

<b>Instructions for Completing the DCDEE Budget Narrative and Line Item Budget</b>
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**Expenditure Categories**

**Lines 11-15) Personnel:**

Use lines 11 & 12 to report expenditures for personnel costs that include all compensation (salary/wages/benefits) for permanent employees and their corresponding staff benefits and any professional services costs.

Complete provided “*FTE Detail for Budget Line 11*” worksheet, according to instructions provided, for additional information regarding personnel expenditures.

Use line 13 to report any expenditures relating to Board Member Compensation (excluding travel per diem). Use line 14 to report any expenditures for temporary staff not identified in lines 11 – 13.

The *budget narrative* should describe in greater detail the responsibilities, roles, activities and duties of listed personnel.

**16-22) Supplies and Materials:**

Supplies and materials generally include commodities that are consumed in operations within a relatively short period or the use of which results in a material change in, or an appreciable impairment of their physical condition.

The following list, which is not all inclusive, identifies the types of expenditures which should be reported under this category:

- a. Office Supplies and Materials
- b. Computer Supplies and Software
- c. Janitorial Supplies
- d. Educational/Medical Supplies
- e. Automotive Supplies
- f. Other (If you make an entry in “other”, please specify what the “other” expenditure is.)

The *budget narrative* should describe in greater detail how proposed supplies and materials will be used.

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**23-34) Current Obligations:**

All expenditures for operation and maintenance services incurred by the organization are classified as current obligations and services. The following list, which is not all inclusive, identifies the types of expenditures which should be reported under this category:

- a. Travel
- b. Communication Expense (Telephone, Postage, Internet Access, etc)
- c. Utilities
- d. Printing and Binding Costs
- e. Repair and Maintenance Costs
- f. Computer Services (Accounting, Payroll, Data Processing, etc)
- g. Employee Training
- h. Advertising
- i. Board Member Expense (Travel, Per Diem, etc)
- j. Other (If you make an entry in "other", please specify what the "other" expenditure is.)

The *budget narrative* should describe in greater detail how costs in the Current Obligations category were projected, and how those supplies, materials and activities will relate to the cost of the project.

**35-42) Fixed Charges and Other Expenses:**

All expenditures that are based upon a predetermined rate should be classified as fixed charges. The following list, which is not all inclusive, identifies the types of expenditures which should be reported under this category:

- a. Office Rent (Land, Building, etc.)
- b. Furniture Rental
- c. Equipment Rental (Telephone, Computer, Copier, etc.)
- d. Vehicle Rental
- e. Dues and Subscriptions
- f. Insurance and Bonding
- g. Administrative or Indirect Costs (not to exceed 7%)

The indirect cost rate cannot exceed 7%. Indirect costs may be charged on salary and benefits only. A waiver of this requirement can only be considered in cases in which the majority of costs are outside the salary and benefit lines.

**NOTE: If costs for line items 35 – 40 are listed in this category, administrative/ indirect costs shall not be charged on line 41.**

The *budget narrative* should describe in greater detail how costs in the Fixed Charges and Other Expenses category were projected, and how those costs and activities will relate to the cost of the project.

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**43-49) Capital Outlay:**

All expenditures that are for the purchase of tangible items with a service life of more than one year should be classified as capital outlay. The following list, which is not all inclusive, identifies the types of expenditures which should be reported under this category:

- a. Land/Buildings
- b. Office Furniture
- c. Computer Equipment
- d. Vehicles
- e. Books (To be used in a library)
- f. Other (If you make an entry in "other", please specify what the "other" expenditure is. )

The *budget narrative* should describe in greater detail how costs in the Capital Outlay category were projected, and how those costs will relate to the completion of the project.

**50) Total Grants and Contracts:**

Enter the total of all funds you make available to other organizations or entities through formal grants or contracts. If you make an entry in this line, please specify what the expected expenditure is and the accompanying subcontractor(s).

The *budget narrative* should describe in greater detail how costs in the Total Grants and Contracts category were projected, and how those costs and activities will relate to the cost of the project.

**51) Total Purchase of Services Costs:**

Enter the total of all funds made available to purchase services for which a formal contract or grant is not in place. If you make an entry in this line, please specify what the expected expenditure is both on the line item budget and in greater detail in the *budget narrative*.

**52) Total Expenses:**

Line 52 is the total sum of lines 15; 22; 34; 42; and 49.

**53) Project Income:** Enter any expected income to be generated related to this project.

In the *budget narrative* describe the source of income in detail and how activity and income relates to the project.

**54) Net Total:** The spreadsheet is set up to automatically calculate the difference between Line 52 and Line 53.