**SAMPLE - BUDGET NARRATIVE - SAMPLE**

**Budget Categories**

*Activities and expenditures must adhere to Cost Principles in 45 CFR 75 Subpart E, OMB Circular No. A-87, 2 CFR 200, Subpart E*

| **Category** | **Nature Of Expense** |
| --- | --- |
| Staff Salaries | Salaries/Wages only for staff hired by the applicant organization to work specifically on the initiative or staff assigned to work on this initiative. This may include professional staff, interns, paraprofessionals, and/or part-time/hourly employees. |
| **Salary: Total: $49,318**   * Program Director (FT): $26,596 x 100% = $26,596 * Program Coordinator (FT): $22,000 x 75% = $16,500 * Program Assistant (PT): $9.15/hr. x 20 hrs./week x 34 weeks = $6,222 | |
| Staff Fringe Benefits | Fringe benefits only for staff hired working on the initiative or assigned to the initiative may include FICA, Unemployment, Worker's Compensation, Health Insurance, and/or Retirement Benefits. |
| **Fringe Benefits: Total: $14,694**   * Program Director: Total: $8065   + FICA: $26,596 x .0765 = $2,035   + **\*\*Unemployment**: $20,900 x .0072**\*** = $150   + Retirement: $26,596 x .06 = $1,596   + Health Insurance: $357 x 12 months= $4,284 * Program Coordinator Total: $6108   + FICA: $22,000 x .0765 = $1,683   + **\*\*Unemployment**: $20,900 x .0072 = $150   + Retirement: $22,000 x .06 x 75% = $990   + Health Insurance: $365 x 75% x 12 months= $3,285 * Program Assistant Total: $521   + FICA: $6,222 x .0765 = $476   + **\*\*Unemployment**: $6,222 x .0072 = $45   **\*\*Use the current Unemployment Wage Base for the Contract Year** | |
| Supplies & Materials | Supplies and materials may include consumable items that are essential to the program. Examples of allowable supplies include office supplies, computer supplies, medical supplies, furniture, directories, and/or journals. |
| **Supplies & Materials – Total: $2,600**   * **Meeting Supplies -** to provide supplies for administrative meetings, workshops, etc. $75 x 12 months = $900. * **Office Supplies**including binders, file folders, printer paper, toner, staples, etc. $100 per month x 12 months = $1,200. * **Printing***:* to include flyers, registration forms, handouts, workshop information, binding etc. $41.67 x 12 months = $500. | |
| Equipment | Equipment should possess both of the following characteristics: it is not consumable or expendable and has an expected useful life or longer than one year with a per unit cost of $5,000 or greater. |
| **Equipment Purchases – Total: $5,200**   * One computer package including printer, scanner, and Word Programs will be purchased. The computer will be based in the administrative office and will be used to develop and maintain client databases in addition to performing administrative work connected to this program. | |
| Staff Travel | Travel costs only for staff hired as identified in the budget that is deemed reasonable and necessary to conduct project activities. Examples of staff travel include staff mileage relating to program operations, lodging, air fare, conference registration fees and meals. State travel rates apply. |
| **Transportation - Total $2,000**   * Mileage: 0.67/mile x 149=$100Registration Fees: 2 Conferences Presenting at - $250 Each (x2) at $500 | |
| Contracted Services | Contract Services may include essential services that cannot be met by other program staff which specifically relate to the work of the program. Examples of contracted services may include consultants/contractors, photocopy services, consultants'/contractors' travel, and fiscal services. |
| **Contracted Services - Total $1000**   * Benefit Counselor Organization to provide Benefits Planning Trainings @ $500 per Training (x2) = $1000 | |
| Media/Communications | The cost incurred for advertising, audio visual presentations, multimedia, TV, radio presentations, logos, promotional items, publications, public service announcements and ads, reprints, text translation into another language, websites, and web materials. |
| **Media - Total $300**   * Posting Hiring Advertisements/Notices: $100 a month x 3 months= $300   *Note: Some exclusions apply to Media/Communications - activities and expenditures must adhere to Cost Principles in 45 CFR 75 Subpart E, OMB Circular No. A-87, 2 CFR 200, Subpart E* | |
| Rent/Cost of Space | The rent/cost of space may include rent or lease of office space, equipment, furniture, vehicles, and meeting or conference space cost to be used specifically for the program. If the cost is recovered with a federally negotiated indirect cost rate, do not put rental/space costs here. |
| Professional Services | Professional services are those services offered by agencies in areas such as legal, IT, accounting, payroll, and security. |
| * N/A (Project/Initiative might need to include, but this example is N/A) | |
| Dues/Subscriptions | The Dues category includes approved dues for memberships in professional organizations, and the subscriptions category includes the cost of subscriptions to newspapers, magazines, and periodicals. |
| * N/A (Project/Initiative might need to include, but this example is N/A – See Cost Principles at Top of Budget Narrative Sample if considering including) | |
| Other | The Other category may include audit services, service payment such as stipends, costs incurred for conferences, postage/mail, internet, printing/copies, training/meetings, license fees, incentives, participants' insurance and bonding, and other services or expenses. |
| **Postage - Total: $360**   * **Postage**: $30 a month x 12 months = $360. | |
| Indirect Cost | |  | | --- | | Indirect cost rate for the Federal award (including if the de minimis rate is charged) is determined in alignment with [§ 200.414](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.414) and [§ 75.413](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E). Indirect cost rates negotiated with the Department of Health and Human Services Regional Comptroller, or other similar federal agency may be used to compute allowable indirect costs. Expenditures included as indirect costs may not be duplicated elsewhere in the budget. A copy of the Federally Negotiated Indirect Cost Rate agreement must be available and on file**.** Please see RFA’s Q&A Attachment I – General Indirect Cost Information. | |
| * **Indirect Costs – 10% Example Total: $366** * $7,260 total direct costs – rent $3600-3600=3660\*10%= $366 | |