

Appendix II – Sample Budget and Justification (match required)

THIS IS AN ILLUSTRATION OF A SAMPLE DETAILED BUDGET AND NARRATIVE. WITH GUIDANCE FOR COMPLETING SF 424A: SECTION B FOR THE BUDGET PERIOD. **This sample budget must be used to prepare your application instead of the sample budget in PART II.**

A. Personnel: Provide employee(s) (including names for each identified position) of the applicant/recipient organization, including in-kind costs for those positions whose work is tied to the grant project.

FEDERAL REQUEST

Position	Name	Annual Salary/Rate	Level of Effort	Cost
(1) Project Director	John Doe	\$64,890	10%	\$6,489
(2) Grant Coordinator	To be selected	\$46,276	100%	\$46,276
(3) Clinical Director	Jane Doe	In-kind cost	20%	\$0
			TOTAL	\$52,765

JUSTIFICATION: Describe the role and responsibilities of each position.

- (1) The Project Director will provide daily oversight of the grant and will be considered key staff.
- (2) The coordinator will coordinate project services and project activities, including training, communication and information dissemination.
- (3) Clinical Director will provide necessary medical direction and guidance to staff for 540 clients served under this project.

Key staff positions require prior approval after review of credentials of resume and job description.

NON-FEDERAL MATCH

Position	Name	Annual Salary/Rate	Level of Effort	Cost
(1) Project Director	John Doe	\$64,890	7%	\$4,542

Position	Name	Annual Salary/Rate	Level of Effort	Cost
(2) Prevention Specialist	Sarah Smith	\$26,000	25%	\$6,500
(3) Peer Helper	Ron Jones	\$23,000	40%	\$9,200
(4) Clerical Support	Susan Johnson	\$13.38/hr x 100 hr.		\$1,338
			TOTAL	\$21,580

JUSTIFICATION: Describe the role and responsibilities of each position.

- (1) The Project Director will provide daily oversight of grant and will be considered key staff.
- (2) The Prevention development specialist will provide staffing support to the working council.
- (3) The peer helper will be responsible for peer recruitment, coordination and support.
- (4) The clerical support will process paperwork, payroll, and expense reports which is not included in the indirect cost pool.

FEDERAL REQUEST (enter in Section B column 1 line 6a of form SF424A) **\$52,765**

NON-FEDERAL MATCH (enter in Section B column 2 line 6a of form SF424A) **\$21,580**

B. Fringe Benefits: List all components of fringe benefits rate

FEDERAL REQUEST

Component	Rate	Wage	Cost
FICA	7.65%	\$52,765	\$4,037
Workers Compensation	2.5%	\$52,765	\$1,319
Insurance	10.5%	\$52,765	\$5,540
		TOTAL	\$10,896

NON-FEDERAL MATCH

Component	Rate	Wage	Cost
FICA	7.65%	\$21,580	\$1,651
Workers Compensation	2.5%	\$21,580	\$540
Insurance	10.5%	\$21,580	\$2,266
		TOTAL	\$4,457

JUSTIFICATION: Fringe reflects current rate for agency.

FEDERAL REQUEST (enter in Section B column 1 line 6b of form SF424A) **\$10,896**

NON-FEDERAL MATCH (enter in Section B column 2 line 6b of form SF424A) **\$4,457**

C. Travel: Explain need for all travel other than that required by this application. Local travel policies prevail.

FEDERAL REQUEST

Purpose of Travel	Location	Item	Rate	Cost
(1) Grantee Conference	Washington, DC	Airfare	\$200/flight x 2 persons	\$400
		Hotel	\$180/night x 2 persons x 2 nights	\$720
		Per Diem (meals and incidentals)	\$46/day x 2 persons x 2 days	\$184
(2) Local travel		Mileage	3,000 miles @ .38/mile	\$1,140
			TOTAL	\$2,444

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

- (1) Two staff (Project Director and Evaluator) to attend mandatory grantee meeting in Washington, DC.
- (2) Local travel is needed to attend local meetings, project activities, and training events. Local travel rate is based on organization’s policies/procedures for privately owned vehicle (POV) reimbursement rate. If policy does not have a rate use GSA.

NON-FEDERAL MATCH

Purpose of Travel	Location	Item	Rate	Cost
(1) Regional Training Conference	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
(2) Local Travel	Outreach workshops	Mileage	350 miles x .38/mile	\$133
			TOTAL	\$1,237

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

- (1) Grantees will provide funding for two members to attend the regional technical assistance workshop (our closest location is Chicago, IL).
- (2) Local travel rate is based on agency's POV reimbursement rate. If policy does not have a rate use GSA.

FEDERAL REQUEST (enter in Section B column 1 line 6c of form SF424A) **\$2,444**

NON-FEDERAL MATCH (enter in Section B column 2 line 6c of form SF424A) **\$1,237**

D. 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 REQUEST – (enter in Section B column 1 line 6d of form SF424A) **\$0**

NON-FEDERAL MATCH – (enter in Section B column 2 line 6d of form SF424A) **\$0**

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

FEDERAL REQUEST

Item(s)	Rate	Cost
General office supplies	\$50/mo. x 12 mo.	\$600
Postage	\$37/mo. x 8 mo.	\$296
Laptop Computer	\$900	\$900

Item(s)	Rate	Cost
Printer	\$300	\$300
Projector	\$900	\$900
Copies	8000 copies x .10/copy	\$800
	TOTAL	\$3,796

JUSTIFICATION: Describe the need and include an adequate justification of how each cost was estimated.

- (1) Office supplies, copies and postage are needed for general operation of the project.
- (2) The laptop computer is needed for both project work and presentations.
- (3) 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 MATCH

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
	TOTAL	\$1,773

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

(1) The local television station is donating the bookcase, camera, fax machine, and computer (items such as these can only be claimed as match once during the grant cycle and used for the project). The “applying agency” is donating the additional costs for office supplies and postage.

FEDERAL REQUEST – (enter in Section B column 1 line 6e of form SF424A) **\$3,796**

NON-FEDERAL MATCH - (enter in Section B column 2 line 6e of form SF424A) **\$1,773**

F. Contract: A contractual arrangement to carry out a portion of the programmatic effort or for the acquisition of routine goods or services under the grant. Such arrangements may be in the form of consortium agreements or contracts. A consultant is an individual retained to provide professional advice or services for a fee. The

applicant/grantee must establish written procurement policies and procedures that are consistently applied. All procurement transactions shall be conducted in a manner to provide to the maximum extent practical, open and free competition.

COSTS FOR CONTRACTS MUST BE BROKEN DOWN IN DETAIL AND A NARRATIVE JUSTIFICATION PROVIDED. IF APPLICABLE, NUMBERS OF CLIENTS SHOULD BE INCLUDED IN THE COSTS. FEDERAL REQUEST

Name	Service	Rate	Other	Cost
(1) State Department of Human Services	Training	\$250/individual x 3 staff	5 days	\$750
(2) Treatment Services	1040 Clients	\$27/client per year		\$28,080
(3) Jane Doe (Case Manager)	Treatment Client Services	1FTE @ \$27,000 + Fringe Benefits of \$6,750 = \$33,750	*Travel at 3,124 @ .50 per mile = \$1,562 *Training course \$175 *Supplies @ \$47.54 x 12 months or \$570 *Telephone @ \$60 x 12 months = \$720 *Indirect costs = \$9,390 (negotiated with contractor)	\$46,167
(4) Jane Doe	Evaluator	\$40 per hour x 225 hours	12 month period	\$9,000
(5) To Be Announced	Marketing Coordinator	Annual salary of \$30,000 x 10% level of effort		\$3,000
			TOTAL	\$86,997

JUSTIFICATION: Explain the need for each contractual agreement and how they relate to the overall project.

- (1) Certified trainers are necessary to carry out the purpose of the statewide consumer Network by providing recovery and wellness training, preparing consumer leaders statewide, and educating the public on mental health recovery.
- (2) Treatment services for clients to be served based on organizational history of expenses.
- (3) Case manager is vital to client services related to the program and outcomes.
- (4) Evaluator is provided by an experienced individual (Ph.D. level) with expertise in substance abuse, research and evaluation and is knowledgeable about the target population and will report GPRA data.
- (5) Marketing Coordinator will develop a plan to include public education and outreach efforts to engage clients of the community about grantee activities, provision of presentations at public meetings and community events to stakeholders, community civic organizations, churches, agencies, family groups and schools.

*** Represents separate/distinct requested funds by cost category**

FEDERAL REQUEST – (enter in Section B column 1 line 6f of form SF424A) \$86,997

NON-FEDERAL MATCH (Consultant)

Name	Service	Rate	Other	Cost
Jane Doe	Outreach meeting facilitation	\$43.00/hr. x 20 hrs./month x 12 months		\$10,320
	Travel Expenses	148 miles/month @ .38/mile x 12 months		\$675
			TOTAL	\$11,051

JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.

- (1) Facilitator volunteering his/her time to facilitate the youth prevention and outreach sessions outlined in the strategic plan. Hourly rate is based on an average salary of an outreach facilitator in the geographic area.

(2) Travel is based on average distance between facilitator's location and the meeting site. Mileage rate is based on POV reimbursement rate.

NON-FEDERAL MATCH (Contract)

Entity	Product/Service	Cost
(1) West Bank School District	Student Assistance Program for 50 students @ \$300 per year	\$15,000
	TOTAL	\$15,000

JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.

(1) West Bank School District is donating their contracted services to provide drug testing, referral and case management for 50 non-school attending youth. Average cost is \$300/person.

FEDERAL REQUEST – (enter in Section B column 1 line 6f of form SF424A) **\$86,997**

NON-FEDERAL MATCH– (enter in Section B column 2 line 6f of form SF424A) **\$26,051**

G. Construction: NOT ALLOWED – Leave Section B columns 1&2 line 6g on SF424A blank.

H. Other: expenses not covered in any of the previous budget categories

FEDERAL REQUEST

Item	Rate	Cost
(1) Rent*	\$15/sq.ft x 700 sq. feet	\$10,500
(2) Telephone	\$100/mo. x 12 mo.	\$1,200
(3) Client Incentives	\$10/client follow up x 278 clients	\$2,780
(4) Brochures	.89/brochure X 1500 brochures	\$1,335
	TOTAL	\$15,815

JUSTIFICATION: Break down costs into cost/unit (e.g. cost/square foot, etc.). Explain the use of each item requested.

(1) Office space is included in the indirect cost rate agreement; however, if other rental costs for service site(s) are necessary for the project, it may be requested as a direct charge. The rent is calculated by square footage or FTE and reflects SAMHSA's fair share of the space.

***If rent is requested (direct or indirect), provide the name of the owner(s) of the space/facility. If anyone related to the project owns the building which is less than an arm's length arrangement, provide cost of ownership/use allowance calculations. Additionally, the lease and floor plan (including common areas) are required for all projects allocating rent costs.**

(2) The monthly telephone costs reflect the % of effort for the personnel listed in this application for the SAMHSA project only.

(3) The \$10 incentive is provided to encourage attendance to meet program goals for 278 client follow-ups.

(4) Brochures will be used at various community functions (health fairs and exhibits).

NON-FEDERAL MATCH

Item	Rate	Cost
(1) Space rental	\$75/event x 12 events/year	\$900
(2) Internet services	\$26/mo. x 12 mo.	\$312
(3) Student surveys	\$1/survey x 1583 surveys	\$1,583
(4) Brochures	.97/brochure x 1500 brochures	\$1,455
	TOTAL	\$4,250

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

(1) Donated space for the various activities outlined in the scope of work, such as teen night out, after-school programs, and parent education classes.

(2) The applying agency is donating the internet services for the full-time coordinator.

(3) The ABC Company is donating the cost of 1,583 for student surveys.

(4) The ABC Company is donating the printing costs for the bi-monthly brochures.

All costs are the value placed on the service at the time of this grant application.

FEDERAL REQUEST – (enter in Section B column 1 line 6h of form SF424A) **\$15,815**

NON-FEDERAL MATCH - (enter in Section B column 2 line 6h of form SF424A) **\$4,250**

Indirect cost rate: Indirect costs can only be claimed if your organization has a negotiated indirect cost rate agreement. It is applied only to direct costs to the agency as allowed in the agreement. For information on applying for the indirect rate go to: <https://rates.psc.gov/fms/dca/map1.html>. **Effective with 45 CFR 75.414(f), any non-federal entity that has never received a negotiated indirect cost rate, except for those non-federal entities described in Appendix VII part 75 (D)(1)(b), may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely.**

FEDERAL REQUEST (enter in Section B column 1 line 6j of form SF424A)

8% of personnel and fringe (.08 x \$63,661) \$5,093

NON-FEDERAL MATCH (enter in Section B column 2 line 6j of form SF424A)

8% of personnel and fringe(.08 x \$26,037) \$2,083

=====

TOTAL DIRECT CHARGES:

FEDERAL REQUEST – (enter in Section B column 1 line 6i of form SF424A) **\$172,713**

NON-FEDERAL MATCH -(enter in Section B column 2 line 6i of form SF424A) **\$59,348**

INDIRECT CHARGES:

FEDERAL REQUEST – (enter in Section B column 1 line 6j of form SF424A) **\$5,093**

NON-FEDERAL MATCH -(enter in Section B column 2 line 6j* of form SF424A) **\$2,083**

TOTALS: (sum of 6i and 6j)

FEDERAL REQUEST – (enter in Section B column 1 line 6k of form SF424A) **\$177,806**

NON-FEDERAL MATCH-(enter in Section B column 2 line 6k of form SF424A) **\$61,431**

=====

UNDER THIS SECTION REFLECT OTHER FEDERAL AND NON-FEDERAL SOURCES OF FUNDING BY DOLLAR AMOUNT AND NAME OF FUNDER e.g., Applicant, State, Local, Other, Program Income, etc. Other support is defined as all funds or resources, whether federal, non-federal or

institutional, in direct support of activities through fellowships, gifts, prizes, in-kind contributions or other non-federal means. [Note: Please see PART II, Appendix F, Funding Restrictions, regarding allowable costs.]

Provide the total proposed Project Period Federal & Non-Federal funding as follows:

Proposed Project Period

a. Start Date:	09/30/2016	b. End Date:	09/29/2020
----------------	-------------------	--------------	-------------------

BUDGET SUMMARY (should include future years and projected total)

Category	Federal Request For Year 1	Non-Federal Match for Year 1	Year 2 Federal Request *	Year 2 Non-Federal Match *	Year 3 Federal Request *	Year 3 Non-Federal Match *	Year 4 Federal Request *	Year 4 Non-Federal Match *	Year 5 Federal Request *	Year 5 Non-Federal Match *
Personnel	\$52,765	\$21,580	\$54,348	\$1,338	\$55,978	\$40,000	\$57,658	\$35,000	\$59,387	\$43,000
Fringe	\$10,896	\$4,457	\$11,223	\$275	\$11,558	\$8,260	\$11,906	\$7,228	\$12,263	\$8,880
Travel	\$2,444	\$1,237	\$2,444	\$2,000	\$2,444	\$1,500	\$2,444	\$1,200	\$2,444	\$2,600
Equipment	0	0	0	0	0	0	0	0	0	0
Supplies	\$3,796	\$1,773	\$3,796	\$2,000	\$3,796	\$2,000	\$3,796	\$2,500	\$3,796	\$4,500
Contractual	\$86,997	\$26,051	\$86,997	\$67,000	\$86,997	\$15,000	\$86,997	\$10,000	\$86,997	\$14,500
Other	\$15,815	\$4,250	\$13,752	\$52,387	\$11,629	\$5,786	\$9,440	\$8,976	\$7,187	\$4,000
Total Direct Charges	\$172,713	\$59,348	\$172,560	\$125,000	\$172,403	\$72,546	\$172,241	\$64,904	\$172,074	\$77,480
Indirect Charges	\$5,093	\$2,083	\$5,246	\$129	\$5,403	\$3,861	\$5,565	\$3,378	\$5,732	\$4,150
Total Project Costs	\$177,806	\$61,431	\$177,806	\$125,129	\$177,806	\$76,407	\$177,806	\$68,282	\$177,806	\$81,630

TOTAL PROJECT COSTS: Sum of Total Direct Costs and Indirect Costs

FEDERAL REQUEST (enter in Section B column 1 line 6k of form SF424A) **\$889,030**

NON-FEDERAL MATCH (enter in Section B column 2 line 6k of form SF424A) **\$412,879**

*** FOR REQUESTED FUTURE YEARS:**

1. Please justify and explain any changes to the budget that differs from the reflected amounts reported in the 01 Year Budget Summary.

2. If a cost of living adjustment (COLA) is included in future years, provide your organization's personnel policies and procedures that state all employees within the organization will receive a COLA.

