

DVR ANNUAL BUDGET SUMMARY

INSTRUCTIONS: PLEASE COMPLETE THIS DOCUMENT ONCE PER ORGANIZATION PER PROGRAM YEAR FOR EACH TRAINING PROGRAM PROPOSED. REFER TO THE ATTACHED GLOSSARY FOR DESCRIPTIONS OF THE LINE ITEMS.

Agency Submitting: _____

Skill Training Program Title: _____

Contact Person and Phone Number: _____

Sessions Per Year: _____ **Attendees Per Session:** _____

Weekly Rate: _____ **Hours Per Week:** _____

1. Staff Costs:

- a. Salaries _____
- b. Fringe Benefits _____
- c. Payroll Taxes _____
- d. Staff Travel _____
- e. Staff Recruitment _____

2. Land, Building, Equipment, Personal Property, Vehicle(s):

- a. Rent _____
- b. Interest _____
- c. Utilities _____
- d. Depreciation/Building _____
- e. Repair/Maintenance-Building _____
- f. Depreciation/Building Improvements & Renovations _____
- g. Equipment Rental _____
- h. Repair/ Maintenance-Equipment _____
- i. Depreciation/Equipment _____
- j. Vehicle Operation/Maintenance _____
- k. Insurance-Vehicle _____
- l. Insurance-Fire/Liability _____

3. General Office Supplies _____

4. Program Supplies _____

5. Conferences _____

6. Consultation _____

7. Labor Relations _____

8. Dues/Membership Subscriptions _____

9. Indirect Charges _____

10. Occupancy (a.k.a. Miscellaneous) _____

Total: _____

Glossary of Allowable/Unallowable Expenses

NOTE: The list of allowable/unallowable expenses presented in this glossary is not all-inclusive. Where presentation of your costs calls for the listing of an item not presented below, the allowability of that expense will be reviewed for compliance with the Department of Education Regulations, 34 CFR, Part 74.

Allowable Expenses

Rent: Includes rental costs of land, building, equipment, and other personal property.

Utilities: Includes heat, light, water, sewage, sanitation, and telephone charges.

Depreciation/Building: Includes annual depreciation on those buildings not purchased or constructed with government (federal, state, county, or municipal) grant monies.

Depreciation/Equipment: Includes annual depreciation for equipment not purchased with government (federal, state, county, or municipal) grant monies.

Depreciation/Building Improvements and Renovations: Includes annual depreciation on improvements and renovations in owned or leased property whenever such improvements have not been funded with government (federal, state, county, or municipal) grant monies, and only when such improvements have been made in order to comply with state licensure requirements or to make the physical buildings accessible to persons with disabilities.

Equipment Rental: See #1, above. Does not include rental of production equipment.

Repair/Maintenance-Building: Includes charges for the upkeep and maintenance of physical plant.

Repair/Maintenance-Equipment: Includes charges for the upkeep and maintenance of equipment. Maintenance/repair contracts would be included in this category.

Insurance-Fire/Liability: Self-explanatory.

Insurance-Vehicle: Self-explanatory.

Staff Travel: Includes staff charges incurred for travel required in the performance of his/her job.

Conferences: Includes registration, transportation, lodging, and other costs associated with attending or conducting a professional conference. Does not include cost of day-to-day staff travel (see #11, above).

Staff Recruitment: Includes costs of advertising, staff search activities, and interviewing of prospective employees. Does not include entertainment of candidates.

Labor Relations: Includes costs of maintaining on-going labor relations activities.

Consultation: Includes costs associated to the purchase of professional consultative services from outside of facility resources. All such costs should be supported by a contract or letter of agreement between the facility and the consultant in which the terms and conditions of employment are described.

Dues/Membership Subscriptions: Includes dues/membership fees paid by the facility for membership in bona fide professional organizations and costs of subscribing to professional journals.

Interest: Includes interest charges on mortgages and loans drawn between the facility and a recognized financial institution.

Vehicle Operation/Maintenance: Includes costs of operation, upkeep, and maintenance of facility vehicles.

General Office Supplies: Consumable supplies such as paper and pencils, as well as duplicating costs, postage, and printing. Does not include office equipment.

Program Supplies: Supplies related to and used in the direct provision of program services.

Occupancy (a.k.a. miscellaneous): Includes costs of operating and maintaining a facility whenever such costs are not presented elsewhere nor excluded because of unallowability (see list of unallowable expenses).

Indirect Charges: A charge equal to a specified percentage of staff costs in a facility. The designated percentage is determined by the federal government and assigned to federal grant recipients only.

Unallowable Expenses

Finance Charges: Includes late charges, fines, and other penalty charges on debts. Does not include interest charges (See 17, Allowable Expenses).

Customer wages or stipends.

Cost of goods and material purchased for production or resale.

Cost of equipment leased for production purposes.

Depreciation for buildings, equipment, renovations purchased or constructed with government grant funds (See 3-5, Allowable Expenses).

Amortization of intangible assets, i.e., facility goodwill.

Bad debt expense: Includes unfulfilled pledge expenses.

Contingent liabilities.

Fund-raiser salaries or other costs of organized fund raising.

Entertainment expenses.

Cost of maintenance/repair of equipment, including vehicles, used for production purposes.