

Housing Opportunities for Persons with AIDS Program Request for Application 12-10480

INSTRUCTIONS FOR COMPLETING BUDGET DOCUMENTS

This attachment provides instructions on how to complete each budget document required as part of this RFA. The budget documents are in Excel format and are incorporated as Attachment 8 of this RFA.

Definitions for Budget Documents

Please adhere to the following definitions when completing the budget documents.

Terms	Definition
Administrative Costs (not to exceed 7% of allocation)	<p><i>Title 24, CFR, Part 574.3</i> – Administrative costs are costs for general management, oversight, coordination, evaluation, and reporting on eligible activities.</p> <p>Administrative costs are the sum of administrative personnel, administrative operating expenses, and administrative indirect costs.</p> <p>Note: <i>Title 24, CFR, Part 574.300(10)(ii)</i> – Contractor may use up to 7% of the amounts received for administrative costs.</p>
Administrative Personnel Costs	The total salaries, wages, and fringe benefits paid to the Contractor's staff for program administration functions.
Administrative Operating Expenses	Typically operating expenses that can be assigned to HOPWA program administration. This might include office supplies, postage, facilities, communication systems, etc.
Administrative Indirect Costs	<p>Typically costs that cannot be assigned to one program. Often this category is used when a contractor has multiple programs and divides the office rent, utilities, janitorial services, payroll accounting, etc., either equally between programs or based on the percentage of time spent on a program.</p> <p>NOTE: Indirect costs are limited to 15% of Administrative Personnel Expenses. Contractors may take up to 15% of their total administrative personnel</p>

Terms	Definition
	budget.
<p>Activity Delivery Costs</p> <ul style="list-style-type: none"> • 15% of TBRA subsidy budget for personnel costs and operating expenses • 5% of Housing Case Management personnel costs for operating expenses 	<p><i>Title 24, CFR, Part 574.3</i> – costs directly related to carrying out eligible HOPWA activities.</p> <ul style="list-style-type: none"> • Activity delivery costs for TBRA may include personnel and operating expenses associated with, but not limited to: publicizing the program; briefing applicants, participants, and rental property owners; receiving and reviewing household applications; determining and verifying household income and eligibility; setting up household files; conducting initial unit inspections; and certifying and documenting rent reasonableness, landlord lease negotiations and contracts, waiting list management, collaboration with service provider agencies, processing landlord subsidy payment checks, travel, and operating expenses related to delivery of service. Operating expenses may include, but are not limited to, mileage reimbursement, office supplies, postage, prorated office rent, copies, and communication services. • For salary-based activities such as housing case management, activity delivery costs include operating expenses such as, but not limited to, office supplies, postage, pro-rated office rent, copies, and communication services.
Activity Delivery Personnel Costs	Staff providing direct client services or delivery of a HOPWA activity. For the purposes of this RFA, personnel costs are salary, wages, and fringe benefits (includes travel costs) associated with providing TBRA and Housing Case Management.
Activity Delivery Operating Expenses	Overhead costs associated with the delivery of a HOPWA activity provided by the contractor. This may include office supplies, copies, postage, pro-rated office rent, telephone and other communication, etc.
Other Costs	Non-personnel client services provided by contractor such as housing subsidy payments. Other Costs also include subcontracts.
Capital Expenditures	Note: Capital expenditures are not an eligible HOPWA activity for this RFA.

Terms	Definition
Lodging and Per Diem Rates	Rates limited by the California Department of Personnel Administration. Note: These rates must be used when estimating and reimbursing staff travel expenses. Click here to link to the per diem rates.

Form A - Program Administration Budget Detail

In the Excel budget workbook, select the *A- Program Admin Detail Yr. 1-3* tab.

This tab includes one budget detail for each budget period.

- Complete one table for each budget period. The tables are labeled *Year 1 Budget Period*, *Year 2 Budget Period* and *Year 3 Budget Period*.
- The *Program Administration Budget Detail (Form A)* itemizes the contractor's administrative expenses as defined by HUD.
- Ensure that the program administration budget does not exceed 7% of the total allocation as instructed in the Definitions for Budget Documents section.
- When completing *Form A*, please:
 - Fill out the form completely.
 - Complete the *Administrative Personnel and Operating*, and *Indirect Expenses*. See the *Definitions for Budget Documents* section for allowable costs, caps, and limitations.
 - List all staff paid from this contract that will perform program administrative functions.
 - Round all figures to the nearest whole dollar.
 - Itemize any Indirect Costs or Operating Expenses.
 - Ensure that Indirect Costs do not exceed 15% of the total administrative personnel costs.

Note: Also report personnel costs for staff performing administrative functions on *Form C - Personnel Detail*.

Form B - Housing and Other Services Budget Detail

In the Excel budget workbook, select the *B- Hsg&Svc Budget Detail Yr 1-3* tab. The *Housing and Other Services Budget Detail (Form B)* includes direct client services and activity delivery costs associated with those services by program year. The columns are labeled A through E.

- Complete one table for each budget period. The tables are labeled *Year 1 Budget Period*, *Year 2 Budget Period*, and *Year 3 Budget Period*.
- Enter information in the blue highlighted cells only.
- In *Column B*, enter the estimated number of households to be assisted in the blue-highlighted cell for each HOPWA activity.

- In *Column C*, enter the non-personnel costs. For this RFA, the budget for the TBRA subsidy/vouchers is the only non-personnel cost.
- In *Column D*, enter all personnel costs including salaries, wages, and fringe benefits by program activity.
- In *Column E*, enter operating expenses for each program activity.

Note: All personnel costs identified on *Form B* must also be reported on *Form C – Personnel Detail* for the appropriate budget period.

Form B1 –Budget Narrative

In the Excel budget workbook, *select the B1 Budget Narrative* tab. In the *Budget Narrative (Form B1)*, describe the following:

- The methodology used to calculate the HOPWA TBRA subsidy for each year.
- Personnel cost details to support the budget and other information provided on *Forms A, B, C, D and E* such as, but not limited to, the methodology for calculating staff time spent on HOPWA activities, an itemization of fringe benefits, and how travel costs were determined. If subcontracting for a service, include personnel detail information for the subcontracting organization.

The following is additional instruction to assist in developing the personnel budget as well as the TBRA subsidy budget.

Determining Staffing Costs

- Activity delivery costs for TBRA may include personnel costs and operating expenses associated with, but not limited to, publicizing the program; briefing applicants, participants, and owners; receiving and reviewing household applications; determining and verifying household income and eligibility; setting up household files; conducting initial unit inspections; and certifying and documenting rent reasonableness, landlord lease negotiations and contracts, waiting list management, collaboration with service provider agencies, processing landlord subsidy payment checks, travel, and overhead costs related to delivery of service.
- Activity delivery costs may not exceed 15% of funds budgeted for TBRA subsidy payments.

Below is the recommended methodology for calculating the 15% activity delivery fee:

Methodology	Example
TBRA housing subsidy budget	\$100,000
TBRA subsidy budget X 15%	15,000
Total TBRA Budget	\$115,000

- Housing Case Management may be budgeted if there are funds remaining after all TBRA costs have been budgeted for each program year. Once a client is placed in housing, follow-up case management is often necessary to ensure the household is able to maintain its housing. OA limits the funding of Housing Case Managers to 20% of the total allocation.
- If paid by HOPWA funds, staffing costs to administer the program and provide program support, such as accounting or fiscal staff and clerical support, should also be included in the *Budget Narrative*.

Determining TBRA Rent Subsidy Payments

For guidance on developing a budget for rental subsidy payments, refer to the *HUD Financial Training Manual for HOPWA Grantees, Module 6, Page 51*. The training manual is available at:

<https://www.onecpd.info/resources/documents/HOPWAFinancialManagementTrainingManual.pdf>

Form C -Personnel Detail

In the Excel budget workbook, select the *C - Personnel DetailYr1* tab. When completed, select and complete the *C - Personnel DetailYr2* tab, then select and complete the *C - Personnel Detail Yr3* tab.

The *Form C* includes tables for reporting personnel costs for staff involved in:

- Program administration activities such as oversight, invoicing, reporting, and program evaluation as identified on *Form A*.
- Activity delivery personnel costs as identified in the *Activity Delivery Salaries, Wages, and Fringe Benefits* section of each HOPWA activity on *Form B*; and client services such as Housing Case Management identified on *Form B*.

When completing *Form C*:

- Complete one form for each budget period.
- Complete one *Employee Position Summary* for each employee to be paid with HOPWA funds. Each *Employee Position Summary* includes sections labeled *A* through *N* and a space to describe staff duties. Complete each section as follows:
 - Enter the job classification or title.
 - Enter the name of employee if known.
 - Identify the time base of the position. State the time base of the actual position within your agency, not the time allocated to HOPWA.
 - Enter the estimated annual salary of the employee.
 - Enter the fringe benefits allowed by your agency by a percentage amount.

- (No alpha label for this cell). Describe the HOPWA duties the employee will be performing including program and program administration activities.
- List each HOPWA service category that will be performed by this employee. A drop-down list is provided on the form.
- Enter the amount budgeted for each HOPWA program activity for salaries/wages.
- The worksheet self-calculates the budgeted staffing costs for each HOPWA activity as a percentage of total salary.
- Enter fringe benefits by HOPWA activity.
- Self-calculates fringe benefits as a percentage of salaries/wages.
- Self-calculates the sum of salaries/wages and fringe benefits.
- Enter costs related to job-required travel for the employee. Travel costs should also be included in Fringe Benefits on *Forms A* and/or *B*. Use the State's per diem reimbursement rates to estimate any travel expenses.
- Round all figures to the nearest whole dollar.
- If there are more employee positions than tables available, please copy and paste additional tables.

Form D – Subcontractor Housing and Other Services Budget Detail

- This form is required if an applicant is subcontracting with a service provider to provide an eligible HOPWA activity. This form includes the same budget information as *Form B*. See *Form B* instructions above.
- The sum of the subcontractor budget will roll up as Other Costs in the five-line item budget shown on *Form E – Budget Overview*.

Form E – Subcontractor Personnel Detail

This form includes the same personnel detail information as *Form C* for subcontracting agencies with the exception of program administration activities. See *Form C* instructions above.

Form E - Budget Overview

The *Budget Overview (Form E)* tables are for data verification only. This section self-populates line items from *Forms A, B* and *D* to verify that budgeted amounts will equal the total Allocation. Use this table to verify that the budget entries made on *Forms A, B,* and *D* correspond. The *Budget Overview* tables will be used to develop the budgets for the Cooperative Agreement.