CITY OF GAITHERSBURG

Grant Program Budget Instructions

Definitions

1. **Program Name** – The specific program for which funding is being requested.
2. **Total Organization Revenue from Current Filed 990 (Line 12)** – The total revenue budget of the organization applying for the grant; from the organization's currently filed 990, this can be found on line 12. This should not include the proposed grant request from the City.
3. **Proposed # (number) of Clients to Serve –** The estimated number of unduplicated individuals an organization anticipates enrolling in and directly providing services to during the contract period who are within the geographic area allowed for in the Notice of Funding Opportunity
4. **City of Gaithersburg Grant Request** – The amount of funding requested from the City of Gaithersburg for the proposed program. *This line already has a set formula and should not be filled in by applicant.*
5. **Unit Cost per Client –** The average cost of providing services to one unduplicated client, calculated by dividing the total program request by the proposed number of clients to be served. *This line already has a set formula and should not be filled in by applicant.*
6. **Percentage of Budget from City Funds** – The proportion of the organization's total budget that would be covered by the City's grant award and cannot exceed 50% of the total organization Annual Budget. *This line already has a set formula and should not be filled in by applicant.*

For the specific program expense section, first complete the columns in blue using your organization's established budget for the program you are requesting funds for. Once completed, then use the green columns to enter the corresponding amount you are requesting under the City of Gaithersburg grant for each item listed in the blue columns. The gray column will automatically calculate any gap between your total program expenses and the amount requested under the grant.

---

7. **Total Program Expenses –** Include the full expense projections for delivery of the program within the geographic area allowed for in the Notice of Funding Opportunity. If the program also serves clients outside of the region, determine just the percentage of program expenses for clients allowed under the grant and enter that as the program total in this section.
8. **Personnel Category –** The portion of salary associated with employees who work on the requested program.
9. **Fringe Benefits** – Portion of additional compensation/benefits provided to employees on top of their base salary, such as health insurance, retirement contributions, and paid leave.
10. **Sub-Total Personnel –** The sum of all salaries and fringe benefits allocated to the program.
11. **Additional Program Expenses** – Expenses that are specifically related to the implementation of the funded program, including program materials, and direct services costs..

12. **Total Direct Costs –** The total of listed expenses associated with the program . *This line already has a set formula and should not be filled in by applicant.*
13. **Total Indirect Costs for Program –** The portion of your organization's general and administrative expenses (aka overhead/indirect expenses)that is allocated to this program. Note that even if your organization's indirect rate is higher than 15% the City of Gaithersburg grant can only cover up to a rate of 15% of the Total Direct Costs listed in the green column.

Grant Requirements

1. **Minimum Grant Award** – Grants will not be awarded for less than $5,000.
2. **Program Service Allocation** – At least 85% of grant funds must be used to provide approved program service(s).
3. **Funding Cap from City** – The funds awarded by the City cannot make up more than 50% of the grantee's total budget.
4. **Administrative and Indirect Costs Limit** – While the organization's indirect rate may be higher than 15%, the City of Gaithersburg grant will only fund up to a 15% for nonprogrammatic, indirect, or general administrative expenses.

   Definition: Administrative and indirect costs are expenses that grant recipients or subrecipients incur to support their organization's day-to-day operations. Examples include rent, utilities, office supplies, and general management salaries. These costs are not directly related to a specific program purpose and are considered overhead costs.

   - **Manually enter the organization's total indirect program expenses in D48**. **Use the actual dollar amount your organization allocates and the percentage will automatically populate in C48. *This should reflect your organization's actual indirect costs and does not need to be capped.**
   - **Enter the dollar amount manually in F48 for requested indirect costs from City funds. The percentage will automatically populate in G48. The City caps indirect at 15%, so please ensure the amount requested in F48 does not exceed 15%.**
5. **Salaries and Fringe Benefits** – Funds awarded for salaries and fringe benefits must be used to pay the salary and benefits of staff directly impacting the work of this grant.

Compliance and Documentation

- Grantees must ensure proper documentation of all expenditures and be prepared to provide financial reports demonstrating compliance with these guidelines.
- Any deviation from these requirements must be pre-approved by the City of Gaithersburg.

For any questions regarding these instructions, please contact the City of Gaithersburg Senior Program Coordinator, Grants Management at grants@gaithersburgmd.gov.