

# BUDGET, POS-BUDGET SUPPORT and BUDGET JUSTIFICATION INSTRUCTIONS

## GENERAL INSTRUCTIONS:

A Resultant Contract budget is an itemized list of anticipated expenditures for a given budget period. It is a plan of action expressed in terms of anticipated costs for personnel (salary and wages), fringe benefits, travel & transportation, consumable supplies, utilities, repair and maintenance, equipment, unit rate costs associated with family planning services, contractual services and/or other types of costs. Costs associated in each of the budget categories shall only reflect the costs necessary to satisfy the requirements of a contract awarded as a result of this RFP.

The budget, as approved and awarded, is the official financial plan to carry out the purposes of the Contract. Depending on the type of legal entity, each Contractor is subject to different cost principles contained in Federal Regulations or Circulars of the Office of Management and Budget (OMB) and the Office of Policy and Management POS Cost Standards. Payment will only be made if the Contractor provides the services under the contract and also fully complies with the applicable cost principles.

## SPECIFIC INSTRUCTIONS:

**The following instructions are necessary to complete POS-Budget(s). Three annual budgets; 7/1/22 - 6/30/23, 7/1/23 - 6/30/24 and 7/1/24 - 6/30/25**

### 1. BUDGET SUMMARY:

Budget Period for Resultant Contract award is noted above. Each Category Totals from the Budget Detail section, including breakout of start-up costs and on-going costs is compiled in the Budget Document. Each Category Total and applicable Budget Year Totals will auto-populate.

### 2. BUDGET POS-Support Detail

#### **Section 1 (Contractual Services) - Line Items 1a – 1d.**

Allowable costs in this category include maintenance & repair services and professional services.

Instructions:

- a. Identify and enter details for any service you will purchase as a part of this Resultant Contract. Include procurement contracts not covered in other categories, e.g. maintenance contracts, professional services (accountants, lawyers, physicians, etc.) or other contracted consumer services.
- b. Enter the projected unit cost by line item and applicable ESS service and applicable total by year.
- c. Independent Audit
- d. Subcontractor details
- e. "Total" columns will auto-populate.

#### **Section 2 and 3 (Salaries) – Line Items 2a and 3a – Administration and Program Salaries.**

Allowable costs include properly documented salaries, and wages. Compensation for personal services is defined as all amounts paid current or accrued by the organization for services of employees rendered during the period of performance of the award.

- a. Enter position and applicable service, estimated annual salary, # of person(s), % of time funded in this contract and total costs must be identified. (case managers, HMIS data entry, housing find...etc)
- b. Enter the totals for each year.
- c. "Total Salary" columns will auto-populate.

#### **Section 2 and 3 (Fringe Benefits) – Line Items 2b and 3b – Administration and Program Fringe Benefits**

Allowable costs include fringe benefits properly authorized by application organization, consistently applied to all employees of the organization.

- a. Enter the basis upon which allowable fringe benefits are calculated (e.g. gross wages, per employee, a fixed percentage of income, etc.)
- b. Enter fringe benefit rates for each identified category of benefit, as appropriate.
- c. Enter the totals for each year.
- d. "Total Salary" columns will auto-populate.

#### **Section 2 (Administrative Overhead) – Line Item 2c – Administrative costs**

Allowable costs shall include but not be limited to the following: general management, oversight and coordination of programmatic services. Administrative costs shall not exceed 18% of total contract and each allocated component.

- a. Identify and enter details for any administrative costs items defined above.
- b. Enter the projected unit cost by line item and applicable ESS service and applicable total by year.
- c. "Total" columns will auto-populate.

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### Section 4 (Other Costs) – Line items 4a – 4j

Allowable costs shall include but not be limited to the following subcategories: program rent, consumable supplies, travel/transportation, utilities, repairs & maintenance, insurance, food & related costs and other project expenses associated with the delivery of contracted services and rapid rehousing rental subsidies.

- a. Program Rent (Line 4a) - Allowable costs include proportionate share of rental expenses necessary to operate this program at program location(s).
  - i. Identify the location address, cost of program rent
  - ii. Enter the applicable unit cost (% share charged to ESS services).
  - iii. Total cost by year
- b. Consumable Supplies (Line 4b) – Allowable costs include consumable office supplies necessary for program activities. Supplies shall include all tangible personal property that does not meet the definition of equipment (e.g. office supplies, periodical subscriptions related to program objectives, small office machines, etc.)
  - i. Identify the types of consumable supplies
  - ii. Enter the applicable unit cost
  - iii. Total cost by year
- c. Travel & Transportation (Line 4c)– Allowable costs include airfare, accommodations, per diem, mileage or other allowable incidental costs for program staff for approved program activities. Mileage basis must not exceed the mileage allowance allowed by the IRS. International travel costs are not allowed under this program.
  - i. Identify the types of travel & transportation
  - ii. Enter the applicable unit cost
  - iii. Total cost by year
- d. Utilities (Line 4d) – Allowable Costs include natural or LP gas, water, electricity, telephone, etc.)
  - i. Identify the types of utilities and applicable location
  - ii. Enter the applicable unit cost and percentage share charged to program services
  - iii. Total cost by year
- e. Repair and Maintenance (Line 4e) – Allowable costs are those that are necessary preservation, care or upkeep of buildings or equipment that neither add to the permanent value of the property nor appreciable prolong its intended life, but keep it in an efficient operation condition.
  - i. Identify the types of repair & maintenance and applicable location
  - ii. Enter the applicable unit cost and percentage share charged to program services
  - iii. Total cost by year
- f. Insurance (Line 4f) – Allowable Costs shall include liability and/or property insurance.
  - i. Identify the types of insurance and applicable location
  - ii. Enter the applicable unit cost and percentage share charged to program services
  - iii. Total cost by year
- g. Food & Related Costs (Line 4g) – Allowable Costs shall include food and related activities associated with the delivery of program services.
  - i. Identify the types of food & related items
  - ii. Enter the applicable unit cost
  - iii. Total cost by year
  - iv. “Total” columns will auto-populate
- h. Other Project Expenses (Line 4h) – Allowable Costs shall include but not be limited to: postage, printing or reproduction costs, and other costs approved by the department.
  - i. Identify the types of other project expenses and appropriate unit rate
  - ii. Enter the applicable unit cost
  - iii. Total cost by year
- i. Rental Subsidies – Number of units with average cost of rental assistance

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## **3. BUDGET JUSTIFICATION/NARRATIVE**

The Budget justification sections provide supporting information on the relevance of the line-item figures supplied in the Budgets and Support Detail pages for each component. Do not use this section to provide great line-item detail, but provide additional information that identifies the purpose and explains the necessity of the line item cost for each section.

### **SPECIFIC INSTRUCTIONS**

**Section 1** – Contractual Services – For each line item, describe how you will use these contractual services and their relevance to Resultant Contract objectives. Indicate how you will be allocating “shared” services (janitorial, accounts, audit, legal, etc.) to the Contract.

**Sections 2 and 3**- Salaries (Program and Administration) - Supply a narrative statement that describes the relevance of the position(s) identified in the budget to the Resultant Contract. If you distribute personnel over more than one funding source, describe the allocation methodology and the documentation available to support the allocation.

**Sections 2 and 3** – Fringe Benefits (Program and Administration) – Provide a narrative statement on the allocation and application of fringe benefit costs to Resultant Contract supported personnel.

**Section 3c** – Administration Overhead –Provide a narrative statement on administrative overhead costs to Resultant Contract.

**Section 4** – Other Costs– For each category of Other Costs describe the need, purpose and application of expenses to the Resultant Contract. Indicate allocation methodology for “shared” services.

**Section 5** – Program Equipment – Describe anticipated equipment purchase needed to support the program scope of services outlined in the RFP.

**Section 6** (Program Income) –Program income is any and all income (including fees) that is generated through the operation of the program(s), if applicable.