

DCJS Grantee SFS Budget Guide:

This guide has been developed for organizations awarded grant funding through DCJS. Common budget lines are listed below in the appropriate budget categories. This document should be used for reference when entering budget information into SFS. Please note that budgets may be limited by award notice language and funding restrictions. Contact your Public Safety Grants Representative with contract related questions.

Utilize the [SFS Budget Worksheet](#) for all budget narratives, justifications, and explanation of costs.

****Please note this budget guide may be subject to change. ****

Example Expenses:	Suggested Budget Line Name:	SFS Budget Category:	Additional Notes:
Salary / Personnel: Enter the calculations used to decipher what portion of the funded employee's salary is charged to the grant. Describe the funded position's job duties and include the annualized salary per position, number of positions in the title, standard work week (hours), % of Effort Funded (or FTE), and number of months funded.			
Personnel Lines (ex: CEO, CFO, Program Manager, Attorneys, etc.)	Position Name (Do not include employee names or dates)	SALARY	Consolidate duplicate titles onto one line item. Ex: Budget Line: Attorneys Justification: Provides legal services to indigent population. Attorney 1 - Salary \$54,000 Attorney 2 - Salary \$55,000 Annualized Salary - Attorneys at \$54,500 (average of positions) Standard Work Week – 35 hours % Effort Funded – 50% (combine %'s for all positions) Number of Months Funded – 12
Overtime	Overtime (Do not include employee names or dates)		
Fringe/Fringe Benefits: Enter the Fringe Costs being charged to the grant including the fringe rate (%). Combine all fringe expenses into one category. List the benefits being accounted for in the justification.			
Fringe / Fringe Benefits	Fringe	FRINGE	Combine all fringe expenses into one line. Ex: Budget Line: Fringe Benefits Justification: Includes Health/Dental/Vision Insurance, FICA, MTA Tax, SSI, Life, LTD & AD&D, Unemployment, Pension, Workers Comp, and Disability Benefits. Include Fringe Rate (%) in justification, not in the budget line.
Contractual: Include Contractors/Consultants providing services. Provide a copy of service provider agreement signed by both parties. The rate for a consultant should not exceed \$650 for an eight-hour day or \$81.25 per hour (not including travel and per diem costs). A rate exceeding \$650 per eight-hour day or \$81.25 per hour requires prior written approval (Single/Sole Source Form) from DCJS and may be approved on a case-by-case basis where adequate justification is provided and expenses are reasonable and allowable.			
Accounting Services	Accounting Services	CONTRACTUAL	Do not include vendor names in contractual budget lines (ex: Paychex, ADP, LegalServer, etc.)
Clinical Facilitation	Clinical Facilitation		
Lawyer Consultant	Legal Consultant		
Event Facilitators	Event Facilitators		
Equipment: Tangible, non-expendable items (rental or purchase). Specify if equipment is being rented. As stated in Contract Appendix A-1, it is not necessary to record individual units of equipment with a purchase value of under \$500. If purchased equipment is over \$500 (per unit) an Equipment Inventory Form is required. Submit the Equipment Inventory Form when all equipment has been purchased.			
Equipment	Equipment	EQUIPMENT	Ex: Budget line: Equipment Justification: Explain breakdown of costs. Detail if equipment is rented/owned.
Copier Rental	Equipment Rental		
Laptops	Laptops and Related Equipment		
Printers	Printers and Related Equipment		

Example Expenses:	Suggested Budget Line Name:	SFS Budget Category:	Additional Notes:
Supplies: Supplies are defined as consumable goods that require replacement. These items can be combined into one category. Separate Office Supplies (pens, paper, ink, flash drives) from Program Supplies (materials for presentations, handouts, etc.)			
Office Supplies	Office Supplies	OPERATING EXPENSES	Ex: Budget line: Office Supplies
Program Supplies	Program Supplies		Justification: Description of items and if available, approximate number of units.
Postage	Postage		
Travel: This section is used to itemize travel costs. Transportation reservations will not be paid under the Travel category unless the travel has occurred. If travel has not yet occurred, the expense should be included in the Other Expenses category. If travel expenses are an approved expenditure under the Contract, travel expenses shall be reimbursed at the lesser of the rates set forth in the written standard travel policy of the Contractor, the OSC guidelines, or United States General Services Administration (GSA) rates. No out-of-state travel costs shall be permitted unless specifically detailed and pre-approved by the State.			
Car Rental	Travel and Subsistence	TRAVEL	Do not include training/course registration costs in the Travel category. Place these costs in the All Other category. Training related travel costs belong in the Travel category.
Hotel & Per Diem			
Mileage Reimbursement			
Staff Travel			
Rental of Facilities: Detail the rental expenses being charged against the grant. Grantee owned facility mortgage and property taxes are not allowable.			
Office Rental/Lease	Rental Costs	SPACE/PROPERTY RENT	Ex: Do not include property address in budget description. Security Deposits are unallowable expenses. Budget Line: Rental Costs Justification: Office Rental/Lease for space. Include the calculation for how the amount being charged to the grant was obtained.
Utilities: Detail Utility costs.			
Electric, Gas, Phone, Internet	Utilities	UTILITIES	
Alterations and Renovations: Costs associated with altering or renovating facilities.			
Perimeter Security Fencing	Perimeter Security Fencing	OTHER	
Interior/Exterior Doors	Interior/Exterior Doors		
LED Floodlights	LED Floodlights		
All Other Expenses: This category encompasses all costs that do not specifically belong in another budget line.			
Advertising	Advertising	OTHER	Describe in detail the justifications for the Other Expense lines.
Attorney Registration Fees	Attorney Registration Fees		
Audit Fees	Audit Fees		
Cleaning Costs	Space Maintenance		
CLEs	Training		
Conference / Symposium / Event	Conference Costs		
Decal Wrapping	Decal Wrapping		
Emergency Client Fund	Emergency Client Fund		
Food	Food		
Indirect Costs / Administrative Cost	Indirect or ICR or Indirect Cost		
Insurances	Insurances		
Legal Research Subscription	Legal Research Subscription		
Litigation Expenses	Legal Expenses		
Printing	Printing		
Software	Software		
Stipends	Stipends		
Sub-awards	Subaward for _____ services (Do not list name of agency)		
Training	Training		
Transportation Reservation	Transportation Reservation		
Uber/Lyft Gift Cards or Bus Passes	Participant Travel		
Website Costs	Website Costs		