

## SAMPLE Itemized Budget & Narrative Justification

### **BUDGET SUMMARY:**

Category	Federal Request	Non-Federal Match	Total
Personnel	\$52,765	\$11,042	\$63,807
Fringe	\$12,307	\$5,884	\$18,191
Travel	\$2,444	\$1,237	\$3,681
Equipment	\$6,350	0	\$6,350
Supplies	\$3,796	\$1,773	\$5,569
Contractual	\$9,187	\$107,933	\$117,120
Construction	\$5,800	\$3,800	\$8,100
Other	\$15,819	\$27,612	\$44,931
Total Direct Costs*	\$108,468	\$159,281	\$267,749
Indirect Costs	\$5,093	\$2,083	\$7,176
Total	\$113,561	\$161,364	\$274,925

**Personnel:** an employee of the applying agency whose work is tied to the application (use a % sign after the Level of Effort to ensure Total Personnel Cost calculates correctly.)

#### **FEDERAL COSTS**

Title	Name	Annual Salary	Level of Effort	Total Personnel Cost
Executive Director	John Doe	\$64,890	10%	\$6,489
Coordinator	To be selected	\$46,276	100%	\$46,276
			<b>TOTAL</b>	<b>\$52,765</b>

**JUSTIFICATION: Describe the role and responsibilities of each position.**

The executive director will provide oversight of grant, including fiscal and personnel management, community relations and project implementation and evaluation. The coordinator will coordinate partner services and project activities, including training, partner communication, data collection and dissemination.

#### **NON-FEDERAL COSTS (if applicable)**

Title	Name	Annual Salary	Level of Effort	Total Personnel Cost
Executive Director	John Doe	\$64,890	7%	\$4,542
Development Specialist	Sarah Smith	\$26,000	25%	\$6,500
			<b>TOTAL</b>	<b>\$11,042</b>

**JUSTIFICATION: Describe the role and responsibilities of each position.**

The executive director will provide oversight of grant, including fiscal and personnel management, community relations and project implementation and evaluation. The development specialist will provide staffing support to the working council.

**Fringe Benefits:** List all components of fringe benefits rate (use a % sign after the Level of Effort to ensure Total Fringe Cost calculates correctly.) Please carry the Total Personnel Cost for each person charging salary to the grant down into the Salary column on the Fringe Worksheet. Then multiply this amount of salary by the rate (%) to equal the Total Fringe Cost.

**FEDERAL COSTS**

Component	Rate	Salary	Total Fringe Cost
FICA	7.65%	\$6,489	\$496
Workers Compensation	2.5%	\$6,489	\$162
Insurance	10.5%	\$6,489	\$681
FICA	8.2%	\$46,276	\$3,795
Workers Compensation	3.0%	\$46,276	\$1,388
Insurance	12.5%	\$46,276	\$5,785
		<b>TOTAL</b>	<b>\$12,307</b>

**JUSTIFICATION:** Fringe reflects current rate for agency

**NON-FEDERAL COSTS (if applicable)**

Component	Rate	Salary	Total Fringe Cost
FICA	7.65%	\$4,542	\$1,651
Workers Compensation	2.5%	\$4,542	\$540
Insurance	10.5%	\$4,542	\$2,266
FICA	8.0%	\$6,500	\$520
Workers Compensation	2.75%	\$6,500	\$179
Insurance	11.2%	\$6,500	\$728
		<b>TOTAL</b>	<b>\$5,884</b>

**JUSTIFICATION:** Fringe reflects current rate for agency

**Travel:** Explain need for all travel required by this application. Local travel policies prevail.

**FEDERAL COSTS**

Purpose of Travel	Location	Item (hotel, meals, transport mode, etc.)	Rate	Cost
Meeting: Invitational Travelers	Washington, DC	Airfare	\$200/flight x 2 persons	\$400
		Hotel	\$180/night x 2 persons x 2 nights	\$720
		Per Diem (meals)	\$46/day x 2 persons x 2 days	\$184
Meeting: Grantee Staff	Charleston, SC	Airfare	\$100/flight x 2 persons	\$200
		Hotel	\$90/night x 2 persons x 2 nights	\$360
		Per Diem (meals)	\$46/day x 2 persons x 2 days	\$184
Local travel		Mileage	700 miles@.55/mile	\$396
			<b>TOTAL</b>	<b>\$2,444</b>

**JUSTIFICATION:** Describe the purpose of travel and how costs were determined.

The grant requires travel of two staff members to attend a (specified) meeting in Washington, DC. Invitational travel is being provided for two individuals to attend a (specified) meeting in Washington, DC. Airline costs were suggested retail price as of March 8, 2007. Local travel is needed to attend local (specified) meetings, project activities, and training events. Local travel rate is based on agency's personally owned vehicle (POV) reimbursement rate.

**NON-FEDERAL COSTS (if applicable)**

Purpose of Travel	Location	Item (hotel, meals, transport mode, etc.)	Rate	Cost
Regional Training Conferenc	Chicago, IL	Airfare	\$150/flight x 2 persons	\$300
		Hotel	\$155/night x 2 persons x 2 nights	\$620
		Per Diem (meals)	\$46/day x 2 persons x 2 days	\$184
Local Travel	Outreach workshops	Mileage	350 miles x .38/mile	\$133
			<b>TOTAL</b>	<b>\$1,237</b>

**JUSTIFICATION: Describe the purpose of travel and how costs were determined.**

Partner agencies will provide funding for two members to attend the regional technical assistance workshop (our closest location is Detroit, MI). Airline costs were suggested retail price as of May 8, 2008. Local travel rate is based on agency's POV reimbursement rate.

**Equipment:** an article of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit – federal definition.

**FEDERAL COSTS**

Item(s)	Rate	Cost
Mainframe	\$6,350 X 1	\$6,350
<b>TOTAL</b>		<b>\$6,350</b>

**JUSTIFICATION: Describe need and include explanation of how costs were estimated**

The mainframe is needed to connect project critical applications, bulk data processing. There is currently no mainframe to connect critical application. The cost is based on retail values at the time the application was written.

**NON-FEDERAL COSTS (if applicable)**

Item(s)	Rate	Cost
		\$0

**Supplies:** materials costing less than \$5,000 per unit and often having one-time use

**FEDERAL COSTS**

Item(s)	Rate	Cost
General office supplies	\$50/mo. x 12 mo.	\$600
Postage	\$37/mo. x 8 mo.	\$296
Laptop Computer	\$900	\$900
Printer	\$300	\$300
Projector	\$900	\$900
Copies	8000 copies x .10/copy	\$800
<b>TOTAL</b>		<b>\$3,796</b>

**JUSTIFICATION: Describe need and include explanation of how costs were estimated**

Office supplies, copies and postage are needed for general operation of the project. The laptop computer is needed for both partners work and presentations. Currently, there are not computers available for the coordinator to use.

The projector is needed for presentations and outreach workshops. All costs were based on retail values at the time the application was written.

**NON-FEDERAL COSTS** (if applicable)

Item(s)	Rate	Cost
General office supplies	\$50/mo. x 12 mo.	\$600
Bookcase	\$75	\$75
Digital camera	\$300	\$300
Fax machine	\$150	\$150
Computer	\$500	\$500
Postage	\$37/mo. x 4 mo	\$148
	<b>TOTAL</b>	<b>\$1,773</b>

**JUSTIFICATION: Describe need and include explanation of how costs were estimated.**

The local television station is donating the bookcase, camera, fax machine, and computer. The “applying organization” is donating the additional costs for office supplies and postage.

**Contractual:** The contractual category includes consultant services and subcontracts. A consultant is a non-employee who provides advice and expertise in a specific program area. A subcontract is a product or a service.

The “Contract Supplies,” “Contract Other” and “Contract Construction” tables should be filled out based on the columns in the table.

If the title and name of the contractor are not known at the time the proposal is submitted, in the Personnel Worksheets include a generic title under the Title column and under the Name column include the phrase “To be selected.” If only a total cost is known for the amount to be paid in Personnel costs instead of Annual Salary and Level of Effort, put in the cost to be paid and the phrase “Total Cost to be paid” or “Rate to be paid” under the Annual Salary column and nothing under Level of Effort. Then carry that total amount over to the Total Personnel Cost column.

**JUSTIFICATION:** Describe work to be performed under contract and explain the need for each contract agreement and how they relate to the overall project.

**Construction:** This category includes any construction that is completed by the grantee, not by a subcontractor. This category may be used to detail materials required for low-cost construction, habitat restoration, or signage if the work is being conducted by the applicant rather than a contractor.

**FEDERAL COSTS**

Item(s)	Rate	Cost
Lumber: 10 foot 2 x 4’s	\$5 x 1000 pieces	\$5000
Nails	\$3 x 100 1lb packs	\$300
Shrubs – Wax Myrtle	\$3/shrub x 50 shrubs	\$150
Beautyberry	\$4/shrub x 50 shrubs	\$200
Trees – White oak	\$7.50/tree x 20 trees	\$150
	<b>TOTAL</b>	<b>\$5800</b>

**JUSTIFICATION: Describe construction to take place during the grant.** A walkway equipped with benches will be constructed by the grantee in a county park, and plants will be planted for habitat restoration.

**NON-FEDERAL COSTS** (if applicable)

Item(s)	Rate	Cost
Benches	\$700 x 4 benches	\$2800
Sign at restoration site	\$1000.00	\$1000
	<b>TOTAL</b>	<b>\$3800</b>

**JUSTIFICATION: Describe construction to take place during the grant.** Benches and signage for the walkway will be installed by the grantee in a county park.

**Other:** This category includes direct costs that do not fit any of the aforementioned categories, such as land acquisition, easements, rent for buildings used to conduct grant activities, utilities, leased equipment, transportation expenses, training, etc.

**FEDERAL COSTS**

Item	Rate	Cost
Rent	\$15/sq.ft x 700 sq. feet	\$10,500
Telephone	\$100/mo. x 12 mo.	\$1,200
Student Surveys	\$1/survey x 2784	\$2,784
Booklets	.89/brochure x 1500 booklets	\$1,335
	<b>TOTAL</b>	<b>\$15,819</b>

**JUSTIFICATION: Breakdown costs into cost/unit: i.e. cost/square foot. Explain the use of each item requested.**  
 Rent and telephone will be used to operate the project. Monthly telephone costs reflect the % of effort for the personnel listed in this application. Survey copyright requires the purchase of the SAGE surveys. Booklets will be used at various community functions (festivals and exhibits). Shrubs, trees and signage will all be installed at the habitat restoration site.

**2. NON-FEDERAL COSTS (if applicable)**

Item	Rate	Cost
Space rental	Varies between \$75/event to over \$300/event	\$11,500
Television time	\$250/spot x 50 spots	\$12,500
Internet services	\$26/mo. x 12 mo.	\$312
Student surveys	\$1/survey x 1500 surveys	\$1,500
Printing	\$300/run x 6 runs	\$1,800
	<b>TOTAL</b>	<b>\$27,612</b>

**JUSTIFICATION: Breakdown costs into cost/unit: i.e. cost/square foot. Explain the use of each item requested.**

Various partner and community organizations donate space for the various activities outlined in the scope of work, such as teen night out, after-school programs, and parent education classes. The prices range from \$75/event for the ABC School District to over \$300/event for the Holiday Inn. The local XYZ market is donating the food for three meetings. The local television station is donating airtime for the PSA (MOU attached to application). The applying agency is donating the internet services for the full-time coordinator. The ABC School District is donating the cost of 15,800 student surveys. All costs are the value placed on the service at the time of this grant application. A partner member is donating the printing for the bi-monthly newsletter.

**Indirect Cost Rate:** Enter indirect costs (federal and non-federal) in the Budget Summary.

If there is indirect cost charged to the grant, please:  
 attach a copy of the cognizant agency’s fully executed, negotiated, indirect cost agreement  
 or a copy of the grantee’s indirect cost proposal or plan.

If your organization does not have an established indirect cost rate,:  
 you must indicate whether or not your organization intends to waive the indirect costs,  
 or if they will negotiate and establish an indirect cost rate agreement  
 or provide an indirect cost proposal or plan within 90 days of award issuance, if the grant is awarded.

For guidance on how to develop an indirect cost plan go to:  
<http://www.dol.gov/oasam/boc/costdeterminationguide/sec2.pdf>.

**JUSTIFICATION:** State whether an indirect cost agreement or proposal/plan is attached. State the cognizant agency and describe how the rate is derived. If not attached, describe status of efforts to secure an indirect cost rate agreement or provide an indirect cost proposal or plan.