



**CITY OF SEATTLE (COS) GENERAL FUNDS
ALLOWABLE COSTS CHECKLIST**

The City of Seattle (COS) General Fund provides resources to support housing solutions for people experiencing homelessness or at imminent risk of becoming homeless to obtain or maintain housing stability. The COS General Fund is a flexible fund source subject to a Master Services Agreement between COS and the King County Regional Homelessness Authority (KCRHA).

The checklist below outlines **allowable costs** for the COS funds and other local funds that follow the COS guidelines. However, it is not an exhaustive list. While the costs listed below are allowable, whether the cost is **eligible for reimbursement** under a Project Service Agreement (PSA) is determined by the budget approved by the KCRHA when the application was submitted.

Allowable costs may vary depending on the type of program (e.g., Diversion, Prevention, Rapid Re-Housing, Emergency Shelter, etc.). For additional restrictions on cost allowability, please see the applicable Program Guidelines referenced in your PSA and available under the [Services Provider Resources](#) tab on the KCRHA website.

<p>OPERATING COSTS</p>	<p>Operating Costs refer to the expenses involved in day-to-day operations related to the provision of homeless service programs, regardless of program type. Operating costs include administrative expenses. These costs do not include direct client assistance costs, such as rental assistance or other client support expenses.</p> <p><u>Administrative Costs:</u> are expenses associated with managing and overseeing programs and contracts that support homeless individuals and families. Administrative costs:</p> <p><i>(a) can be charged either directly or indirectly (cost allocation plan, negotiated indirect cost rate or de minimis rate),</i></p> <p><i>(b) must be charged consistently across all funding sources; and</i></p> <p><i>(c) when charged indirectly, supported by a written cost allocation plan.</i></p> <p><u>Direct administrative costs</u> can be directly attributed to a specific program and may include the same types of expenses listed in Program Operations (such as Executive Staff, IT staff, and general office supplies). However, <u>the same costs should not be classified as both direct costs and indirect costs.</u></p> <p><i>Example:</i> <i>An executive’s time charged as an indirect cost under a cost allocation plan must be consistently charged as an indirect cost across all programs and fund sources.</i></p> <p><u>Indirect administrative costs</u> (a) benefit the entire organization and cannot be attributed to a specific program, and (b) must represent actual expenses.</p>
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	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Salaries, wages, and fringe benefits (Personnel Services) for staff employed by the agency who manage activities related to funding, data collection, evaluation, technical assistance, stakeholder engagement, and other activities related to managing homelessness services	<p>Includes full- and part-time permanent, temporary, and intermittent employees, including Executive staff, IT, HR, compliance, booking, and accounting staff.</p> <p>Includes overtime costs paid in addition to regular salaries and wages for services performed over regular work hour requirements.</p> <p>Includes fringe benefits, including FICA, Pensions & Retirement, Health Care, Industrial Insurance & Medicaid Aid, Dental, and Unemployment Compensation.</p> <p>Includes other employee benefits, including amounts paid to provide employees with uniforms, clothing, or other benefits not classified above, such as disability insurance.</p>
	Facilities costs for buildings used for program operations	<p>Includes rent and depreciation</p> <p>Includes landscaping, building repair, and maintenance costs.</p> <p>Does not include mortgage payments.</p>
	Public Utility Services	<p>Includes Washington Natural Gas, City Light, Water, Garbage, Sewer, and Puget Power for office(s) used to provide homeless services.</p> <p>Does not include client utility costs paid on behalf of the client.</p>
	Telephone Services	Includes office telephone service, including installation, long distance, directory service and local telephone service costs.
	Rentals	Includes office equipment, machinery and other equipment.

	Operating & Office Supplies	<p>Includes supplies and materials that are used in the office, such as office stationery, forms, and small items of equipment valued under \$5,000¹, except computers and software.</p> <p>Includes supplies used to fulfill the needs of operations, such as agricultural supplies, chemicals, drugs, medicines, laboratory supplies, cleaning and sanitation supplies, food for staff consumption, lubricants, and institutional supplies.</p> <p>Includes supplies used in the repair and maintenance, such as building materials and supplies, paints, and painting supplies, plumbing supplies, motor vehicle repair and fuel (must be company-owned vehicle), and small tools.</p>
	Data Processing Charges	<p>Includes personal computer and printer configurations (should not exceed \$5,000.</p> <p>Includes software purchases (should not exceed \$5000.)</p>
	Expert & Consultant Services	Includes services performed on an ad hoc or individual basis, such as auditing services, accounting services, special legal services, and other individual on-time services.
	Contractual Employment or Other Professional Services	<p>Includes fees paid to individuals (independent consultants) or businesses for temporary or short-term services, such as Robert Half, Manpower, etc.)</p> <p>Includes other professional services such as janitorial services, security services, and photographic services performed on an independent contractor contract basis.</p>
	Printing, Duplicating, and Advertising costs	Includes printing, duplication and binding of books, pamphlets, newsletters, and other materials, such as xerox charges, year-end reports, and printed materials for outside distributions.

¹ May exceed \$5,000 if approved in advance by the KCRHA.

		<p>Does not include costs for the preparation of routine office forms.</p> <p>Includes cost of advertising, publication of public notices, bid invitation, and other similar items.</p>
	Postage and other communication costs	<p>Includes all meter postage, stamps, and postal permits</p> <p>Includes Western Union costs.</p>
	Organizational Insurance	Includes all insurance premiums except Personnel Services.
	Convention and Travel	<p>Includes costs associated with grant management AND service delivery training/conferences, travel and per diems, including transportation, meals, and lodging expenses incurred by the employee in the performance of their official duties.</p> <p>Note: Agency must maintain copies of written approval by an authorized signatory approving convention and travel expenses.</p>
	Automobile Expenses	Includes leased vehicles and motor pool charges.
	Private Auto Allowance	Includes lease and motor pool charges for use in the course of business.
	Other Transportation	Transportation expenses not covered in the Automobile Expense or Private Auto Allowance classification.
	Education Expenses	Includes tuition, travel, and living expenses of employees sent to educational programs or schools.
	Membership Fees & Dues	Include dues, memberships, subscriptions, and other professional association fees paid by the agency for the benefit of employees.

	Disposal of abandoned vehicles	
	Other Administrative Costs	Other reasonable administrative costs necessary for the organization to provide program services, as approved in advance by the KCRHA.
DIRECT PROGRAM COSTS: Direct program costs are expenses directly linked to providing services for individuals experiencing or at risk of homelessness. These services include, but are not limited to, temporary shelter, permanent housing, and various support services.		
	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
PERSONNEL SERVICES	Salaries, wages, and fringe benefits (Personnel Services) for staff who are employed by the agency who perform services directly attributable to the specific program service(s)	<p>Includes full- and part-time permanent, temporary, and intermittent employees.</p> <p>Includes overtime costs paid in addition to regular salaries and wages for services performed over regular work hour requirements.</p> <p>Includes fringe benefits, including FICA, Pensions & Retirement, Health Care, Industrial Insurance & Medicaid Aid, Dental, and Unemployment Compensation.</p> <p>Includes other employee benefits, including amounts paid to provide employees with uniforms, clothing, or other benefits not classified above, such as disability insurance.</p>
FACILITY COSTS	Facility costs are those costs related to securing temporary or permanent housing AND supportive housing, including facilities maintenance and upkeep.	
	Lease Payments	Lease or rent payment on a building used to provide temporary housing or permanent supportive housing.

	Hotel/motel expenses for less than 90 days when no suitable shelter bed is available	Hotel/motel damage costs may be allowable if the hotel requires payment for damage caused by clients, provided the expense is necessary for the family's housing stability. Approval is required in advance by the KCRHA through the Hardship and Exception process (as an exception).
	Utilities (gas /propane, phone, electric, internet, water and sewer, garbage removal)	
	Facility maintenance supplies and services	Includes maintenance activities, including cleaning activities, protective and preventative measures to keep a building, its systems, and its grounds in working order; and replacement of existing appliances or objects that are not fixtures or part of the building. Excludes construction or building rehabilitation. (e.g., facility-wide improvements or improvements that affect a large portion of the property, such as roof replacement, major repairs of building components, or improvements that add value to the building. ²)
	Security and janitorial services	
	Essential facility equipment and supplies	
	On-site and off-site management costs related to the building	
	Facility-specific insurance	Does not include mortgage insurance.
	Other reasonable facility costs	Includes other facility costs not otherwise indicated that are necessary for the organization to provide resident services. Must be approved in advance by KCRHA.

² See [Maintenance vs. Rehabilitation Activities](#) for a list of excluded rehabilitation activities.

CAPITAL OUTLAYS	Outlays that result in the acquisition or additions to fixed assets. <u>All capital outlays must be included in the detailed budget of the funding application approved by KCHRA to be eligible for reimbursement.</u>	
	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Buildings	Includes buildings and basic equipment, which is an integral part of buildings, such as lighting fixtures, water heaters, plumbing, heating plants, etc. This category may only be used with specific departmental approval.
	Improvements Other than Building	Includes all improvements to real estate such as streets, bridges, sidewalks, lighting systems and permanent signs. This category may only be used with specific departmental approval.
	Machinery & Equipment	Includes all machinery and equipment over \$5,000 except small tools and computer equipment. This category may only be used if specifically budgeted.
ALLOWABLE CLIENT ASSISTANCE COSTS BY PROGRAM TYPE		
COORDINATED ENTRY ACCESS POINT (CE-RAP), PREVENTION, AND DIVERSION		
CE-RAP	<p>Combined with Path to Home (Diversion) Services, includes one-time assistance to help secure a housing solution outside of the homeless housing system.</p> <p>Flexible financial assistance is available for households facing a housing crisis. Diversion funds can be utilized if they directly contribute to a housing solution. (Up to \$5000 per household)</p> <p>Must be used within thirty (30) days of program enrollment at an emergency shelter or a CE-RAP, and the client must exit to a diversion-eligible destination within forty-five (45) days of enrolling in a shelter or accessing services at a RAP for the outcome to be considered a diversion.</p> <p>There is no time limit for expending diversion funds for day centers or outreach programs.</p> <p>NOTE: This is not a rental assistance program.</p>	

	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
Financial Assistance	Rent	<p>First month's rent for a year-long lease. One month's rent for month-to-month lease</p> <p>Includes security deposit up to 2 months of rent (first and last month rent) to move into permanent housing in King County.</p> <p>If a participant is moving into permanent housing in Seattle the total amount of a security deposit cannot exceed the amount of the first full month rent.³</p>
	Security Deposit	<p>Not allowable for month-to-month leases</p> <p>Up to 100% at 1x monthly rent for a year-long lease; deposit must be refundable.</p>
	Damage Deposit	100 % up to 1x monthly rent; deposit must be refundable.
	Utility deposit and arrears	<p>100% up to 1x monthly rate for month-to-month lease.</p> <p>100% up to 1x monthly rate for year-long lease.</p>
	Screening and application fees	<p>100% of one-time fee</p> <p>Includes rental application fees and payments for background and credit checks.</p>
	Moving costs	Must be reasonable associated costs directly resulting in an immediate housing placement.

³ See City of Seattle Rental Agreement Regulation Ordinance (SMC Chapter 7.24).

		Includes Moving supplies, the cost of moving truck and storage.
	Previous housing debt/rent arrears	Must result in an immediate housing placement.
	Fees for securing identification documents	Includes birth certificates, social security cards, and State IDs. Includes certifications or license fees related to school or employment.
	Transportation	Includes bus tickets for both local transport and to facilitate relocation to verifiable, safe housing out of the area.
RAPID REHOUSING (RRH), TRANSITIONAL HOUSING (TH), AND COMBINED RRH/TH		
	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Monthly Rental Assistance	Up to 100% of rent for up to 24 months Monthly rent and any combination of first and last month's rent. Rent may only be paid one month at a time, although rental arrears, pro-rated rent, and last month's rent may be included with the first month's payment. Includes other fees that are included in rent, such as washer/dryer fees and landlord administrative fees.

		Includes rent for up to 60 days where household must be temporarily away (i.e., temporary incarceration, hospitalization, or residential treatment), but is expected to return.
	Rental Arrears - rent payment currently owed (full or partial), including the current month or past month.	Rental arrears and associated late fees up to \$5,000 for up to 6 months. May be paid if the payment enables the household to obtain or maintain permanent housing.
	Security Deposits	Up to 100% of deposits Security deposit may not exceed the equivalent of two (2) months of rent or, if housing solution is in City of Seattle, first full month's rent. ⁴ May include additional move-in or holding fees that count towards a deposit or first month renter insurance if required for move-in.
	Utility deposit and payments	Up to 100% Includes electric, or combined utilities (water, sewer, and garbage) only.
	Utility arrears	Up to 3 months

⁴ See City of Seattle Rental Agreement Regulation Ordinance ([SMC Chapter 7.24](#)).

	Moving costs	Limited to necessary packing supplies for home furnishings, rental of vehicles for moving household goods, and hiring moving companies.
	Move-in kits	Must directly support clients moving into housing and must be documented in client file.
	Credit screening, background checks, and application fees	
	Landlord incentives, including reimbursement for damages paid to the landlord	Agency must have written policies AND procedures explaining what constitutes landlord incentives, how determined, and who reviews and approves.
	Mediation and outreach to property owners	Including landlord incentives and negotiations.
	Hotel/Motel	Allowed where households are living in a place that inhibits their housing search. Households may remain in a motel until they are successfully housed.
	Housing stability services	Including legal and language interpretation fees needed to stop an eviction action and review participant leases.
	Flexible Costs	Includes other costs that directly help households to obtain or maintain permanent housing. Contact KCRHA Contract Monitor for questions related to allowable flexible spending costs.
PERMANENT SUPPORTIVE HOUSING (PSH)		

	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Furniture and fixtures	Includes costs associated with equipping the units with necessary furnishings and appliances (Should be charged under Operating Costs.)
	Rental Assistance	Up to 100%
	Rental Arrears - rent payment currently owed (full or partial), including the current month or past month.	Rental arrears and associated late fees up to \$5,000 for up to 6 months. May be paid if the payment enables the household to obtain or maintain permanent housing.
	Security Deposits	Up to 100% of deposits Security deposit may not exceed the equivalent of two (2) months of rent or, if housing solution is in City of Seattle, first full month's rent. ⁵ May include additional move-in or holding fees that count towards a deposit or first month renter insurance if required for move-in.
	Utility deposit and payments	Up to 100% Includes electric, or combined utilities (water, sewer, and garbage) only.
	Utility arrears	Up to 3 months

⁵ See City of Seattle Rental Agreement Regulation Ordinance ([SMC Chapter 7.24](#)).

	Moving costs	Limited to necessary packing supplies for home furnishings, rental of vehicles for moving household goods, and hiring moving companies.
	Move-in kits	Must directly support clients moving into housing and must be documented in the client file.
	Credit screening, background checks, and application fees	
Supportive Services	Case Management	Includes costs associated with the provision of individualized support, including accessing resources and addressing other challenges. Must be documented in the individual service plan.
	Behavioral Health and Substance Use Disorder	Includes fees associated with treatment of behavioral and substance use
	Education Services	Includes financial literacy and budget training Includes employment assistance and job training
	Legal services	Includes legal services and fees necessary to obtain and maintain housing stability.
	Food costs	Includes food prepared on-site, and food brought to the program from other locations for clients. Includes emergency food supports to meet client short-term needs. Does not include food purchased for the staff or staff events.

	Childcare	Limited to childcare to support client appointments required to establish and maintain permanent housing and supportive services identified in the individual service plan. (e.g., doctor appointments, job interviews, legal appointments, etc.)
	Transportation	For limitations, see Other Client Assistance Costs .
EMERGENCY SHELTER SERVICES <i>(includes Tiny Home Villages (THV), Village Encampments, Safe Lots, Day Centers, and Severe Weather Services and Supplies)</i>		
	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Rental assistance	<p>Must prevent the household from obtaining housing without impact on rental assistance, and includes rent arrears and other housing debt.</p> <p>Financial assistance toward rent arrears may be provided up to \$5,000 per household.</p> <p>In cases where \$5,000 shall be exceeded, the Agency must first obtain approval from KCRHA.</p>
	Moving costs	<p>Includes first month and last month rent and a security deposit that does not exceed the equivalent of two (2) months of rent for eligible participants for permanent housing in King County.</p> <p>If a participant is moving into permanent housing in Seattle, the total amount of a security deposit cannot exceed the amount of the first full month's rent.⁶</p>

⁶ See City of Seattle Rental Agreement Regulation Ordinance ([SMC Chapter 7.24](#)).

		Includes additional move-in or holding fees that count towards a deposit or first month renter's insurance is applicable if they are required for move-in.
	Food and meal costs	Includes food prepared on-site, food brought to the program from other locations for clients. Does not include food purchased for the staff or staff events (such costs must be included in operating costs).
	Life skills training, job readiness programs.	
	Housing search and placement services.	
	Budget and financial coaching	
	Outreach Services	
	Hotel/Motel	Includes hotel/motel damage costs if the hotel requires payment for damage caused by clients, provided the expense is necessary for the family's housing stability. Includes hotel expenses for households if no suitable shelter bed is available during housing search or when a hotel/motel unit is used as permanent housing.

		Note: Advance KCRHA approval using the Hardship and Exception process, where an exception is requested.
	Lot rent for RV and manufactured home	
	Other expenses as approved in advance by the KCRHA	

OTHER CLIENT ASSISTANCE COSTS *(The costs below are generally allowable using COS-GEN funds, regardless of the program type.)*

	ALLOWABLE COSTS	EXCEPTIONS AND QUALIFIERS
	Case Management	Includes costs associated with behavioral health services, legal fees, and fees for securing identification documents (such as State IDs, birth certificates, and social security cards), and other costs associated with accessing supportive services.
	Application fees, background check fees, and credit check fees	
	Costs of urinalysis for drug testing of household members, if necessary/required for housing	
	Document fees, legal fees, interpreter fees, fines incurred because of a housing crisis, and renters' insurance	
	Expenses associated with increasing income, such as work shoes or uniforms required for employment, licensing or certification costs for employment, or a haircut for a job interview	

	Lifesaving or essential needs, such as food, baby formula, diapers, a child's car seat, clothing, cleaning supplies, toiletries, or care for a service animal	
	Housing search assistance costs, financial planning, life skills training, and parenting classes	
	Local transportation, such as a bus, taxi, or Lyft/Uber	Must be necessary to maintain or increase income (for a job or job interview) or achieve and maintain housing stability, including viewing housing options, filling out housing applications, or attending priority medical or health appointments Limited to \$200 per month, per client.
INELIGIBLE EXPENSES		
Client telephone, cell phone, TV cable/satellite, Internet, and related costs.		
Mortgage assistance or utility assistance for homeowners.		
Retailer or merchant gift cards, vouchers, or certificates that can be exchanged for cash or that allow the client to purchase alcohol or tobacco products.		
Cash assistance paid directly to program households.		
Vehicle purchases or the purchase of other titled assets.		
Client car repairs.		
Credit card and consumer debt, including parking tickets and moving violation fines. Excludes previous housing debt/rental arrears where payment will facilitate immediate housing placement.		
Ongoing medical or dental care and medicines.		
Entertainment activities.		