

Appendix C -Sample Budget and Justification

ILLUSTRATION OF A SAMPLE DETAILED BUDGET AND NARRATIVE JUSTIFICATION FOR COMPLETING SF 424A: SECTION B FOR 01 BUDGET PERIOD (Sample for 1st year of the funding cycle)

A. Personnel: an employee of the applying agency whose work is tied to the application

FEDERAL REQUEST

Position	Name	Annual Salary/Rate	Level of Effort	Cost
Executive Director	John Doe	\$64,890	5%	\$3,245
Coordinator	To be selected	\$46,276	25%	\$11,569
Development Specialist	Sarah Smith	\$35,000	25%	\$8,750
			TOTAL	\$23,564

JUSTIFICATION: Describe the role and responsibilities of each position.

NON-FEDERAL MATCH

Position	Name	Annual Salary/Rate	Level of Effort	Cost
Peer Helper	Ron Jones	\$23,000	15%	\$3,450
Clerical Support	Susan Johnson	\$13.38/hr x 100 hr.		\$1,338
			TOTAL	\$4,788

JUSTIFICATION: Describe the role and responsibilities of each position.

FEDERAL REQUEST (enter in Section B column 1 line 6a of form SF424A) **\$23,564**
NON-FEDERAL MATCH (enter in Section B column 2 line 6a of form SF424A) **\$4,788**

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

FEDERAL REQUEST

Component	Rate	Wage	Cost
FICA	7.65%	\$23,564	\$1,803
Workers Compensation	2.5%	\$23,564	\$589
Insurance	10.5%	\$23,564	\$2,474
		TOTAL	\$4,866

NON-FEDERAL MATCH

Component	Rate	Wage	Cost
FICA	7.65%	\$4,788	\$366
Workers Compensation	2.5%	\$4,788	\$120
Insurance	10.5%	\$4,788	\$503
		TOTAL	\$989

JUSTIFICATION: Fringe reflects current rate for agency.

FEDERAL REQUEST (enter in Section B column 1 line 6b of form SF424A) **\$4,866**
NON-FEDERAL MATCH (enter in Section B column 2 line 6b of form SF424A) **\$989**

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
SAMHSA Meetings	Washington, DC	Airfare	\$200/flight x 6 persons	\$1,200
		Hotel	\$180/night x 6 persons x 2 nights	\$2,160
		Per Diem (meals)	\$46/day x 6 persons x 3 days	\$828
Local travel		Mileage	3,000 miles@.38/mile	\$1,140
			TOTAL	\$6,453

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

NON-FEDERAL MATCH

Purpose of Travel	Location	Item	Rate	Cost
Meetings	Chicago, IL	Airfare	\$150/flight x2 persons	\$750
		Hotel	\$155/night x 5 persons x 2 nights	\$1,550
		Per Diem (meals)	\$46/day x 5 persons x 2 days	\$460
Local Travel	Group meetings	Mileage	3,000miles x .38/mile	\$1,140
			TOTAL	\$3,900

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

FEDERAL REQUEST (enter in Section B column 1 line 6c of form SF424A) **\$6,453**
NON-FEDERAL MATCH (enter in Section B column 2 line 6c of form SF424A) **\$3,900**

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.

List Individually

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 that \$5,000 per unit and often having one-time use

FEDERAL REQUEST

Item(s)	Rate	Cost
General Supplies		\$360
Postage	\$37/mo. x 12 mo.	\$444
Meeting supplies	\$10/meeting x 26 meetings	\$260
Copies	8000 copies x .10/copy	\$800
	TOTAL	\$1,864

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

NON-FEDERAL MATCH

Item(s)	Rate	Cost
Postage		\$2,220
	TOTAL	\$2,220

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

FEDERAL REQUEST – (enter in Section B column 1 line 6e of form SF424A) **\$ 1,864**
NON-FEDERAL MATCH - (enter in Section B column 2 line 6e of form SF424A) **\$ 2,220**

F. Contract: generally amount paid to non-employees for services or products. A consultant is a non-employee who provides advice and expertise in a specific program area.

FEDERAL REQUEST (Consultant)

Name	Service	Rate	Other	Cost
To be selected	Evaluator	\$150/day	15 days	\$2,250
	Travel	.38/mile	462 miles	\$176
			TOTAL	\$2,426

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

FEDERAL REQUEST (Contract)

Entity	Product/Service	Cost
To be selected	Evaluation	\$10,000
To be selected	Travel (Per diem-\$52 per day x 2 days; hotel - \$120/per day x 2 days; airfare - \$500 RT)	\$844
	TOTAL	\$10,844

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

NON-FEDERAL MATCH (Consultant)

Name	Service	Rate	Other	Cost
To Be selected	Evaluation	\$17.50/hr.	5 days x 8 hrs/day x 5 participants x \$17.50/hr.	\$3,500
			TOTAL	\$ 3,500

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

NON-FEDERAL MATCH (Contract)

Entity	Product/Service	Cost
To be selected	\$300 x 5 groups	\$1,500
	TOTAL	\$1,500

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

FEDERAL REQUEST – (enter in Section B column 1 line 6f of form SF424A) **\$ 13,270**
 (combine the total of consultant and contact)
NON-FEDERAL MATCH – (enter in Section B column 2 line 6f of form SF424A) **\$ 5,000**
 (combine the total of consultant and contact)

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
telephones	\$200 x 12 months	\$ 2,400
Brochures	.89/brochure X 10,000 brochures	\$ 8,900
TOTAL		\$ 11,300

JUSTIFICATION: Breakdown cost requested. Explain the use of each item requested.

NON-FEDERAL MATCH

Item	Rate	Cost
Printing	\$300/run x 5 runs	\$1,500
TOTAL		\$ 1,500

JUSTIFICATION: Breakdown costs. Explain the use of each item.

FEDERAL REQUEST – (enter in Section B column 1 line 6h of form SF424A) **\$ 11,300**
NON-FEDERAL MATCH – (enter in Section B column 2 line 6h of form SF424A) **\$ 1,500**

Indirect cost rate:

FEDERAL REQUEST (enter in Section B column 1 line 6j of form SF424A)
15% of Salary and Wages (copy of negotiated indirect cost rate agreement attached) **\$3,534**

NON-FEDERAL MATCH (enter in Section B column 2 line 6j of form SF424A)
 15% Salary and Wages **\$718**

BUDGET SUMMARY

Category	Federal Request	Non-Federal Match	Total
Personnel	\$23,564	\$4,788	\$28,352
Fringe	\$4,866	\$989	\$5,855
Travel	\$5,328	\$3,900	\$10,353
Equipment	0	0	0
Supplies	\$1,864	\$2,220	\$4,084
Contractual	\$13,270	\$5,000	\$18,270
Other	\$11,300	\$1,500	\$12,800
Total Direct Costs*	\$60,192	\$18,397	\$78,589
Indirect Costs	\$2,274	\$462	\$2,736
Total Project Costs	\$62,466	\$18,859	\$81,325

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

FEDERAL REQUEST (enter in Section B column 1 line 6k of form SF424A) **\$62,466**
NON-FEDERAL MATCH (enter in Section B column 2 line 6k of form SF424A) **\$18,859**

CALCULATION OF FUTURE BUDGET PERIODS
(based on first 12-month budget period)

Input, review and verify the accuracy of your 2nd and 3rd year budget estimates. Increases or decreases in the future years must be explained and justified.

Total federal share is not to exceed \$75,000 in any year.

	Year 2		Year 3	
	Federal	Match	Federal	Match
Personnel				
- Executive Director	\$3,245		\$3,245	
- Coordinator	\$11,569		\$11,569	
- Development Specialist	\$8,750		\$8,750	
- Peer Helper		\$3,450		\$3,450
- Clerical Support		\$1,338		\$1,338
TOTAL	\$23,564	\$4,788	\$23,564	\$4,788
Fringe Benefits	\$4,866	\$989	\$4,866	\$989
Travel	\$6,453	\$3,900	\$6,453	\$3,900
Equipment	0	0	0	0
Supplies	\$1,864	\$4,000	\$1,864	\$4,000
Contract				
- Evaluation	\$4,500		\$4,500	
- Public Awareness	\$10,000	\$1,500	\$10,000	\$1,500
- Coalition members		\$37,500		\$37,500
TOTAL	\$14,500	\$39,000	\$14,500	\$39,000
Other	\$21,479	\$21,855	\$21,479	\$21,855
Total Direct Costs	\$72,726	\$74,532	\$72,726	\$74,532
Total Indirect Costs	\$2,274	\$468	\$2,274	\$468
Total Costs	\$75,000	\$75,000	\$75,000	\$75,000

Personnel: Percentage of effort to remain the same

Fringe: Based on current rates

Travel: Based on POV rate for current year and anticipated training requirements

Supplies: Based on projected needs and retail costs for current year

Contract: Based on current year costs.

Other: All other costs are based on current and anticipated expenses.

Indirect Costs: Based on current negotiated rate