

MONROE COUNTY GOVERNMENT

2013

grants manual policy & procedures



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introduction

The purpose of the Monroe County Government Grants Policy and Procedures Manual is to document the official process for applying for and managing grants within Monroe County Government.

Grants are vitally important to Monroe County Government. Historically, Monroe County manages over 100 grant contracts, with a value of over \$20 million annually, comprising one third of the county's overall operating budget. Grants support many facets of county responsibility, including roads and highways, services for families and children, justice related activities, community amenities, and capital improvements to county infrastructure. Since continued grants are critical to the operations of Monroe County, it is essential that Monroe County Government continue to be able to apply for, receive, execute, and report on grants in a manner that complies with all federal, state, and local laws and regulations.

The responsibility for compliance with all of the regulations associated with grants is spread across many county functions and personnel. The processes outlined in this manual ensure that everyone knows their responsibilities with respect to management of grants and that no important step gets missed.

Grants also frequently require local contributions or matches (direct or in-kind) and also incur indirect costs (such as space, computer support, utilities, the services of the Auditor and County Legal, etc.). For this reason, Monroe County Government must also have a policy that allows grant opportunities to be reviewed and analyzed for their long-term impacts, so that the Commissioners and the County Council have the information to make the decisions according to their statutory duties – the Commissioners execute all contracts, including grant contracts, and the County Council appropriates funds, creates positions, and fixes salaries.

The Grants Manual provides a set of policies and procedures for all stakeholders in the grants process, to ensure that:

- Grant opportunities are evaluated for their demands on existing County resources at an early stage in the process
- The County maximize the usage of the online Grants Navigator system to ensure that all stakeholders in a grant opportunity know the status and have access to all of the critical documentation of the grant in one place at any time
- All County personnel, regardless of office, know their responsibilities at each stage of the life cycle of the grant
- The County Commissioners have the information needed to determine the resource requirements of the grant
- The County Council have the information needed to make informed decisions about appropriations and creation of positions
- The Auditor, Grants Administrator, and State Board of Accounts can work collaboratively and efficiently to produce all documentation required for audits in an efficient and accurate manner

While statute specifies certain minimum requirements, there are always many ways to achieve the requirements of the relevant statutes. Whenever possible, Monroe County Government will seek to improve its processes and make them more efficient for county personnel and more responsive to the public.

applicability 2

This policy applies to all Monroe County offices/departments and to all county officials, employees and sub-recipients.

authorities 3

While each granting agency will have its own rules and procedures that must be followed, the following authorities are applicable to all grants applied for and obtained by Monroe County Government:

Ordinance 2013-32 Monroe County Grant Management Policy and Procedures

<http://www.co.monroe.in.us/tsd/Government/Commissioners.aspx>

Monroe County Code 266.

This code section outlines the purchasing methods that must be followed by Monroe County Government. Of particular interest is MCC 266-5, which requires Board of Commissioners' approval for any service contract:

266-5. Purchase of Services

(A) "Services" means the furnishing of labor, time or effort by a person, not involving the delivering of specific supplies other than printed documents or other items that are merely incidental to the required performance.

(B) Services (including collection services as defined and authorized by IC 5-22-6.5) may be purchased by the Purchasing Agent in whatever manner the agent deems to be reasonable.

(C) A contract for services must be approved by the Board of Commissioners.

<http://www.co.monroe.in.us/tsd/Government/Support/Legal.aspx>

Indiana State Board of Accounts and Audit Manuals.

These are important manuals that outline the procedures necessary for the county's handling of funds.

<http://www.in.gov/sboa/3779.htm>

OMB Circulars A-133

This document contains the Federal Government's rules for grants compliance.

<http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a133/a133.pdf>

OMB Circulars: State and Local Governments

These documents contain all Federal Governments compliance rules for local governments.

http://www.whitehouse.gov/omb/circulars_index-slg/

roles & responsibilities 4

In order to ensure that proper decisions are made and documentation is kept, the roles and responsibilities of particular officials and official bodies are described here.

Auditor

The Auditor has the responsibility of providing all necessary information needed for the creation of new funds and new lines. The Auditor is to audit all claims and drawdowns for compliance with the grant, as well as maintain the necessary files for any audit.

Commissioners' Administrator

The Commissioners' Administrator oversees the Grants Administrator and assists the Commissioners and Board of Judges when requested.

Elected Officials and Department Heads

Each elected official and department head is responsible for the application and execution of each grant program for which they apply. They are responsible for communications with the Grant Administrator throughout the life cycle of the grant. Once the grant is awarded, the department head and/or elected official must oversee the grant work and that grant documentation, including claims, drawdowns, and required reports are submitted as required by this document.

Grants Administrator

The Grants Administrator is the first point of contact for departments that want to pursue grant funding. The Grants Administrator can provide advisory and technical assistance for a grant, including: research, planning, writing, overseeing and monitoring the County's grants process and maintaining the necessary certifications for Monroe County Government. In addition, the Grant Administrator will, in conjunction with the department head or elected official, facilitate the dissemination of information to the County Commissioners and County Council.

Monroe County Board of Commissioners

The Board of Commissioners, as the County Executive, is the sole body with the authority to execute, or authorize the execution of all grant documents that place an obligation on Monroe County. The Commissioners' role is to review grant applications as appropriate, approve applications before submittal and execute or authorize execution of all grant documents.

Monroe County Council

As the fiscal body of County Government, the County Council has the sole authority to appropriate grant proceeds and matching funds, and approve job descriptions, salary ordinance changes, fund and fund lines as is necessary for the Grant.

Monroe County Legal

The Monroe County Legal Department reviews all contracts associated with the grants process.

Treasurer

The Treasurer handles any funds received for a grant in a manner consistent with laws, rules, and regulations. The Treasurer informs the Auditor upon receipt of funds.

certifications & documentation 5

The Grants Administrator maintains necessary certifications on behalf of Monroe County Government.

Catalog of Federal Domestic Assistance (CFDA)

Provides a full listing of all Federal programs available to State and local governments (including the District of Columbia); federally-recognized Indian tribal governments; Territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals.

DUNS Number

The federal government requires organizations to provide a DUNS number as part of their grant applications and proposals. The federal governments Office of Management & Budget has adopted the use of DUNS numbers as a way to keep track of how federal grant money is awarded and dispersed. Monroe County operates under a singular DUNS.

System for Award Management (SAM)

The Official U.S. Government system that consolidated the capabilities of CCR/FedReg, and ORCA.

Online Representations and Certifications Application (ORCA) Certification

ORCA replaces most of the paper based Representations and Certifications in solicitations with an Internet application.

definitions 6

Accruals

Funds that are owed for work completed or services provided, that are yet to be claimed or reimbursed.

Alert

A notification tool within the grants software.

Claim

A formal, documented request for payment of money that is owed by the County.

Contracts

A binding legal document that spells out the expectations and duties between two or more parties.

Contract Number

A unique number assigned to a contract by the grantee.

CFDA

The Catalog of Federal Domestic Assistance (CFDA) is a government wide list of Federal programs, projects, services, and activities that provide assistance or benefits to the American public.

CFDA Number

The complete CFDA number is a five digit number, XX.XXX, where the first two digits represent the Federal Funding Agency and the second three digits represent the program.

Cooperative Agreements

A cooperative agreement, as defined by the Federal Government, is treated identically to a grant.

Drawdown

The County's request to the granting agency for payment for services to be rendered.

Direct/Advanced Grant

The full amount of the award is given up front. These types of grants do not require Council appropriation. Auditor creates the fund and lines.

Grants

Grants are a legal agreement between entities to provide a source of funding, usually given by a governmental agency or private charitable agency, for the purpose of providing some service to the public, or to underwrite some capital expense.

Grantee

The party that receives funding or services.

Grantor

The party that gives funding or services.

definitions cont 6

Indirect Costs

Costs associated with the administration and general functions of County government that support direct services of a grant or fund. Indirect costs include such things as cost of facilities, insurance, accounting and payroll, information technology, infrastructure, etc.

In-Kind

A contribution of a commodity, good or service (as opposed to money or cash) towards the furtherance of a grant obligation.

Internal Contract Number

In the Grants Navigator software this refers to the County's fund number that has been assigned to the project.

Invoice/APP

A list of goods sent or services provided, with a statement of the sum due for these

Match

An equal (or occasionally proportionate) element of a grant – e.g., a 50/50 matching grant, or a 2-to-1 matching grant. The match could either be in the form of actual cash, e.g., a dollar-for-dollar match, or it could be in the form of a recognition of the value of certain services provided, e.g., a grantor gives X dollars, contingent upon grantee's promise to provide facility use valued at Y.

Reimbursement Grant

A grant that requires you to spend some or all of the grant amount before requesting payment.

State Pass-Through Grants

Dollars designated by a Federal agency to a State agency for specific programming. These grants, like direct federal grants, are assigned a CFDA number.

Sub-Recipient

The entity to which a sub-award is made and which is accountable to the applicant for the use of the funds provided.

Volunteers

One who renders a service or takes part in a transaction without pay.

Quietus

A paper receipt of funds deposited.

7 grants

Introduction

The grants process, from identification of an opportunity to closeout, is divided into five stages: review, application, award, performance, and closeout. Each of these stages are divided into processes, which may or may not be applicable to any particular opportunity.

7.1 review process

This stage begins when a department discovers a grant opportunity it may be interested in applying for now or in the future.

7.1.1 Department Reviews Grant Opportunity

Once an opportunity is observed, the grant should be reviewed by the affected department head or elected official. The department head or elected official must review the grant opportunity to ensure that adequate resources are available to meet the county's obligations to perform the grant, and that the use of the resources will:

- Materially improve a current function of the County
- Expand the function of the County into an area that is beneficial to the County's residents
- or otherwise promote a goal of the County.

As the Department reviews the grant opportunity for benefits to the County, it must also determine and consider the following:

- Long-term sustainability of the effort
- Additional burdens on county government and functions
- Additional burdens on county facilities, including space, equipment, furniture, vehicles, computers, etc.

Departments are encouraged to work with Board Commissioners and members of the County Council to discuss and consider long-term benefits and tangential impacts of any grant opportunity.

7.1.2. Department Enters Grant in Grants Navigator

If the department head or elected official (EO/DH) concludes that the grant is approved at this level, the EO/DH (or designee) must enter the grant information into the Grants Navigator software, with an alert sent to the County Commissioner's Grants Administrator.

7.1.3. Department Reviews Grant for Conflicts

Upon entry of the grant information into Grants Navigator, the software may indicate a potential conflict for the grant. If multiple county department(s) are competing for the same grant, the Grants Administrator must be notified immediately. Because the County Commissioners execute all grant contracts, the Commissioners' office will make a determination on which department can apply for the grant. The decision will be made with input from the Grants Administrator and the relevant departments.

review stage cont 7.1

7.1.4 Department Submits Grant Request Form

In order to ensure that the County Commissioners and County Council are informed about any potential impacts of the grant on county operations or finances, the applicant must fill out a Grant Request Form and send it electronically to the Grants Administrator. The information on this form will then be provided to the Commissioners and the Council. The Grant Request Form can be found on the Grants page of the Monroe County web site.

The Grants Administrator will present the Grant Request Form to the County Commissioners, and serve as facilitator of any information exchange or meeting scheduling between the Commissioners and the Department. The Grants Administrator will inform the department and the County Council of any Commissioners' comments or concerns about the grant request.

* The Grant Request Form can be found on the County's shared (\\neptune) (S:) drive in the Grants Policy & Forms folder

application stage 7.2

If any conflict or matching issues have been identified, the department must work closely with the Grants Administrator for a resolution prior to application submittal. It is essential that the department grant writer communicate with the Grants Administrator throughout the application phase.

The Grants Administrator will function as the conduit of information between the applying department(s) and the County Commissioners, including initial presentation of the project to the Commissioners for approval. Departmental representatives are welcome, but not required to, meet with the Commissioners during this process, unless requested.

7.2.1 Applicant Fills Out the Grant Application

The applicant is responsible for completing the grant application and for entering all information about the grant in the Grants Navigator system. The applicant must upload the completed grant application, including any attachments, into the Grants Navigator system and alert the Grants Administrator.

See the Budget Development section of this handbook for guidance and further information on the development of the grant budget, including budget categories, relevant indirect cost rates, fringe benefit rates, and cost of living increases.

7.2.2. Commissioners Review/Approve Application

The Board of Commissioners must approve all grant applications. The Grants Administrator regularly updates the Board of Commissioners on departmental grant applications. Departments do not need to schedule staff time for grants unless Commissioners or departments feel it is necessary.

7.2 application stage cont

7.2.3. Commissioners Sign Grant Application

All grant applications must be signed by or have signature authorized by the County Commissioners. Once the Commissioners have completed this initial review, signed, the department may submit the grant to the appropriate agency.

7.2.4. Applicant Submits Grant Application to Granting Agency

The applicant submits their application to the appropriate granting agency.

The applicant is responsible for uploading the completed application to Grants Navigator. The Grants Administrator must be alerted.

***All data and documents must be updated in the software and meet all approval deadlines throughout the grant process.**

7.3 awarded stage

The awarded stage begins when the applicant is notified of a decision by the granting agency. The Department Head must present the grant agreement during a public Commissioner meeting for approval.

7.3.1. Applicant Enters Award Notification in Grants Navigator

If a grant application is not awarded, the applicant must make note of the non-award in Grants Navigator and close out the grant, and alert the Grants Administrator.

If a grant application is awarded, the applicant must upload the award letter and contract into Grants Navigator and alert Legal, the Grants Administrator, and the Auditor's Grants Team.

7.3.2. Legal Reviews the Contract

Once the contract has been received and uploaded from the granting agency, the contract will be reviewed by the Legal Department. The applicant must ensure that all grantor contact information is provided, so that the Legal Department can resolve any issues.

Once Legal has reviewed and approved the grant contract and made any necessary changes, they will notify the applicant and Grants Administrator. The contract must be presented to the Commissioners for their approval.

awarded stage cont 7.3

7.3.3. Applicant Submits Commissioners Agenda Request

The agenda request form can be found in the grants file on the shared drive. This form should be completed by the department head or applicant and submitted to both the Auditor's Grants Team and the Commissioners' Office Manager. Note that the deadline to request being placed on the Commissioners agenda is set by the Auditor's office.

A representative of the department (or the Grants Administrator or legal counsel acting on behalf of the department) must attend the Commissioners meeting to present the item.

7.3.4. Commissioners Sign Grant Contract

All contracts must be approved or ratified by the Commissioner's in a public meeting. Applicants must request to be on the Commissioners' agenda. The Commissioners Agenda request needs to be submitted to both the Commissioners' and the Auditors office.

Upload the Commissioners' Cover sheet along with the agenda item into the GrantsNavigator system and alert the Commissioners' Agenda Team by the scheduled deadline.

The Auditor's office and Grants Administrator will each make one copy of the contract and collect the appropriate signatures at a Commissioners meeting. The Auditors office will file a copy and Grants Administrator will upload copy to appropriate grant in the grant software and alert applicant. If, due to grant requirements, a contract must be signed in advance of a public Commissioners meeting, the applicant may request the Grants Administrator to collect signatures.

7.3.5. Applicant Uploads Fully Executed Contract to Grants Navigator

Once the Grantor has signed the contract, the Department will upload a copy of the fully executed contract into Grants Navigator and alert the Auditor's Grants Team.

7.3.6 Applicant Requests Fund Name and Number, Budget Lines, and Appropriation from County Council

Once the Commissioners have agreed to accept the grant contract the applicant must work with the Auditor's Grants Team and County Council to get the necessary funds and lines created. In particular, for grants that require appropriation, the County Council must create the following:

- Fund name and number (fund number serves as Grant Navigator's internal contract number)
- Expenditure lines in the fund
- Appropriations

In addition, for all grants that require personnel, departments must:

- Departments must follow the Monroe County Personnel Policy.
- The County Council will approve new position descriptions and classifications
- The County Council must amend salary ordinance, if applicable

awarded stage cont 7.3

7.3.6 con't Applicant Requests Fund Name and Number, Budget Lines, from Auditor and Appropriation from County Council

The request to create the fund, expenditure lines and the appropriation of the grant revenues can be submitted at the same time to the County Council. Note that the request for appropriations must be advertised at least 10 days prior to the Council meeting at which they will be considered. Therefore, applicants should work closely with the Council Office to ensure that all relevant legal deadlines are met.

The following forms can be found on the Grants page of the Monroe County Web Site:

- Creation of Fund and Lines
- Request for Appropriation

All grant revenues, with a few statutory exceptions noted below, must be appropriated by the County Council before they can be spent. The following are the exceptions:

- Title IV-D fund (clerk and prosecuting attorney portions) - [State Board of Accounts Manual Chapter 8-14(S)]
- Federal grants, if advanced and not received as a reimbursement of expenditures [State Board of Accounts Manual Chapter 8-14(S)]
- State and local grants, if advanced (i.e., the granting agency provides full funding in advance of expenditures) and not received as a reimbursement of expenditures, AND in which the budget categories are specified in the grant agreement
- Community Corrections grants from the Indiana Department of Corrections [IC 11-12-2]

For these exceptions, when County Council appropriations are not required, the department should announce the grant during Department Updates at the County Council meeting, in order to provide the public and the County Council notice of the grant award.

7.3.7. Applicant Goes Through Process to Classify Any New Positions and Amend Salary Ordinance for Any New Positions

New positions created for a grant must go through the classification process and be approved by the County Council. In particular, the following steps must be followed for any new full time positions created by the County Council:

- Submit proposed position description to the Human Resources Director
- Human Resources Director and department head submit the position description and proposed classification to the County Council's Personnel Administration Committee (PAC)
- PAC will make a recommendation on the position classification and position description.
- Human Resources Director and department head submit the position classification and description for approval, along with a request for amendment of the salary ordinance, to the County Council
- County Council approves position description, classification, and amendment to the salary ordinance. Note: Salary ordinance amendments must be read over two County Council meetings unless the vote on the first reading is unanimous.

performance stage 7.4

The performance stage of the grant consists of the fulfillment of the grant contract and expenditure of the funds provided by the grant. It begins with the uploading of the executed contracts by the recipient, and ends with the fulfillment of the contract. Most of the processes in this stage will be executed periodically, and as needed, when expending funds from the grant and receiving reimbursements from the granting agency.

7.4.1. Recipient Uploads Executed Contracts

When the department receives the fully executed contract from the granting agency, the department must upload the fully executed contract into Grants Navigator and alert Auditor's Grants Team and Grants Administrator.

Note: the department is **NOT** required to provide a paper copy of the contract to the Auditor's Office.

7.4.2. Recipient Submits Accounts Payable and/or Payroll Claims

A claim is a request for payment on a grant (for example, a check written on a grant to a vendor for goods or services in fulfillment of the grant). In order to submit a claim for a grant, the grant recipient must follow these steps:

- Fill out the grant claims request form (Accounts Payable Voucher for accounts payable and Payroll Schedule and Voucher for payroll claims)
- Upload an image of the voucher to Grants Navigator
- Ensure that the Auditor's Grants Team is alerted via Grants Navigator
- The Auditor's Grants Team will send a receipt via Grants Navigator to assure sender that documentation was received and processed

Note: the department is **NOT** required to provide a paper copy of the claim(s) to the Auditor's Office.

7.4.3. Department Requests Grant Drawdowns

A drawdown is a request for reimbursement from the granting agency, and should be done on a monthly basis. The Auditors office monitors drawdowns and may request a department submit a drawdown for reimbursement. In order to submit a drawdown on a grant, the grant recipient must follow these steps:

- Fill out the grantor's draw-down request form
- Upload an image of the draw-down request form to Grants Navigator
- Ensure that the Auditor's Grants Team is alerted via Grants Navigator
- The Auditor's Grants Team will send a receipt via Grants Navigator to assure sender that documentation was received and processed

7.4 performance stage

7.4.3. Auditor's Office Processes Quietus

When the quietus is processed, the Auditor's Office Grants Team will follow these steps:

- Upload quietus documentation to the appropriate grant in Grants Navigator
- Alert (through Grants Navigator) the grant recipient

7.4.4. Contract Changes

Throughout the performance of the grant, there may be a need for changes to the grant contract. These changes may include:

- Extensions or changes to the period of performance
- Additional or incremental funding
- Changes in grant terms and conditions

Any changes to the grant should be reviewed and processed by the Legal Department and Grants Administrator. This may include revisiting the following steps:

- Entering the new award documentation in Grants Navigator
- Legal Review
- Amended Grants Contract Approval by Commissioners
- Upload Amended Signed Contract to Grants Navigator and alert the Auditor's Grants Team and the Grants Administrator
- Obtain Amended Appropriation

7.5 closeout stage

7.5.1 Recipient Closes Grant

When the grant performance is complete, the grant must be closed out. In order to do this, the grant recipient must:

- Close out grant in accordance with the agreement
- Alert the Grants Administration and Auditor's Grants Team
- Close out grant in Grants Navigator

budget development 8

The purpose of this section is to provide guidance to grant writers in developing their budgets in conjunction with Monroe County Government policies. When developing the budget for a grant application, the applicant should focus on three broad areas:

- Positions funded by the Grant
- Indirect Costs
- Other Expenses - Capital Expenses and Supplies

8.1. positions funded by a grant

Any position funded by a grant, in whole or in part, must be classified according to the County's Job Classification System (e.g., COMOT IV, PAT II or SO).

8.1.1 Salary Determination for Classification

If Classification is Known

- If you know the for certain the classification of a position that is to be funded (e.g., if you know you are funding a COMOT XX secretary), then budget that position at the 3-year level for that classification. All county grant position applications should be budgeted at the 3-year level in case the position is filled with a county employee who currently has three years' experience at that level.

If Classification is Not Yet Known (e.g., a newly developed position)

- If you are creating a new job for which a pre-existing job description and classification does not yet exist, you should work with the Human Resource (HR) director and the Personnel Administrative Committee (PAC) to develop a job description and classification level for Council approval. This will set the salary level for budgeting. If for any reason you must submit your application before PAC and Council can act on an official job description and classification, work with HR and the Council Office to determine the most likely job classification to use in your budget development.

Salary Ranges. Salary ranges for all classifications, for both 35 and 40 hour employees can be found at this link: <http://www.co.monroe.in.us/tsd/Government/Council/SalaryOrdinance.aspx>

8.1.2 Benefits Determination

8.1.2.1 Initial Year Determination

- In addition to budgeting for the 3rd year salary level, you should include the Fringe Benefits (health insurance, etc.) percentage for all grant positions. The cost of Fringe Benefits is calculated as a percentage of the salary; this percentage changes each year, based on the costs to the County for its insurance coverage, medical expenses to the County, etc. When you calculate Fringe Benefits for your budget preparation, estimate that the beginning year costs for your grant will be one percent (1%) MORE than the current year Fringe Benefits Rate. You can obtain the current year Benefits rate from HR, the Council Office, the Auditor's Office or the Grants Administrator.

8.1. positions funded by a grant cont

8.1.2 Benefits Determination Con't

8.1.2.2 Fringe Benefit Escalation

- If you are preparing the budget for a multi-year grant, estimate a One Percent (1%) increase in Fringe Percentage for each year.

8.1.3 Longevity

The County has a longevity supplement given to full-time employees based on complete and uninterrupted years of service with the County. (There is an exception for elected officials and certain contract employees.) All grant budgets should include the longevity supplement amount if there is a chance that the same person will be working in the same position for more than one year, or if it is the intention to fill a grant-funded position with an existing employee who would be eligible for the longevity supplement. The Longevity Scale can be found in the Personnel Policy.

<http://www.co.monroe.in.us/tsd/Government/Support/HumanResources.aspx>

8.2 policy on retention of grant-funded employees

It is important to inform any employee whose position is funded by a grant that there will be no guarantee that the employee will be retained in a County position once the grant funding ends. Should a department wish to retain a formerly grant-funded employee on its County payroll, it is likely that the department would have to cut a similar position in its budget in order to make the new hire sustainable in its County budget.

8.3 27TH payroll

Because Monroe County employees are paid biweekly (and therefore there are 26 payrolls per year), but the year isn't exactly 52 weeks, every 11th year includes an additional 27th payroll. If your grant is including payroll for employees in 2021 or 2032, you must include an additional payroll for that year in your budget.

8.4 indirect cost rates

Indirect cost rates are determined for each county department by an analysis of fixed and variable costs performed by an independent consultant using the guidance of OMB Circular A-87, and are included in Monroe County's Cost Allocation Plan, which is approved by the Federal Government (the Department of Justice).

All eligible grant applications and contracts must include charges for indirect costs to the maximum allowed in accordance with both the County's cost allocation plan and the specific grant rules. Each grant opportunity will be reviewed to determine the eligibility for indirect costs. If indirect costs are allowable, then the application budget should reflect a request for indirect costs.

indirect cost rates cont 8.4

The “wages and fringe rate” is expected to be used for grants that are principally for personnel, the “all expenses rate” is to be used for all other grants. For departments not included on the indirect cost rate schedule, or the listed department is unsure which rate to apply, then the Grants Administrator is to be consulted.

Most federal and state-pass through grants allow indirect costs to be included in the grant budget. If the grant allows, it is the policy of Monroe County Government to include indirect costs in the budget to be submitted.

* A current copy of the cost allocation plan and departmental indirect cost rates can be found on the County’s shared (\\neptune) (S:) drive in the Grants Policy & Forms folder

other expenses – capital & supplies 8.5

County Code and State law require certain procedures when purchasing items. For specific details please see MCC 266. However, generally items under \$50,000 can be purchased without any required additional quotes or bids, purchases between \$50,000-\$150,000 require the request of at least three quotes, purchases over \$150,000 require public bids, please see the legal department for proper notice and consultation on specifications.

Any capital purchase must be reported to the Auditor’s office noting the need for inclusion into the County Capital Asset Inventory.

file/record keeping 9

The official grant file including the original grant contract and all documents associated with the grant, including but not limited to the contract and amendments, applications, activity reports, requests for reimbursements, and fiscal reports, are retained by the Auditor’s office, the Clerk to the Board of Commissioners. A digital copy will be stored in the county’s grant management software.

