



# HUMAN SERVICES GRANT APPLICATION - FY2023

Organization Name: \_\_\_\_\_

Program Name: \_\_\_\_\_

## Section F: PROGRAM BUDGET

I. Itemize the revenue and expenses in the budget for this program. See Attachment 2 for definitions of revenue and expense line items.

Budget Categories	City Request	Total Program Budget		
	FY 2023	Last Year FY 2021	Current Yr. FY 2022*	Grant Year FY2023*
<b>Revenue</b>				
<b>1. Direct contributions (Include special events, net of direct costs)</b>				
<b>2. Grants from foundations: (list)</b>				
<b>3. Grants &amp; contracts from government sources: (list)</b>				
City of Rockville				
<b>4. Program fees</b>				
<b>5. In-kind contributions (Reflect only items shown in expense lines below, and list by type, i.e., rent, personnel, etc.)</b>				
<b>6. Other – specify:</b>				
<b>7. Revenue without in-kind contributions (sums automatically)</b>				
<b>8. Total revenue (sums automatically)</b>				
<b>Expenses</b>				
<b>9. Personnel (salaries, benefits, taxes) (enumerate positions included in FY 2022 City grant request below)</b>				
Position 1:				
Position 2:				
Position 3:				
Position 4:				
<b>10. Consultants/contract services</b>				
<b>11. Occupancy (rent, electricity, gas, etc.)</b>				
<b>12. Consumable supplies (enumerate consumables included in FY 2022 City grant request)</b>				
Supply 1:				
Supply 2:				
<b>13. Transportation/travel</b>				
<b>14. Liability insurance</b>				
<b>15. Rental/lease of equipment</b>				
<b>16. Other direct expenses/costs – specify:</b>				
<b>17. Value of in-kind contributions (sums automatically)</b>				
<b>18. Depreciation (prorated share for this program)</b>				
<b>19. Other – specify:</b>				
<b>20. Expenses without in-kind contributions (sums automatically)</b>				
<b>21. Total expenses (sums automatically)</b>				
<b>22. Excess/deficit (calculates automatically)</b>				

\* Projected

# HUMAN SERVICES GRANT APPLICATION

Organization Name: \_\_\_\_\_

Program Name: \_\_\_\_\_

**Section G: UNIT OF SERVICE INFORMATION**

See Attachment I for a definition and examples of units of service.

Primary unit of service for the program: \_\_\_\_\_



	Last Year FY 2021		Current Year FY 2022 (projected)		Grant Year FY 2023 (projected)	
	Incl. in-kind contributions	W/o in-kind contributions	Incl. in-kind contributions	W/o in-kind contributions	Incl. in-kind contributions	W/o in-kind contributions
1. Unit of service count (to all clients):						
2. Unit of service count (to city residents only):						
3. Total program cost:*						
4. Unit of service cost:*						

\*Program cost automatically populates from program budget. Unit of service cost calculates automatically.



# HUMAN SERVICES GRANT APPLICATION

Organization Name: \_\_\_\_\_

Program Name: \_\_\_\_\_

## Section I: ORGANIZATIONAL BUDGET

I. Itemize the revenue and expenses in the budget for your organization. See *Attachment 2* for definitions of revenue and expense line items.

Budget Categories	Total Organizational Budget		
	Last Year FY 2021	Current Year FY 2022*	Grant Year FY 2023*
<b>Revenue</b>			
<b>1. Direct contributions (Include special events, net of direct costs)</b>			
<b>2. Grants from foundations: (list)</b>			
<b>3. Grants &amp; contracts from government sources: (list)</b>			
City of Rockville			
<b>4. Program fees</b>			
<b>5. In-kind contributions (Reflect only items shown in expense lines below, and list by type, i.e., rent, personnel, etc.)</b>			
<b>6. Other (list)</b>			
<b>7. Revenue without in-kind contributions (sums automatically)</b>			
<b>8. Total revenue (sums automatically)</b>			
<b>Expenses</b>			
<b>9. Personnel (salaries, benefits, taxes)</b>			
<b>10. Consultants/contract services</b>			
<b>11. Occupancy (rent, electricity, gas, etc.)</b>			
<b>12. Consumable supplies</b>			
<b>13. Transportation/travel</b>			
<b>14. Liability insurance</b>			
<b>15. Rental/lease of equipment</b>			
<b>16. Other direct expenses/costs</b>			
<b>17. Value of in-kind contributions (sums automatically)</b>			
<b>18. Depreciation (prorated share for this program)</b>			
<b>19. Other – specify:</b>			
<b>20. Expenses without in-kind contributions (sums automatically)</b>			
<b>21. Total expenses (sums automatically)</b>			
<b>22. Excess/deficit (calculates automatically)</b>			

\* Projected

**Definition:** A unit of service is a measure used to determine and report how much service or product is provided by a human service program. It provides a program-specific measure of service volume.

**Examples:**

**Sample Program 1: Elderly Support Services**

**Unit of service:** Number of seniors receiving supportive services  
**Total program cost:** \$235,150  
**Unit of service count:** 75 seniors  
**Unit of service cost:** \$3,135.33 per senior

**Sample Program 2: Emergency or Transitional Shelter**

**Unit of service:** Number of bednights based on maximum capacity  
**Total program cost:** \$500,000  
**Unit of service count:** 7,300 bednights (365 nights open x 20 person capacity)  
**Unit of service cost:** \$68.49 per bednight

**Sample Program 3: Developmental Day Care**

**Unit of service:** Days of care provided based on total maximum capacity  
**Total program cost:** \$240,000  
**Unit of service count:** 6,000 days of care (240 days open total x 25 child capacity)  
**Unit of service cost:** \$40.00 per child per day

**Sample Program 4: Food Pantry**

**Unit of service:** Number of food pickups  
**Total program cost:** \$1,508,100  
**Unit of service count:** 95,900 food pickups  
**Unit of service cost:** \$15.73 per pickup

**Sample Program 5: Health Clinic**

**Unit of service:** Number of patient visits  
**Total program cost:** \$270,100  
**Unit of service count:** 2,890 patient visits  
**Unit of service cost:** \$93.46 per visit

**Sample Program 6: Language Classes**

**Unit of service:** Number of individuals participating in classes  
**Total program cost:** \$328,000  
**Unit of service count:** 450 participants  
**Unit of service cost:** \$728.89 per participant

## Revenue Line Items

*The following definitions are intended to guide organizations in determining to which revenue line item a given source of financial support should be charged. This should help avoid varying interpretations and promote uniform understanding and application among applicant organizations.*

- **Direct contributions (Line 1)** – Contributions include only amounts for which the donor receives no direct private benefits. They are, therefore, to be carefully distinguished from membership dues and program fees which represent payments made in return for direct private benefits.

All contributions received directly from individual donors and organizations and not resulting from a federated fund-raising campaign or other grant source are to be included in this classification. Amounts paid ostensibly as memberships, but which are in fact contributions, should be included here; likewise, the excess amount paid over the regular membership fee should also be included.

The following are examples of sources of support to be reported in this category:

1. Individuals, including an agency's own Board members, employees and their acquaintances;
2. Corporations and other businesses;
3. Contributions in response to door-to-door, mail, and other solicitations conducted by an agency itself; and
4. Fraternal, civic, social and other unrelated groups (i.e., direct contributions, excluding contributions raised through organized campaigns).

**Special events income** – Includes support and incidental revenue derived from total agency special fund-raising events during the period of the report. These are affairs in which something of value is offered directly to participants for (or in anticipation of) a payment and a contribution adequate to yield revenue for the agency over and above direct costs and expenses.

- **Grants from foundations (Line 2)** – This revenue line is reserved to show the source of income from foundations.
- **Grants & contracts from government sources (Line 3)** – All support and revenue that an agency receives from governmental sources is to be reported in this classification. For some agencies, this may require the combining of purchase-of-service, fees, and contract payments from local, state, and federal organizations.
- **Program fees (Line 4)** – This classification includes fee payments received for services furnished by the organization (e.g., medical services, counseling, day care for children). Whether an agency uses a fee schedule or merely requests clients to pay what they feel they can afford, any payments solicited or accepted as a contribution in return for an agency's professional services belong in this classification.
- **In-kind contributions (Line 5)** – This category is used to reflect the monetary value of donated goods, supplies, and personnel. The value of showing this form of support is that it presents an accurate picture of the true cost of the program in the event that the applicant had to purchase donated goods, supplies, staff and services donated to it.
- **Other (Line 6)** – This category is reserved for revenue not reported in other accounts. Include a brief description in the space provided.
- **Revenue without in-kind contributions (Line 7)** – This number calculates automatically and is the sum of lines 1 through 4 and 6.
- **Total revenue (Line 8)** – This number calculates automatically and is the sum of lines 1 through 6.

## Expense Line Items

The following definitions are intended to guide organizations in determining which expense line item a given expense should be charged. This should help avoid varying interpretations and promote uniform understanding and application among agencies.

- **Personnel (Line 9)** – This expense account group is reserved for salaries and wages, benefits and taxes earned by or paid for an organization’s regular employees (full or part-time) and by temporary employees, including “Office Temporaries” other than consultations and others engaged on an individual contract basis. Salaries are compensation paid periodically for managerial, administrative, professional, clerical, and other supportive services. Wages are compensation paid periodically on piecework, hourly, daily or weekly basis for manual labor, skilled or unskilled, or a fixed sum for a certain amount of such labor.

**Employee benefits** – This expense account group is reserved for amounts paid or accrued by an agency under its own or other (private) employee health and retirement benefit plans, including voluntary employee termination or retirement payments outside a formal plan.

Sub-categories include: Accident Insurance Premiums; Life Insurance Premiums; Medical and Hospital Plan Premiums; Pension or Retirement Plan Premiums; Supplemental Payments to Pensioned Employees; Payments to Annuitants, and Employment Termination Expenses.

**Payroll taxes** – This expense account group is reserved for social security taxes and compensation insurance premiums payable by employers under federal, state, or local laws.

This account accumulates all payroll tax expenses, FICA payments (employer’s share), Unemployment Insurance, Workmen’s Compensation Insurance, and Disability Insurance Premiums.

- **Consultants/contract services (Line 10)** – This expense account group is reserved for fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the agency and are engaged as independent contractors for specified services, on a fee or other individual contract basis.
- **Occupancy (Line 11)** – This expense category includes all costs arising from an agency’s occupancy and use of owned or leased land, buildings and offices.

Examples of expenses in this category would include: office rent; building/property and equipment insurance; janitorial and maintenance services under contract; electricity/gas/water and other utilities; and building/grounds maintenance supplies.

- **Consumable supplies (Line 12)** – This expense account group is reserved for the cost of materials, appliances and other supplies used by the agency.
- **Transportation/travel (Line 13)** – This expense account group is reserved for expenses of travel and transportation of staff and clients of the reporting agency.

Included in this line item would be: local bus and taxi fares; gas and oil for agency vehicles; repairs; vehicle insurance; licenses and permits; leasing costs; mileage reimbursement or auto allowances for employees and direct service volunteers; and tires. Purchase of transportation services should be included in this line item.

- **Liability insurance (Line 14)** – This expense category would include all insurance costs incurred by the agency except for vehicle insurance, building and equipment insurance, employee accident insurance, life/unemployment and disability insurance, and workman’s compensation insurance, which are reported in other line items.

Expenses in this category would include: employee liability insurance, Board liability insurance, medical malpractice insurance, and other types of insurance coverage.

- **Rental/lease of equipment (Line 15)** – This expense account group is reserved for the costs of renting and maintaining equipment used by the agency in conducting its programs and/or support functions. This would include such items as service contracts for computers, typewriters, and similar equipment.

This account group would include the following expenses: rental of equipment and maintenance of equipment.

- **Other direct expenses/costs (Line 16)** – This expense line is reserved for costs not reportable in other classifications or unique to the program for which funding is requested, including the value of in kind contributions.
- **Value of in-kind contributions (Line 17)** – This number calculates automatically and is equal to the sum of values in line 5.
- **Depreciation (Line 18)** – This line item is intended for the allocation of the cost or other carrying value of physical assets over their estimated lives. Provision for depreciation or amortization of an accounting process intended to spread the cost of such assets over the period of time during which their use benefits the program or supporting activities of the agency; it should not be viewed as a means of funding the replacement of physical assets.
- **Other (Line 19)** – This expense line item is for any specific expenses an agency wishes to report that are not included in the above categories. This might include management and general expenses (the portion of administrative overhead assigned to this program.) Management and general expenses need not be reflected in your budget, but may include the auxiliary services needed to support the program. Some of these include:
  - Board and Committee meetings
  - Executive Director
  - Office Management
  - Accounting, Auditing, and Budgeting
  - Corporate Legal Services
  - Receptionist, Switchboard, Mail Distribution, and other Central Services
  - Fund Raising Activities

Include a brief description in the space provided.

- **Expenses without in-kind contributions (Line 20)** – This number calculates automatically and is the sum of lines 9 through 16 and 18.
- **Total expenses (Line 21)** – This number calculates automatically and is the sum of lines 9 through 19.
- **Excess/deficit (Line 22)** – This line item calculates automatically and reflects the difference between total revenue (line 8) and total expenses (line 21). An excess is the result when there is more revenue than expense. When expense is greater than revenue, the result is a deficit, indicated by a negative sign.