

Instructions for Completing the Budget Detail Worksheet

Purpose of Form

The purpose of the Budget Detail Worksheet is to allocate the grant-financed operating and administration expenses of the transit system to the various state and federal discretionary grants submitted for reimbursement.

- Many of the administrative and operational expenses of a transit program are eligible for reimbursement in more than one grant.
- The completed worksheet assists Public Transit Division to know that expenses are not being charged to more than one grant.
- For applicable grants/projects, the form subtracts the fare box revenue, which results in calculating the net eligible expense that is eligible for reimbursement.
- The worksheet assists to allocate the match funds.

The Quarterly Report, including all components, is required for payment for operations, purchased service, mobility management, preventive maintenance, and planning grants, as the completed report is the supporting documentation of the grant reimbursement request.

- Reimbursement requests should be submitted at the same time, or after, submission of the Quarterly Report, including the Budget Detail Worksheet.
- PTD recommends that the completed Quarterly Report be submitted with the Reimbursement Request.

Who prepares the Budget Detail Worksheet?

The worksheet is part of the Quarterly Report, and must be completed by grantees that are requesting reimbursement for the following kinds of grants: operations, purchased service, mobility management, preventive maintenance, and planning. Do not use this form to report purchase of vehicles, facilities, or other capital items.

Report Due Dates

Reports are required to be submitted on a quarterly basis, unless the grant agreement establishes another schedule. Reports are due at the Public Transit Division 45 days after the end of each quarter:

- November 15, for July-September;
- February 15, for October-December;
- May 15, for January-March; and
- August 15, for April-June.

Reports must be submitted on a timely basis; reimbursement requests may be denied if the reports are not submitted.

See the Public Transit Division website for reporting instructions and forms:

<http://www.oregon.gov/ODOT/PT/reporting/index.shtml>.

Instructions

General Guidelines for Completing the Budget Detail Worksheet

1. Prior to completing the Budget Detail Worksheet, agencies should develop a cost allocation plan for their grant-related expenses. The Budget Detail Worksheet is intended to record allocation decisions; it is not intended to be your documentation of allocation methodology. Your cost allocation methodology should include allocation of revenues to the grants, including fares, and other local and program revenues necessary to support the project (including the required match). Contact PTD for more information about Cost Allocation, if needed.
2. Agencies will either report expenses on an accrual basis, which means that revenues are recorded when earned and expenses are recorded when incurred, or they may report on a cash basis, which means that revenues are recorded when received and expenses are recorded when paid. Public Transit Division recommends that agencies use an accrual basis of accounting, if possible. Whichever method is used, please use the same method consistently.
3. The individual preparing the Budget Detail Worksheet should be knowledgeable about the program expenditures and match. The worksheet should coincide with the agency's own records.
4. Maintain the expense records that are the basis of this report in the agency's files, along with a copy of this report. If the PTD staff has questions regarding the identified expenses, PTD will contact the agency for more information or verification of expense.
5. The worksheet has a limited number of expense categories. The worksheet may require that similar kinds of expenses be combined.
6. List only the expenses that are eligible for grant reimbursement and that are being claimed during the reporting period.
7. Do not list an expense twice.
8. The total shown on the Detail Worksheet will not be more than the total on the Agency Quarterly Report. It might be less, and in some cases, much less (especially those with large capital facility and vehicle grants and those with additional local and federal funds.)

Top of Page

1. Identify the agency, the fiscal period and quarter.
2. Identify the discretionary grants by grant number. In addition, you may use initials or other short title to assist in differentiating one grant from another (up to six characters will fit into the cell).
3. Allocate the agency's expenses to each grant, as appropriate to the type of expense and the grant.
 - a. You may split a grant into two or more columns, if a single grant has separate activities that are being tracked, e.g., a lead agency has one grant with more than one project. Be sure to identify the grant number at the top of each column.
 - b. If you have requested reimbursement on a monthly basis, list each month's expenses separately (identify each month's expenses already claimed). Be sure to identify the grant number at the top of each column.

4. You may list the Special Transportation Funds and Special Transportation Operating formula funds if they are used for specific projects if, by listing them on the worksheet, it will aid in allocating costs appropriately.

Budget Detail

1. List Administrative Expenses, which may include expense of labor, materials, and fees associated with general office functions, insurance, implementing drug and alcohol program, civil rights and other regulations, legal services, and customer services. Also included in this category is the cost of advertising, planning and service oversight that is not included in operating expenses.
 - a. Expenses incurred for planning and mobility management projects are included in the administration category. Contact the program manager for instructions, if needed.
 - b. DO NOT allocate administrative expenses in a mathematical proportion based on the amount of the grant award. Administrative expenses should be based on an analysis of the actual cost of managing each grant. Some grants will cost more to manage than others.
 - c. Do not include indirect expense as an expense category unless your agency has an approved indirect cost plan. Contact PTD for more information about Indirect Cost Allocation Plan, if needed.
2. List Operating Expenses, which may include the expense of labor, materials, supplies and equipment in order to maintain equipment and buildings, schedule/dispatch transit services and maintain/operate vehicles. Also included in this category is the cost of transit vouchers, and purchased transportation/payments made to other transit systems or private operators for providing transportation service.

Total Gross and Net Expenses

1. The form will self-calculate the sum of the administrative and operating expenses, called the Total Gross Expense.
2. Enter the amount of fares collected and allocated to each grant (as appropriate to the grant and amounts collected), to result in the Net Total Expense.
3. The Net Total Expense is the amount that should be entered on the "Expense Total" cell of the Grant Reimbursement Request form. The Grant Reimbursement Request will calculate the required match.

Source of Match Funds

1. The Budget Detail Worksheet does not calculate the match for you. You may either use the amount that is calculated for you on the Grant Reimbursement Request form, or multiply the Net Total Expense times the match share requirement. For example, if the grant is 89.73% grant share and 10.27% local match share, multiply the Net Total Expense by .1027 to result in the required match share.
2. Once you have determined the match requirement for each grant, list the sources and amount of match contributed for each grant.

Signature and Contact Information

1. It is not necessary to print and physically sign the Budget Detail Worksheet; like the Quarterly Report, however, please identify the responsible individual.
2. The individual identified as responsible should be the same person who is responsible for signing the Quarterly Report.
3. Please provide contact information.
4. Submit the Budget Detail Worksheet with the Quarterly Report. You may either submit by email, fax or mail. Do not submit more than once.