

APPENDIX C: BUDGET FORM & NARRATIVE

BUDGET NARRATIVE INSTRUCTIONS

Budget amounts should be entered into the **Budget Form**. An explanation of all budget costs is required in the Budget Form – this is the **Budget Narrative**. Any proposals that involve more than one agency must submit budget forms/narratives for each partner.

Provide a separate and complete justification for each line item in the budget. The budget and budget narrative should be based on twelve months. In general, each budget narrative statement should describe, in as much detail as possible:

- Each item for which funding is requested
- How the specific item relates to the project
- How the amount shown in the budget was determined
- What amount is being charged to Oakland Unite

Category descriptions and examples of required information are included below.

DIRECT COSTS

A. PERSONNEL

Personnel: Please list the positions that will play a direct service and/or management role in implementing the project. Also specify the full time yearly salary, the full time equivalent (FTE) spent on the project and the amount of funds covered by Oakland Unite and the amount of funds covered by other sources. The narrative should explain the roles of Personnel on the project.

Sample Narrative: The Project Coordinator is responsible for planning, organizing, and directing the implementation and operations of this project. The base salary for the Project Coordinator is \$50,000. The Project Coordinator will be working on the project half time for 12 months for a total cost of \$25,000. The amount requested from Oakland Unite for this line item is _____.

Fringe and Benefits: This line item represents benefits (health, dental, etc.) as well as mandatory employment costs such as FICA, Social Security, SDI, and unemployment taxes. Indicate what benefits will be provided and how the amount was calculated in the budget narrative.

B. OTHER DIRECT COSTS

List costs that are directly associated with operating the project. For each line item, describe how estimates were determined in the budget narrative, and how much is being requested from Oakland Unite.

Sample Narrative: "The total program amount is _____. The amount requested from Oakland Unite is _____."

Equipment/Computer: Oakland Unite permits purchase of equipment and capital items for use by program participants and staff. The City retains title to capital expenditures purchased with Oakland Unite funds and reserves the right to exercise its ownership. Capital expenditures are individual items costing \$500 or more unless the Applicant's policy stipulates a lower amount in determining its capital expenditures.

Itemize the equipment requested and include a statement outlining the ways in which the equipment will be used by Oakland Unite clients and/or staff to fulfill project goals. You should explore the option of purchasing vs. leasing/rental, and explain your choice. Generally, Oakland Unite will support only a portion of high-cost equipment. Therefore, you should explore whether other sources of funds can be obtained for equipment.

Sample Narrative: A rental copy machine costs \$200 per month and will be used 25% for this project. Total cost is $\$200 \times 25\% \times 12 = \600 . The amount requested from Oakland Unite is _____."

Facility Rental: These are the pro-rated costs of space rental, utilities, building maintenance and other occupancy costs that are directly used to provide the services for this project.

Sample Narrative: The organization's cost for space rental, utilities and janitorial services is \$3,000, \$1,500, and \$500 respectively for a total of \$5,000 per month or \$60,000 per year. Thirty percent of the facility will be used for the proposed program, so the direct occupancy cost is \$18,000. The amount requested from Oakland Unite is _____."

General Office Supplies/Software: These are the costs of office supplies, copying and software associated with the proposed project.

Sample Narrative: The supply budget is \$1,200. This covers \$100 per month in office supplies. The amount requested from Oakland Unite is _____."

Program Materials & Supplies: This category should include all items that your program requires in order to operate, such as curriculum costs, training materials, or food for participants. The Narrative should list/explain all the items included in this category.

Sample Narrative: All program participants use workbooks and other materials that are part of the parent education curriculum. The cost of the workbooks is \$25 per participant. We estimate serving 25 participants so the total cost of the workbooks is \$625 per year. Food for trainings is calculated at \$5 per participant. We estimate

serving 25 participants per training, and 4 trainings per year. The total cost of food is \$500. The total program cost for program materials and supplies is \$1,125. The amount requested from Oakland Unite is _____.

Telephone/Internet/Communications: This category should include telephone, mobile phone, and Internet services associated with your proposed project.

Sample Narrative: Local calls will be made for program related communications and will amount to \$100 monthly. The total telephone budget is \$1,200. The amount requested from Oakland Unite is _____.

Travel/Transportation: The projected expenditures for local and non-local travel should be described in this section. The basis for the calculation as well as the purpose for all travel should be provided. Local travel estimates should be based on your organization's current policies, for example, 57.5 cents per mile. Any out of area travel needs should be carefully itemized and justified.

Sample Narrative: Three Case Managers will travel daily between the Project Office and the participant homes for supportive services. We have estimated that they will each travel 100 miles/week X \$0.575 = \$57.50/week. The total travel cost per year (50 weeks) is \$8,625. The amount requested from Oakland Unite is _____.

Staff Training/Professional Development: This category includes costs related to providing professional development opportunities for staff working on the Oakland Unite funded program, such as conference registration fees, workshop or seminar fees, or training materials.

Sample Narrative: Four program staff will attend local professional development trainings. Registration fees are estimated at a cost of \$150 each, for a total of \$600. The amount requested from Oakland Unite is _____.

Consultants (not sub-grantees): This category is for individuals who provide special services in order to help you operate your program, but who are not your employees. Consultant fees paid by Oakland Unite are not to exceed \$650/day for a full day of work. Indicate the name of the consultant and the specific services they will be providing, and basis for their fee. If you have not yet determined who your consultant will be for the needed service, you may state "Consultant TBD."

Sample Narrative: Mary Flores will be hired to provide clinical supervision for case management staff, at a rate of \$200 per session, for 25 sessions, for a total of \$8,000. The amount requested from Oakland Unite is _____.

C. PARTICIPANT WAGES, STIPENDS, AND FLEXIBLE FUNDS

Participant Wages: If your program is going to offer wages to clients/participants, indicate the amount paid and the number of participants/clients you anticipate will receive wages. Please note that all Applicants are required to comply with the City of Oakland's new minimum wage law. Refer to the City Attorney's FAQ Guide to the Minimum Wage Law for more information:

<http://www.oaklandcityattorney.org/PDFS/Guides%20and%20FAQs/Revised%20Measure%20FF%20FAQ%20Feb%202015.pdf>

Sample Narrative: Wages are budgeted at \$12.50 per hour, for 10 hours per week, for 24 weeks. For 15 participants, the budget for wages is \$45,000. The amount requested from Oakland Unite is _____.

Flexible Funds/Incentives: If your program will offer incentives to participants for attendance or for completing milestones, please indicate the type of incentive (cash, gift certificate, etc.) and the number of participants you anticipate will receive incentives.

Sample Narrative: Each family participating will receive a gift certificate of \$25 for completing the parent education class (25 families X 25 = \$625). The amount requested from Oakland Unite is _____.

D. SUB-GRANTEES

Sub-grantees are organizations or individuals who provide specialized services to target populations to help enhance your programs. If an Applicant decides to subcontract out services, it is Oakland Unite's expectation that all sub-grantees written into the proposal and budget will remain in the partnership for the duration of the 2016-2018 grant cycle period. Any potential changes in scope of work and budget should be brought to Oakland Unite's attention before implementation. The Lead Agency must have the fiscal and management capacity to support sub-grantees by issuing payments in a timely and professional manner, and providing program and fiscal oversight to sub-grantees.

For this section list the organization or individual name of each subcontractor or consultant. For each and every subcontractor, enter a line item budget using the same guidelines as the lead Applicant budget. The Narrative should include what role each sub-grantee listed will be playing in the program.

INDIRECT COSTS

This line item is intended to cover costs that are necessary to deliver the scope of services, but which are not readily identified as direct program expenses (e.g. reporting costs, payroll processing, fund development, insurance, evaluation costs, other administrative costs, etc.) This line item does not need to be itemized. However, if your grant is audited by the City of Oakland you must be able to document and justify indirect costs charged to this grant.

Indirect costs may be calculated up to 10% of the total grant request.

Sample Narrative: Ten percent of a total requested grant amount of \$250,000 is \$25,000, which will be charged as an un-itemized administrative fee.