

Writing a Budget for a Council Grant

Clear budgets help Council to understand what you will be spending money on. Budgets should match the proposal that you have outlined in your grant application.

There are exclusions that cannot be funded by Strathbogie Shire Council (Council) grant funding. These include:

- ✘ Costs of attending conferences or sporting events; travel or accommodation
- ✘ Fundraising costs or prizes
- ✘ Operational costs e.g. rent, utilities
- ✘ Staff wages (this does not include payment of contractors or services to deliver the project) or payment to a service provider under the same ABN as the applicant
- ✘ Catering costs

Please read the relevant grant guidelines carefully for a full explanation of the grant eligibility criteria.

If you require further information regarding grant budgets or Council's Community Funding program, please contact the Community Development Officer or the Events Team on 1800 065 993 (toll free) or email info@strathbogie.vic.gov.au

Understanding your budget

Income

Income describes all the funds and resources that will be required to support your proposed project or event.

Make sure you list the requested amount of grant funding on the income column of your budget.

In-kind contributions must be listed in both the income and expenditure columns. This includes your in-kind contributions and any Council in-kind contributions.

For Community Strengthening Grants and Event Grants you will need to provide a 1:3 matching contribution. This means you will have to provide \$1 for every \$3 provided by Council. This can be a cash or in-kind contribution.

Other sources of income you would list on the income column would be:

- Other grants
- Sponsorship
- Donations

When you are listing income, only include money that is confirmed.

In-kind contribution

An in-kind contribution are contributions made by volunteers and suppliers in terms of time, goods, or professional services donated to the project or event and should be clearly identified in your budget. The value of in-kind support should be reflected in both your income and expenditure.

Some common examples of in-kind support include:

- Unpaid staff or volunteer time working on the project or event
- Donated materials
- Free skilled labour
- Free venue or equipment hire
- Free advertising or marketing support

You can calculate the value of in-kind time for services as:

- General committee/community member contribution (e.g. planning, coordination, etc) at \$40 per hour
- Specialist or expert contribution (e.g. tradesperson, professional services) at \$80 per hour

Council can also provide in-kind contributions to your project or event e.g. equipment hire, venue hire, rubbish removal. All requests for Council in-kind contributions must be approved and included in your budget.

The value of Council’s in-kind contribution must be factored into the total amount you are requesting from Council not exceeding the grant maximum. For example, if you are requesting \$1,000 grant funding and your application includes a request for \$200 equipment hire as a Council in-kind contribution, your funding request would be \$800 cash and \$200 in-kind totalling \$1,000. You can add the value of the in-kind request to your grant funding cash request if you don’t exceed the maximum grant amount.

Expenditure

Expenditure describes all costs related to the delivery of the project or event. When calculating your expenses, make sure to budget for any goods or services you need to deliver your project or event. Make sure that you include details, either in the budget line or by supplying a quote with your application, to help us understand how you budgeted that amount. Examples of common expenses include:

Equipment and Supplies	Do you need to buy or hire any equipment for this project or event? Equipment could include things like a portable stage, marquee or cement mixer. What supplies do you need? Supplies could include printing for an event program, cement, shade sails etc..
Advertising	Make sure you break-down any advertising costs eg. newspaper ads, flyers, social media, banners, design work for flyers/ posters.
Contractors	How many hours/ sessions will contractors be providing? What will the contractor provide? How much do the contractors cost per hour?
Other expenses	Waste removal, security expenses, project or event administration.

Balancing your budget

Your income and your expenditure should be the same amount ie. Income \$ minus Expenditure \$ = \$0. This should also include your in-kind contributions, so remember to list these in both the income and expense columns of your budget.

Matching Contribution

For all Event Grant and Community Strengthening Grant applications, your organisation will need to match to the value of \$1 for every \$3 of grant funding requested. This contribution can be in-kind or cash.

GST

Council grants are not subject to GST and the grant amount does not include GST unless otherwise stated.

However, exceptions may apply if all the following conditions are met:

- the relevant grant applicant is registered for GST and
- the applicant makes a taxable supply in return to the council and
- the applicant provides a valid tax invoice to the council.

The above provisions are subject to change as per tax regulations.

Applicants that are registered for GST and able to claim GST paid for expenditure associated with the grant funds, will have claimable GST factored into grant allocation decisions.

Quotes

It is mandatory to include quotes to support the items you are listing in your budget.

All quotes must be valid for 3 months.

Sample budget

Income Item - include GST as applicable	Income Amount	Expense Item – include GST as applicable	Expense Amount
Strathbogie Shire Council grant funding – no GST	\$7,625	Shade sails x 2	\$7,475
Strathbogie Shire Council in-kind contribution – marquee for launch event, no GST	\$150	Strathbogie Shire Council in-kind contribution – marquee for launch event, no GST	\$150
Strathbogie Shire Council in-kind contribution – portable PA system for launch event, no GST	\$25	Strathbogie Shire Council in-kind contribution – marquee for launch event, no GST	\$25
Other confirmed grant funding	\$1,000	Cement	\$150
Applicant in-kind – volunteer project management x 20hrs	\$800	Applicant in-kind – project management x 20hrs	\$800
Applicant in-kind – skilled labour 10hrs	\$800	Labour – applicant in-kind	\$800
		Supporting poles & equipment	\$1,000
TOTAL	\$10,400	TOTAL	\$10,400

In the above example for the installation of shade sails over a permanent art installation and viewing area including a launch event, your budgeted income would be broken down as follows:

Council's total grant contribution requested:

Strathbogie Shire Council grant funding	\$7,625
Strathbogie Shire Council in-kind contribution – marquee for launch event	\$150
Strathbogie Shire Council in-kind contribution – portable PA system for launch event	\$25
TOTAL	\$,7800

Your total contribution:

Other confirmed grant funding	\$1,000
Applicant cash contribution	\$400
Applicant in-kind – volunteer project management x 10hrs	\$400
Applicant in-kind – skilled labour 10hrs	\$800
TOTAL	\$2,600

Matching contribution: your 1:3 matching contribution is \$2,600 to a Council contribution of \$7,800.