Grant Budget Form
Standard Category Definitions

I. Employee Compensation

- **Personnel (W2 ONLY) –** Wages and salaries for Program staff employed directly by the agency (excludes contractors).
- **Fringe Benefits –** Expenses for Program employee benefits covered by the agency.
    - **Payroll Taxes (FICA/Med Tax) –** Employer portion of mandatory payroll taxes.
    - **Health Insurance –** Employer paid medical insurance premiums.
    - **Retirement –** Employer contributions to retirement plans.
    - **Dental** – Employer paid dental insurance premiums.
    - **Life Insurance –** Employer paid life insurance premiums.
    - **Workers Comp** – Employer cost for workers' compensation insurance.
    - **Unemployment Taxes –** Employer unemployment insurance contributions.
    - ****Other –** Please explain any additional fringe benefits not listed above.

II. Operating Expenses

- **Occupancy Expenses –** Costs required to operate facilities where Program services are delivered or administered.
    - **Rent –** Lease or rental costs for buildings or office space, and venue rental.
    - **Telephone –** Costs for phone lines, mobile devices, and internet service.
    - **Utilities –** Electricity, water, sewer, natural gas, trash service charges, etc.
    - **Maintenance & Repairs –** Costs to maintain or repair the facility (non-capital).
    - **Insurance Property & General Liability –** Insurance necessary to protect Program operations and facilities utilized for Program operations.
    - ****Other –** Please explain any additional occupancy costs not listed above.
- **General Expenses –** Costs for materials, supplies, and administrative supports needed for Program operations.
    - **Office & Other Supplies –** General office supplies used in daily Program operations.
    - **Postage –** Mailing and shipping related to Program activities.
    - **Printing & Advertising –** Costs to design, print, or advertise Program information.
    - **Publications –** Books, reference materials, subscriptions needed for the Program.
    - **Staff Training (Non-Travel) –** Training and professional development for Program staff. *Does not include travel, food, or lodging.*
    - **Directors & Office Insurance –** Insurance coverage for directors, officers, and administrative operations related to Program.
    - **Professional Fees & Services (Including 1099 Vendors and Employees) –** Consultant or professional services provided by non-employees and 1099 employees (excluding audit services).
    - **Background Screening –** Costs for background checks for COJ-funded staff.

  - **Office Equipment under $5,000 (per item) –** Office equipment under the capitalization threshold (e.g., computers, laptops, printers, scanners).
  - ****Other –** Please explain any office-related expenses not listed above
- **Travel Expenses –** Costs for local travel directly related to Program activities.
  - **Local Mileage –** Mileage reimbursement for Program-related travel within Duval County.
  - **Parking & Tolls –** Parking fees and toll expenses associated with Program-specific authorized travel.
- **Equipment Expenses** – Costs related to equipment needed for Program operations.
  - **Rental & Leases (Equipment)** – Leasing or rental costs for equipment (e.g., copiers).
  - **Vehicle Fuel and Maintenance** – Fuel costs and routine maintenance for agency-operated vehicles (non-capital).
  - **Vehicle Insurance** – Insurance coverage for agency-operated vehicles.
  - ****Other-** Please explain any equipment-related expenses not listed above.
- **Direct Client Expenses** – Expenses that directly benefit or support Program clients that are paid to a third-party.
  - **Client Rent** – Housing assistance for clients.
  - **Client Utilities** – Utility payments (for electricity, water, sewer and trash services charges) made on behalf of clients.
  - **Client Food** – Food assistance, pantry stocking, meals that directly benefit clients.
  - **Client Medical** –Direct medical expenses for clients.
  - **Client Educational** – Tuition, testing fees, certification costs, supplies for third-party education program.
  - **Client Personal** –Clothing, hygiene items, diapers, feminine products, essential household items.
  - ****Other** – Please explain any direct -related costs not captured above.

III. <u>Operating Capital Overlay – OVER $5,000</u>

- **Operating Capital Overlay – OVER $5,000 (Per Item) –** Capitalized equipment purchases over $5,000 (including delivery and installation costs).
  - **Machinery & Equipment** – Large equipment items such as printers, scanners, vehicles, etc.
  - **Computers & Software** – Technology or software systems with a per-item value above $5,000.
  - ****Other** – Please explain any operating capital items not listed in the above categories.

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NOTES:

- Pursuant Section 118.301(a)(5), Ordinance Code, all funding provided pursuant to a grant agreement shall be spent or otherwise encumbered during the Program term.
- Pursuant to Section 118.301(a)(3), Ordinance Code, the following expenditure types are expressly disallowed:
    - Losses arising from uncollectible accounts and other claims, and related costs.
    - Contributions to a contingency reserve or a similar provision for unforeseen events.
    - Contributions and donations to other groups or organizations.
    - Costs of amusements, social activities and incidental costs relating thereto, such as meals, beverages, lodgings, rentals, transportation and gratuities, except for such activities and expenditures relating to the Sister Cities Association Program or the Bob Hayes Invitational Track Meet, Inc.
    - Costs resulting from violations of or failure to comply with federal, State and local laws and regulations.
    - The salaries and costs of the office of the governor of a state or the chief executive of a political subdivision. These costs are considered a cost of general state or local government.
    - The salaries and other costs of the Legislature or similar local governmental bodies such as County commissioners, City councils and school boards, whether incurred for purposes of legislation or executive direction.
    - Interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations and legal and professional fees paid in connection therewith.
    - Non-cash Expenses as defined as a non-cash charge to income (such as depreciation), an accrual for estimates (such as bad debt expense) and general overhead (such as indirect costs). Only General overhead, including specified allocations or items, is allowable as specified by contract.
    - Costs of any audits required under this Chapter.
- **All "Other - (Please Describe)" expenditures must be explained in detail and may be subject to placement in pre-defined expenditure types.