

Florida Disaster Fund

Preparing a Budget



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Session Objectives

- Grant Overview
- Understand Allowable vs. Unallowable Costs
- Understand the Budget Preparation Requirements
- Understand the Match Requirements

Grant Overview

- Funding is provided by Private Donations designated to the Florida Disaster Fund
- Purpose of funding is project based in accordance with the approved project plan and budget
- All expenditures must be in accordance with the State of Florida statutes, rules and regulations.
- This is a Cost Reimbursement Grant (expenses must be paid before a reimbursement can be requested)
- Current Opportunity is for Hurricane Irma Only
- Due no later than 5 P.M. Monday, November 15, 2021



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Allowable – What does it mean?

- To be allowable under the grant, the cost must:
 - Be included in your approved budget
 - Be reasonable and allocable for the project
 - Be consistent with your policies and procedures of the organization
 - Be given consistent treatment within the entire organization
 - Not be included as a cost or used to meet cost-sharing or matching requirements of any other program
 - Must be able to be adequately documented!

****REMEMBER IF IT'S NOT DOCUMENTED IT DIDN'T HAPPEN!**

Budget - Allowable Costs

- Costs that are eligible for approval:
 - Costs MUST be related to Disaster Response and Long Term Recovery Activities
 - Costs MUST be used for the specific purpose(s) in accordance with the project plan

Budget - Allowable Costs

- Section A. General Administrative and Operating Costs
 - Salaries, Benefits, Travel, Rent (non-tangibles); hired for purpose of the grant
 - Administrative Costs not to exceed up to 10% of the budget (for example, if your budget is \$100,000 then you may have up to \$10,000 in administrative expenses)
- Section B. Contractual Costs
 - Hiring of contractors to complete tasks and projects
- Section C. Materials and Products
 - Purchasing of supplies/materials to complete tasks and projects
- Section D. Equipment/Furniture/Fixtures
 - Purchasing of equipment/furniture/fixtures to complete tasks and projects



Unallowable Costs

- Any costs not in the approved budget
- Any costs not associated with the projects for Disaster Response and Long Term Recovery Activities
- Meals reimbursed over the State of Florida Meals/Per Diem Rates
- Mileage reimbursed over the State of Florida Mileage Rates
- Administrative costs in excess of 10% of the total award
- Refreshments, food, beverages or alcohol, entertainment, staff retreats, gifts, receptions, membership dues, lobbying fees, etc.
- Trainings or other expenditures that do not relate directly to the scope of your project and benefit disaster recovery
- Project costs incurred before the contract start date or after the contract end date
- Taxes of any kind



Budget Preparation Reminders

- Costs must be incurred within the contract dates

- For example, if the contract starts June 1st, an expenditure you incurred in the month of May will not meet this requirement and will not be reimburseable on this grant

- Supporting Documentation will be required for both Reimburseable and Match Expenditures



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Supporting Documentation

➤ Personnel Expenses

- Supporting documentation required:
 - **Timesheets** – signed and dated by employee and supervisor, have a certification statement and must clearly note the FDF hours – must match the pay periods for the pay dates
 - **Payroll registers or copies of salary warrants** (paystubs, etc.) – must note the pay period dates and the pay dates

➤ Personnel Fringe Benefits

- Supporting documentation required:
 - **Payroll registers or copies of salary warrants** - showing FICA withholdings
 - **Invoice(s)** for health care and other benefits with complete listing of employees and premiums – must note the coverage period
 - **Proof of Payment** (example: copies of checks, ACH online confirmation of payment) – must have payment date and amount paid)



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Supporting Documentation

➤ Travel

– Supporting documentation required:

- **Travel Reimbursement Form** - signed and dated by employee and supervisor; should include arrival and departure times for calculating meals and per diem costs
- **Proof of Payment** for reimbursement (copies of checks) – must have payment date and amount
- For credit card purchases – A copy of **credit card statement** and **proof of payment** for the credit card must be provided

➤ Contractual Costs

– Supporting documentation required:

- **Copy of Contract** -identifying services and objectives
- **Invoice(s)** – detailed receipts must identify all purchases
- **Proof of Payment** – copies of checks – must have payment date and amount
- Credit card purchases – copy of **credit card statement** and **proof of payment** for the credit card must be provided



Supporting Documentation

➤ Materials and Products

- Supporting documentation required:
 - **Invoice(s)** – detailed receipts must identify all items purchased
 - **Proof of Payment** – copies of checks – must have payment date and amount
 - For credit card purchases – copy of **credit card statement** and **proof of payment** for the credit card must be provided

➤ Equipment, Furniture, Fixtures

- Supporting documentation required:
 - **Invoice(s)** – detailed receipts must identify all items purchased
 - **Proof of Payment** – copies of checks – must have payment date and amount
 - For credit card purchases – copy of **credit card statement** and **proof of payment** for the credit card must be provided



Supporting Documentation

➤ General Administrative and Operating Costs

– Supporting documentation required:

- Rent – copy of lease agreement which clearly identifies service location, rental agreement period, and monthly/annual cost
- All Invoice(s)/Billing Statements – must clearly identify the type of service, service period, and service location
- Proof of payment – copies of checks - must have payment date and amount
- Credit card purchases – copy of credit card statement and proof of payment for the credit card must also be provided

**Documentation of the Administrative Costs outside of those direct project costs will also be required*



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State of Florida Travel

- Maximum mileage reimbursement rate is **\$0.445 per mile** (can charge any excess to Match share)
- No reimbursement for mileage and gas (one or other)
- Lodging should not exceed \$165 per night

- Meals cannot exceed state of Florida per diem rates.
 - Breakfast – cannot exceed \$6 per person
 - Lunch – cannot exceed \$11 per person
 - Dinner – cannot exceed \$19 per person

To claim breakfast travel must begin before 6:00 a.m. and go beyond 8:00 a.m.

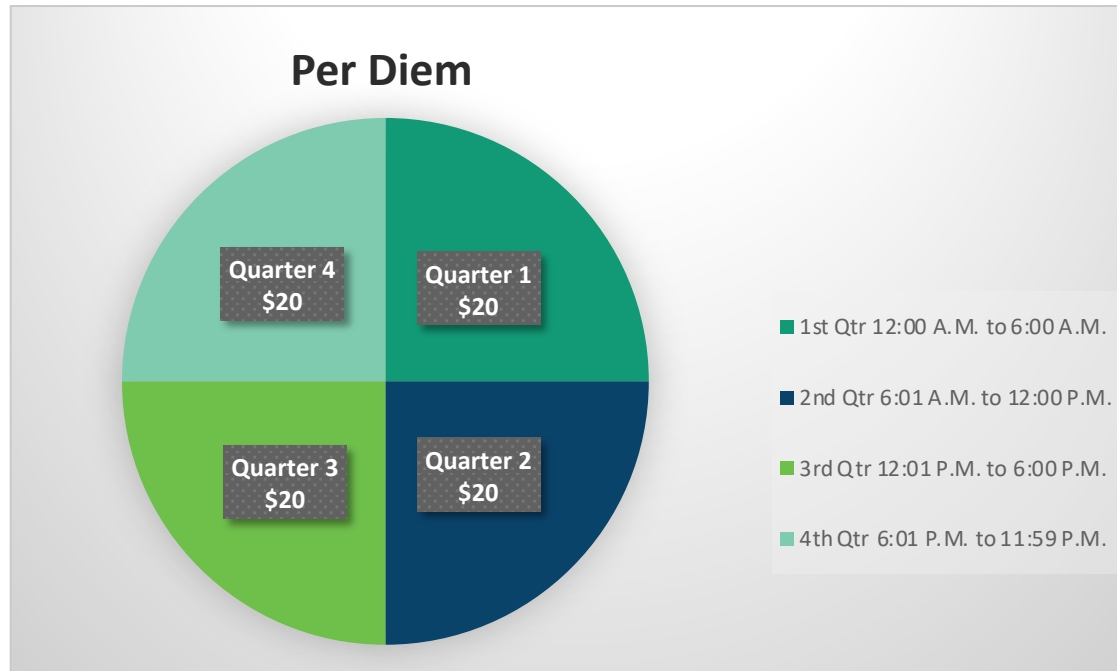
To claim lunch travel must begin before 12:00 p.m. and go beyond 2:00 p.m.

To claim dinner travel must begin before 6:00 p.m. and go beyond 8:00 p.m.



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State of Florida Travel – Per Diem



- For last day of travel on overnight trips, per diem is paid in lieu of meals; the total amount is based on your return time to headquarters (office)



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Budget Preparation

- All costs should be included in an equation format

- Examples:

Personnel Salary: $\$50,000 \times 50\% \text{ time on grant} = \$25,000$

Travel: Hotel $\$150 \text{ per night} \times 3 \text{ nights} = \450 ; meals $\$36 \text{ per day} \times 3 \text{ days} = \108 ; per diem = $\$60$; $\times 2 \text{ staff} \times 2 \text{ trainings} = \$2,472$

- All costs should be itemized and listed individually

- Examples:

Personnel Fringe: Retirement $\$25,000 \times 10.82\% = \$2,705$; Dental $\$360 \times 50\% \text{ on grant} = \180 ; Health $\$25,600 \times 50\% \text{ on grant} = \$12,800$; Grant Total = $\$15,685$

Furniture: Refrigerators $\$350 \times 10 \text{ clients} = \$3,500$; Washers $\$275 \times 10 \text{ clients} = \$2,750$; Grant Total = $\$6,250$

- All costs should be rounded (down if \$.49 or under and up if \$.50 or above)



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Budget Preparation Examples

➤ Section A

$\$50,000 \text{ annual salary} \times 60\% \text{ of time on grant project} = \$30,000$

$\text{FICA} = \$30,000 \times 7.65\% = \$2,295$

$\text{Health Insurance} = \$7000 \text{ annually} \times 60\% \text{ on grant project} = \$4,200$

$\text{Mileage} = 375 \text{ miles} \times 12 \text{ months} \times 1 \text{ staff} \times \$0.445 \text{ per mile} = \2005
(rounded)

Admin Cost = 10% Max of Total Budget (indirect costs are not required to be itemized, but supporting documentation will be required with monthly invoices to support the amount claimed)

➤ Section B

$\text{Roofing Contractor @ } \$25 \text{ per hour} \times 150 \text{ hours} \times 12 \text{ months} = \$45,000$

$\text{Permits and License Fees for 3 project sites @ } \$2,500 \text{ per site} \times 3 \text{ sites} = \$7,500$



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Budget Preparation Examples

➤ Section C

Metal Roofing Supplies @35 each x 3 sites x 100 per site = \$10,500

Painting Supplies 3 sites (written quote ABC Paint Company) = \$30,000

➤ Section D

Air Conditioning Units @ \$6,000 each x 3 sites = \$18,000

Stoves @ \$800 each x 3 sites = \$2,400

Hot Water Heaters \$750 each x 3 sites = \$2,250



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Sample Completed Budget on Budget Form

	A	B	C	D
1	LEGAL APPLICANT (LEAD AGENCY):	Tracie's Awesome Services		
2	PROGRAM:	Volunteers R Us		
3	BUDGET DATES	12/1/21	TO	11/30/22
4	PROGRAM YEAR:	2021-2022		
5		BUDGET		
6		FDRF	Match	Total
7				
8	A. General Administrative and Operating Costs (Salaries, Fringe Benefits, Travel, Rent, (non-tangibles) etc. not to exceed 10% of the total grant - list each item separately below)			
9	Volunteer Coordinator (\$50,000 x 50% time on grant)	\$25,000.00		\$25,000.00
10	FICA (\$25,000 x 7.65% = \$1,912.50)	\$1,913.00		\$1,913.00
11	Retirement Match (\$25,000 x 10.82% = \$2,705)	\$2,705.00		\$2,705.00
12				\$0.00
13	A. General Administrative and Operating Costs	\$29,618.00	\$0.00	\$29,618.00
14	B. Contractual Costs (includes costs for hiring of contractors in completing tasks/projects - list each item separately below)			
15	Roofers (\$150 per hr x 40 hours x 10 houses)	\$120,000.00		\$120,000.00
16	Permits and License Fees (\$2,500 per site x 10 sites = \$25,000)	\$25,000.00		\$0.00
17				\$0.00
18	Volunteer Hours (6,770 hours x \$26.32 per hour = \$178,186)		\$178,186.00	\$178,186.00
19	B. Contractual Costs	\$145,000.00	\$178,186.00	\$323,186.00
20	C. Materials and Products (includes supplies/materials purchased to complete tasks/projects(nails, wood, roofing, etc. - list each item separately below)			
21	Painting Supplies (quote provided from ABC Company for \$3,500 per site x 10 clients = \$35,000)	\$35,000.00		\$35,000.00
22				\$0.00
23	Roofing Supplies (\$6,500 each x 10 clients = \$65,000)	\$65,000.00		\$0.00
24				\$0.00
25	C. Materials and Products	\$100,000.00	\$0.00	\$100,000.00
26	D. Equipment/Furniture/Fixtures (includes equipment/furniture/fixtures to complete tasks/projects (air conditioning units, desks, computers, plumbing, etc. - list each item separately below)			
27	Air Conditioners (\$6,000 each x 10 clients = \$60,000)	\$60,000.00		\$60,000.00
28	Refrigerators (\$350 each x 10 clients = \$3,500)	\$3,500.00		\$0.00
29	Washers (\$275 each x 10 clients = \$2,750)	\$2,750.00		\$0.00
30	Hot Water Heaters (\$750 each x 10 clients = \$7,500)	\$7,500.00		\$7,500.00
31	Stoves (\$800 each x 10 clients = \$8,000)	\$8,000.00		\$8,000.00
32	D. Equipment/Furniture	\$81,750.00	\$0.00	\$81,750.00
33	SUBTOTAL	\$356,368.00	\$178,186.00	\$534,554.00
34				
35	TOTAL BUDGET AMOUNTS:	\$356,368.00	\$178,186.00	\$534,554.00
36	FDRF / Match Share:		50.00%	50.00%
37				
38	Match (Provide Name of Funding Sources)		Cash or In-kind	
39	House Rebuild Volunteer Hours (6,770 hours annually x \$26.32 per hour = \$178,186)		In-Kind	
40				



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Match Requirements

- There will be a 50% match requirement with this round of funding
- Can be cash or in-kind
- Can use State and Federal funds to match as long as the funders are aware and have approved of the use
- Must be able to be documented (supporting documentation will be required to support the expenditures claimed)

Match Requirements

- Volunteer Hours can be used for match on this grant
 - Hours must be within the contract period
 - Hours must be documented and provided with monthly invoices (VF can provide a sample form to be used; should include name of volunteer, dates and times of volunteer hours and should be certified with a signature)
 - Hours must be valued at the \$26.32 per hour, which is the Florida independent sector rate for the value of volunteer hours

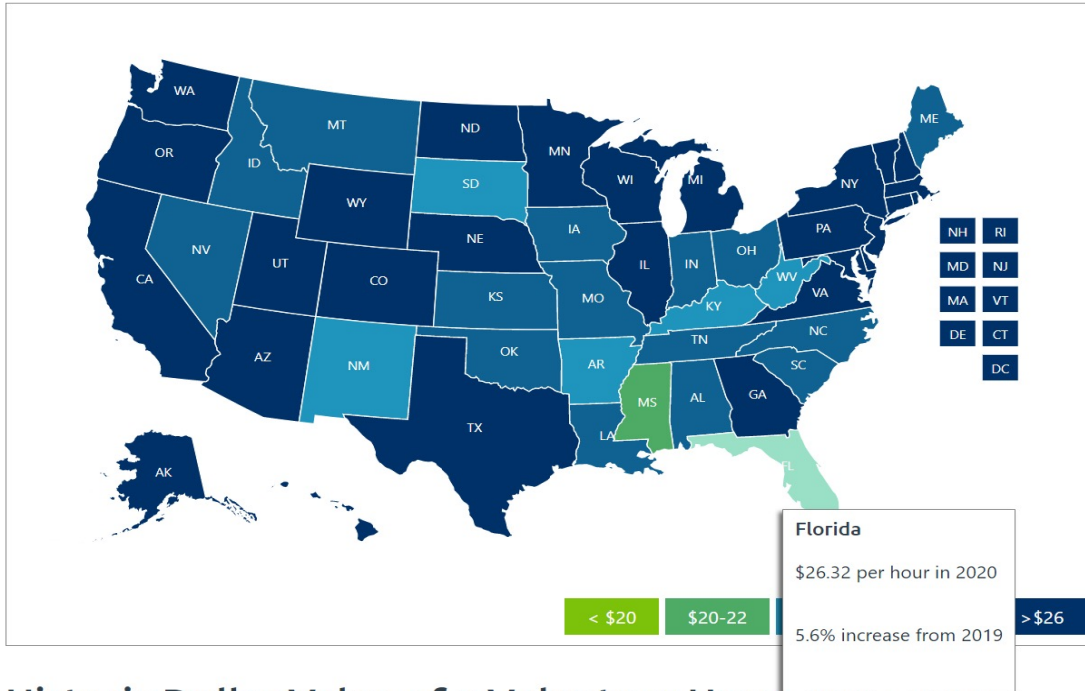


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States Value of Volunteer Time

State Values of Volunteer Time

List View



Historic Dollar Value of a Volunteer Hour: 2002-2020



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Source of Funds Section

Noting the Source of Funds is Required!

- Be sure to list your Source of Funds at the bottom of the form
- Provide the Name of the Funding Source and dollar amount
- Note if the Match provided will be Cash or In-Kind
- Must also include Volunteer Hours in this section



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Advance Requests

- Are allowable and can be requested after the approval phase; using the Advance Request Form in the contract package;
- May not exceed 20% of award;
- Will not be issued until all start-up documents have been received, the contract has been signed, and the budget has been verified and approved;
- Monthly invoices will be used to offset the advance funds;
- No other payments will be made until the advance funds have been accounted for;
- Once the advance funds have been accounted for, the reimbursements will continue as cost reimbursement.



Questions? Comments? Concerns?



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