

LOUISVILLE METRO  
OFFICE OF  
RESILIENCE AND  
COMMUNITY  
SERVICES EXTERNAL  
AGENCY FUND FY22



*APPLICATIONS  
GUIDELINES*

**Fiscal Year 2022 Office of Resilience and Community Services  
External Agency Funding (EAF)  
Competitive Application**

Louisville Metro Office of Resilience and Community Services EAF Funds are awarded annually to non-profit organizations offering programs or services in Louisville/Jefferson County that align with Metro Office of Resilience and Community Services' Mission and Strategic Goals.

**Office of Resilience and Community Services Mission:** *"To fight poverty and promote compassion, stability, and the empowerment of residents and communities."*

**Strategic Goals:** There are 4 key areas (particularly for households at or below 125% of poverty):

- Decreasing homelessness
- Increasing household financial stability;
- Increasing youth, teen and/or young adult engagement in quality programming;
- Increasing access to services and resources for a targeted population.

Louisville Metro Government employs a competitive granting strategy and strives to award funding to agencies that demonstrate a measurable positive impact in the community and are good stewards of taxpayer dollars. Our goal is to invest in programs that achieve the most effective and efficient results. Successful grantees will be required to report on their success in meeting goals and outcomes.

**Application Process:**

***You must attend or view the Application Orientation and submit your answers to the questions about the process before submitting an application! Link can be found on the EAF webpage- [www.louisvilleky.gov/EAF](http://www.louisvilleky.gov/EAF) ).***

Louisville Metro Government will accept applications, via the online survey, until **Friday, February 4, 2021 at 5pm** from qualified non-profits that are committed to providing services that achieve meaningful outcomes for Metro citizens in the following service categories:

- Workforce Development/Job Training
- Household Stability
- Health and Wellness
- Safe Neighborhoods
- Out of School Time quality programming for youth, teens and/or young adults

Metro Government External Agency Funds are NOT intended for health organizations, child care centers, support groups or program start-ups. Office of Resilience and Community Services Fund applicants must already have or have applied for 501(c)3 tax-exempt status with the Internal Revenue Service.

## What's new?

To simplify the application process, increase operational efficiencies, and highlight the increased focus on program outcomes, Louisville/Jefferson County Metro Government has made the following changes to the application:

- Application Orientation on January 14, 2021 via WebEx from 10am to 12pm (This orientation will be recorded).
- Online technical assistance sessions are offered after orientation with EAF representatives (see <https://louisvilleky.gov/government/external-agency-fund>).
- COVID-19 has presented many challenges to community-based agencies. In light of this challenge, RCS is able to provide, within reason, some flexibility in programmatic changes for those agencies funded with EAF dollars. Requests will be considered on a case by case basis if program outcomes continue to meet RCS priorities and fall within our mission.

## THINGS TO KNOW ABOUT THE ONLINE APPLICATION TOOL

We are once again using the online tool called Survey Monkey. **The application closes at 5pm on February 4, 2021.**

**However, there are a few things you need to know:**

- Use the same application link if you are submitting additional applications.
- Technology can sometimes be unpredictable – Therefore, we recommend that as you enter information into each section, click on the “Next” button to save your work.
- It is highly recommended that you **draft your responses in Microsoft WORD (or comparable word processing software)** to ensure adherence to the word limitations where noted. Then when you are ready to submit the application in its entirety, you can copy/paste into the online application on SurveyMonkey. Application questions are included in this guideline for your review.
- You will not receive a copy of your application or a receipt to show that it was submitted. For this reason, we recommend that you **print a copy of your application** for your files before the submission period ends on February 4, 2021 at 5pm. To do so, simply go back to the beginning of your application using the "Prev" button and **print each section**. You can move from section to section using the "Next" button. Each section will print in its entirety using the print function located at the top of your toolbar.
- Technical assistance **WILL BE AVAILABLE** during normal business hours.

**MONDAY THROUGH FRIDAY; 8:00AM – 5:00PM.**

- **2021-2022 OFFICE OF RESILIENCE AND COMMUNITY SERVICES EXTERNAL AGENCY FUND TIMELINE**

### **APPLICATION DEADLINE**

Thursday, February 4, 2021 at 5pm

### **OFFICE OF RESILIENCE AND COMMUNITY SERVICES STAFF REVIEW AND PREPARATION**

February 2021

Staff will review all applications, determine whether the applications meet requirements, and compile overview information for the Panel members. Staff will alert the Panel to any ineligible, incomplete, or problematic contents. The Panel members will make final decisions regarding eligibility.

### **PANEL REVIEW**

February - March 2021

Department staff will provide copies of applications and review input to panel members at first meeting. Panelists will review and score applications prior to subsequent meetings as specified by Panel chairperson.

### **MAYOR'S BUDGET APPROVAL**

April 2021

Panel submits recommendations for funding to the Mayor's Office.

### **METRO COUNCIL BUDGET APPROVAL**

June 2021

Metro Council's final approval of the Louisville Metro Government FY22 budget is expected on or before June 30, 2021.

### **AWARD NOTIFICATION**

July 2021

***All agencies will be notified of their grant award status (approved and in Mayor's budget or not approved and why) via email.***

### **SIGNING OF GRANT AGREEMENT**

July 1, 2021 – August 30, 2021

The Grants Coordinator will contact all grant recipients to complete Grant Agreements and Work Program & Budgets.

## **GRANT AWARD TRAINING**

July 2021

Mandatory training will be held for Office of Resilience and Community Services External Agency Grant recipients on grants management and accountability.

## **DEADLINE TO SPEND ALL EXTERNAL AGENCY FUNDS AWARDED**

June 30, 2022

## **REQUIREMENTS TO APPLY**

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

Office of Resilience and Community Services Fund applicants 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.

- Office of Resilience and Community Services Fund applicants must be in good standing with the Kentucky Secretary of State.

### **LOUISVILLE METRO REVENUE COMMISSION (502) 574-4860**

- Each Office of Resilience and Community Services Fund applicant is required to be registered with the Louisville Metro Revenue Commission and must have accounts in “okay” status with the Commission.
- Agencies that have “Contracted” employees are required to ensure those employees are registered with the Louisville Metro Revenue Commission and those contracted must be in “okay” status with the Commission.
- Account numbers for agencies and contracted employees are to be provided for monitoring purposes. Funding could be jeopardized for any agency if they or their contracted employee is not in “okay” status with the Commission.

### **501(c)3 IRS DETERMINATION**

- Office of Resilience and Community Services Fund applicants must already have or have applied for 501(c)3 tax-exempt status with the Internal Revenue Service.

## **GRANT APPLICATION ORIENTATION**

- Attend the application orientation.

## **LOUISVILLE/JEFERSON COUNTY PROGRAMS**

- All Office of Resilience and Community Services Fund grant applications must be for programs that will serve the residents of Louisville/Jefferson County, Kentucky.

## **RELIGIOUS ACTIVITY**

Religious activities such as proselytizing, prayer, religious study, distribution of religious materials, etc. may not be included in any program funded by Metro funds.

## **LOBBYING IS PROHIBITED**

For the purposes of this application process, lobbying means any oral or written communications by an External Agency Fund applicant and/or representative(s) employed or retained by them, with members of the Louisville Metro Council and/or staff, Louisville Metro Government Officials and/or staff, in order to attempt to influence the outcome of the External Agency Fund process.

**The External Agency Fund process begins when Louisville Metro Government notifies the public of the grant opportunity and continues through the application process.** The prohibition on lobbying ends at the time the Louisville Metro Mayor presents the budget recommendation to Metro Council. Prohibited lobbying activities include, but are not limited to:

- Any attempt to influence the outcome of the External Agency Fund process, through in-kind or cash contributions, endorsements, publicity, or similar activities;
- Any attempt to influence the outcome of the External Agency Fund process through communication with any panel member or employee of Louisville Metro Government.
- Any attempt to influence the External Agency Fund process by preparing, distributing or using publicity or propaganda, or by urging members of the general public or any segment thereof to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign.
- Any attempt to improperly influence, either directly or indirectly, an employee or officer of Louisville Metro Government to give consideration to or act regarding the External Agency Fund process.

**Requesting technical assistance from staff prior to the application deadline is not considered lobbying.**

## **Continuation Funding Request Application:**

The continuation funding request application is intended for programs that currently receive Office of Resilience and Community Services EAF funds for Fiscal Year 2021 (7/1/2020-6/30/2021) and are seeking continuation of that funding for Fiscal Year 2022. **Agencies will complete one application per continuation program.**

### **Your agency should complete this application if the following applies:**

Your agency was funded through the Office of Resilience and Community Services EAF fund in FY21 and the same program(s) will be enhanced or expanded in FY22.

### **New Funding Request Application:**

The new funding request application is for programs that have been in existence for a minimum of 6 months prior to January 1, 2021 and that did **NOT** receive Office of Resilience and Community Services EAF Funds for Fiscal Year 2021 (7/1/2020-6/30/2021). **Agencies will complete one application per new program.**

### **Your agency should complete this application if one of the following applies:**

- Your agency was NOT funded with Office of Resilience and Community Services EAF general funds during FY21.
- Your agency was funded for a specific program in FY21, but you would like to apply for a different or an additional program for FY22.

## **PLEASE READ ALL INSTRUCTIONS BEFORE BEGINNING YOUR APPLICATION AND MAKE SURE THAT YOU HAVE VIEWED THE ORIENTATION!**

### **FY22 Application Instructions:**

- Applications are to be submitted online through an internet application called Survey Monkey.
- Applicants CANNOT return incomplete SurveyMonkey applications. If they exit before completing the entire application. Applicants are STRONGLY advised to draft applicant responses in a separate document- then copy/paste completed answers into SurveyMonkey ONLY when ready to submit application.
- Applications must be submitted by 5PM on February 4, 2021. Applications are time-stamped upon submission, so please allow enough time for technical glitches.
- Organizations applying should submit only one application per program requesting funding.
- A minimum of \$2,000 per request (there is no maximum).
- We stress that you use **MS WORD** (or comparable word-processing software) **to prepare** your answers so that your information can be retrieved should a problem arise.
- Organizations submitting applications must be able to demonstrate the benefits to the population being served and include goals and outcomes to be tracked and measured.

- It is highly recommended that you draft your responses in **MS WORD** to ensure adherence to the word limitations where noted.
- REMEMBER TO PRINT A COPY OF YOUR COMPLETED APPLICATION FOR YOUR FILES BEFORE THE APPLICATION CLOSES ON FEBRUARY 4, 2021 AT 5PM. Instructions on how to do so are included. No other copy will be provided.



## Step-by Step FY20 EAF Application Instructions:

### I. AGENCY INFORMATION

**Question 1.** Fill in the blanks provided with the legal name of the agency as it is listed on the Secretary of State website and the agency contact information. This includes agency, program name, Executive Director, address, email and phone number.

**Question 2.** Mission statement of the agency as approved by the Board of Directors **(30 words or less)**.

**Question 3.** Louisville/Jefferson County Revenue Commission Number registered to your agency. This is a six-digit number issued to your agency by the Louisville/Jefferson County Revenue Commission. **This is NOT your EIN number. If you do not know your Revenue Commission Number, call 502-574-4860.**

**Question 4.** Please attach most recent agency's W9. All sections are complete. Part II section should be signed and dated with the year as 2021. **Only PDF, DOC, DOCX, PNG, JPG, JPEG, GIF files are supported.**

**Question 5.** List the name of the person who is completing the application and their email address.

### II. PROGRAM INFORMATION

**Question 6.** What are the community/client needs or problems that will be addressed by this program? Why is this issue important? Please describe in detail (and using data where possible) the need for the program that you are requesting funding for in the community that the program will be provided.

**Question 7.** Short description of the program. Please provide a description of the program and what the program activities will be. **(1,600 characters or less)**

**Question 8.** Program contact information. Please provide the name of the person and their contact information for who will oversee the program.

**Question 9:** Select the primary population category that the program serves (select only one):

- Aging
- Disabled
- Homeless or at risk of homelessness
- Immigrants/Refugees
- Households at or below 125% of poverty
- Women and/or families at risk of abuse or neglect
- Veterans
- Youth, teens and/or young adults

**Question 10:** Select the primary service provided by the program (select only one):

- Workforce development/job training
- Household stability
- Health and Wellness
- Safe Neighborhoods
- Out of School Time Quality Programming for youth, teens and/or young adults

**Question 11:** Please describe the primary population your agency serves (if applicable, provide the average age, racial, and gender identity demographic information for your population served) (1,600 characters or less).

**Question 12.** What other agencies or projects are doing similar work with the identified population in the region and how are you different? Please list any other agencies that are providing similar programming in the neighborhood or community that you are serving in the program that you are requesting funding for and describe in detail how your program is different and are you collaborating with any of these other agencies or projects.

**Question 13:** As of January 1, 2021, how long has the **program** been in existence?

- 6 months to 1 year
- 1 year to 5 years
- 5 years to 10 years
- 10 or more years

This question is asking about the program that you are requesting funding for and NOT the agency.

**Question 14:** Does the program serve only Jefferson County? If NO, what percentage of clients reside in Jefferson County?

**Question 15: For this program ONLY please list:**

- How many people did this program serve over the past 12 months?
- How many people do you have the capacity to serve in a 12 month period?
- How many people do you plan to serve in the new year of funding?
- How many staff do you currently have assigned to this program?

**Question 16:** How will funding from Metro Government help to enhance or expand this program (1,600 characters or less)

### III. CONTINUATION FUNDING

**Question 17.** Choose if your application is a NEW or CONTINUATION funding request application based on the definitions provided above.

**You will only be asked to complete this section if you are requesting Continuation Funding. If you are requesting continuation funding, you MUST answer the following questions:**

**Question 18.** All agencies (that are not participating in the YPQI BLOCS Quality Initiative for out of school time youth programs), are required to have a minimum of one staff person to attend or be certified in Financial Empowerment Training Level 1 or Level 2. Please list the names and dates of those staff that have been certified – and if no one has been certified, please indicate why.

**Question 19.** Grantees who serve youth in out of school time settings, K-12, and provide programming to groups of young people facilitated by adults with a purpose of learning are required to participate in the YPQI BLOCS Quality Initiative (youth program quality intervention). Please indicate the dates of your internal and external assessments and the 3 goals that are a part of your Improvement Plan.

**Question 20.** For your currently funded program, please describe progress in achieving the outcomes that are listed in your Grant Agreement /Work Program and Budget for the current fiscal year. Please list each outcome and its progress to date.

**IV. SMART OUTCOMES ACHIEVED AND SMART OUTCOMES PROJECTED: Outcomes should be SMART outcomes- specific, measurable, attainable, relevant, and timely.**

**Question 21.** List up to 3 outcomes that this program has demonstrated in the past year and describe how they were measured. List 3 benefit to the clients that occurred over the past year, i.e., 34 of the 40 clients served completed job training and were successful at finding a job.

**Question 22.** Select a primary focus of the program (select only one):

- Decreasing homelessness
- Increasing household financial stability
- Increasing youth, teens and/or young adults’ engagement in quality programming
- Increasing access to services and resources for a targeted population

**Question 23 – 34.** Depending on the focus that you choose above you will be asked to then pick an outcome area that you will be focusing on for this program during FY22. You will then be asked to detail/create up to three projected outcomes (ways the clients will benefit from the program, 500-character limit per outcome). SMART Outcomes that align with the focus area and the outcome area that you have chosen and explain how you will measure these outcomes. The chart on the next page shows the program focus areas and their related outcome options.

<p><b><u>Decreasing Homelessness. Select one.</u></b> <b><i>(Questions 23-25)</i></b></p>	<ul style="list-style-type: none"> <li>• Reducing foreclosures or evictions.</li> <li>• Providing supportive services and case management for homeless.</li> <li>• Providing emergency shelter and/or meals to homeless.</li> <li>• Housing counseling.</li> </ul>
---	--

<p><b><u>Increasing Household Financial Stability.</u></b>  <b>Select one.</b>  <b>(Questions 26-28)</b></p>	<ul style="list-style-type: none"> <li>• Provide job training.</li> <li>• Assist with academic enrichment.</li> <li>• Provide assistance to first time homeowners.</li> <li>• Increase access to food for low income families.</li> <li>• Life skills development.</li> <li>• Increasing self-sufficiency.</li> </ul>
<p><b><u>Increasing Access to Services and Resources for a Targeted Population.</u></b>  <b>Select one.</b>  <b>(Question 29-31)</b></p>	<ul style="list-style-type: none"> <li>• Provide assistance to disabled.</li> <li>• Provide assistance to elderly.</li> <li>• Provide assistance to those with addiction issues.</li> <li>• Provide assistance to those with mental health issues.</li> <li>• Provide assistance to women and/or children in need.</li> <li>• Provide assistance to those that have been incarcerated.</li> <li>• Provide assistance to veterans.</li> <li>• Provide assistance to immigrants and refugees.</li> </ul>
<p><b><u>Increasing youth, teen and/or young adult engagement in quality programming.</u></b> <b>Select one.</b>  <b>(Question 32-34)</b></p>	<ul style="list-style-type: none"> <li>• Academic enrichment.</li> <li>• Social emotional learning (life skills).</li> <li>• Job skills/career exploration.</li> <li>• Leadership.</li> <li>• Summer learning loss.</li> <li>• Homelessness.</li> <li>• ESL (English as a Second Language).</li> </ul>

**V. BUDGET INFO**

Metro funds may not be used to supplement more than 25% of the total agency budget and no more than 85% of the total program budget.

Each application must be for a minimum of \$2,000.

**\*\*\*Refer to lists in Appendix A for allowable and unallowable expenditures.\*\*\***

**Question 35:** What is the TOTAL amount of funding that you are requesting from Metro Government for this program? This would be the amount of funding that you would like to receive from Metro Government for this program.

**Question 36:** Please provide a budget narrative, explaining how you arrived at the amount you are requesting. Please provide a description of how the funding will be spent and how you arrived at the dollar amounts that you are requesting.

**Question 37:** How much of the funding you are requesting from Metro Government will be used in each of the following categories, (categories include: personnel, rent, utilities, office supplies, program materials, telephone, in-town travel, small equipment, client assistance, and other expenses). These are the only categories that Metro Government allows for EAF funding. You will need to put an amount – not a percentage – in each of the line items.

**Question 38:** If you are requesting funds from Metro in any of the following categories, you must provide a description\listing of how those funds will be spent (be sure to check the grants expenditures per line item and – Unallowable lists above):

- Office Supplies
- Program materials
- Small Equipment
- Client Assistance
- Other Expenses

**Question 39:** What is the total amount that your agency will contribute to this program from all other funding sources? (EAF grant may fund up to 85% of total program budget, with a required match of at least 15% non-Metro funds).

**Question 40:** To determine the Total **Program** Budget you will need to add the total amount of EAF funds you are requesting for this program plus the total amount your agency will contribute. (Add totals from question 35 and 39 to get the total program budget).

**Question 41:** Attach agency's most previous year's 990 form. **Only PDF, DOC, DOCX, PNG, JPG, JPEG, GIF files are supported.**

**Question 42:** What is the **AGENCY** total budget (for your current fiscal year)? This will be the total amount that you submitted on your 990 for the last calendar year or the total amount that your treasurer/financial director puts on your quarterly financial reports.

**Question 43:** What do you estimate is you cost per client? The amount that you spend per client, based on your total program budget and the number of clients that you serve on an annual basis.

**Question 44:** Please identify any and all funding that your agency receives from Metro Government or other sources to serve the population that you have identified as being served by this program you are

requesting funding for. Please list the source of the funding and the amount of the funding. List only the top 4 sources.

## **VI. EAF COLLABORATION AND SUSTAINABILITY:**

**Question 45:** List up to 5 collaborative agency partners that are engaged in the delivery/support of this program. Please list only those agencies that are truly collaborative. If there are none, you must put N/A in the first box in order to continue. Do not list casual/ unofficial partnerships.

**Question 46:** What processes do you follow to ensure that your organizational policies and procedures are equitable? What systems of accountability does your organization/agency have in place to address inequitable policies and practices? If you do not have any mechanisms, please acknowledge and tell us how you plan to ensure that your organization will create accountability mechanisms moving forward. (Applicants are encouraged to include demographic information for the agency's staff and Board).

**Question 47:** Describe in detail your agency's sustainability plan for the program after the grant funding cycle. Please describe how your agency plans to continue to financially support this program after June 30, 2022. Metro Government funding is a competitive process and there are no guarantees that you will receive continuation funding for this program and Metro Government wants to know what your plan is to keep the program sustained and ongoing after the funding cycle ends. (1,600 characters or less).

**Question 48:** Describe in detail your program contingency plan as it relates to COVID-19 and related restrictions. How will your program continue to deliver program services under the restrictions? **THIS IS THE LAST QUESTION TO THE APPLICATION.**

**\*Before you hit "Submit" on this page, we encourage you to go back and print your application responses for your files.** To do so, simply go back to the beginning of your survey using the "Prev" button and print each section. You can move from section to section using the "Next" button. Each section will print in its entirety using the print function located at the top of your toolbar.

If you plan to submit another application (new or continuation) for your agency, you will click the "Submit" button and be taken to a page with instructions.

*Prior to Establishing Scoring Criteria, the following will be considered; completed application, application orientation attendance, and compliance history.*

## **SCORING CRITERIA:**

The Panel will be scoring the applications in the following categories:

**Program Description – up to 25 points**

**Program Outcomes (that are SMART) – up to 25 points**

**Budget information – up to 25 points**

**Collaboration (not partnerships or referrals) – up to 10 points**

**Sustainability (Metro funds are competitive, and the Panel wants to know how you will keep the program going if you do not get this funding) – up to 5 points**

**Community Need (there is a need for the program that you are requesting funding for and you have data to back that up) – up to 10 points**

[EAF@louisvilleky.gov](mailto:EAF@louisvilleky.gov)

Technical assistance WILL BE AVAILABLE during normal business hours

MONDAY THROUGH FRIDAY; 8:00AM – 5:00PM

Please email questions to [EAF@louisvilleky.gov](mailto:EAF@louisvilleky.gov).



OFFICE OF  
RESILIENCE AND  
COMMUNITY SERVICES

## Appendix A:

### GRANT EXPENDITURES PER LISTED LINE ITEM

Following are the line items as located on the WPB and the Quarterly Report form. Line items that can contain expenses as listed and defined below:

- **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.
  - Only “net pay” of those 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 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, etc.
  - Calendars
  - Envelopes
  - File folders/hanging file folders
  - Paper/Note pads
  - Post-it Notes
  - Rubber Bands
  - Scissors
  - Staples/Stapler
  - 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 business/agency phone
  - 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 40 cents 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. Any requests for out of town travel for staff professional development (related to the funded program), must be pre-approved by the grants manager 30 days in advance. An Out of Town Travel Request Form must be requested from the grants manager and submitted for approval.
- **Small Equipment (including electronic)** - 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
  - Desk top/lap top computers
  - Fax machines
  - 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.
- **Client Assistance** – The cost of providing direct or indirect assistance to clients as determined by the proposal and/or grant agreement through the funded program.
  - Attorney Fees
    - ✓ Limited to specific “funded program” in which such is focus of awarded program
  - Bus tickets
    - ✓ Limited to specific “funded program” in which item was a part of original grant application
    - ✓ Agency must document amount and who receives tickets
    - ✓ To be provided only for education, employment, medical or other social service cause
  - Emergency Food Distribution
    - ✓ Limited to specific “funded program” in which such is focus of awarded program
    - ✓ Program participants receiving non-perishables or other food items from a distribution center, food pantry, etc.
    - ✓ Those serving meals to the homeless as part of the awarded program
  - Rent or mortgage payment
  - Required items to be purchased in order to participate in an educational program, employment training program and/or to obtain permanent employment
    - ✓ Agency to make purchase or provide vendor voucher, no funds provided directly to participants

- Utilities (no phone or cable)
- Vouchers for work clothing (uniforms), work boots, etc. as an integral part of program focus
- Vouchers for school uniforms as an integral part of program focus
- **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
      - Limited to specific “funded program” in which such is focus of awarded program
    - ✓ Workman’s Compensation
      - Limited to percent of total expense for those engaged in program
  - Kitchen Supplies
    - ✓ Limited to specific “funded program” in which meals are the focus of the awarded program
  - Vehicle Maintenance

- ✓ Limited to specific “funded program” in which the transportation of people or goods is the focus of awarded program

### **GRANT EXPENDITURES – UNALLOWABLE**

The following listing may not be all inclusive and in some rare cases the listed expense may be allowable. Programs funded through EAF are so varied that occasionally there is an exception to the rule due to the nature and/or focus of the program being funded.

- Building Maintenance or Repair
- Cash Incentives to program participants
- Capital Expenses or Construction Costs
- Celebrations of any kind
- 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 Program Budget
- Items that do not have proper documentation and backup documentation as described under “Grant Reporting Documentation Expenditures”
- 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)