



## Building Forward Grant Program Unallowable Costs: Round 1 *Updated 10/03/2022*

This document outlines costs that are **not allowable** under the Building Forward Grant Program.

**No grant funds or required local matching funds may be spent on unallowable costs.**

### **Unallowable Costs include, but are not limited to:**

- Bidding/advertising
- Book drops if not directly attached or built into the library building
- Book lockers
- Community engagement, planning meetings, or workshops
- Costs incurred outside of the grant period
- Entertainment or meals
- Escalation in addition to the project contingency
- Establishment of a reserve fund
- Exterior elements not attached to building, including but not limited to:
  - Consultants or contractors engaged specifically for exterior elements/grounds (e.g. landscape designers, landscapers, planners), unless the work is directly associated with a funded project output and approved by the State Library
  - Electric vehicle charging stations
  - Fences or Gates, installation and/or repair, unless directly attached to building, addressing an immediate life safety issue, and approved by the State Library
  - Fountains or other water features
  - Landscaping
  - Outdoor areas and access to these areas, including program space, courtyards, patios, benches/furniture, sitting areas, shade structures, and pergolas
  - Hardscape, outdoor walkways/paths of travel - including curbs, sidewalks, and walkways
  - Parking lots – creation, maintenance, reconfiguration, repair, sealing, resurfacing, and/or restriping
  - Security cameras and/or lighting not directly attached to building
  - Shade structures
  - Sprinklers or sprinkler repair
- Federal or state taxes
- Furniture (including accessible furniture) and furnishings

- General costs directly related to unallowable project components (or portion thereof), including, but not limited to: planning, construction/project management, consultant fees, design, architecture and engineering services, permits and fees, other pre-construction costs
- Grant writing, fundraising, or lobbying
- Improvements to facilities that do not qualify as public library outlets
- Indirect costs
- Moving or storage costs
- Open+
- Operation and ongoing maintenance – including extended warranties
- Playgrounds and play structures (internal or external)
- Programming
- Public art
- Real estate – purchase of land, structures, and any related fees
- Removal/disposal of functional items
- Spaces not specifically for library use, such as general municipal services
- Tangible property to support program operations and service delivery, such as tables, chairs, shelves, computers, servers, books, AV equipment/systems, televisions, vehicles, automatic book sorting systems, and self-check machines

**Any expenditure not part of the approved grant budget is also considered unallowable. Any project activity not associated with an approved output is not allowable. Any modifications to the project budget must be reviewed and approved by the State Library.**

If a grantee is unsure whether a cost is allowable or unallowable, they should contact the State Library before committing any funds and/or starting work.

Questions should be emailed to [BuildingForward@library.ca.gov](mailto:BuildingForward@library.ca.gov).