



**Louisville Metro Government
External Agency Grant
Arts & Creative Industries**

HANDBOOK

FY 2024

July 1, 2023 – June 30, 2024

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Louisville Metro Government

Mission

Louisville Metro Government is the catalyst for creating a world-class city that provides all its citizens with safe and vibrant neighborhoods, great jobs, a strong system of education and innovation, and a high quality of life.

Vision

Louisville is a safe city of lifelong learning and great jobs, wellness, and compassion.

City Values

Life-Long Learning, Compassion and Health

The External Agency Fund grants for Arts & Creative Industries are one of the programs that support the city's Strategic Plan, especially Vibrant Economy and Place Goal #4.7:

Activate Louisville through the arts and creative industries by providing programs and direct support across the following focus areas: arts experiences for everyone, creative workforce, and creative community spaces and neighborhoods.

Please visit the city's [website](#) to review the entire Strategic Plan and other documents for Louisville Metro Government.

Grant Contacts

EAF Arts and Creative Industries
General Info and Materials Submission
Arts@Louisvilleky.gov

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Metro Development Center
Attn: EAF Arts Grants
444 S. 5th Street, Suite 600
Louisville, Kentucky 40202

Grant Timeline

APPLICATION ORIENTATION – January 17, 2023, 10:00 am - 12:00 pm

Applicants will attend the virtual Application Orientation before applying. Please visit the [External Agency Fund](#) webpage for more information.

APPLICATION WINDOW OPENS – January 18, 2023, at 8:00 am

APPLICATION DEADLINE – February 3, 2023, at 5:00 pm

STAFF REVIEW – February 2023

Metro staff will review all applications, determine whether the applications meet requirements, and compile overview information for the Panel members.

PANEL REVIEW – February - March 2023

Panelists will review and score applications prior to subsequent meetings as specified by the Panel.

MAYOR'S BUDGET APPROVAL – April 2023

Panel submits funding recommendations to the Mayor's Office. Applicants are notified of grant status.

METRO COUNCIL BUDGET APPROVAL – June 2023

Metro Council's final approval of the FY23 budget is expected on or before June 30, 2023.

FISCAL YEAR and GRANT PERIOD BEGINS – July 1, 2023

GRANT ORIENTATION – July 11, 2023

Grant orientation for funded organizations.

WORK PROGRAM AND BUDGET – August 28, 2023

Completed Work Program and Budget due. Form will be provided by the Office of Arts and Creative Industries and must be approved by the department prior to completing a Grant Agreement. Please expect two weeks of processing time for the Office of Arts and Creative Industries to process and approve the Work Program and Budget form.

AGREEMENT – September 29, 2023

Signed Grant Agreement due.

GRANT PAYMENTS – October-November 2023

Grant payments are disbursed. Please expect 60 days of processing time for payment after the Agreement has been signed by all parties.

MID-YEAR REPORT – January 12, 2024

Grant Mid-Year reports due, per the schedule outlined in the Grant Agreement.

FISCAL YEAR and GRANT PERIOD ENDS – June 30, 2024

Grant End of Year reports due, per the schedule outlined in the Grant Agreement.

* Please note that the End of Year report deadline coincides with the end of Louisville Metro Government's fiscal year. Grantees are encouraged to submit end of year reports in advance of the deadline.

Policies

Grant recipients are required to comply with the following policies.

BUDGET

Total grant funds requested and awarded to an individual agency will not exceed 25% of the agency's total cash budget and may not exceed 85% of program's total budget.

GRANT AGREEMENT

Agencies must execute a Grant Agreement with Louisville Metro Government on or before September 29, 2023, including Exhibit A: Work Program and Budget. Please review carefully all terms and conditions of the Grant Agreement and the instruction included in the Work Program and Budget form.

GRANT REPORTS

Agencies will submit financial and progress reports, indicating all program funds received and spent, including EAF grant funds and other funding sources. Agencies will not deviate from the program and budget, as defined by the Grant Agreement, without the prior written agreement of Louisville Metro Government.

Fiscal Year 2023 grant report schedule:

Report	Grant Period	Due Date
Mid-year Report	July 1 - December 31	Report due by January 12, 2024
Final Report	January 1 - June 30	Report due by June 30, 2024

KENTUCKY SECRETARY OF STATE - <https://app.sos.ky.gov/ftsearch/>

Agencies must be incorporated as nonprofit corporations and qualified to do business in the Commonwealth of Kentucky as a registered organization with the Kentucky Secretary of State. Agencies will confirm that they are in good standing with the Kentucky Secretary of State.

LOUISVILLE METRO REVENUE COMMISSION - (502) 574-4857

Agencies must be registered and compliant with the Louisville Metro Revenue Commission. Agencies that have contracted employees are required to ensure those employees are registered and compliant with the Louisville Metro Revenue Commission.

PUBLIC ACKNOWLEDGMENT

Agencies receiving EAF grant funds must publicly acknowledge that Louisville Metro Government has provided partial funding for the project. Examples of public acknowledgement include:

- Holding a press conference to announce the grant from Louisville Metro Government
- Sending out a press release to announce that the organization received a grant from Louisville Metro Government
- Posting a sign in organization that announces such program is funded by a grant from Louisville Metro Government
- Including an article in your organization's newsletter announcing the receipt of a grant from Louisville Metro Government
- Mentioning that your organization is a grant recipient during interviews with the media (newspaper, morning shows, etc.)
- Acknowledging the grant funding on your organization's website, social media, brochures, flyers, and/or other publications
- Agencies receiving combined funding of \$100,000 or more from Louisville Metro Government must incorporate the Metro logo on all publications.

RELIGIOUS ACTIVITY

Religious activities such as proselytizing, prayer, religious study, distribution of religious materials, etc. may not be included in any program receiving EAF grant funds.

Grant Expenditures

Following are the line items included in the Work Program and Budget and the Report forms. Line items may include expenses as listed and defined below:

Paid Personnel – Individuals employed by the agency who receive an IRS W-2 form at the end of the calendar year for the purpose of filing federal and state income taxes.

- Those persons on contract and/or receive an IRS 1099 form are to be included in the “Other Expenses” line item.
- List only net pay which includes wages paid, accrued vacation, accrued sick time, savings accounts and retirement accounts deducted from gross pay as identified on pay stubs and/or payroll journal.
- Only the percentage of time the employee spends working in/on the program may be charged to the grant.

Rent – The actual cost for space used as a program venue, to house personnel, program equipment, program supplies and/or the program participants necessary to carry out the program as funded. If agency owns property rent may not be charged. Copy of lease must be provided with Grant Agreement.

- Only the percentage used by the funded program may be charged to grant.
- No late fees may be charged to the grant.

Utilities – The incurred cost (if not included in rent) of water, sewage, gas, electric and garbage pickup if not available free of charge at program facility.

- Only the percentage used by the funded program may be charged.
- No late fees may be charged to the grant.

Office Supplies – Those items purchased to be used in the course of performing day to day business activities within the funded program such as:

- Anything desk-top related costing less than \$50 in bulk (i.e., paper clips, tape, scissors, stapler/staples, etc.)
- Calendars
- File folders/hanging file folders
- Paper, note pads, post-it notes, envelopes

- Toner/ink cartridges

Items are to be kept separate and used for program only, or only the percentage used by program may be charged to grant.

Program Materials – Those items purchased to be used in the course of conducting the day to day activities of the funded program such as:

- Materials associated with recruitment of participants (non-fundraising)
 - Brochures
 - Forms i.e. applications, sign-in sheets, etc.
- Postage, Fed Ex, and/or UPS
- Printing costs/Copying costs
- Program supplements
 - Assessment tools
 - Computer software
 - Instructional materials i.e. manuals, brochures, etc.

Telephone – The percent of total cost in conducting program funded business using:

- Landline
- Cell phone as it relates to program operations
- Internet Services
- No late charges to be covered with Metro funds

Travel – Meetings are to be relevant to the funded program and to the benefit of the participants being served within the funded program. The cost of attending local meetings and staff functions away from the office using personal vehicles. Local travel is considered within Jefferson County. Mileage expense is to be in accordance with the grantee's established mileage policy or no more than \$.56 per mile. Detailed mileage sheets must be kept which include the name of the employee, the date, destination, purpose of travel, and miles driven. Form should also include a space for employee to sign and a supervisor or finance staff to approve by signature.

Small Equipment - Any item that individually costs less than \$1,000 and has a useful life of one year or more to benefit the funded program.

- Items to be purchased at beginning of contract year for use during program grant period (later in year if approval provided)
- Copiers or lease of copiers
- Desktop/laptop computers
- Postage machines
- Printers
- The cost of maintenance for above equipment is to be put in this line item.
- Only the percentage used by program may be charged to grant.

Other Expenses – those program expenses not addressed above as follows (not all inclusive):

- Audit
 - A formal examination of the grantees financial situation performed by professionals in the field (e.g. Certified Public Accountant)
 - Limited to percent used by the funded program
- Charter Bus
 - Applicable for youth, teens and/or young adults’ programs in transporting participants to educational outings within Louisville Metropolitan Area only
- Contract labor
 - Those solicited with an agreement to perform certain functions within the program that are not considered permanent employees, that do not receive the benefits offered to regular employees and receive an IRS 1099 form at the end of the year for filing federal, state and local taxes.
 - Includes those individuals or groups contracted to provide training sessions, information classes, etc. for participants of the program.
 - It is the responsibility to ensure those contracted persons are registered with the Jefferson County Revenue Commission to ensure occupational taxes are paid on earnings if Metro dollars are paying for the service provided.
- Cleaning Supplies
 - Limited to percent used by the funded program
- Fuel
 - An expenditure related to use of an agency vehicle to transport people or goods related to specifics of funded program
 - Does not include use of personal vehicles
- Insurance
 - Building - limited to percent of funded program
 - Liability insurance - as it relates to covering people within the premises of the agency; limited to percent of funded program

- Vehicle/Auto - limited to vehicles used in the transportation of people or goods related specifically to funded program; limited to percent of funded program
- Workman's Compensation - limited to percent of total expense for those engaged in program

GRANT EXPENDITURES – UNALLOWABLE

- Building maintenance or repair
- Cash incentives to program participants
- Capital expenses or construction costs
- Childcare expenses
- Consultant fees
- Entertainment/recreation costs (including, but not limited to, tickets to shows or sports events, lodging, etc.); educational events for youth are acceptable under some circumstances
- Food or beverages (funds may be used to pay for costs related to food distribution and out of school time snacks for youth, teens and/or young adults programs, no funds for out of school meals or Kids' Café)
- Furniture
- Fund-raising or development expenses of any kind (includes promotional items i.e. cups, hats, etc.)
- Incentives, awards, gifts or participant wear such as tee shirts, bags, hats, plaques, etc.
- Indirect costs (costs that benefit the operations of the entire organization, but cannot be identified to one program)
- Items not approved in Work Program and Budget
- Items that do not have proper documentation and backup documentation
- Membership and/or organization dues
- Personnel costs associated with employee/employer taxes, benefits or other deductions (excluding accrued vacation, accrued sick time, savings accounts and retirement accounts deducted from gross pay as identified on pay stubs and/or payroll journal)
- Recognition awards, stipends, bonuses, and/or severance pay to staff or volunteers
- Religious activities or materials e.g. anything related to a religious belief
- State sales tax
- Vehicle purchases or vehicle maintenance (exception to maintenance depending on program focus)

Glossary

25% Rule – Agency may not receive funds that amount to more than 25% of the agency current budget/or cash on hand at anytime during the funded year.

Activities – Structured planned interactions led by staff or volunteers.

Activity – For the purposes of this Handbook, the word “Activity” is used interchangeably with the terms services/programs/activities/events. This is what the program does to fulfill its mission.

Communications/Marketing – The cost associated with the promotion of the funded program and/or recruitment as outlined in the proposal and/or grant agreement for the funded program. Include in the “Program Materials” line item. A detailed itemized listing is to be provided with the Work Program and Budget.

Contract Labor – The cost associated with hiring those to work within the agency that are not considered permanent employees, who do not receive the benefits offered to regular employees and receive a 1099 at the end of the year for IRS purposes. In addition, those contracted individuals provide training sessions, information classes, etc. for clients. These expenses are to be included in the “Other” line item and require number of hours, purpose and hourly rate for service.

Contractual – Signed agreements that the grantee has entered into with persons performing work on the funded program and/or specific services related to the funded program. Examples of such include, but are not limited to, contracted staff, teaching artists, etc.

Copier Rental/Printing & Copying – The cost for renting a copier for the use of program staff in the course of performing program outlined in the proposal and/or grant agreement. The cost of providing maintenance of the rental copier is included as well. Printing and Copying are expenses for printing materials to be used in the course of program performance and the copying of documents/materials as needed. Include these expenses under the “Office Supplies” line item. A detailed itemized list of type and estimated cost is to be included with the Work Program and Budget.

Educational Materials – The cost of purchasing materials to be used in conducting the program as described in the proposal and/or grant agreement. These could include workbooks for academic study, assessment tools and fees, instructional materials, etc. These program tools

are to be included in the “Program Materials” line item. A detailed listing with type and anticipated cost is to be included with the Work Program and Budget.

Fuel – An expenditure that is related to filling up the gas tank of a vehicle to transport people or goods. This expenditure is to be included in the “Other” line item.

Grant Agreement – The legally binding contract that defines the funded program and the obligations of the grantee.

In-Kind Contributions – The value of services or goods provided to the Agency that does not use other Agency funds and/or government funds nor has an additional cost to the Agency such as volunteer time, donated space used for agency operation or participant activities, donated equipment, etc.

Louisville Metro Revenue Commission – The agency tasked with collecting occupational taxes and offer fees related to business and non-profits. Grant agreements nor grant awards may be distributed if agency account is not compliant with the Revenue Commission.

Local Travel – The cost of attending local meetings and activities away from the office using personal vehicles. Meetings are to be relevant to the funded program and to the benefit of the clients being served. Local travel is considered within Jefferson County. Mileage expense is to be in accordance with the grantee’s established mileage policy or no more than .575 cents per mile. Detailed mileage sheets are to be turned in with reports which include departure and arrival addresses, reasons for trip and miles traveled.

Office Supplies – Those items purchased to be used in the course of performing day-to-day business activities within the funded program such as ink pens, paper clips, paper, etc. For purposes of this grant copier rental/printing and copying are included in this line item. All items are to be listed with estimated cost of each.

Other Expense – Any expense not included in the individual line items or as defined in the definitions. All such expenses are to be listed in detail with projected cost and included with the Work Program and Budget.

Out-of-School Time (OST) – refers to all youth programming that takes place beyond regular school hours, to include before and after school, summer, weekends, holidays and full days.

Personnel with Fringe Benefits – Hourly costs associated with the individual job positions needed to perform the duties to carry out the funded program. The approximate percentage to provide established company benefits such as insurance, parking, vacation, etc. and required taxes paid by employer and workman’s comp to be included in cost. Salaried personnel should have their salaries divided by 52 weeks and then by 40 hours plus fringe to arrive at an hourly cost. Any contract labor should be listed within the “Other Expenses” line item with a detailed listing of hours expected to work and rate of pay.

Phone – Includes office phones and cell phones, as well as service to keep phones functioning for the funded program.

Postage – Expense for using the United States Postal Service, as well as Fed Ex, UPS, etc. as necessary, to carry out the funded program. Include these expenses under the “Office Supplies” line item. An itemized list with anticipated cost with each is to be provided with Work Program and Budget.

Program – The agency program identified in the application process and funded by Louisville Metro Government External Agency Fund grant. Funds awarded may be used only for the approved program as outlined in the grant agreement.

Rent – The actual cost for space to house personnel, equipment, and program supplies necessary to carry out the program as funded. A current lease must be on file with Louisville Metro Government. If agency owns property rent may not be charged.

Small Equipment – Any item that individually costs less than \$1,000 and has a useful life of one year or more. This includes computers, fax machines, file cabinets, postage machines, etc. that have been pre-approved for purchase through the grant process. A detailed listing of items with unit costs must be provided with the Work Program and Budget.

Snacks (After School, Out-of-School Time) – As listed by the USDA, after-school snacks aka out-of-school time consists of the following: contain at least two different components of the following four: a serving of fluid milk; a serving of meat or meat alternate; a serving of vegetables or fruits or full strength vegetable or fruit juice; a serving of whole grain or enriched bread or cereal. Only those programs providing academic programs with the measureable outcome of increased grades may use Metro dollars for this expense.

Software – Computer software necessary to enhance the funded program. Software is to be listed under “Program Materials” with an itemized list of products and expected cost.

Transportation by Bus Rental – The cost of renting a chartered bus for the purpose of transporting participants to an approved contracted outing as part of the program agreement. These expenses to be placed in the line item “Other”.

Utilities – The incurred cost (if not included in rent) of water, sewage, gas, electric and garbage pickup if not available free of charge at program facility. Only the percent utilized by the funded program is to be charged to the Arts Fund grant.

Work Program and Budget – A form that includes agency information, program details, and budget line items affiliated with the program receiving an EAF grant. The form will be provided to grant recipients by Metro grant contact along with the Grant Agreement. The completed Work Program and Budget is attached as “Exhibit A” to the Grant Agreement and returned to Metro grant contact. The Grant Agreement is not an agreement without the completed Work Program and Budget form.