

SWCAA TITLE III BUDGET and APPLICATION GLOSSARY

See the Policy and Procedure Manual for Title III Grants for additional definitions and Title III requirements.

Application Budget – The application budget must include the total cost of providing the services that are described in the application and that will be provided and reported should the grant be awarded. Expenditures may not be limited solely to those that are necessary to meet the contract’s required match. The federal and state funding sources require SWCAA to report to them the full cost of providing each service as well as how much of that cost is being provided with Title III funds and what other sources are being leveraged by the Title III funds. Administrative & general costs should be allocated to the application budget, and to other agency budgets, based on a common methodology. The State of Connecticut requires grantees to summarize their methodology in a cost allocation (CAP) plan.

There are three separate budget templates specific to the appropriate Title III B, D, or E funding being requested. See the “Instructions” tab on the budget template for instructions on completing each part of the budget.

Cost Allocation Plan (CAP) – a plan that summarizes the methods and procedures an agency will use to allocate agency costs. The methodology must result in a reasonable and equitable distribution of expenses. A CAP plan is typically approved by the Board of Directors and reviewed annually.

Community Need – see “Need” below.

De minimis Indirect Cost Rate – an approved method of calculating indirect costs by utilizing 10% of modified total direct costs. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate.

Direct Allocable Costs – joint costs that are allocated directly to two or more programs or activities. Direct allocable cost examples:

- Costs that can be allocated in reasonable proportion to the benefits received
- Must be allocated based on the documented methodology in the Cost Allocation Plan
- A portion of a salary if the employee works on two or more projects.

Direct Costs – Costs that can be identified specifically with a particular cost objective, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Direct cost examples:

- Purchase of art supplies for projects at a multifunction Senior Center
- Program Coordinator who can be specifically identified with the project or entity
- Insurance rider to cover volunteers specific to one home delivered meal program
- The cost of rent **if** the space is only used for the proposed project or a portion of the rent can be calculated for the use of the proposed project

Federally Negotiated Indirect Cost Rate – A rate utilized to calculate indirect costs based on documentation submitted to and approved by a Federal awarding agency.

Fiscal Sponsorship – refers to a relationship in which one organization shares its tax exempt status with another. A fiscal sponsor for a prospective Title III project would need to be the applicant/grantee for Title III funds and would maintain fiduciary responsibility for the project. The agency providing the services would be treated as a subcontractor for Title III purposes. For additional information about fiscal sponsorship: <https://www.councilofnonprofits.org/tools-resources/fiscal-sponsorship-nonprofits>

Goal -- a result or achievement that a proposed project is planned to accomplish during the grant period. A goal statement describes what you hope to accomplish, not what you plan to do. In the application, each goal statement should be followed by a statement quantifying the expected clients to be served and how you will measure the project's impact. Examples are given in the application.

Indirect Costs – Costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Indirect costs must be calculated by one of the following:

- Federally negotiated indirect cost rate (must be documented);
- De minimis rate of 10% of modified total direct costs; or
- A negotiated rate based on actual costs included in project budget may be considered.

In-Kind – donated resources that are available to the project from a third party at no cost to the project or sponsoring agency; such as, building space donated by another organization, volunteer personnel time, donated equipment or donated supplies. Building space should be based on fair market value and the percentage of time that the proposed project will utilize the space. (For example: If an exercise program will use space at a senior center for 2 hours a week and the center is open 20 hours a week, 10% of the value of the space would be included in the exercise program budget.) In-kind personnel services shall be valued using standard guidelines. For standard value of volunteer time, go to www.Independentsector.org.

MIS Service Name – the service definitions lists (available at www.SWCAA.org) include descriptions of all of the services that are eligible to be funded with Title III grants. Each service is assigned a unit that must be utilized for the purposes of estimating annual proposed service numbers and for monthly reporting.

Modified Total Direct Costs – The 10% de minimis indirect costs rate must be applied to the total direct costs modified by the removal of the following costs:

- Subrecipient (subcontractor) expenditures exceeding 25K (for each subrecipient)
- Capital expenditures
- Charges for patient care
- Rental costs
- Tuition remission
- Scholarships and fellowships
- Participant support costs

Need -- the specific community problem or problems that you plan to address with your proposed project. Clearly define the problem, supporting your description with appropriate facts, statistics, other documentation of the need, and your organization's observation of the problem. Some examples of community needs:

- One in four older adults experiences some mental disorder such as depression, anxiety disorders, and dementia. Two-thirds of older adults with mental health problems do not receive the treatment they need.
- Physical activity can reduce the risk of certain chronic diseases, may relieve symptoms of depression, helps to maintain independent living, and enhances overall quality of life. Yet only about 11% of people age 65 and over report participating in aerobic and muscle-strengthening activities. (*Older Americans 2012 Key Indicators of Well-Being*)
- The National Council on Aging’s Economic Security Initiative project found that “Seniors and caregivers need help navigating the maze of resources available in their communities.”
- The number of seniors who request and are in need of services but do not have a source to cover the expense has increased in recent years.
- Transportation is an essential support that allows older adults to remain independent and provides them with access to services.

Non-Federal Match – All Title III funded projects except Title III D must include matching resources from non-federal sources. This may be either cash from other sources or in-kind services; such as, volunteer time, donated equipment, etc., which is not being used as match for another program. Community Development Block Grant is the only federal funding source that can be used as match. Client contributions may not be included as non-federal match. See *SWCAA Policy and Procedure Manual Title III Grants* for additional information.

Organization – the public, incorporated private 501(c)3 non-profit agency; municipality; or private, for profit company which will provide operational and fiduciary responsibility for the proposed project.

Participant Support Costs – direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

Project – relates to the proposed project or program for which funding is requested for the next fiscal year. The term “project” does not refer to an entire organization or to a current program or project.

Project Name – the name of the project for which you are requesting funding. The project name is requested as an identifier in several places in the application. The same name should be listed in each place. The project name must be short enough to fit in the box provided on the application.

Service / Service Definitions – the service definitions lists (available at www.SWCAA.org) include descriptions of all of the services that are eligible to be funded with Title III grants. Each service is assigned a unit that must be utilized for the purposes of estimating annual proposed service numbers and for monthly reporting.

Target Populations – Projects must target adults age 60 years and over, giving preference to older persons with greatest economic or social need with particular attention to low-income minority individuals. The number of low income and the number of minority older individuals to be served, at a minimum, should be in the same proportion as represented in the older population of the municipalities to be served by the project. A list of specific populations that must be targeted for inclusion and definitions of each can be found in the *SWCAA Policy and Procedure Manual Title III Grants*.

Title III Grant Project -- relates to the proposed project for which funding is requested for the next fiscal year. The term “project” does not refer to your entire organization or to your current program or project.

Unduplicated Count of Clients -- The total number of different clients who will receive service during the grant year. Any client who will receive more than one service during the grant year is counted only once for the unduplicated count. See sample scenarios below for examples of how to estimate unduplicated client counts.

Unit of Service – The service definitions lists include the required unit for each service that is eligible for Title III funding. The number of units of service provided to each client must be reported to SWCAA monthly. The application requires an estimate of the number of units of service that would be provided if the full grant is awarded. The allocations committee reviews whether the number of clients to be served and units to be provided seem reasonable based on the project description and the proposed budget. See sample scenarios below for examples of how to estimate units of service.

ESTIMATED NUMBER OF CLIENTS AND UNITS OF SERVICE SAMPLE SCENARIOS

Senior centers/transportation sample scenario

In this scenario, the applicant is requesting funding for daily senior center activities and transportation to and from the center for some clients.

- If 100 clients will attend a senior center during the grant year and 30 of those clients will utilize transportation:
 - of those 100 clients, some may attend almost every day while others may only attend occasionally; some may attend for only part of the year
 - the unduplicated number of senior center participants would be 100
 - the unduplicated number of transportation participants would be 30
 - the unduplicated number of grant participants would be 100 (because all of the transportation clients are also included in the senior center client count)
- Examples of methodology for calculating proposed units of service:
 - Determine the average daily attendance at the center. If attendance is higher some days than others, you may want to instead determine the average weekly attendance.
 - Determine how many days a week the center will be open. (5 days X 52 weeks minus holidays and an allowance for weather or other closures.)
 - Multiply the average daily attendance times the number of days the center is expected to be open or the average weekly attendance times the number of weeks the center is expected to be open to determine your senior center use proposed target units of service.
 - With this scenario: $40 \text{ (average daily attendance)} \times 242 \text{ days (5 days a week X 52 weeks minus 13 holidays and allowance of 5 days for closures)} = 9,680 \text{ units of senior center use.}$
 - How many passengers your transportation vehicle can carry per day times 2 (one ride to the center and one ride back home) times the number of days transportation will be

provided (make an allowance for holidays and closures) equals the proposed target number of rides.

- With this scenario: 15 passengers a day X 2 trips for each passenger = 30 trips a day X 242 days = 7,260 units of transportation.

Outreach/Information & Assistance/Counseling sample scenarios

Social workers, information specialists and counselors may see some clients only a few times and others may be recurring clients with multiple contacts. Returning grantees will need to base proposed clients and services on current experience. (Review Grantee Gateway account. If necessary, contact SWCAA for a report). New grantees in these areas will need to base their proposed clients and units on what seems reasonable based on their application project description, work plan, and budget.

- In this scenario, 150 clients will receive caregiver information at group presentations or by telephone, 30 of them will also meet with the caregiver counselor for additional counseling to help sort out and access services, and an additional 10 people will also meet with the counselor:
 - the unduplicated number of information participants would be 150.
 - the unduplicated number of caregiver counseling participants would be 40.
 - and the unduplicated number of grant participants would be 160 (the 150 clients who will attend presentations, 30 of whom also receive counseling, plus the 10 clients who receive only counseling).
- Examples of methodology for calculating proposed units of service:
 - How many group information presentations do you expect the counselor to be able to provide within the work hours included in the application times the average attendance expected at those presentations.
 - Plus the average number of telephone contacts you would expect the counselor to be able to handle equals proposed target information & assistance contacts.
 - With this scenario: 6 information presentations with an average attendance of 30 per session (180 units) plus an average of 5 telephone contacts a week (5 X 52 = 260 units) = 440 units of information & assistance.
 - In addition, how many counseling sessions would be reasonable to expect the counselor to provide with caregivers equals proposed target caregiver counseling sessions.
 - With this scenario: if the caregiver counselor has 6 hours a week available to counsel caregivers (312 hours): if the average counseling session is 1 hour and the counseling session could involve 1 caregiver or several family caregivers, an estimated number of person sessions of counseling might be 400-600 sessions.
- If an outreach worker is expected to assist 150 clients during the project year:
 - the unduplicated number of outreach participants would be 150
- If, in addition, the outreach worker would make one group I&A presentation a month with the expectation that some of those attending will become outreach clients:
 - the unduplicated number of I&A participants would be 12 presentations times the average expected attendance
 - a smaller number of that group would also receive outreach contacts but, if they would all be persons who participated in the presentations, they would not increase the total unduplicated number of clients

- Examples of methodology for calculating proposed units of service:
 - Determine the average number of contacts that the outreach worker would be able to make in a day (or, alternatively, in a week). Remember that one contact could be a 2-hour initial in-home assessment with the client or it could be a 10-minute telephone call to obtain information for the client.
 - Determine the number of days (or weeks) that the outreach worker will work (possibly 5 days X 52 weeks minus holidays, vacation, and sick days).
 - Multiply the average number of contacts times the number of work days (weeks) to estimate the proposed target number of contacts to be provided in the grant period.