

OD2A Budget Guidance Document

October 2025

This is a companion document to the OD2A Budget Template, which includes definitions and instructions for completing your budget. For OD2A Y3, the Budget is due on November 14, 2025. Because the due date is before the execution of the new grant, you do not have to enter a grant number on the budget form.

If you need help accessing or understanding this information, contact Vini at vini.emery@vermont.gov.

Definitions & Information

Budget

The budget is a document that details the possible expenditures for the agreement based on the previous or current maximum allowable amount(s) in Attachment B.

- Any expense that does not directly relate to meeting the deliverables is not allowable. The budget template includes specific categories, and costs planned must be categorized accordingly.
- The grantee must compare their grant agreement to the budget to ensure budgeted expenses are allowable.

Budget Narrative

The budget narrative is an explanation of each expense/ line item listed in the Budget. Each expense/ line item must include a narrative.

Example:

Overdose Outreach Supervisor, .60 FTE: The overdose outreach worker oversees all outreach work, including supervision of 3 staff, scheduling, grant reporting, and outreach shifts. The salary is \$54,000, of which \$32,400 is covered by this grant.

Indirect costs

Indirect Costs (Commonly called Facility and Administrative Cost or FBAJ): Indirect costs are those expenditures or costs that are not readily identifiable with a particular project or activity but are necessary to the general operation of the organization and the conduct of its activities. The types of expenses typically considered indirect costs include the costs of

operating and maintaining buildings and grounds, as well as equipment, and the expenses of central administrative units.

These are costs that would be incurred regardless of the grant's existence and are set at 15% unless the organization has negotiated a higher percentage.

- Indirect costs extend beyond the expenses incurred when conducting services; they include the costs involved with maintaining and running an organization. These "overhead costs" are the expenses remaining after direct costs have been accounted for.
- The materials and supplies needed for an organization's day-to-day operations, such as insurance, electricity, and rent, are examples of indirect costs. While these items contribute to the grant deliverables, they are shared costs across multiple programs, grants, or services.
- Many budgets factor in salaries, such as Executive Directors, in their indirect costs for the portions of their work that are not involved in direct service or program support.

Attachment F of All Grants:

Intellectual Property/Work Product Ownership: All data, technical information, materials first gathered, originated, developed, prepared, or obtained as a condition of this agreement and used in the performance of this agreement – including, but not limited to, all reports, surveys, plans, charts, literature, brochures, mailings, recordings (video or audio), pictures, drawings, analyses, graphic representations, software computer programs and accompanying documentation and printouts, notes, and memoranda, written procedures and documents, which are prepared for or obtained specifically for this agreement, or are a result of the services required under this grant – shall be considered "work for hire" and remain the property of the State of Vermont, regardless of the state of completion unless otherwise specified in this agreement. Such items shall be delivered to the State of Vermont upon 30 days notice by the State. With respect to software computer programs and / or source codes first developed for the State, all the work shall be considered "work for hire," i.e., the State, not the Party (or subcontractor or sub-grantee), shall have full and complete ownership of all software computer programs, documentation and/or source codes developed.

Instructions

To help complete the budget, please refer to your grant, attachment A, “Required Services and Activities”. (Note: if you do not yet have a copy of your new grant agreement, please refer to last year's agreement.) Your budget should align with the activities listed in this section. Using the reference list below, please also refer to the [Od2a-S Strategy List of Allowable/Unallowable Activities](#).

Reference for the Strategy List by Grantee:

- **UVM OPC:**
CLINICIAN/HEALTH SYSTEM ENGAGEMENT - STRATEGY 6: Page 6
- **ALL SSPs** (Outreach & Overdose & Narcan Trainings)
HARM REDUCTION - STRATEGY 8 – Page 15
- **VT Cares, APSV** (Case work/ Care Coordination) and **All Recovery Centers**
COMMUNITY-BASED LINKAGE TO CARE – STRATEGY 9- Page 19

Line Instructions for Budget Template:

- **Fiscal Agent name:** This is your organization name, and must match the W-9 submitted to DSU;
- **Fiscal Agent Mailing Address:** This is the physical address of your organization and must match the address on the W-9 submitted to DSU;
- **Creation Date:** The date the document was completed.
- **Budget Period:** Period covered by this budget. Must be in mm/dd/yyyy format;
- **Agreement/ Grant Number:** The Number is located on the top-right-hand corner of page two of your agreement. If you do not yet have a grant contact, please leave this field blank.
- **DSU Invoice Billing Code:** Codes are described in attachment B, underpayment provisions. Currently, we only have one code for OD2A prevention work and it has been added for you.
- **Narrative:** See "Definition and Instructions" above
- **Personnel:** List of one position title per line. The corresponding narrative must include salary/ hourly and the number or percentage of FTE. You can add lines as needed.

- **Fringe/ benefits:** An extra benefit that supplements an employee’s salary/ hourly rate. You must break down the costs per benefit in the narrative section
- Fill out the applicable non-shaded fields. If the budget requires the “other direct services cost”, an itemized description, including costs by DSU invoice billing code, must be included in the budget narrative.
- Total fields are shaded in dark gray and are programmed to auto-calculate
- Indirect Rate: The agreement's “indirect rate” is described in Attachment B of the grant agreement. On the Budget template, this field does not auto-calculate. The federal rate is 15%; please note that all grants have the same indirect rate, unless a higher rate has been negotiated by your organization.

[Submit the budget and budget narrative using the link found on the reporting forms and guidance documents page](#)

Tips

- Use the [OD2A Strategy List](#) to inform budget allowable and unallowable costs and activities
- Double-check the math; formulas can be altered upon downloading the template
- If needed, you can add a billing code column by clicking on the top of column B and inserting a column.