of the evaluation agency/or the evaluator, a general description of the evaluation services, rate of pay and the formula used to determine the total amount.

\* *If the evaluation is being conducted in-house (agency staff), please list under **Section 1 – Personnel**, and identify them as **(Evaluation)***

- **Other Evaluation Cost** – Include other expense *related to evaluation only*.

### **Section 12 & 13 – Other Expenses & Indirect Costs**

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## INSTRUCTIONS FOR BUDGET FORMS

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- **Other Expenses** – Include other expenses associated to First 5 LA program **not listed** in other categories. (Provide a general description of all other expenses.)
- **Indirect Costs** – Include overhead and administrative cost associated with First 5 LA program. Indirect Cost **CANNOT** exceed 10% of Total Personnel Cost (*excluding Fringe Benefits*)

### HELPFUL HINTS

- ✓ Make sure to list each employee by name on Section 1 - Personnel
- ✓ Gross Monthly Salary must be comparable with agency's Payroll Register (*being tested at end of grant year during fiscal compliance review/audit*)
- ✓ When budgeting for Personnel Cost, consider any salary increase (i.e., Cost of Living, Labor Union, etc.) that may happen during the grant year.
- ✓ When budgeting for Personnel Cost, consider the months with 3 pay-periods to cover your full year of personnel costs.
- ✓ Compare cost per category on the budget summary against individual worksheet.
- ✓ Review formulas to ensure their validity. If necessary over write formulas.
- ✓ Make sure that **ONLY** authorized representative of the agency (i.e., Executive Director) signs the budget summary page.
- ✓ Include the fiscal contact name and phone number
- ✓ **DO NOT** include rollover/roll-forward amounts when submitting a new budget for a new grant agreement period.