
ENOUGH Budget Requirements

• September 6, 2024



Grants Plus 

Welcome

Meet our team



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OUR APPROACH

At Grants Plus, we “get” grants. We understand the complexities of the grant seeking process, we know how to interpret the giving trends and patterns of funders, and we have a proven history of empowering nonprofits to strategically grow their grant revenues over time.



\$300m⁺

IN GRANT FUNDING
RAISED

400⁺

NONPROFIT PARTNERS
SINCE 2007

300 yrs⁺

OF COLLECTIVE GRANT
SEEKING EXPERIENCE

Today's Agenda



1. *Budgeting best practices*
2. *ENOUGH budget requirements*
3. *Partnering for success*
4. *Q&A*



01 Budgeting best practices



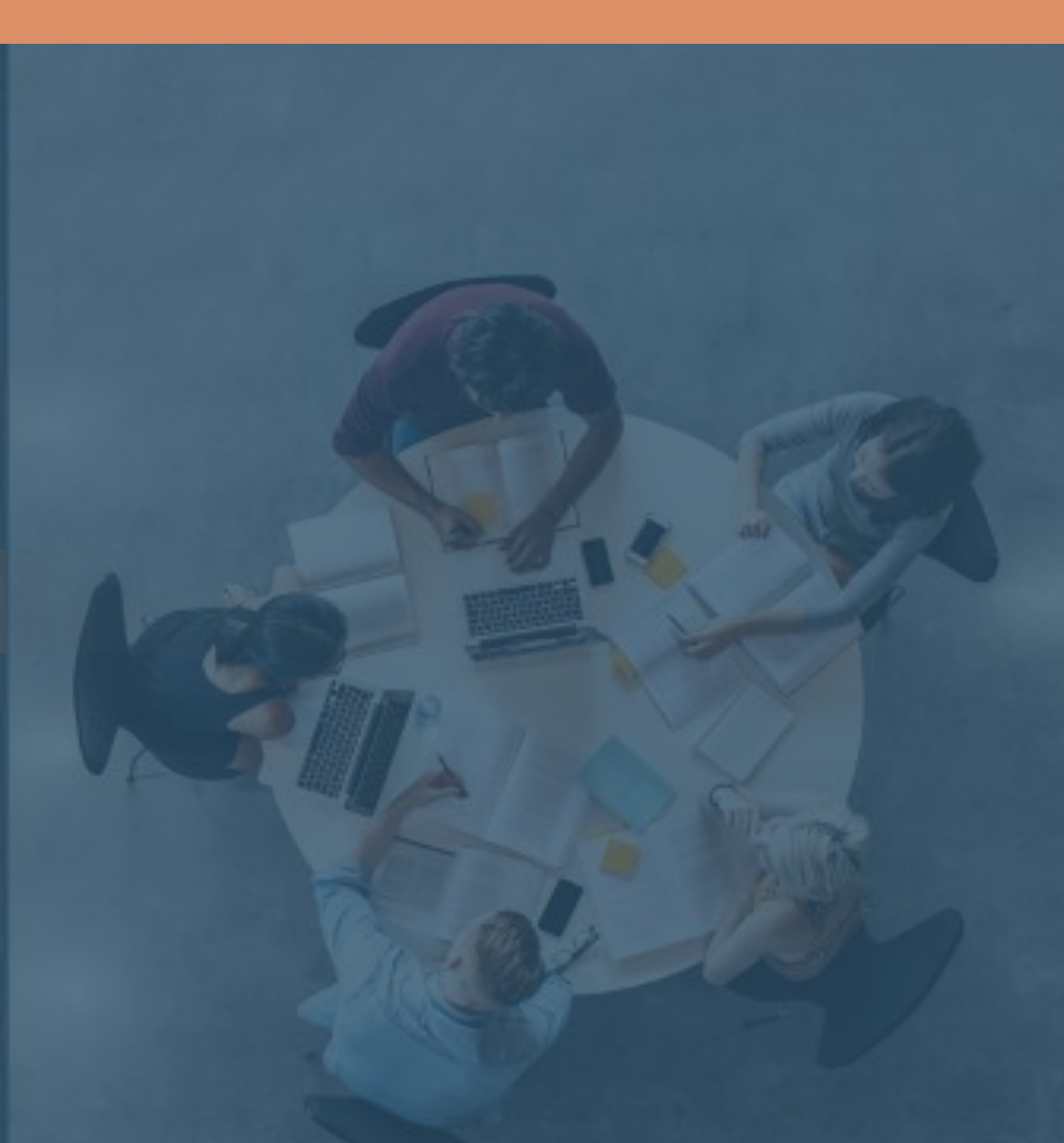
Laying the groundwork

What is a Budget?

- A financial plan that outlines the estimated income and expenses associated with a specific project or program for which you are seeking funding
- A blueprint for how you intend to use the grant funds to achieve your project's objectives
- A document that tells the same story as your proposal narrative, but in numbers

Why Is a Budget Important?

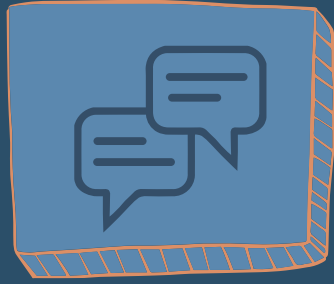
- Demonstrates financial responsibility
- Ensures project feasibility and sustainability
- Builds trust with funders
- Facilitates effective project monitoring and reporting



Nine

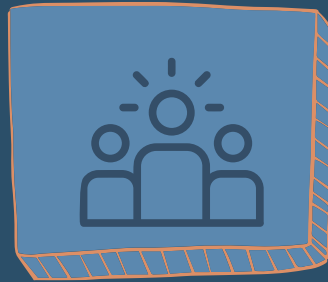
BEST PRACTICES IN BUDGET CREATION

1/3



1. Begin and End with Your Budget

- Don't delay – the budget should be one of the first things you tackle
- Read and fully understand the grant proposal guidelines and key requirements
- Plans evolve – ensure that the final budget supports the final program proposal



2. Involve the Right People

- Gather your budget-building team
- Likely participants include ED/CEO, CFO, program heads, development staff



3. Identify and Avoid Unallowable Costs

- Know what grant funds can and cannot be used for
- If in doubt, ask

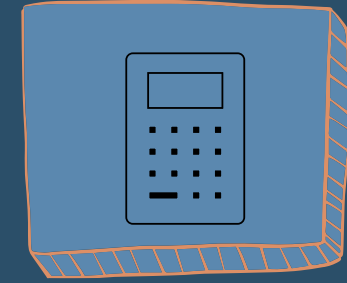
Nine

BEST PRACTICES IN BUDGET CREATION 2/3



4. Estimate Each Cost with Care

- Take care not to over- or under-budget
- Develop a realistic budget that includes all costs needed to do what you propose doing
- Make sure all activities in your narrative are reflected in your budget



6. Go “All-in” on Cost Calculations

- Consider total of all expenses related to an item
- Be accurate with allocations



5. Determine Direct and Indirect Costs

- Direct costs = Expense that go directly toward conducting the activities in your proposal
- Indirect costs = General business or operating costs required to maintain your organization
- When determining direct and indirect costs, think of both common and less common expenses

Nine

BEST PRACTICES IN BUDGET CREATION

3/3



7. Diversify Your Revenue Streams

- Include realistic income sources for all expenses
- Break income down by major category



9. Connect Costs to the Application Components

- Budget, budget narrative, program narrative, and outcomes should align seamlessly
- Tell a consistent and compelling story of your project's goals, activities, and financial needs



8. Highlight Matching Funds or In-kind Contributions

- Indicate a broader community of support
- Increase perceived value of your grant request



A BUDGET IS A STORY TOLD IN NUMBERS

02 ENOUGH budget requirements



Budget – Instructions Tab

- Each application must include a detailed budget including budget narratives in the budget template
- **Instructions:**
 - Do not delete, rename, reorder, or shade the tabs.
 - Do not reformat or alter any worksheets.
 - Use only whole numbers
 - The “ENOUGH Budget Total Page” tab rolls up calculations from the detailed budgets.
 - If you have any questions while completing the budget, email ENOUGH@maryland.gov



Cover Page Signatures & ENOUGH Budget Total Tabs



- Enter the Community Quarterback Information – Including EIN number
 - *Use full legal name of the Community Quarterback*
- No matching funds are required.
- All non-ENOUGH Grant Program revenue flowing through the Community Quarterback organization **must** be identified as either:
 - *1. Cash contributions*
 - *2. In-Kind contributions*
- **Funds must be Allowable, Allocable, and Reasonable:**
 - *Funds must be monitored, tracked, and reported*
 - **Applicants Must Provide:**
 - Itemized budget breakdown
 - The basis for estimating the costs



Community Quarterback Tab

- Funds awarded to the Community Quarterback may be transferred to partners to accomplish proposed activities.
- For the Community Quarterback budget, the Total Direct Cost includes the Community Quarterback's direct costs and all partner budgets.



Definitions and guidelines

- **Indirect Costs:** those incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited.
- **Up to 15% of Modified Total Direct Costs (MTDC)** may be requested for indirect costs if the grantee or sub-grantee is a non-profit organization.
- ***Indirect costs may be requested for up to 15% of Modified Total Direct Costs (MTDC).***
 - How to Calculate the MTDC: For each subcontract and sub-grant over \$50,000, modify the indirect cost base by subtracting the amount of each subcontract or sub-grant over \$50,000 to identify the Modified Total Direct Cost before calculating the indirect cost.





Budget Category Details

Personnel

Applicants must connect the staff member's function and role to the activities in the Project Narrative.

List salaries and fringe benefits (i.e. health insurance) as separate line items

- Fringe benefits may not exceed 35% of reported salary costs.
- You can request partial full-time Equivalent (FTE) compensation and benefits of existing staff, but timesheets must be kept for all personnel included in the grant.

Salaries:

- For each salary line item, include: full salary amount, percentage of time spent on the project, hourly rate.
 - Full-time = 40 hours per week
 - Hourly Rate = person's annual salary divided by 2,080
- Consultants should be listed under the "Contractual Services" category.

Budget Category Details

Operating Expenses

- Provide a calculation and rationale for each line item
- This should include how the expense directly connects to activities in the project narrative
- Examples:
 - *Supplies, technology, software, dedicated office rental, telephone, postage, photocopying, and other applicable expenses*

Travel

- Can include mileage, transportation costs, meals, and lodging expenses
- Must not exceed the State of Maryland's reimbursement rates below:
 - **Mileage:** \$0.67 cents/mile
 - **Per Diem:** follows the State's Meal & Incidental Expenses rates
 - **Lodging Rates:** follows the U.S. General Services Administration rates



Budget Category Details

Contractual Services

- Examples: consultants, service providers, vendor contracts
- For Consultant's fees to qualify, they must be obtained through a written agreement or contract.
- You must include:
 - *Identify the name(s) of the contracting party*
 - *cost per contractor*
 - *amount of time that the project will be working with contractor(s)*
 - *for professional services contracts, provide the amount of time to be devoted to the project*
 - *Provide the basis for cost estimates*

Equipment

- Definition: having a useful life **greater than ONE YEAR** and a procurement cost of **\$5,000 or more per unit**.
 - *Costs can include taxes, delivery, installation*
- Equipment that costs less than \$5,000 should be included in the "Other" Category

Other

- All costs not covered by the previous categories
 - *Examples: Food, facilities or event space rental, professional dues/subscriptions, and equipment with a useful life of less than one year and costs less than \$5,000*
- Helpful tips: Provide the cost per item. Provide the basis for cost estimates.



What's Allowed?



Allowed

- **Food and beverages IF...**
 - Incurred by employees/Partnership members traveling overnight on official business
 - Bulk drinking water where tap water is not potable
 - Routine expenses for programs serving children and youth
 - Meetings/groups where attendees are mostly family or youth
 - Special events where attendees are not partnership members or staff or agency representatives
- **Gift cards are permitted for incentives for participants of meetings/focus groups IF...**
 - Only the necessary number of gift cards are purchased
 - The organization does not maintain an inventory of gift cards
 - Participants are families and/or children/youth



Not Allowed

Alcohol	Assets, goods, or services for personal use	Capital projects and renovations
Bad debts	Interest on credit	Gifts for Board members/ Board employees
Contributions to charitable organizations not in support of a defined activity	Costs of organized fundraising events	Costs for training/ assistance from consultants that is offered at no-cost by GOC or a member agency
Criminal defense claims	Costs of investment counsel	Plaques or items presented to speakers in excess of \$50
Entertainment costs	Lobbying	Expenses from the establishment, maintenance or liquidation of foundation or other accounts used for the purpose of maintaining earned reinvestment and other State funds
Fines, penalties, and interest on fines/penalties	Losses on other awards	

Partner Summary Tab

✓ Applicants do not need to submit project budgets for all partners if the partners will NOT be receiving ENOUGH pass-through funds.

✓ If there is no single subcontract or sub-grant over \$50,000, calculate the indirect cost by using the Total Direct Cost that is automatically calculated.

✓ Entities serving as a partner can partner with multiple organizations applying for ENOUGH funds, if two conditions are met:

Conditions:

1. Quarterback should not be shared
2. Any partner on the collaborative, needs to be focused on that particular community

✓ For each subcontract and sub-grant over \$50,000, modify the direct cost total by subtracting the amount of each subcontract or sub-grant over \$50,000 to identify the Modified Total Direct Cost (MTDC) before calculating the indirect cost.

- **Indirect Cost = MTDC x 0.15**

Complete one “Partner” tab per partnership



03 Partnering for success





Partnering in the Budget Process



Organization's project lead

- Secondary role in the budgeting process
- Advise finance team on key choices related to the proposed project



Grant proposal developer

- Support role in the budgeting process
- Receive approved figures from finance team and ensure finalized budget document aligns to requirements in the NOFO and details in the narrative



Organization's finance department

- Primary role in the budgeting process
- Prepare financial figures and make appropriate budget allocations



Maryland Governor's Office for Children

- Resource for application and budget questions
- Make use of available office hours!



QUESTIONS?

