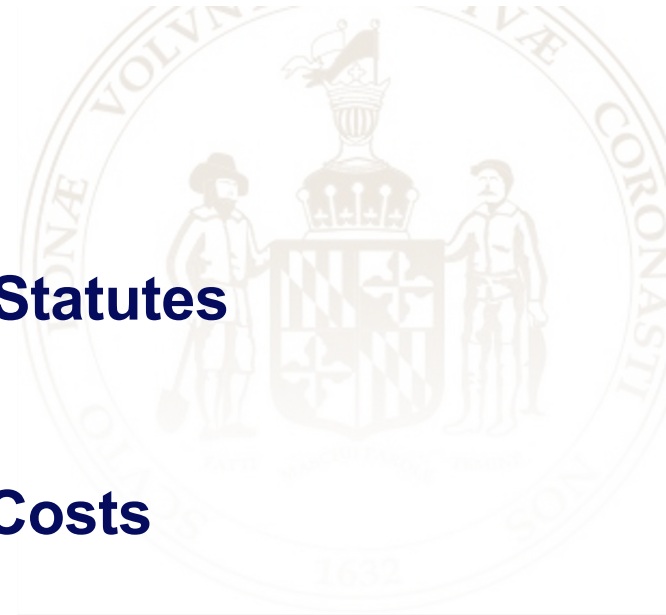**THE OFFICE OF GOVERNOR**
WES MOORE
GOVERNOR'S OFFICE FOR CHILDREN

ENOUGH Grant Program
Budget Development Guidance and Application Budget Template

Community Initiatives Division

September 2024

Webinar Agenda

1   **ENOUGH Purpose and Governing Statutes**

2   **Budget Categories and Allowable Costs**

3   **Budget Planning and Cost Projections**

4   **Budget Template and Braided Resources**

ENOUGH Purpose and Statutes

ENOUGH Initiative

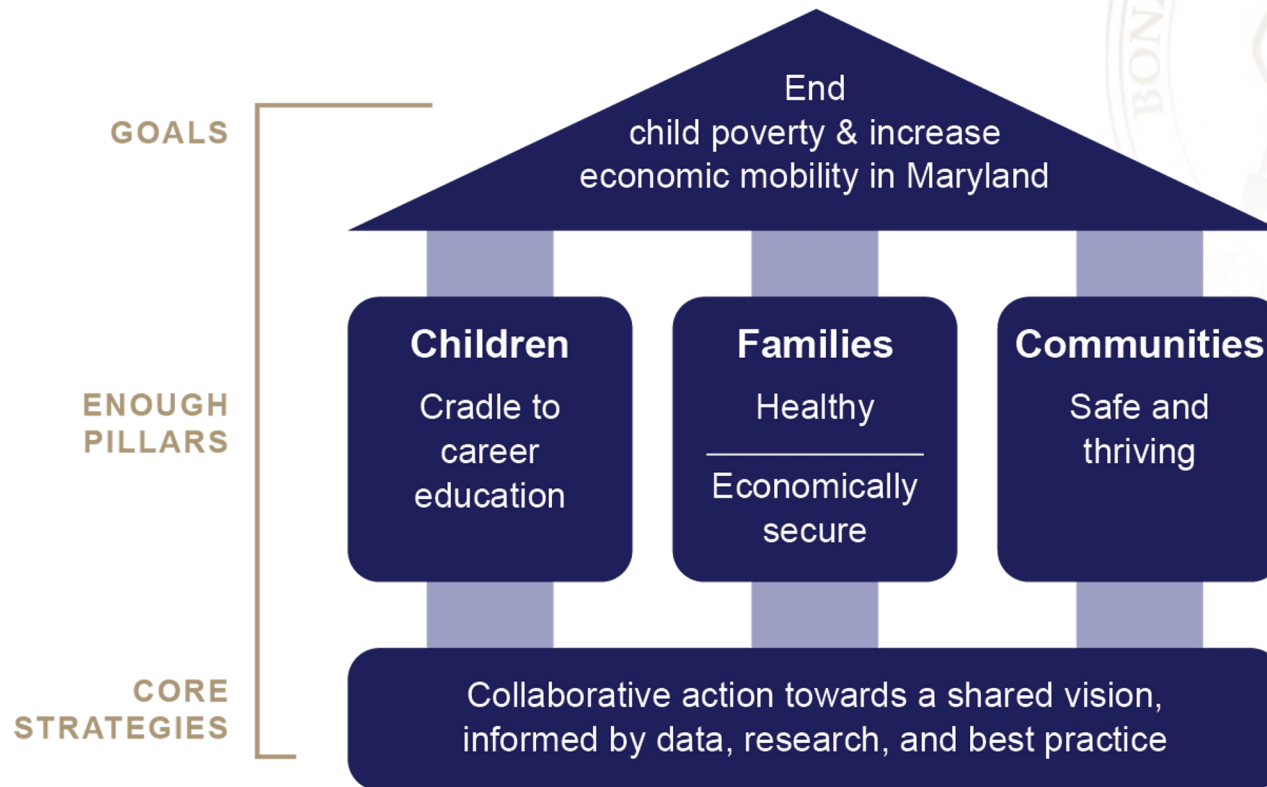The <u>E</u>ngaging <u>N</u>eighborhoods, <u>O</u>rganizations, <u>U</u>nions, <u>G</u>overnments and <u>H</u>ouseholds (ENOUGH) Initiative is a first-of-its-kind state-led, place-based investment strategy designed to create poverty-fighting opportunities driven by communities, data and cross-sector partnerships.

- ENOUGH Act signed into law May 9, 2024
- Administered by the Maryland Governor's Office for Children (GOC)
- Whole of government approach to ending child poverty

"Communities across Maryland will provide the vision, and the state will provide the support."

- Governor Wes Moore

ENOUGH Theory of Action

GOALS

End
child poverty & increase
economic mobility in Maryland

ENOUGH PILLARS

Children
Cradle to career education

Families
Healthy
_____
Economically secure

Communities
Safe and thriving

CORE STRATEGIES

Collaborative action towards a shared vision, informed by data, research, and best practice

ENOUGH Result Areas

Cradle to Career Education: Unlocking children's potential through early care and education from birth until working in a career, specifically ensuring smooth transitions through kindergarten, middle school, and high school graduation with a pathway to college and/or career

Healthy Families: Ensuring community member and family access to high quality healthcare with goals of decreasing infant mortality, increasing life expectancy, and improving mental health

Economically Secure Families: Ensuring higher employment and entrepreneurship resulting in livable and family-sustaining wages, and stable, thriving households where families can provide for necessities, weather hard times, and build wealth

Safe and Thriving Communities: Creating communities where residents feel safe and where the built environment supports their ability to thrive, including through high-quality, affordable housing, a thriving commercial core, and access to recreational spaces, nutritious food, and transportation

Governing Regulations and Statutes

Senate Bill 482 "Governor's Office for Children - Engaging Neighborhoods, Organizations, Unions, Governments, and Households (ENOUGH) Grant Program

- Structure of the Grant Program
- GOC Authority and Reporting Requirements
- Use of Funds and Timeframe for Expenditure
- Requirements for Community Needs Assessments and Neighborhood Plans
- Conditions of Grant Awards and Expected Outcomes

Maryland Statutes - State Finance and Procurement

- Government-Wide Processes and Protocols in Maryland

Office of Management and Budget (OMB) Federal Statutes

- Reimbursement of Indirect Costs
- Definitions of Expense Categories

Budget Categories and Allowable Costs

ENOUGH Budget Categories

2

- **Personnel** – Salaries, Fringe Benefits for Staff of Lead Applicant
- **Operating Expenses** - Supplies, Postage/Shipping, Software
- **Travel** – Per Diem, Mileage, Hotel
- **Contractual Services** – Vendors, Partners, Consultants
- **Equipment** – Durable items over $5K
- **Other** – Facilities Rental, Food, Subscriptions, Equipment Under $5K
- **Indirect Costs** - % of Direct Costs to recover the cost of expenses that can't be specifically allocated to the project (overhead)
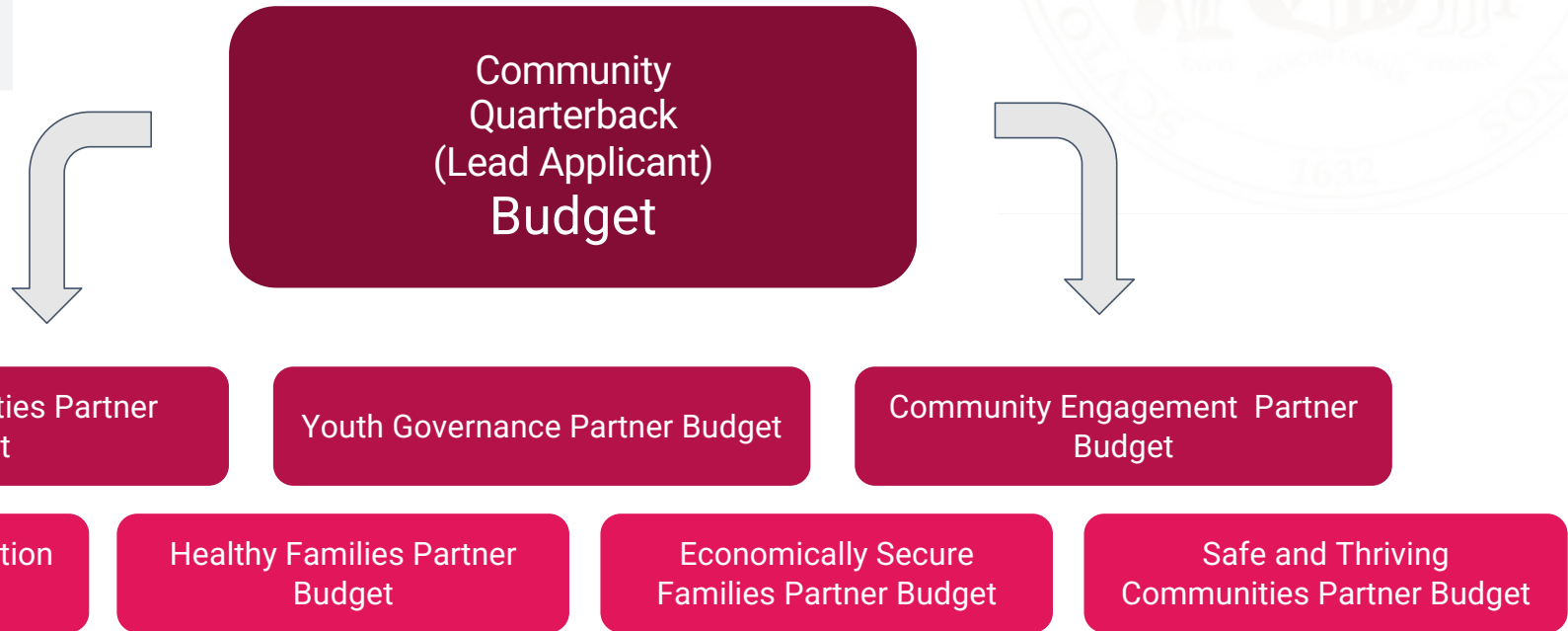
ENOUGH Requirement: Cross-Sector Partnership

2

Institutions of higher education

Local health care organizations

Community development organizations

Local law enforcement

Unions / worker organizations

Local management boards

Required partners

1. Community-based non-profit organization

2. Local government entity

3. Local school

Faith-based organizations

Local community organizations

Community residents and families

Workforce investment boards

Local school districts

Small business owners

Community Quarterback Budget + Partner Budgets

2

Grant funds will likely flow to multiple sub-grantees, vendors, and contractors due to the collaborative nature of ENOUGH activities. The Track 2 and Track 3 Budget Template includes a distinct budget for the Community Quarterback (lead applicant) expenses and separate budget worksheets for each partner sub-grantee.

Community Quarterback (Lead Applicant) Budget

Convening Facilities Partner Budget

Youth Governance Partner Budget

Community Engagement Partner Budget

Cradle-to-Career Education Partner Budget

Healthy Families Partner Budget

Economically Secure Families Partner Budget

Safe and Thriving Communities Partner Budget

Allowable Costs

2

- All direct costs must be reasonable, allowable, and allocable expenditures that are **clearly aligned with the activities and outcomes of the ENOUGH Grant Program**.
- ENOUGH grant funds must be monitored, tracked, and reported using Generally Accepted Accounting Principles (GAAP), and grantees will need internal systems and protocols that promote compliance with these principles and State of Maryland Finance and Procurement statutes.
- The Governors Office for Children (GOC) has created detailed **Budget Templates** that guide applicants to identify requested line items by budget category and provide details about how each cost was calculated.
- Please review the list of **unallowable costs** in the ENOUGH Grant Program NOFO to ensure that your budget may be fully funded if you are selected for an award.
- GOC staff will perform a cost analysis of each recommended project to ensure that costs clearly relate to the activities and objectives of the project, are reasonable, allowable, and allocable. Budget requests may be altered or reduced based on this review.

Unallowable Costs

- Alcoholic beverages
- Bad debts
- Contributions and donations to charitable organizations not in support of a defined activity
- Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement
- Entertainment costs
- Personal use by employees of organization-furnished automobiles (including transportation to and from work) and other assets
- Fines and penalties and interest on fines and penalties
- Assets, goods or services for personal use
- Interest on borrowed capital/lines of credit
- Costs of **organized fundraising events** (galas, auctions, tournaments)
- Costs of investment counsel/management
- **Lobbying**
- Losses on other awards
- **Renovation/remodeling and capital projects**
- Gifts for Board members and/or Board employees
- Costs of training/technical assistance offered by consultants that the Office and/or the Children's Cabinet or one of its member Agencies makes available at no cost
- Any plaque or item presented to a speaker, official, legislator, vendor, or other person in recognition of service provided with a value in excess of $50
- Any expenses relating to the establishment, maintenance or liquidation of foundation or other accounts used for the purpose of maintaining earned reinvestment and other State funds
- Investment fees and losses
- Flex fund expenditures
- For fee-for-service contracts, vendor staff vacation, sick leave and other leave time during which services were not provided
- **Trinkets/promotional/giveaway items** (e.g., pens, notepads, hats, mugs, portfolios, t-shirts, coins, gift bags, etc., whether or not they include the program/vendor name and/or logo)

Budget Planning and Cost Projections

ENOUGH Grant Program – Three Tracks

3

Grant Program Track	Award Amount	Project Period
Track 1: Partnership Development	$65,000	6-12 Months
Track 2: Plan Development	$300,000	12-24 Months
Track 3: Implementation	Up to $5M* (FY25)	Up to 4 Fiscal Years

Track 3: Implementation award is based on the number of children contributing to eligibility criteria in the proposed service geography. Proposed budget for Track 3 should include three additional years of ENOUGH funding. The GOC Community Initiatives Division can help Track 3 applicants identify their multi-year budget limit.

ENOUGH Grant Program Competition Timeline

3
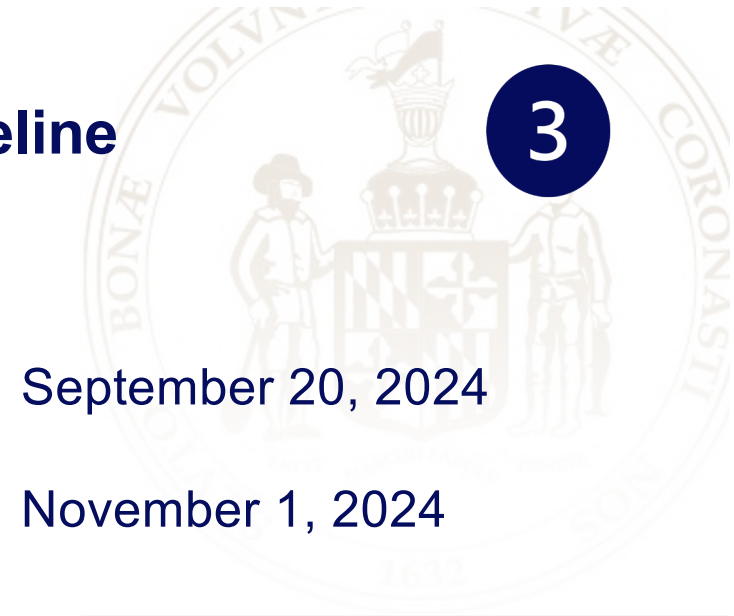
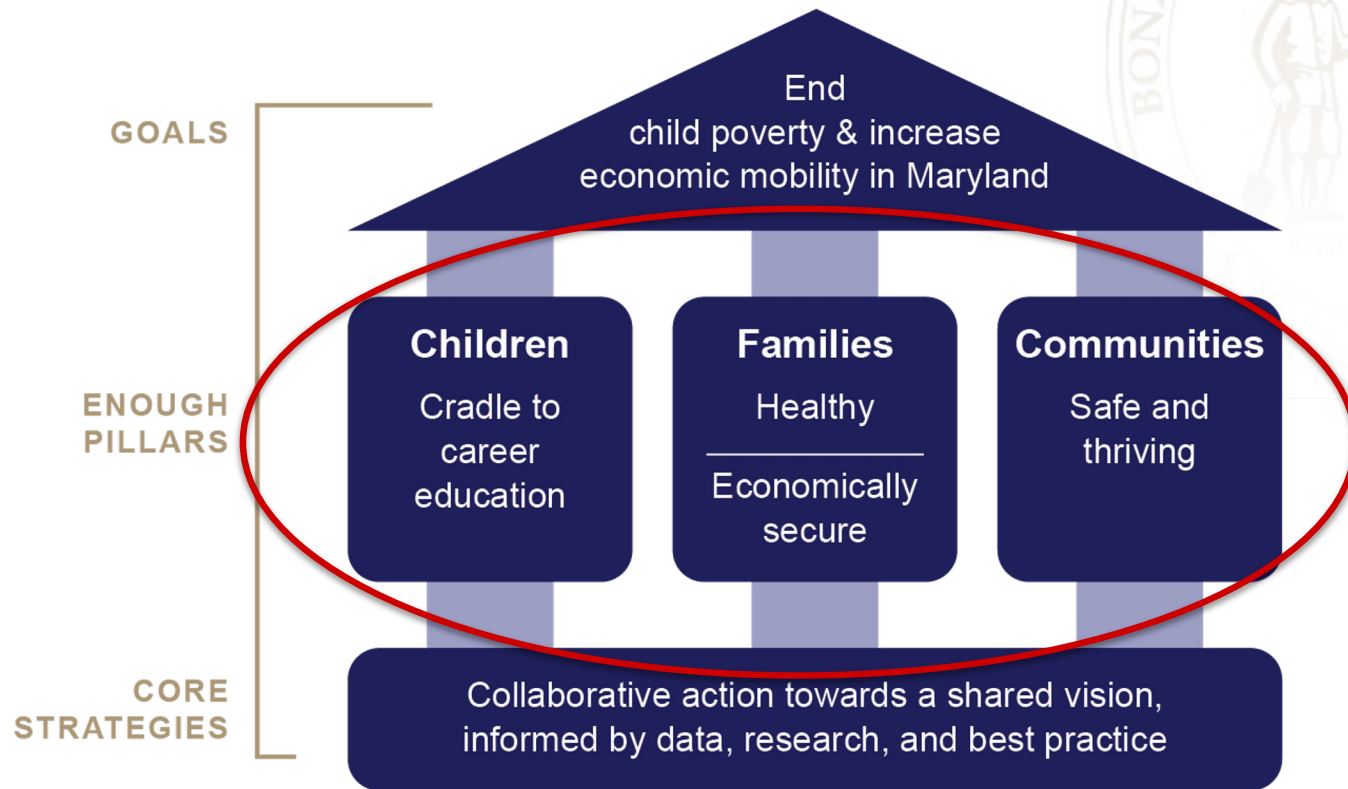|	
Application Deadline for Track 2 and Track 3	September 20, 2024
Application Deadline for Track 1	November 1, 2024
Award Notifications	Winter 2024
Estimated Project Start	January 2025

ENOUGH Theory of Action

ENOUGH Theory of Action

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ENOUGH PILLARS

Children
Cradle to career education

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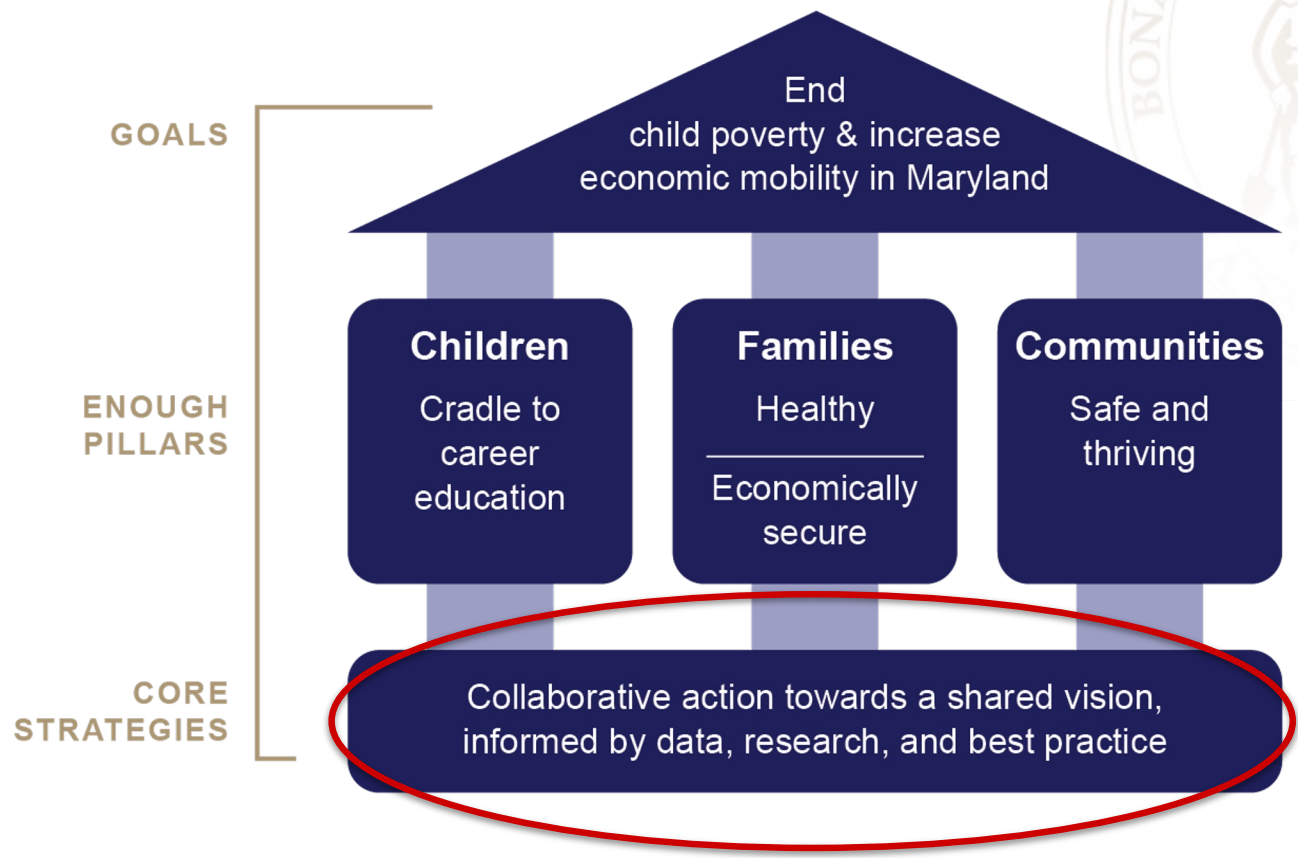
Track 1: Partnership Development

3

Maximum Award $65,000

Number of FY25 Awards   Up to 10

Project Period   6-12 Months

Grant Activities

Build capacity of the Community Quarterback Organization

Create processes and structures to formalize partnership accountability and resource alignment

Analyze existing local data

Convene partners and drive consensus towards a shared vision

Engage community in planning and examination of local data

Track 2: Plan Development

Maximum Award: $300,000
Number of FY25 Awards: Up to 7
Project Period: 12-24 Months

Grant Activities

Conduct community needs assessment and asset mapping
Engage and respond to community leaders and residents
Formalize and/or refine community engagement and
governance structures to align with emerging priorities
Refine partnership MOU and data sharing agreements
Create **Neighborhood Action Plan** aligned with all four (4)
ENOUGH Result Areas

Track 3: Implementation

3

Maximum Award: Up to $5M* in Year 1

Number of FY25 Awards: Up to 3

Project Period: 4 Fiscal Years

<u>Grant Activities</u>

Launch **Neighborhood Action Plan**

Identify and leverage additional public and private funding

Formalize progress monitoring, quality improvement, and community accountability systems and processes

*Funding for Track 3 is based on the number of children contributing to eligibility criteria in the proposed service geography. Applicants considering Track 3: Implementation who have not requested a budget estimate are encouraged to do so as soon as possible.

ENOUGH Requirement: Community Leadership   **3**

Authentically engage community members living and working in the identified community or geographic area

Analyze data in consult with community members and integrate qualitative data from a variety of local perspectives

Neighborhood Action Plans must describe structures, norms, processes and protocols that promote accountability to community members, particularly those with lived experience proximate to the issues being addressed

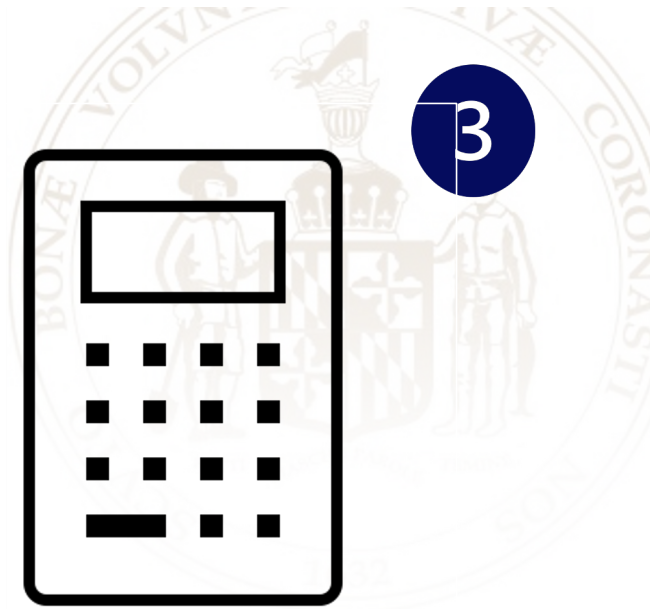# ENOUGH Requirement: Data-Driven Design and Evaluation ③

All grantees will be required to contribute to, and participate in, the GOC's comprehensive evaluation of the ENOUGH Grant Program

Applicants and grantees are expected to examine local data disaggregated by race/ethnicity to identify systemic inequities and strategically focus ENOUGH investments

Projecting Costs and Estimating Expenses

- Seek vendor quotes
- Find comparable programs/positions – historical costs
- Cite standard reference points or norms (GSA mileage)
- Consider "partial" costs for known expenses (staff)
- Ask partners to draft their own Sub-Grantee Budgets
- Be inclusive of all potential costs and resources
- Compensate people for their time, expertise and wisdom, particularly individuals who are contributing to activities outside of their regular job duties (residents)
- Include funds to pay for the use of community-based organization space, staff or resources; Leverage in-kind support from well-resourced institutions
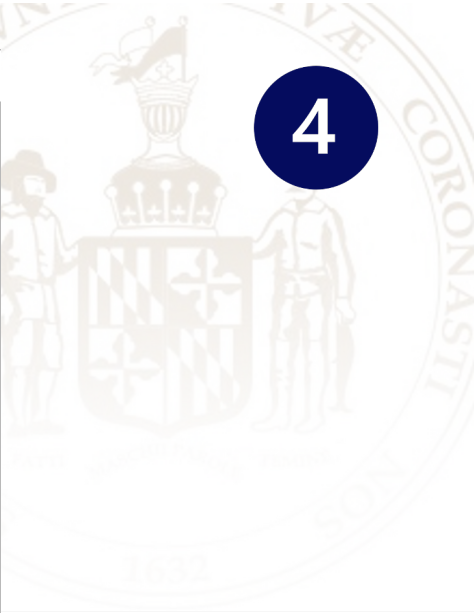- Develop clear calculation even if you are projecting or estimating a future cost

Budget Template and Braided Resources

Budget Template

	Fiscal Year 2025 ENOUGH Grant Program
1	Use this template for the ENOUGH budget request to include Community Quarterback (Lead Applicant) budget and subcontract/sub-grant budgets for collaborative partner organizations. **Do not delete, rename, reorder, or shade the tabs. Do not reformat or alter any worksheets.**
2	Many of the cells in this worksheet have been locked to prevent the inadvertent deletion of formulas and formatting changes. **Do not delete, reorder, rename, or shade any tabs in the workbook.** If you have problems accessing or working with this template, please contact the Office for assistance at ENOUGH@maryland.gov. **PLEASE USE ONLY WHOLE NUMBERS.**
3	Open the "**ENOUGH Cover Page Signatures**" tab and enter the Community Quarterback (Lead Applicant) information in rows 6-10. Use the full, legal name of the applicant. Complete all fields.
4	The "**ENOUGH Budget Total Page**" tab rolls up calculations from the detailed budgets. **No entries are necessary on this sheet.** Make sure the total in cell R22 is the total funding request inclusive of the Community Quarterback and partners.
5	Open tab "**Community Quarterback**." The Community Quarterback (Lead Applicant) name in cell B3 will be automatically completed using the information entered on the "ENOUGH Cover Page Signatures" tab. If there is no organization name in cell B3 or a "0" for both pages, go back to the "ENOUGH Cover Page Signatures" tab and enter any missing information.
6	The tab "Community Quarterback " pertains ONLY to the Community Quarterback (Lead Applicant) direct expenses of the ENOUGH Grant plus indirect costs for the overall project. Enter the proposed expenses for the ENOUGH-funded budget in Column D rows 8-45, as applicable. Enter numbers ONLY in cells that are not shaded. Expenses for a category will total in the shaded cells. Refer to Appendix H of the ENOUGH NOFO for additional instructions.
7	The amount budgeted for the Community Quarterback will total in cell D47.
8	Complete Column E, cells 8-45 if the Community Quarterback has **cash contribution** from a source other than ENOUGH and that cash contribution will be used to support the ENOUGH grant program. Cash contribution does not include funds that are paid to another third party.
9	Complete Column F, cells 8-45 if the Community Quarterback has **in-kind support** from a source other than ENOUGH and that in-kind support will be used to support the ENOUGH grant program. In-kind support does not include funds that are paid to a third party.
10	Complete Column E, cells 49-53 if the Community Quarterback has budgeted expenditures in Column E, cells 8-45. Complete these cells with the amount of cash contribution and/or in-kind support from each corresponding source, as applicable. If entering funds on lines 52 or 53, please also **enter the source of funds in cell C52 or C53, as applicable.**
11	For the Community Quarterback budget, the Total Direct Cost includes the Community Quarterback's direct costs and all partner budgets. Indirect costs may be requested for up to 15% of Modified Total Direct Costs. For each subcontract and sub-grant over $50,000, modify the indirect cost base by

The first tab of the Budget Template includes a page of Instructions

| ▶ | **Instructions** | ENOUGH Cover Page Signatures | ENOUGH Budget Total Page |

Budget Template

The second tab of the Budget Template is a signature page to be signed by the Agency Authorized Official and Agency Fiscal Officer. These can be the same individual.

Fiscal Year 2025 - ENOUGH Grant Program

A. GENERAL INFORMATION

Community Quarterback:
Street Address:
City: Zip
Point of Contact: Phone: Fax
Federal Taxpayer ID:

B. TYPE OF REQUEST

New [X]   Modification [ ]   Supplemental [ ]   Reduction [ ]

C. AFFIRMATION

The Community Quarterback (Lead Applicant) affirms that the information conveyed in this Budget and Narrative are true and accurate to the best of its knowledge.

Agency Authorized Official   Date

Agency Fiscal Officer   Date

State Official   Date

D. TERMS and CONDITIONS (for GOC use only)

▶ | Instructions | **ENOUGH Cover Page Signatures** | ENOUGH Budget Total Page | ENOUGH

Budget Template

4

Fiscal Year 2025 ENOUGH Grant Program

Budget Summary

A. GENERAL INFORMATION

Community Quarterback:	0				
Street Address:	0				
City:	0	State: Maryland	Zip:	0	
Point of Contact:		0	Phone:	0	Fax:
Federal Taxpayer ID:	0				

B. BUDGET SUMMARY

	ENOUGH Funding	Non - ENOUGH Funding CASH CONTRIBUTION	Non - ENOUGH Funding IN KIND
Personnel	0.00	0.00	0.00
Operating Expenses	0.00	0.00	0.00
Travel	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Other	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00
Grand Total	**0.00**	**0.00**	**0.00**

Budget Categories Rollup Totals from the Line Item Budget Worksheets

Budget Calculations

ENOUGH Grant Partner #1 - BUDGET AND REVENUE PROJECTIONS

Fiscal Year 2025

0

DESCRIPTION	ENOUGH Funding	Non-ENOUGH Funding (Cash Contribution)	Non-ENOUGH Funding (In-Kind)	Total	Budget Narrative — For each Column C line item where funding is proposed, enter below the calculations that show how the expense was derived. No entries are required for shaded lines.
Partner Name:					
Personnel	0.00	0.00	0.00	$0	
Salaries	0.00	0.00	0.00	$0	
Fringe Benefits Costs	0.00	0.00	0.00	$0	
Operating Expenses	0.00	0.00	0.00	$0	
Office Supplies	0.00	0.00	0.00	$0	
Postage/Shipping	0.00	0.00	0.00	$0	
Advertising	0.00	0.00	0.00	$0	
Printing/Duplication	0.00	0.00	0.00	$0	
Software or Cloud-Based Services	0.00	0.00	0.00	$0	
Expendable Materials	0.00	0.00	0.00	$0	
Communications	0.00	0.00	0.00	$0	
Information System	0.00	0.00	0.00	$0	
(specify)	0.00	0.00	0.00	$0	
(specify)	0.00	0.00	0.00	$0	
Travel	0.00	0.00	0.00	$0	
Local Travel	0.00	0.00	0.00	$0	
Conferences/Conventions	0.00	0.00	0.00	$0	
(specify)	0.00	0.00	0.00	$0	
Contractual Services	0.00	0.00	0.00	$0	
Training	0.00	0.00	0.00	$0	
Consultant (other than Legal & Accounting/Auditing)	0.00	0.00	0.00	$0	
Legal	0.00	0.00	0.00	$0	
Accounting/Auditing	0.00	0.00	0.00	$0	
(specify)	0.00	0.00	0.00	$0	
Equipment	0.00	0.00	0.00	$0	
Office Equipment/Furniture	0.00	0.00	0.00	$0	
(specify)	0.00	0.00	0.00	$0	
Other	0.00	0.00	0.00	$0	
Facilities Rental	0.00	0.00	0.00	$0	
Food	0.00	0.00	0.00	$0	
Professional Dues/Publications/Subscriptions	0.00	0.00	0.00	$0	

Enter Line Item Calculations here in the Budget Narrative Column

Budget Template

Budget Template for Track 2 and Track 3 applicants includes a Partner Summary tab that is auto-calculated from entered data. Error flags may appear in red text within shaded cells. These will not prevent submission, but often indicate the need to double check data entry.

ENOUGH Grant Program Partner Summary
Fiscal Year 2025

0

	ENOUGH Grant Program			
PARTNER ORGANIZATION OR PROGRAM/STRATEGY	**ENOUGH Funding**	**Non-ENOUGH Funding (Cash Contribution)**	**Non-ENOUGH Funding (In-Kind)**	**Total**
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
0	0.00	0.00	0.00	$0
Total Partners/Programs Funding Request	**$0**	**$0**	**$0**	**$0**

	ENOUGH Funding	Non-ENOUGH Funding (Cash Contribution)	Non-ENOUGH Funding (In-Kind)	Total
Revenue Sources for Non-ENOUGH Funds (Partners/Programs Only):				
County/City Direct Revenue (Cash)		0.00		
County/City In-Kind			0.00	
Fee for Service		0.00	0.00	
Other (Enter Source Here)		0.00	0.00	
Other (Enter Source Here)		0.00	0.00	
TOTAL Non-ENOUGH Revenue (Partners/Programs Only)		$0	$9	
ENOUGH FUNDING REQUEST - (Partners/Programs Only)	$0			
TOTAL Revenue from ENOUGH and Other Sources (Partners/Programs Only)			F43 must be equal	$9

Page 4 of _____

Instructions | ENOUGH Cover Page Signatures | ENOUGH Budget Total Page | ENOUGH Budget Summary Page | Community Quarterback | **Partner Summary** | Partner 1
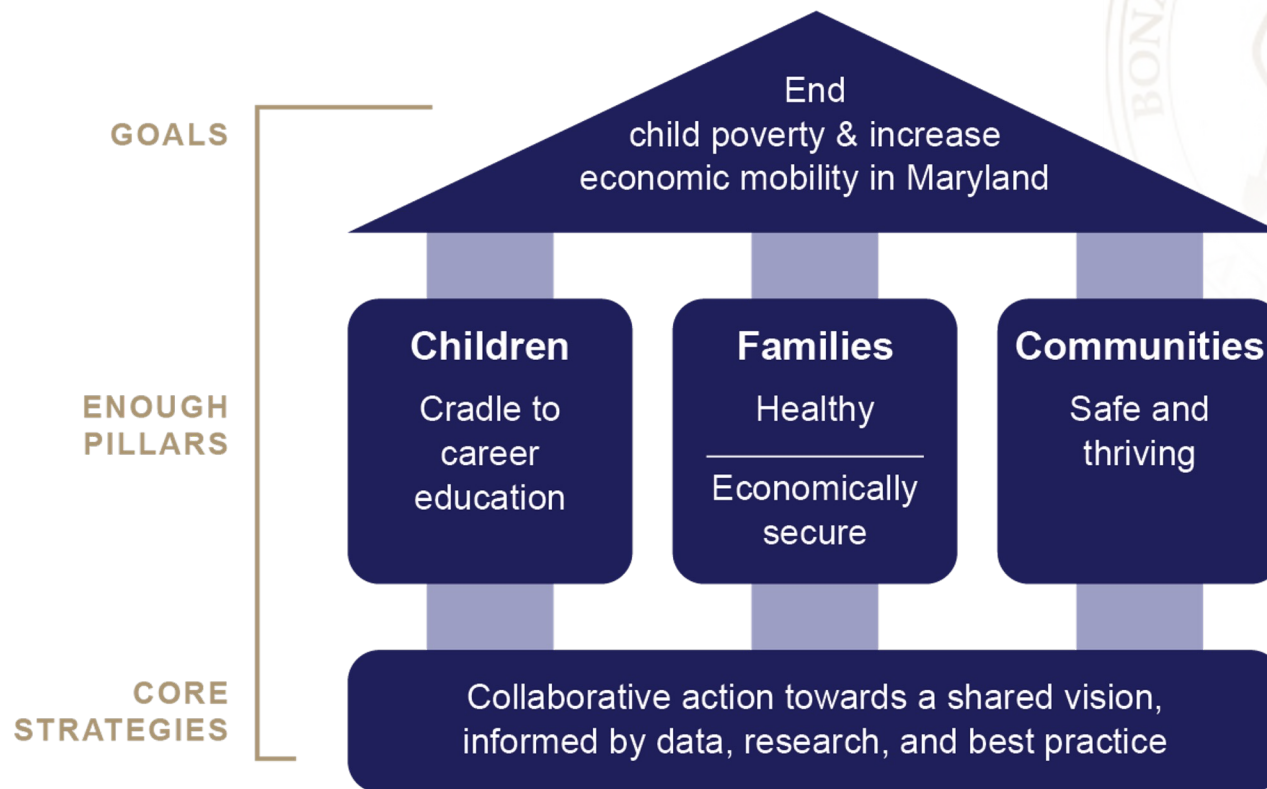
Braided Resources and Matching Commitments

4

- No matching funds are <u>required</u>, though applicants are expected to detail plans and processes for identifying and leveraging other collaboratives and sources of public and private funding.
- All non-ENOUGH Grant Program revenue that is paid/awarded/administered to and by the Community Quarterback organization in support of a program/strategy/planning activity must be identified in the **Budget Template** by source and categorized as one of the following:

  - <u>**Cash Contributions**</u>: Funding that flows directly through/to the Community Quarterback organization (or Fiscal Sponsor) to support ENOUGH Grant Program activities. This can include philanthropic funding, corporate earned revenue or funding, earned revenue or funding, and/or government revenue or funding.
  - <u>**In-Kind**</u>: Donation or provision of goods or services other than cash contribution. Examples include supplies, furniture, facilities or services/labor.

Align Budget with ENOUGH Activities & Outcomes

GOALS

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Cradle to career education

Families
Healthy
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Economically secure

Communities
Safe and thriving

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STRATEGIES

Collaborative action towards a shared vision, informed by data, research, and best practice

Community Initiatives Team

Christina Drushel Williams
Director of Community Initiatives

Mysiki Valentine
Program Manager

Tracey Webb
Grants and Data Manager

For additional questions about building or communicating your ENOUGH Grant Program budget, please email us at **ENOUGH@Maryland.gov**.

Visit the Governor's Office for Children website for updates on the

ENOUGH Grant Program Community Support offerings!

GOC.Maryland.gov

We look forward to hearing from you.

THE OFFICE OF GOVERNOR
WES MOORE
GOVERNOR'S OFFICE FOR CHILDREN

GOC.MARYLAND.GOV