NAZA Budget Guidance Table of Contents

NAZA/Metro Budget Guidance for NAZA Funds Recipients

NAZA-funded partners should consult Metro Non-profit Grants Manual for complete information about budget guidance including for allowable/unallowable costs and other relevant information. This is a supplemental document to provide additional details for NAZA-specific requirements.

General Spending Plan/Budget Guidance

The spending plan/budget is integral to the appropriation process in that it provides Metro insight as to how the funds will be used. Applicants must calculate their total allowed maximum budget based on the number of slots they propose to serve and then distribute that amount among spending plan/budget line items as needed. The maximum rates per slot provided by NAZA are in the following section. *Applicants do not need to compile separate budgets for afterschool and summer programs any longer; one budget reflecting all expenses accurately will suffice.*

During the application process the online budget proposal template (linked in the application) should be used to submit the budget request. However, the Metro budget format (Annex 3, also copied below this document as a reference) should be used as the final spending plan/budget template after the intended grant amount has been communicated by NAZA. Only contracts with completed Annex 3 and adequate budget justification will be processed for Council approval.

Line-Item Distribution:

Applicants must carefully budget all line items necessary to operate their programs referring to allowable and unallowable expenses in the Grants Manual. All budgeted items must include details in the explanation section with itemization and unit costs and avoid generic descriptions. If a line item will not be funded, indicate such with “0.00” dollar amounts. Any changes in the contract budget during the year that exceed 10% of the line-item from where it is moved or new line-items not previously approved must be approved **in advance** by the NAZA authorized personnel*. *Failure to request budget changes on time may result in questioning the allowability of the expense and potential rejection of the expense.*

Close attention should be paid to classifying hires correctly for budgeting and accounting purposes.

- Contractors should never be placed on payroll as employees.
- If you hire someone as a short-term or long-term employee and withhold taxes, they are paid as salary or wages and will respectively be budgeted under the ***Salaries and Wages*** line of Annex 3 and later appear on the payroll.
- Conversely, contracted service providers pay their own taxes and should be budgeted under ***Professional Fees*** line of Annex 3 and later show up on the general ledgers as vendors.

A practical rule of thumb: if you issue a W-2, include them under salary/wage lines in your budget; if you issue a 1099, list them under Professional Fees line.

Indirect Cost

Indirect costs are allowed only if the organizations can attach the most recent board approved cost allocation plan that shows how the organization uses the indirect cost funds.

**Any budget amendment that involves increase in budget must be approved by Metro Council.*

Total Budgeted Funds

Afterschool Funding Calculation

THE TOTAL REQUESTED BUDGET CAN NOT EXCEED THE PROPOSED NUMBER OF YOUTH SLOTS X $1,355 for afterschool programs.

For example, if a program's goal is 30 youth slots, the total afterschool budget request equation would be, "30 x $1,355 = $40,650"

Summer Funding Calculation

MAXIMUM PER SLOT COST FOR SUMMER PROGRAM is $320 per week for programs offering 8 hours x 5 days. This is translated into $8 per hour per slot. This rate can be applied by programs that offer fewer than 5 days or fewer than 8 hours per day to calculate the maximum allowed rate.

For example, a program that is offered for 4 weeks, 5 days a week x 8 hours per day may apply for $1280 per slot. ($320 x 4 = $1280)

Alternatively, programs can calculate the 1 hour of programming at the rate of $8 per slot and respectively budget for the program if the program is less than 8 hours.

Please look below for the proper calculation of a 4-week summer program targeting 20 slots, offering services 5 days/week at 6 hours/day.

Summer Program Budget Calculation Example (Calculation based on info above)

Step 1: 6 hours x 5 days = 30 hrs per week per slot

Step 2: 30 hours x $8 per slot = $240

Step 3: $240 per slot x 4 weeks = $960 per slot for the 4-week program

Step 4: 20 youth x $960 = $19,200 (Final Summer Budget Amount)

Applicants choosing afterschool and summer programming will need to add their proposed calculated funds into one budget sheet and explain their budget line items. Look at Appendix 1 (or Annex 3 of the application) for an example of the budget template.

Transportation Expenses

MNPS Schools-based Sites

Programs requesting evening buses from a school-based afterschool program site to home should not include a line item in their spending plan. The bus request is submitted through the application and NAZA coordinates the bus allocation and payments directly with the school district. MNPS buses are not available for summer, so summer transportation expenses can be included in the budget with proper explanation.

Community-based Sites

Community-based sites requesting transportation for the afternoon drop-off from the school to the program site must include the request in their proposal as well as budget the expense in their spending plan/budget. NAZA will make reasonable efforts to accommodate the requests within existing funds.

Charter School Transportation

NAZA does not directly pay charter schools for transportation expenses due to Charters using private busing companies and not MNPS transportation. Partners choosing to program at a Charter School location are responsible for communicating with the school administration to secure their transportation needs. This includes understanding the transportation daily rate, payment methodology, and method of adding students to bus route.

As potential partners, the cost of transportation can be requested as an additional expense to the applicants spending plan/ budget. Providing funding directly to the partners is the most efficient method to ensure payments are made to the school or private busing company. However, these funds are not guaranteed and are based on availability.

For example, if an applicant is requesting to serve 20 students, the total maximum award would be $27,100. However, if an applicant is planning to serve at a charter school and the bus rate is $20,000 for the school year, the organization can add that amount to their spending plan/budget proposal in the *Transportation* line, equaling $47,100.

For more details and questions, please reach out to NAZA Operations Manager at joshua.love@nashville.gov

Other Funding Sources

Some NAZA-funded programs operate only with NAZA funding; others have additional grants to supplement the slots. Programs, that co-fund NAZA slots, should include information on their spending plan/budget (Annex 3) about how much additional funds they invest towards NAZA-funded slots and what the funding source is (e.g. 21st Century funds, Maddox fund, etc.)

Note: We are only asking to share additional funding information if you are applying it towards the same number of youths that you propose to serve through NAZA funding.

An example of that would be, if an organization receives $40,000 from NAZA to serve 30 students and also receives $30,000 from another funder to serve the same 30 youth, then that $30,000 will need to be included in the budget proposal and the source needs to be identified.

If that additional $30,000 will be allocated to additional 20 youth, then that information does not need to be included.

Invoicing and Reporting

Upon the completion of the contract process (when the contract is filed with Metro Clerk), NAZA partners will receive a copy of the Metro Council approved contract and only then the invoices may be submitted and processed for payment. Contracted partners must use the Metro invoice format provided as part of the contract (see Appendix B of this document) and should be consistent with the payment terms of the contract. Each invoice should clearly show:

- Amount invoiced per line-item for invoice period,
- Amount invoiced per line item to date,
- Total amount invoiced for the period, and
- Total amount invoiced to date.

NAZA partners are allowed to charge staff time to Metro for the month of August 2026 for program planning and student recruitment for afterschool programs as well as for the month of May 2027 for the same purposes, if planning to program in June. No expenses should be charged to NAZA for July 2026, if no program is offered in July.

**Please Note: Cursive or Print signatures are no longer accepted for invoicing. If Partners want to have a digital signature, follow the instructions on the [Add or remove a digital signature for Microsoft 365 files] link.*

Invoices should be submitted to designated link provided on the NAZA Operations Linktree, https://linktr.ee/nazaoperationforms.

If needed mail to:
Nashville After Zone Alliance,
615 Church St,
Nashville, TN 37219
or email to heather.hoch@nashville.gov

NAZA Operations unit will review submitted invoices and after approval, will submit the invoices to the Metro Payment Services for processing and payment.

Funding Distribution Methodology

The total grant award will be disbursed in four equal installments of 25% each, consisting of three advance payments and one final reimbursement. The first advance payment will be released in July to support initial program expenses. The second and third advance payments will be disbursed in October-November and January-February, respectively, following the receipt and acceptance of the corresponding quarterly expense reports.

The final reimbursement, representing the remaining 25% of the award, will be issued upon submission and approval of the final expense report and invoice, which must be submitted no later than July 10, 2026. Organizations not providing summer programming may submit their final report and invoice in May-June for early processing. All reports must include the required documentation of expenditures and align with the approved budget. Timely and accurate reporting is required to ensure timely disbursement of funds.

Payment Schedule

Installment	Timing	Amount	Condition
1st Advance	July	25%	Initial disbursement
2nd Advance	October	25%	After Q1 expense report is received and accepted
3rd Advance	January	25%	After Q2 expense report is received and accepted
Final Reimbursement	May–July	25%	After final report and invoice are submitted and approved (no later than July 10)

**The invoicing terms will be discussed to organizations receiving funds for summer only.*

Eligible expenses for any fiscal year are the expenses that have been made by June 30th of the current year.

**Please note that the documentation of the actual expenditures of the total appropriation must be retained for monitoring purposes minimum for three years.*

Reporting

All NAZA-funded agencies will submit a quarterly expenditure report and an annual narrative report. All report templates will be provided by NAZA.

Expenditure Report

All grantees must submit expenditure reports four times a year to reconcile grant expenses with grant disbursements. All reports must be accompanied by general ledgers. Smaller subsets of grantees will be selected annually for a closer monitoring on a rolling basis and will be required to share all supporting documents with their expense reports.

Organizations with audit or financial monitoring findings may remain under closer monitoring for more than one year consecutively. Organizations exclusively providing summer programming are only required to submit the first and fourth expenditure report. Failure to comply with the reporting requirements would constitute a violation of the grant contract.

The expenditure reports should be submitted in the format shown on the Appendix C of this document. The quarterly expenditure reports must be submitted every three months according to the following schedules:

Expenditure Reports	Submission Due Date
July 1 – September 30	October 15
October 1 – December 31	January 15
January 1 – March 31	April 15
April 1 – June 30 (Final Annual Report)	July 10

Program/narrative Report

All grantees must submit programmatic narrative report once a year to explain how the grant has been used on behalf of the citizens of Davidson County. The report is due following summer programming. The deadline to complete is July 10. Failure to comply with the program reporting requirements would constitute a violation of the grant contract.

Monitoring and Audit

NAZA operations team will monitor the contracted agencies for contract and quality compliance.
The primary objectives of the monitoring review by NAZA will be:

a) To determine whether the agency has the resources and capacity to administer the grant funds.
b) To test if costs and service are allowable and eligible.
c) To verify that program objectives are being met.
d) To test the reliability of financial and programmatic reporting.
e) To verify contractual compliance.
F) To verify student attendance

Metro may randomly choose to audit any NAZA funds recipient agency.
All recipients should maintain their grant records and all documents supporting the spending for at least three years.

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APPENDIX A - *Budget Template (Annex 3)*

Metropolitan Government of Nashville and Davidson County/Nashville Public Library/ NAZA					
Funds For FY 2027 Program					
ORGANIZATION NAME		**CONTRACT # (Office Use):**			
PROGRAM NAME		**START DATE:**			
ADDRESS		**END DATE:**			
CITY, STATE & ZIP		**CONTACT PERSON**			
FEDERAL ID # (EIN)		**CONTACT TELEPHONE**	XXX - XXX - XXXX		
COST CATEGORIES	**TOTAL BUDGET REQUEST**	**BUDGET EXPLANATION/DETAILS**		**OTHER FUNDING Funding amount from other sources invested in serving the same number of slots requested from NAZA**	**Grantor name**
After-School/Summer Programs		**After-school program starts 09/08/2026 | Per slot rate for afterschool is $1,355** **Summer program funded in this cycle is July 1-31,2026 and June 1- 30, 2027 | Per slot rate for summer to be calculated at $8 an hour per slot. Maximum cost per youth slot for summer program is $320 per week for partners programming 5 days per week for 8 hours per day.**			
Salaries and Wages	0.00	Number of staff x Number of hours and hourly rate charged to this grant or percentage of salary for each charged to this grant			
Benefits and Taxes	0.00	Types of benefits, rates and number of staff, whose benefits are charged to this g			
Total Personnel Expenses	**0.00**				
Office Supplies	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Communications	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Postage and Shipping	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Occupancy	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Equipment Rental and Maintenance	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Printing and Publications	0.00	Estimated unit number and unit cost or % of total cost charged to this grant			
Travel/Conferences & Meetings	0.00	Milage, parking and other travel unit cost and unit number			
Insurance	0.00	Unit cost or % of total cost charged to this grant			
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	0.00	Per youth average cost or cost per purchse type			
Transportation (Afterschool/Summer)	0.00	Daily rate, number of days separated by afterschool and summer (if applicable)			
Field Trips	0.00	Per youth average cost or cost per trip and estimated number of youth participati			
Professional Fees/Enhancement partners	0.00	Any contracted services, including external enhancement partners- cost per contract or per hour/class			
Other Non-Personnel	0.00	Anything else that is part of programming cost but is not listed			
Indirect Cost	0.00	Parners can choose to budget either separate line items above or request an indirect cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan that will be acceptable for NAZA in line with Metro Grants Manual.			
Total Non-personnel	**0.00**				
Total	**0.00**				

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Appendix B- Invoice Template

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

INVOICE FOR PAYMENT

Mail or submit via email to: Nashville After Zone Alliance at NPL attn: NAZA Staffer

615 Church Street

Nashville, TN 37219

ORGANIZATION NAME		INVOICE DATE:			
PROGRAM NAME		FOR INVOICE PERIOD(S):			
ADDRESS		CONTRACT PERIOD			
CITY, STATE & ZIP		CONTRACT #:			
FEDERAL ID # (EIN)		CONTACT PERSON			
		TELEPHONE # :			
		EMAIL ADDRESS:			

COST CATEGORIES	TOTAL APPROVED BUDGET (note: any changes to the contract Spending Plan must be first approved by Grantor)	Invoice 1 (Up to 25%)	Invoice 2 (Up to 25%)	Invoice 3 (Up to 25%)	Invoice 4 (Up to 25%)	Total Percentage Distributed per Line Item	COMMENTS
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Benefits and Taxes	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Total Personnel Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
Office Supplies	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Communications	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Postage and Shipping	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Occupancy	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Equipment Rental and Maintenance	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Printing and Publications	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Travel/Conferences & Meetings	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Insurance	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	-	$ -	$ -	$ -	$ -	#DIV/0!	
Afterschool/Summer Transportation	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Field Trips	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Professional Fees/Enhancement partners	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Other Non-Personnel	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Indirect Cost	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
Total Non-personnel	**$ -**	**$ -**	**$ -**	$ -	$ -	**#DIV/0!**	
Grand total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**	
Total %		**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**		

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Appendix C - Expense Report Template

Metro Government of Nashville/Nashville Public Library

NAZA Funds for FY 2027

EXPENDITURE REPORT

NAME		CONTRACT #:	
ADDRESS		START DATE:	
CITY, STATE & ZIP		END DATE:	
		CONTACT PERSON	
FEDERAL ID #		CONTACT TELEPHONE	______ - ______ - ______

NOTE: PLEASE USE THIS SAME TEMPLATE FOR BOTH OF YOUR REPORTS SO THAT ANNUAL ACTUAL EXPENDITURE IS CAPTURED CORRECTLY

							FOR OFFICE USE	
COST CATEGORIES	TOTAL APPROVED NAZA BUDGET (OR APPROVED REVISION)	TOTAL ACTUAL EXPENDITURES FOR THE FIRST QUARTER (Due October 15)	EXPENDITURES FOR THE SECOND QUARTER (January 20)	TOTAL ACTUAL EXPENDITURES FOR THE THIRD QUARTER (Due April 15)	TOTAL ACTUAL EXPENDITURES FOR THE 4TH QUARTER (Due July 10)	TOTAL ACTUAL EXPENDITURES FOR THE YEAR)	VARIANCE ACTUAL TO BUDGET	COMMENTS
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Benefits and Taxes	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Personnel Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	#DIV/0!	
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Postage and Shipping	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Equipment Rental and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Printing and Publications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Travel/Conferences & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Afterschool/Summer Transportation	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Professional Fees/Enhancement partners	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Non-Personnel	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Indirect Cost	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Non-personnel	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	#DIV/0!	
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	#DIV/0!	