



**MARANA AZ**

ESTABLISHED 1977

# **Grant Management Manual**

**April 12, 2021**

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# **1. Introduction**

The purpose of this manual is to describe the policies and procedures of grant administration for the Town of Marana regarding:

- Grant proposal development methodologies for federal, state, and private grantor agencies
- Receipt and management of grant awards
- Responsibility guidelines pertaining to the management of grant funds and compliance with grantor agency and Town of Marana procedures

This manual is designed to assist Town personnel throughout the lifetime of a grant, including identifying a grant funding opportunity, applying for a grant, accepting a grant, tracking a grant, and closing out a grant. These policies and procedures provide a framework for Town personnel to maximize grant award benefits and minimize waste, confusion, and non-compliance.

General information provided in this document is based on multiple sources. For more specific information, consult the grant application and regulations. All applicable Town policies and procedures, administrative directives, and procurement code provisions are to be followed for expenditures. Town staff must abide by the Town of Marana Personnel Policies and Procedures, including without limitation Policy 1-2: Code of Ethics and Chapter 5: Work Rules and Employee Discipline.

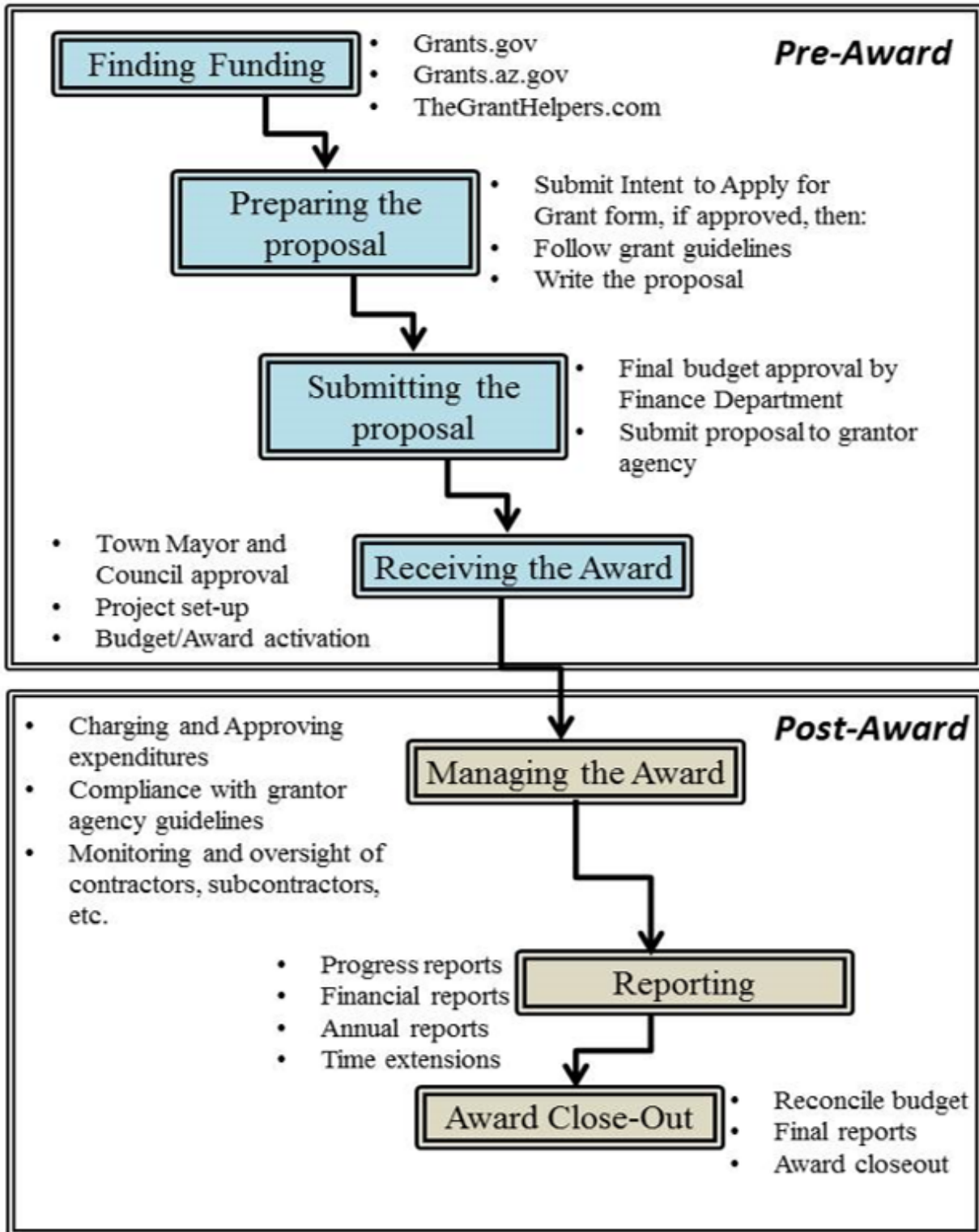
# **2. Resources for Finding Grants**

There are many different search engines dedicated to finding grant-funded opportunities, but few are available without a paid subscription. For free resources that Town personnel can access to identify grant-funded opportunities, please see section 13 below (Useful Grant Management Links). Whenever searching for grants, Town personnel should be aware of eligibility requirements and deadlines. Eligibility requirements may include population size, demographics, or geographic location.

The Grants Manager in the Finance Department can also assist any Town personnel in finding appropriate grant opportunities that may support program needs.

### 3. Applying for a Grant

#### a. The Lifetime of a Grant Award



**b. Intent to Apply for Grant Form and Budget Worksheet**

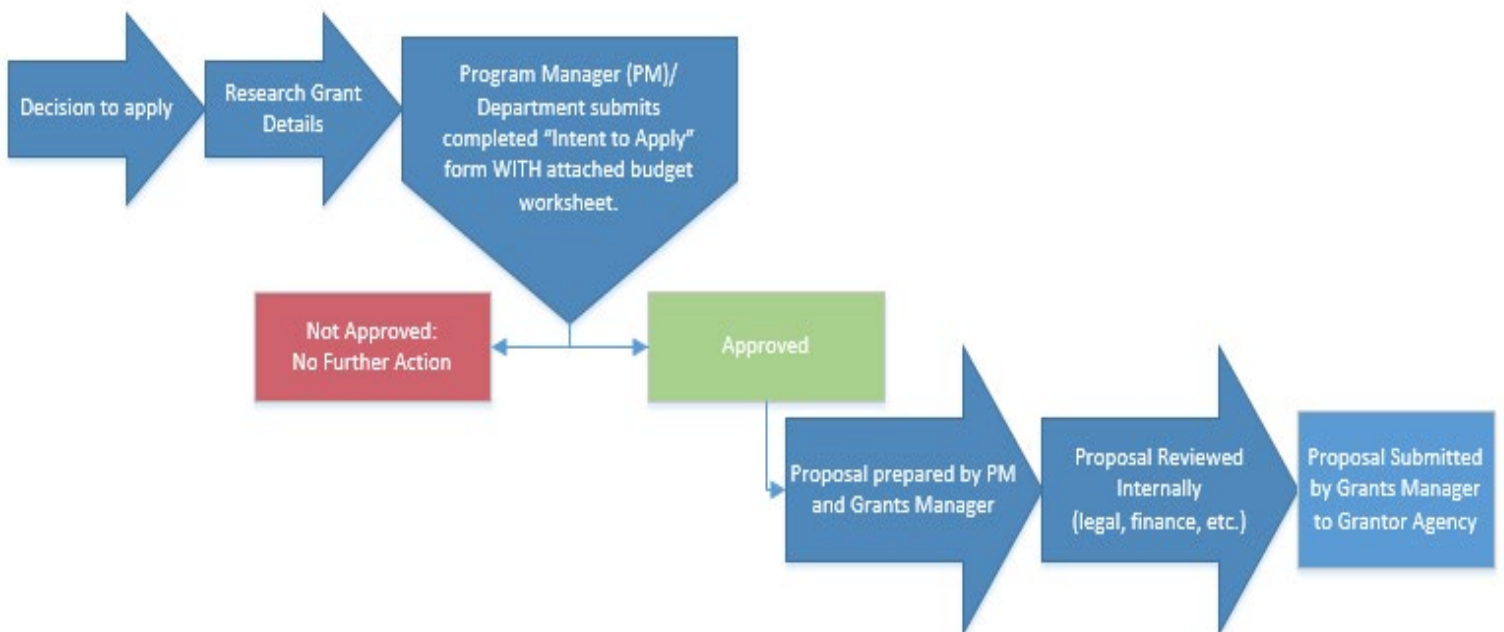
Once a grant opportunity has been identified, whether the Town’s status is as the primary agency, a subrecipient, or some other status, the potential Program Manager must submit the Intent to Apply for a Grant form (Attachment A) with attached Budget Worksheet (Attachment B) to the Department Head, the Finance Department, and the Town Manager’s Office.

The purpose of the “Intent” form is to:

1. Solidify the department’s and the Program Manager’s objectives and commitment to the process when seeking a particular grant opportunity.
2. Ensure that the Town has the current budget capacity to accept the award if granted.
3. Verify that the project and grant possibility are in alignment with Town objectives.

The “Intent” form process is required before any grant application can be submitted to the grantor agency. The Grants Manager can assist any potential Program Manager in initiating this process.

A Program Manager can submit an “Intent” form if he or she has identified grant funding for a project, or if he or she desires grant funding for a project idea, but has not identified a funding opportunity. A flow-chart showing the steps of grant initiation is below.



## 4. Roles and Responsibilities

The following guidelines identify the roles and responsibilities of Town personnel involved in the administration of externally funded grant awards. The Grants Manager and the Finance Department are available to answer any questions concerning grant proposal preparation, submittal, award, documentation, grant amendments, or other changes.

### a. *Program Manager*

The Program Manager is the subject matter expert for the grant-funded project or program, and, thus, is the primary person responsible for grant programmatic activities as authorized by the grant agreement. The Program Manager has the responsibility to oversee administrative and financial activities of the grant award. The Program Manager must stay in compliance of the terms and conditions of the grant award.

Program Manager and recipient Department responsibilities:

1. Assist with grant proposal preparation, with an emphasis on the technical and budgetary components.
2. Reconcile and close expired grant fund accounts and contracts on the Town financial system within 90 days of the grant end date to close out the grant.
3. Reconcile any grant fund deficits with the Finance Department and Department Head.
4. Track grant fund expenditures to ensure that they do not exceed the grant budget.
5. Comply with all reporting requirements as defined by the funding source and the Town.
6. If equipment is purchased using grant funds and subsequently the Department would like to sell or discard the equipment, the Program Manager must first request permission from the grantor agency and the Finance Department. Once sold or discarded, the Program Manager must notify the Finance Department as well as the grantor agency to remain in compliance.
7. Oversee and communicate with contractors/subcontractors/consultants to ensure that they remain compliant with the terms of the grantor agency regarding expenditures and allotted time.
8. Include required terms of grant in contract with contractors/subcontractors/consultants following the guidelines given in the Town's procurement code.
9. Modify the project scope and budget as needed to accommodate the grantor agency.
10. Notify the Department Head, Grants Manager, and Finance Department about changes in project scope or budget.
11. Assist the Finance Department with the resolution of over-expenditures.
12. Ensure that the Grants Manager receives a copy of any reports or correspondence with the grantor agency.

### b. *Department Heads*

The Department Head has programmatic and fiscal responsibilities for a designated department. He or she is the individual who supervises staff members who serve as Program Managers.

Department Head responsibilities:

1. Direct staff interested in applying for grant funding to submit the Intent to Apply for a Grant form with Grant Budget Worksheet (Attachments A and B).
2. Approve/disapprove the application request.

If the Department Head approves the Intent to Apply for a Grant, the Department Head shall:

1. Review applications involving subcontracts, matching commitments, and other variables affecting the Town's commitment to the grant.
2. Ensure the budget is adequate relative to the project scope, and its justification is appropriate.
3. Verify cost sharing through contributed effort is appropriate, or that cost sharing dollars are available and documented.
4. Ensure project is in alignment with department strategic goals.

### ***c. Finance Department and Grants Manager***

The Finance Department provides approval for Intent to Apply for a Grant applications. Finance also oversees grant award budgets and provides guidance for matching requirements. The Grants Manager is the primary person responsible for providing coordination and monitoring of grant awards. The Grants Manager is responsible for ensuring that the Town's grants management and compliance program is current and effectively fulfills the compliance requirements of the Town's administrative policies and external grantor agencies.

Finance Department and Grants Manager responsibilities:

1. Assist Town personnel with grant proposal preparation, with an emphasis on the grant stipulations and compliance components.
2. Support grant seeking and grant application development opportunities that are recommended by Department Heads
3. Review Intent to Apply for Grant forms and recommend further approval by the Town Manager's Office.
4. When matching is required, the Finance Department will assist the Program Manager in identifying an appropriate match.
5. Review and recommend approval/disapproval of a proposed grant budget.
6. Assist the Program Manager with grant fund appropriation.
7. Establish an appropriate accounting structure within the Town's financial system to support and track grant fund expenditures.
8. Prepare annual inventory reports on capital assets purchased using grant funds.
9. Provide assistance in preparing an itemized budget and justification.
10. Assist in the modification of a grant award budget in compliance with the grantor agency's prior approval
11. Retention of a copy of a grant award and maintenance of grant file.
12. In conjunction with the Program Manager, prepare financial and activity reports.
13. In conjunction with the Program Manager, ensure compliance with all grant requirements.



14. Provide guidance in the pursuit of grant award changes as needed by the Town, and assist in securing prior approval from the grantor agency for modifications to the award budget and requests for no-cost time extensions.

***Annual Audit***

The Town’s external auditor performs an audit annually. This audit assesses the Town’s financial systems. The audit is completed to assure that Town financial transactions are executed in accordance with federal and state laws and regulations and makes recommendations to increase the efficiency and effectiveness of Town operations.

The Grants Manager is responsible for coordinating annual federal and state Single Audit Act audits.

**d. *Legal Department***

The Legal Department provides legal advice to the Mayor and Town Council and all Town Departments. The department also assists Town personnel with writing ordinances and council resolutions, reviews and prepares grant agreements for signature by authorized representatives, and prepares and negotiates contracts, settlements, and other documents pertinent to grant awards.

**5. Important Federal Guidelines**

**a. *Federal Spending Guidelines***

In 2013, the U.S. Office of Management and Budget (OMB) published final guidance in the Federal Register entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). This Uniform Guidance supersedes and combines the requirements of eight previous OMB Circulars (A-21, A-50, A-87, A-89, A-102, A-110, A-122 and A-133) with the intent to streamline the federal grant-making and monitoring process, to ease administrative burden for grant applicants and recipients, and to reduce the risk of waste, fraud, and abuse. The Uniform Guidance is located in Title 2, Part 200 of the Code of Federal Regulations (CFR).

State and local governments need to take appropriate steps to ensure that they comply fully with the Uniform Guidance, which sometimes differs in subtle, but important ways from previous guidance. In order to comply with 2 CFR Part 200 and federal cost accounting standards, the following principles must be considered when charging costs to projects funded with federal or federal flow-through monies (flow-through, or pass-through, monies are federal funds awarded through a non-federal entity):

### ***Direct Costs***

Direct costs are those costs that have been included in the proposal budget and are directly attributable to the expenses necessary to fulfill the project's objectives. Key direct costs allowable on grant awards are those that have been budgeted and approved via the award proposal process. Direct costs may include without limitation:

- Salaries and fringe benefits of the Project Manager, other technical personnel, and other workforce members as allowed per guidelines
- Capital equipment
- Project related supplies and materials as allowed per guidelines
- Long distance telephone charges
- Travel costs
- Contractors/Subcontractors/Consultants expenses

### ***Indirect Costs***

Indirect costs are those costs that generally are shared among projects to support the general operations of the Town, and therefore cannot be directly attributable to a single project. If the grantor agency permits indirect costs, then the Program Manager should negotiate the rate of indirect costs with the grantor agency or accept the 10% default rate. Indirect cost negotiations will be overseen by the Finance Department or may be defined by an Indirect Cost Plan. Indirect costs may include without limitation:

- Clerical and administrative salaries and fringe benefits
- Postage (including commercial delivery services such as FedEx and UPS)
- Basic telephone service (i.e., monthly phone service)
- General purpose office supplies; e.g. copier paper, ink cartridges, etc.
- Software purchased for general purposes; e.g. Microsoft Office suite
- Subscriptions and Individual memberships

### ***Cost Accounting Standards (CAS) Exceptions***

Cost accounting standards (CAS) exceptions are costs that are generally handled by the organization as indirect costs, but may be necessary and reasonable to charge to a grant award as a direct cost due to the specific nature of a project.

CAS exceptions must be specifically identified in the original grant proposal budget or receive prior approval from the grantor agency's officer before they are charged against a project.

Types of Cost Accounting Standards exceptions which may be considered include:

- **Clerical and Administrative**  
Individuals whose salaries are paid from a federal granting agency project must have responsibilities specifically associated with the work of the federal granting agency project. The specific association requirement may be satisfied by unusually high levels of administrative activity associated with large and complex projects. Eligible responsibilities include coordination of financial activities for multiple projects, core units, coordinating meetings amongst project participants, special reporting, etc. The

clerical and administrative salaries must support a major project or activity. A major project would include large complex programs that entail assembling and managing teams from Town departments and outside entities.

- **Postage and Commercial Carrier Charges**

Direct charges for postage or commercial carrier services (i.e. UPS, FedEx) should be restricted to projects with a high demand for these items as described in the budget justification narrative.

- **Basic Telephone**

Basic telephone charges may be directly charged to major projects/activities where it can be justified as essential. However, all toll calls are allowable as a direct cost.

- **General Office Supplies**

Direct charging of general office supplies should be restricted to projects with an exceptionally high demand for these items as described in the budget justification narrative.

**b. *Federal Financial Assistance Transparency Act (FFATA)***

The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. Grant Recipients awarded a new Federal grant > \$25,000.00 as of October 1, 2010 are subject to FFATA sub-award reporting requirements. The Program Manager is required to file a FFATA sub-award report by the end of the month following the month in which the Program Manager awards any sub-grant > \$25,000.00. The Transparency Act requires a Program Manager to provide, for their DUNS number and the DUNS number of their sub-awardee(s), the names and total compensation of the five most highly compensated officers of an award or sub-awardee, if in the preceding fiscal year: (1) Received 80 % or more of its annual gross revenues in Federal awards and \$25,000,000.00 or more in annual gross revenues from Federal awards; and (2) the public does not have access to this information about the compensation of the senior executives of the award or sub-award through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986.

**c. *Important Federal Guidelines Regarding Construction Projects***

It is the responsibility of the Program Manager and the recipient department to ensure compliance with the following federal requirements involving construction-related projects; however, the Grants Manager is available for assistance with these requirements. The Program Manager and department(s) should plan accordingly to ensure that adequate time, funding, and staffing are available to carry out these additional responsibilities. These federal regulations/requirements will be communicated to all contractors/subcontractors/consultants that are funded through a grant award.

### ***Davis-Bacon Act***

The Davis-Bacon Act of 1931 is a federal law that requires contractors to pay wages to laborers and mechanics at a rate not less than the prevailing wages. All federal government construction contracts, and most contracts for federally assisted construction > \$2,000.00, must include provisions for paying on-site workers no less than the locally prevailing wages and benefits paid on similar projects. Additionally, under the Contract Work Hours and Safety Standards Act, as amended, federal government construction contracts or federally assisted construction > \$100,000.00 must compensate on-site workers 1.5x regular pay for all hours worked over the standard 40 hour workweek.

### ***Uniform Relocation Assistance Act***

The Uniform Relocation Assistance Act (a.k.a. Uniform Act) of 1970 is a federal law that establishes minimum standards for federally funded programs and projects that require the acquisition of real property (real estate) or displacement of persons from their homes, businesses, or farms. The Uniform Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally funded projects.

When conducting a program or project under the Uniform Act there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed. The following must be considered prior to property acquisition:

#### For Real Property Acquisition:

- Appraise property before negotiations.
- Invite the property owner to accompany the appraiser during the property inspection.
- Provide the owner with a written offer of just compensation and a summary of what is being acquired.
- Payment for property before possession.
- Reimburse expenses resulting from the transfer of title such as recording fees, prepaid real estate taxes, or other expenses.

#### For Residential Displacements:

- Provide relocation advisory services to displaced tenants and owner occupants.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse residents for moving expenses.
- Provide payments for the added cost of renting or purchasing comparable replacement housing.

#### For Non-residential Displacements (businesses, farms, and nonprofits):

- Provide relocation advisory services.
- Provide a minimum 90 days written Notice to Vacate prior to requiring possession.
- Reimburse for moving and re-establishment expenses.

## **6. Writing the Proposal**

### **a. *Developing a Competitive Grant Proposal***

Assistance and guidance by the Grants Manager can be provided to any Program Manager or department when preparing a grant proposal. The degree to which the Program Manager wants assistance through the grant writing process will be determined by the Program Manager and communicated to the Grants Manager. Successful grant writing includes the following:

1. Careful planning, keeping in mind that most grants require significant time commitment to prepare
2. Searching for data and resources to support the grant proposal
3. Clear and concise language, careful to exclude professional jargon
4. Packaging a proposal, keeping in mind the grant proposal consists of many different sections that the Program Manager must compile before submission
5. Submitting a proposal to a grantor, and then follow-up with the grantor agency to make sure that all grant components have been received and that the grant meets the technical requirements of the grantor agency.

Once the Intent to Apply for a Grant form has been completed and approved and grant preparation begins, the Program Manager/department must have the ability to obligate the time needed for proposal completion. Meetings with the Grant Manager and other involved stakeholders should be anticipated. Preparing a compelling and competitive grant proposal may involve research, interdepartmental collaborations, and unexpected anomalies, all of which require time commitment.

It is important to follow all guidelines as specified by the grantor agency. Read the technical guidelines for grant specifications about required information and how it should be arranged. Grant dismissal due to a technicality is the most common reason why grants are rejected. Use concise, enthusiastic, and persuasive language when writing. A reasonable budget with a strong budget justification narrative are critical pieces to the grant package.

### **b. *Grant Guidelines***

Grant application guidelines identify what to include in the respective proposal, and it is critical to thoroughly read and follow the grant application guidelines. Grant guidelines typically include:

1. Submission deadlines for pre-proposals (if applicable) and final proposal packages
2. Eligibility restrictions which may include, but are not limited to population size, demographic information, and geographic information
3. Proposal format such as, page limitations, page margins, line spacing, etc.
4. Grantor agency proposal review timetable
5. Budgets and budget justification narrative guidelines
6. Funding goals and priorities of the grantor agency
7. Award ceilings (and floors), which may be dependent on population
8. Grantor agency evaluation process and criteria

9. Point(s) of contact for proposal questions and follow-up (e.g. Program Officer)
10. Any other submission requirements

**c. *Submitting the Proposal***

It is the responsibility of each respective Program Manager and Department Head to ensure the grant application is approved through the Town’s internal process (approval of Attachments A and B) prior to preparing a grant proposal to an external grantor agency.

It is the Grants Manager’s responsibility to work with the Program Manager and the department to ensure the proposal is prepared for submission before the prescribed deadline. Different grantor agencies may require various signatures from the Town which the Grants Manager will coordinate once the application is prepared for submission. Typically, the Grants Manager will be responsible for final submission of the completed proposal. If the Program Manager is submitting the proposal, the Program Manager must notify the Grants Manager and get final approval authorizing the Program Manager to submit a grant proposal on behalf of the Town.

## **7. Receiving and Managing the Grant Funds and Award**

**a. *Types of Grant Funding***

***Cost-Reimbursable***

Cost-reimbursable grants are the most common types of grants received by the Town. Reimbursement is requested by the Town after expenditures have been paid, which means that the Town subsidizes the project costs until reimbursement is made by the grantor agency. Therefore, it is vital that appropriate charges, which are compliant with the grantor agency, are posted to the right project fund account and that reimbursement requests are submitted quarterly, or more frequently as stipulated by the grant award.

***Advance Funding***

Advance funding grants are structured such that the award funds are received by the Town in advance of the project being performed, completed, or before project expenditures have been made. As with cost-reimbursable grant funds, it is vital that appropriate charges are made, which are compliant with the grantor agency requirements. The Program Manager should also keep in mind that any remaining unspent funds must be returned to the grantor agency.

Advanced funding normally requires tracking interest revenues and either applying those funds to the project or returning them to the grantor agency. These requirements are detailed in the grant agreement upon receiving the grant award. Contact the Finance Department for assistance in receiving advance funding and monitoring interest earnings.

***Fixed Price***

These are grant awards where the Town is paid a set amount by the grantor agency to fulfill a project, and the Town receives the full award amount regardless of whether all the funds are expended – as long as the project successfully fulfills the stated objectives as proposed in the grant application. Requesting reimbursement of fixed price grant awards is the same as cost-

reimbursable grant awards, except they do not require a detailed listing of expenditures and are normally reimbursed in fixed increments, with final payment received once all deliverables have been submitted and approved by the grantor agency.

**b. *Grant Agreements and Town Council Approval***

Upon receipt of a grant award, if there is an accompanying grant agreement that requires Town Council approval, the Grants Manager is responsible for sending the Town Council agenda materials to the Town Clerk's Office for inclusion in an upcoming Council agenda. The Legal Department will review the grant agreement and materials to ensure that they comply with applicable laws and internal policy.

After the Council accepts the grant award and approves the grant agreement, two or more original copies of the grant agreement (one for the Town and the number required by the grantor agency) will be sent by the Grants Manager to the grantor agency for full execution.

Upon receipt of the fully executed grant agreement from the grantor agency, one signed copy is routed to the Program Manager and one signed copy is retained by the Grants Manager in the Finance Department. The Finance Department will generate a grant fund account and record the itemized budget for the expenditure of grant funds. The grant proposal and grant agreement will be filed in the Finance Department and these documents will be retained for a minimum of three years following the final fiscal year of the close-out of the grant.

**c. *Award Setup***

Once the Town Council approves the grant agreement, the funds have been appropriated, and the Grant Agreement Checklist (Attachment C) (see subparagraph (e) below) is completed, a grant award will be established in the Town's Grant Database. Additionally, a unique project number/grant fund account will be set up by the Finance Department. The project/grant number is a critical number that must be used when charging expenditures to a grant award. Award set-up will be finalized by the Grants Manager upon receipt of a fully executed grant agreement, releasing the project and award for spending.

Unless pre-spending has been authorized by the grantor agency, spending or encumbering eligible grant funds is prohibited until full execution of the grant agreement is complete. Without prior approval, expenditures made before full grant agreement execution has been completed will be ineligible for grant reimbursement and will be transferred to the department's general fund account.

**d. *Establish the Grant Files***

Upon receipt of the award, a unique grant file for each grant award will be established by the Grants Manager. At a minimum, the following documents must be contained in the grant file:

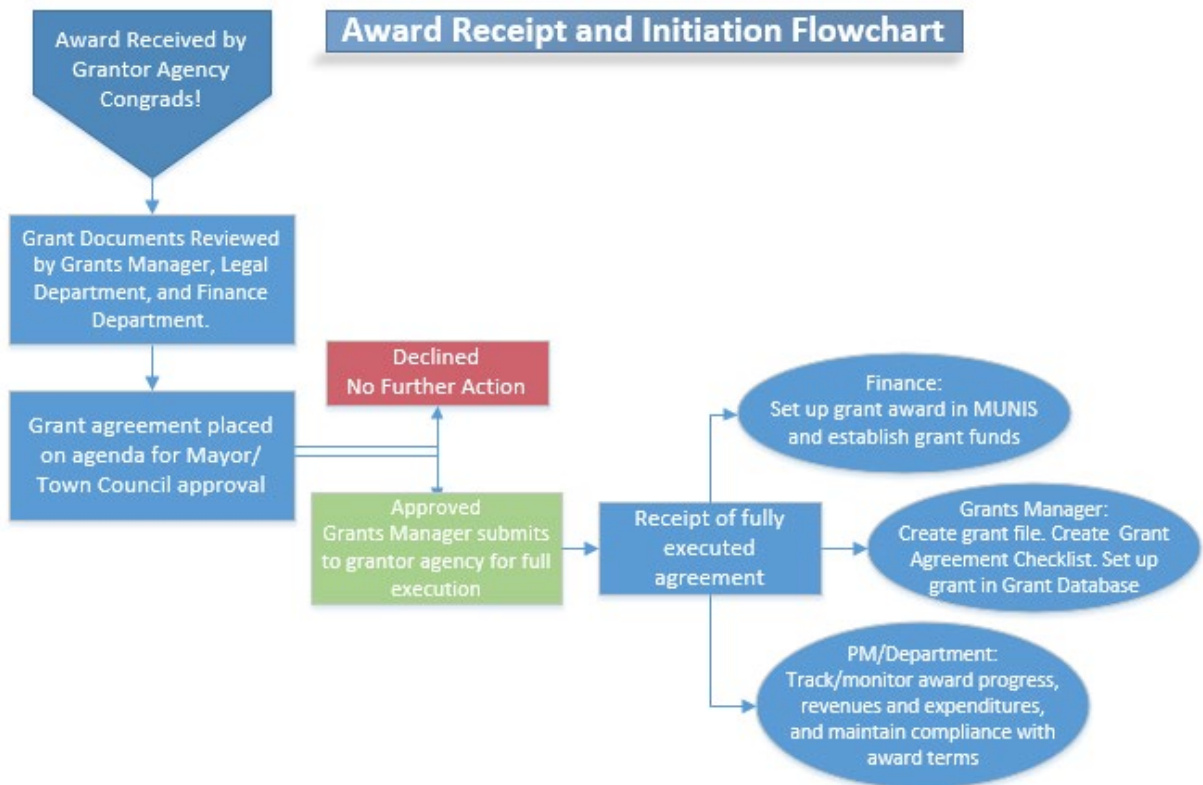
1. Grant proposal/application
2. Grant award letter/executed agreement
3. Grant Agreement Checklist (Attachment C)
4. All modifications to the grant award, i.e. continuations, supplements, modifications

5. Council agenda items and resolution(s)
6. Budget amendments/transfers
7. Purchase orders and expenditure documentation
8. Contractor(s)/Subcontract(s)/Consultant(s) contracts (if applicable)
9. Reimbursement requests
10. All reports, including, but not limited to: technical, progress, and final reports
11. Property records (and disposal records if applicable)
12. All written documentation pertaining to the grant, including correspondence, emails, notes, and phone log if applicable

**e. *The Grant Agreement Checklist***

The Grant Agreement Checklist (Attachment C) is the form used for monitoring and notification processes throughout the lifetime of the grant. The checklist is initially prepared by the Grants Manager and then submitted to the Program Manager and the respective department for completion. The Grants Manager will review the award document and develop the Grant Agreement Checklist detailing the vital requirements to fulfill the administrative requirements of the grant. The Grant Agreement Checklist form will be used to:

1. Identify the Project and Grant Award Manager(s)
2. Assign the project and award numbers
3. Identify the source(s) of cost matching
4. Establish the source of funding and the type of grant
5. Identify the CFDA number (critical for audit purposes)
6. Provide appropriate grantor point of contact information
7. Identify any contractors, subcontracts, consultants, etc.
8. Identify key award terms and deliverables required to fulfill grant requirements
9. Establish due dates for grant deliverables and reports (i.e. progress reports, financial reports, etc.)





## **8. Expenditures and Collecting Revenues**

The grant agreement and grantor general policies establish the requirements for charging costs to the award, reporting those costs, and requesting reimbursement. The Grants Manager and the Finance Department can assist department staff with properly expensing award funds, invoicing and drawdowns, and identifying applicable expenditure backup documentation. All of these functions will be carried out using the Town financial system.

### **a. *Eligible Costs and Assigning Project Charges***

In order to be charged against a grant award, all costs must be eligible, which means they are: allowable, allocable, necessary, reasonable, and provide a direct benefit to a grant funded project. It is vital that transactions are properly charged to the correct grant award to avoid unnecessary expenditure transfers later. Expenditure transfers on grants are audit flags that can lead to disallowable costs.

### **b. *Collecting Revenue***

Most grant awards are cost-reimbursable and therefore generally supported by the Town until grant revenues are collected. Timely invoicing is critical to ensure that the Town promptly receives grant revenue as expenses are incurred. The Program Manager and department should reconcile their expenses with the Finance Department every three months or as stipulated by the grant agreement. Most (but not all) federal and state grant awards are electronically transferred lines-of-credit, and are "invoiced" via electronic drawdown.

### **c. *Computing and Network Systems Relating to Grant Supported Programs***

Prior to the purchase of any computing or network systems/infrastructure, the Program Manager will consult with and seek approval from the Town's Technology Services Director. This will ensure compatibility and supportability with the Town's computing and network infrastructure. This guideline applies to hardware, software, and communications technologies including data, voice, video, image radio telemetry, and facsimile purchases.

### **d. *Construction/Remodeling/Repair of Facilities***

Program Managers must consult with and obtain approval from the Public Works Director prior to seeking funding for construction, remodeling, or repair of facilities. This will ensure compatibility and supportability of the Town's facilities infrastructure. If grant funding is for a construction project, the project needs to be included in the approved CIP plan.

### **e. *Purchase of Vehicles and Equipment Supported by Fleet Services***

Program Managers must consult with and obtain approval from the Superintendent of Fleet Operations and Maintenance prior to purchasing vehicles and related equipment. This will ensure compatibility and supportability of all vehicles and equipment serviced by Fleet Services.

## **9. Monitoring and Oversight**

Every award has reporting requirements specified in the grant agreement. It is critical that all reports, including technical and financial, are provided in a timely manner as specified in the reporting timeframe outlined in the grant agreement. During the life of the grant, the Program Manager and/or department will work with the Grants Manager on the date and type of any reports to be submitted to the grantor agency. Additionally, the Town of Marana holds all personnel accountable to its code of ethics (Personnel Policy 1-2), which it monitors through the lifetime of a grant award.

### **a. *Expenditure Monitoring***

It is essential to the overall success of a grant-funded project that grant funds are appropriated properly and accurately. Therefore, grant awards should be reconciled on a quarterly basis (or as stipulated by the grantor agency) to ensure:

1. Expenditures are allowable, allocable, necessary, and reasonable based on the terms and conditions of the grant award
2. Expenditures are reported accurately
3. Award spending is within the project time frame of the grant budget

### ***Cost Transfers***

Incorrectly reported charges to grant funded projects must be fixed through journal entries processed by the Finance Department. Misdirected charges to federally funded projects must be transferred from the project and charged to the correct fund account within 90 days. Failure to correct inaccurate charges within this timeframe could result in the expense being precluded from grant award reimbursement. Accurate financial reporting is essential to remain in compliance with grantor agencies as well as to maintain an accurate Town budget.

Questions regarding a particular expense can be addressed to the Grants Manager to ensure compliance. The Grants Manager and Finance Department will review awards to ensure the accuracy of financial transactions and compliance with grant award agreements.

### **b. *Reporting***

Grant reporting is required by the grantor agency to assess the progress made towards fulfilling the grant objectives. The grant agreement or a grantor agency's guidance manual will describe the types of reports needed and the report submission schedule. The grantor agency requires grant reporting to determine if the grant award is in compliance with its guidelines. Typically, grants require financial reports, technical progress reports, annual progress reports (for multi-year awards), and a final report to close out a grant.

### ***Financial Reporting***

Financial reports are required by the grantor agency as an accounting measure to ensure that reported expenses are in compliance with the grant award objectives. The report format or form that is required by the grantor agency is described in the grant agreement. Depending on the award funding type, expenditure documentation may be required. Providing the appropriate

expense documentation monthly or quarterly (as stipulated by the grantor agency) is important to ensure that grant funds are accurate and eligible for reimbursement or expenditure. These reports are essential for reducing the risk of negative audit reports, which could result in the return of improperly expended grant funds. Finally, some financial reports may include property reports that are part of the reporting requirements and the final grant award close-out.

### ***Technical/Progress Reports***

In addition to the financial reporting responsibilities associated with a grant-funded project, there are also programmatic or activity-related reporting responsibilities. Each grantor agency requires different levels of reporting, which are outlined in the grant agreement. Technical/progress reports may be requested by the grantor agency quarterly or bi-annually (for multi-year awards). As with financial reports, some grantors may require a specific format or specific forms to be used when documenting grant activity. This information will be included in the grant agreement or guidance manual provided by the grantor agency.

### ***Final Reports***

To close out a grant, all financial, programmatic, and other reports are required to be submitted within 90 days after the grant-fund end date. This deadline is crucial if the grant award agreement specifically stipulates final billings received after the 90 day deadline are not acceptable and will not be paid. Program Managers will submit reports to the Grants Manager for final review.

### ***c. Contracting/Subcontracting/Consultants***

A contract or subcontract means all types of agreements, regardless of what they may be called, for the procurement of supplies, services, or construction. Monitoring subrecipients, such as vendors, contractors, and subcontractors, is crucial for grant award compliance. Please see Article IV (Source Selection and Contract Formation) of the Town's Procurement Code, Marana Town Code Section 3-4-15 *et seq* for more details on contracts and their regulation.

### ***Types of Contracts/Subcontracts/Consultants***

Generally, a vendor agreement is issued for obtaining routine commercial services, supplies, and equipment that require no special handling or prior approvals, and are issued as standard purchase orders depending on the purchase amount.

A subaward is issued when part of the grant program must be performed by an external entity with special expertise or resources that the Town does not possess, and is necessary to fulfill the overall objectives of the grant-funded project. This type of subaward requires prior approval from the grantor agency and is subject to subrecipient monitoring.

### ***Subrecipient Monitoring***

A contractor/subcontractor/consultant awarded a subaward is referred to as a subrecipient. All grant requirements and regulations placed upon the Town through the grant agreement will also apply to any subrecipient. It is the responsibility of the Program Manager and the Town to ensure subaward compliance with the grant agreement. All subawards issued under federal grants must contain language requiring subrecipients to fulfill the grant agreement

requirements and comply with the grantor agency regulations. The federal regulations that describe subrecipient monitoring contain the following core elements of compliance:

- Advising subrecipients of all applicable federal laws and regulations, and all grant requirements and regulations from the grant agreement
- Routine receipt and review of technical performance/progress reports
- Routine review of expenditures
- Periodic on-site visits, and/or regular contact, if necessary
- The option to perform audits if necessary
- Review of audit reports filed by subrecipients and any audit findings
- Review of corrective actions cited by subrecipients in response to their audit findings
- Consideration of sanctions on subrecipients in cases of continued inability or unwillingness to have required audits or to correct non-compliant actions

All subawards for which monitoring is required shall be reviewed regularly throughout a grant-funded year and at a minimum must include:

- Review of financial and performance reports submitted by the subrecipient
- Perform site visits to review records and observe operations
- Maintain regular contact and make appropriate inquiries concerning program activities

**d. *Procurement/Suspension/Debarment***

It is the responsibility of the department receiving the grant award to ensure that any subawardee funded through a grant award is not prohibited from receiving federal or state funds due to suspension or debarment. A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal grant-funded programs and activities. Debarment or suspension of a participant in a grant-funded program by one agency has government-wide, reciprocal effect. Contact the Procurement Office in the Finance Department for determining suspended or debarred contractors that are no longer eligible to conduct business with the Town of Marana.

**e. *Matching/Cost Sharing***

Cost sharing or matching means the portion of project costs not paid by the funder. Each grant has individual specific requirements regarding match requirements, allowability, and amounts. Matching or cost sharing may be provided as cash, in-kind services, or through a third party commitment. Where matching/cost sharing is committed, the match must be an eligible cost, i.e., it must be allowable, allocable, necessary and reasonable, and must provide a direct benefit to a grant-funded project in order to be charged against a grant award fund account. Any charge that cannot normally be applied to a grant award as a direct cost cannot be used as match. The source of the match must be identified in the grant proposal as well as the grant agreement.

**f. *In-Kind Contributions***

In-kind contributions may be in the form of services, supplies, real property, or equipment. When in-kind services or contributions are allowable as a source of matching, the in-kind (non-cash) contribution must be valued or calculated at fair market value, i.e., the amount the organization would reasonably expect to pay if it were to purchase the item. Actual costs should always be used to determine value when available. Donated time should be calculated at the amount the organization would pay someone to perform the work if it were not performed by a volunteer.

Any shared costs or matching funds, including in-kind contributions, must meet all of the following criteria for federal awards and, as a matter of practice, should be followed for non-federal awards as well:

1. Be verifiable from the organization's records
2. May not be included as contributions for any other federal award
3. Be necessary and reasonable for accomplishment of project or program objectives
4. Be allowable under the Cost Principles of the Uniform Guidance
5. May not be paid by the federal government under another federal award
6. Must be included in the approved budget by the awarding agency

Additional guidance regarding in-kind contributions, matching, and requirements can be found in the Uniform Guidance 2 C.F.R. § 200.306.

When in-kind contributions are being used for matching requirements, the information must be thoroughly documented. The fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally. If the donated services are that of an employee in their normal line of work, the services will be valued at the employee's regular rate of pay plus an amount of fringe benefits, but exclusive of overhead costs. All donated time must be documented using some form of "time and effort" reporting and may also need to be supported with payroll documentation depending upon the stipulations of the award.

**g. *Program Generated Income***

Certain grant programs contain tasks or objectives that may result in program generated income (PGI). PGI may come from fees collected for services performed or from registration fees for conferences or workshops. Such fees can also be generated through subawardees and must be accounted for in the same manner. PGI may be used in the following ways:

- Additive: PGI is added to grant funds committed to the project by the grantor agency and used to fulfill eligible project/program objectives.
- Matching/Cost Share: PGI is used to finance match/cost share of the project or program.
- Deductive: PGI is deducted from the total project or program budget.

PGI must be anticipated and disclosed in the grant proposal budget, which should include a plan for use and the method by which it will be used. The plan should also include use of income collected in excess of expenditures. If PGI is not disclosed at the proposal stage, the grantor agency

must be promptly notified that the project will generate PGI to determine how PGI is to be used. All program income must be accounted for during the lifetime of the grant award and be reported, including its use and the method by which it was used. Failure to disclose PGI may require that all PGI may be deducted from the grant budget.

#### **h. *Support of Salaries and Wages***

Personnel salaries/wages/overtime/fringe benefits funded through federal grants must be based on payroll documentation, which is standard Town policy. Salaries/wages of employees used in meeting match/cost sharing requirements of federal awards must be supported in the same manner as those claimed as allowable costs under federal grant awards. The consequences of noncompliance with employee salaries/wages/overtime/fringe benefits may be the disallowance of such charges to a federal grant program.

Where an employee works on a single grant award, charges for the employee's salaries and wages must be supported through bi-weekly certification that the employee worked solely on that program for the period covered by the certification. Such certification must be signed by the employee or supervisor who has first-hand knowledge of the work performed by the employee.

Where an employee works on multiple grant awards, a distribution of the employee's salaries and wages must be supported by a personnel activity report that:

- reflects an after-the fact distribution of the actual activity of the employee
- accounts for total compensated activities
- is prepared at least monthly and coincides with one or more pay periods, and
- is signed by the employee or supervisor who has first-hand knowledge of the work performed by the employee.

#### **i. *Equipment and Inventory Control***

Equipment purchased with grant funds shall be used exclusively for the project or program for which it was acquired during the lifetime of the grant. Annual inventory reports will be conducted by the Finance Department and those records must be maintained for three years after the fiscal year in which they were created as per Town policy. Equipment must be properly maintained and safeguarded.

##### ***Federally Funded Equipment***

The federal definition of equipment is tangible property with a useful life of more than one year and an acquisition cost of \$5,000 or more. Federally funded equipment inventory must be conducted every two years. Federally funded equipment must be tracked and include:

- Item description and serial/identification number
- Sources of funding and percentage paid with federal funds
- Title holder identification (when applicable)
- Acquisition date and cost of the property

- Equipment location, condition, and use
- Disposition data (date, sale price, etc.).

***Federally Funded Equipment Disposition***

Once equipment can no longer be used, it must be disposed of following the instructions of the federal awarding agency. Disposition will be made as follows:

- Items with a fair-market value <\$5,000 may be retained, sold, or otherwise disposed.
- For items with a fair-market value >\$5,000, the grantor agency has 120 days to provide the requested disposition instructions or the item may be retained/sold. If sold, the federal agency is entitled to a percentage of the sale proceeds.
- Property ownership may be transferred to the federal agency or eligible third party.

Additional guidance regarding federal inventory control, equipment usage, or required disposition can be found in the Uniform Guidance 2 C.F.R. § 200.313.

**j. *Town Personnel and Subrecipient Conduct Standards***

***Conflict of Interest***

In accordance with 2 CFR §200.112, all grant proposals submitted by the Town of Marana to a federal grantor agency, pass-through entity, or other grantor agency will include a conflict of interest statement. In the statement, Town personnel and subrecipients associated with the grant proposal will provide in writing any conflicts of interests associated with the grant proposal. These may include, but are not limited to, known associates/relatives at a federal grantor agency that may oversee awarding of grants, known associates/relatives that may seek Town contracts associated with a grant award, or known associates/relatives that may directly benefit from a grant award. Conflict of interest statements generated for each grant proposal will be modified in accordance with the individual grantor agency’s requirements.

***Mandatory Disclosures***

In accordance with 2 CFR §200.113, all grant proposals submitted by the Town of Marana to a federal grantor agency, pass-through entity, or other grantor agency will include a mandatory disclosures statement. In the statement, Town personnel and subrecipients associated with the grant proposal will disclose in writing any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal grant award.

***Drug-Free Workplace***

All Town personnel and Town grant award subrecipients are subject to the federal policies and guidelines to maintain a drug-free workplace. If any Town personnel or Town grant award subrecipients are convicted of a drug violation in the workplace, the Town must take two actions, in accordance with 2 CFR §182.225:

- (a)** First, the Town must notify federal grantor agencies. The Town may learn of drug convictions through employee self-admission or through other means. The Town’s written notification to the federal grantor agencies must:

- (1) Be in writing;
  - (2) Include the employee's position title;
  - (3) Include the identification number(s) of each affected award;
  - (4) Be sent within ten calendar days after the Town learns of the conviction; and
  - (5) Be sent to every federal agency on whose award the convicted employee was working.
- It will be sent to every awarding official or his or her official designee, unless the federal grantor agency has specified a central point for the receipt of the notices.

(b) Second, within 30 calendar days of learning about an employee's conviction, the Town must either:

- (1) Take appropriate personnel action against the employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 (29 U.S.C. 794), as amended; or
- (2) Require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for these purposes by a federal, state or local health, law enforcement, or other appropriate agency.

Failure by any Town personnel or Town grant award subrecipient to adhere to these conduct standards will result in disciplinary action by the Town of Marana that may lead up to and include termination.

## **10. Modifications, Extensions, or Cancellations to the Budget or Project Scope-of-Work**

During the course of a grant award's lifetime, there are times when changes are necessary to either the budget or to the project scope-of-work. Most of these changes, called grant amendments, are allowable, but it is important to follow the policies and procedures written in the grant agreement provided by the grantor agency. These changes must be pre-approved by the Finance Department and the grantor agency before they are considered eligible. Contact the Grants Manager for assistance when a change is necessary.

### **a. *Prior Approvals***

It is essential to get written confirmation from the grantor agency before any money is spent on items that differ from what was approved in the original budget. Project activities that deviate from those originally proposed in the grant application need to be documented and receive prior approval from the grantor agency before being implemented. Copies of any budget amendments or similar documentation affecting the grant budget will be sent to the Finance Department. The Program Manager must seek approval from the Finance Department or the Town Council, as set forth in the Town's procurement code.

Most grants allow for at least one no-cost time extension to complete a project, if necessary. These requests must be documented and written approval must be received from the grantor agency, usually in the form of a grant amendment/modification. Copies of these extension approvals will be forwarded to the Grants Manager in the Finance Department.



For those grants that have subawards, a contract/subcontract extension may have to go to the Town Council for approval. The Program Manager and or department should contact the Legal Department for guidance on the policies and procedures that apply to the specific contract/subcontract. If Town Council approval is necessary, the Program Manager and department will send the necessary documentation to the Grants Manager to submit and present the agenda item.

If a grant must be terminated before the original completion date or returned to the grantor agency prior to project initiation, the Grants Manager must be notified so that the grant is appropriately terminated. If the grant required Town Council approval, notification to the Council may also be required.

**b. *Audits***

Preparation for an audit should begin immediately after a grant award is received by the Town. Specific requirements must be met when managing grant funds and activities, which are defined in the grant agreement. Flagged costs and activities during an audit by a grantor agency can result in the Town being required to pay back the amount of the prohibited costs. If such an event occurs, all disallowable costs will be transferred off of the grant award and onto a non-grant, non-federal award source.

In the event that a Town grant-funded program is selected for audit by an external grantor agency, the Grants Manager, Finance Director, Finance Deputy Director, and Town Manager's Office must be notified:

***Federal Single Audit Act***

Federal audit and annual reporting requirements are contained in 2 CFR §200.501 (Audit Requirements). Non-federal entities that expend \$750,000.00 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor. It is essential that all grant activity and any changes to the grant award are well documented to facilitate any audit. Audit findings are provided to the grantor agency, which could prompt an audit by the granting agency.

The following activities are the 14 types of compliance requirements considered in every audit conducted in accordance with 2 CFR §200.514, and are referenced throughout this manual:

- 1 - Activities Allowed or Unallowed
- 2 - Allowable Costs/Cost Principles
- 3 - Cash Management
- 4 - Davis-Bacon Act
- 5 - Eligibility
- 6 - Equipment and Real Property Management
- 7 - Matching, Level of Effort, Earmarking
- 8 - Period of Availability of Federal Funds

- 9 - Procurement and Suspension and Debarment
- 10 - Program Income
- 11 - Real Property Acquisition and Relocation Assistance
- 12 - Reporting
- 13 - Subrecipient Monitoring
- 14 - Special Tests and Provisions

### ***Arizona Single Audit Act***

The Arizona Single Audit Act establishes uniform audit requirements for state financial assistance, and follows the same cost principles and requirements established in the Federal Single Audit Act.

## **11. Grant Close-Out**

A grant award is considered completed when: (1) all work funded by the award is completed, or (2) the award funding period ends. The Program Manager has the responsibility of ensuring that a continuation, supplement, or time extension is requested in a timely manner to continue the project within 45 days prior to the end of the award end-date. If at the end of the award funded period the Town has not secured a continuation, supplement or time extension, then grant close-out must occur. Typical grant close-out occurs within 90 days of the end of the grant-funded time period, when the Program Manager must reconcile all budgetary items with the Finance Department.

The grant agreement identifies the grantor agency's process to close out the grant award, including record retention requirements. Grant close-out is typically composed of the following:

- Settlement of cash, and match/cost share (if applicable); committed matching funds must be expended in addition to all granted funds
- Cancellation of outstanding purchase orders
- Ending personnel payroll distribution
- Final property inventory, and disposition of property (if applicable)
- Consideration of program generated income
- Submission of all reports including the final report to close-out the grant

The Grants Manager will coordinate finalizing reconciliation of the award and closing it in the Town's financial system. Once a grant is closed-out, records retention is still applicable.

### ***Records Retention***

The grantor agency's grant agreement or guidance manual will define the period that all grant records must be retained. This period is typically three years after the end of the grant-funded period. When determining retention requirements prior to grant document destruction, Town staff must reference the grant agreement, Town of Marana records retention schedule, and the Arizona State Library general retention schedule. The most rigorous of those requirements shall apply.

## 12. Grant Renewals

Many grant awards are available on a cyclical basis. Some programs and projects may be eligible for funding under the same grant opportunity for more than one cycle. All grants have individual cycles or periods of performance, but typical cycles occur annually, on either a calendar year, fiscal year, or federal fiscal year basis. When the Program Manager is interested in reapplying for additional funding through a grant renewal, the Intent to Renew a Grant Form (Attachment D), must be completed. This again activates the original process.

## 13. Useful Grant Management Links

The links and/or information provided below may periodically be updated or become outdated. If you do not find what you are looking for or would like additional assistance with grants resources, contact the Grants Manager.

### *Town of Marana Employee Portal*

<https://www.maranaaz.gov/employee-portal>

The Town of Marana Employee Portal webpage contains the Town's Grant Management Administrative Directive, Grant Management Manual and referenced attachments.

### *Debarred and Suspended Contractors-Federal Excluded Parties List System*

<https://www.dol.gov/ofccp/regs/compliance/preaward/debarlst.htm>

General Services Administration (GSA) website for the purpose of disseminating information on parties that are excluded from receiving federal contracts, certain subcontracts, and certain federal financial and non-financial assistance and benefits.

### *Federal Government Contracting Regulations*

<http://acquisition.gov>

Federal Acquisition Regulations (FARS) and other contracting opportunities and regulations.

### *Grants.gov*

<http://grants.gov>

Grants.gov is the source to find and apply for federal government grants. Grants.gov is a central storehouse for information on thousands of grant programs.

### *National Grants Management Association*

<http://www.ngma.org>

NGMA connects professionals in the grants field to improve and unify the Federal grants delivery process by bringing together the professionals involved in this process.

### *Office of Management and Budget (OMB)*

<https://www.whitehouse.gov/omb/>

OMB leads development of government-wide policy to assure that grants are managed properly and that Federal dollars are spent in accordance with applicable laws and regulations.

### **USA.gov**

<http://www.usa.gov>

USA.gov provides the public with easy access to all online U.S. Federal Government resources.

***U.S. Dept. of Labor: Davis-Bacon Act and Other Related Acts***

<http://webapps.dol.gov/elaws/elg/dbra.htm>

Federal Act that regulates the rate of wages for laborers and mechanics employed by contractors and subcontractors for construction, alteration and repair. The Act requires that laborers on federally funded construction projects >2000.00 will be paid the minimum wage determined by the Secretary of Labor to be prevailing for laborers employed on projects of a similar nature in the city, town, village or other civil subdivision of the State in which the work is to be performed.

## **14. Grant Writing Tips and Guidance Links**

### **Federal Grant Proposal Guidance and Assistance**

***Grants.gov Applicant Training***

<https://www.grants.gov/web/grants/applicants/applicant-training.html>

Tools and sample documents for better grant writing and proposal preparation.

***Guide to Proposal Writing from the National Science Foundation***

<http://www.nsf.gov/pubs/1998/nsf9891/nsf9891.htm>

***SAM and US Catalog of Federal Domestic Assistance Grant Writing Tutorial***

<https://www.sam.gov/portal/SAM/##11>

An excellent website for basic proposal preparation and grant writing tips, which includes a database of all federal programs available to state and local governments.

### **Non-Profit Grant Proposal Guidance and Assistance**

***GrantProposal.com***

<http://www.grantproposal.com/>

This site is devoted to providing free resources for both advanced grant writing consultants and inexperienced nonprofit staff.

***Grant Proposal Writing Tips from Corp for Public Broadcasting***

<http://www.cpb.org/grants/grantwriting.html>

The Corp for Public Broadcasting awards hundreds of grants annually. These tips are gleaned from the many proposals submitted to the organization.

***Proposal Writing Short Course from the Foundation Center***

<http://foundationcenter.org/getstarted/tutorials/shortcourse/index.html>

Excellent website for general knowledge on the grant writing process, and how to improve grant narratives.

***Proposal Budgeting Basics from the Foundation Center***

[http://foundationcenter.org/getstarted/tutorials/prop\\_budgt/index.html](http://foundationcenter.org/getstarted/tutorials/prop_budgt/index.html)

This site goes hand-in-hand with the Foundation Center's Proposal Writing Short Course.

***Samples of Successfully Funded Proposals from the Idea Bank***

<http://theideabank.com/onlinecourse/samplegrant.html>

A bank of proposals that have been successfully funded, particularly public-safety related projects.

## **15. Attachments**

**(Attachment A) Intent to Apply for Grant Form**

**(Attachment B) Grant Budget Worksheet**

**(Attachment C) Grant Agreement Checklist**

**(Attachment D) Intent to Renew a Grant Form**