

BUDGET INSTRUCTIONS

Budget Development Instructions:

The following budget development instructions and budget example have been prepared to help you develop a complete and clear budget to ensure delays in processing awards are minimized.

Funding Details and Requirements:

This funding announcement is for the Substance Abuse Primary Prevention Program Project. You will complete an individual scope of work (SOW), budget and budget narrative for each one-year cycle of the project period. All funding is subject to the availability of funding.

Detailed Budget Building Instructions by Line Item:

Budget building is a critical component of the application process. The budget in the application is going to be the budget used for the subgrant. The budget must be error free and developed and documented as described in the instructions.

- 1. Under the “Category” section of the line item;** there is nothing to be filled out or completed by the applicant. **Please see the Example Budget for reference**
- 2. Under the “Total Cost” section of the line item;** the total cost identified should represent the sum of all costs represented in the “Detailed Cost” section associated to the line item. **Please see the Example Budget for reference**
- 3. Under the “Detailed Cost” section of the line item;** the detailed costs identified should represent the sum of all costs represented in the “Details of expected expenses” section associated to the line item. **Please see the Example Budget for reference**
- 4. Under the “Details of Expected Expenses” section of the line item;** the details of expected expenses identified here should represent the fiscal/mathematical representation of all costs that are outlined in the budget narrative. The expenses should represent a projection of the expenses that will be charged to the subgrant that directly support the work necessary to complete the tasks that are required to meet the goals and objectives as outlined in the scope of work (SOW) for this subgrant. **Please see the Example Budget for reference.**

Example Budget for reference with instructions below.

Category	Total Cost	Detailed Cost	Details of Expected Expenses
1. Personnel	\$ 77,280		<p>Personnel: The costs that are allowed to be included in this budget line item are personnel costs only. This does not include any form of temporary staff, contract employees and/or volunteers.</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> The positions title must be included. NOTE: Do not put an individual name. The number of staff that will be charged to the grant under a specific position title. NOTE: If your organization charges multiple staff that share the same projected allocation of time, then group them together. See Project Coordinators NOTE: If your organization charges multiple staff that do not share the same projected allocation of time, then separate them. See Administrative Assistant The total annual salary of the position per year. The percentage of time they will be contributing to the project. The sum total of 1 through 4. The fringe benefits line must be represented as an average percent of the total salaries being charged to the grant. Example: \$7,000 + \$22,500 + \$35,000 + \$3,000 + \$1,500 = \$69,000. The average cost of fringe benefits for all staff being charged to the grant is 12%. Fringe benefits are calculated as \$69,000 X 12% (0.12) = \$8,280. Salaries: (FTE X Annual Salary X % of Effort = Salary Charged) Fringe: (Total Salary Charged X Average Fringe Benefit Rate = Fringe Benefit Cost) NOTE: Please see the example below.
		\$ 7,000 22,500 35,000 3,000 1,500 8,280	<p>Executive Director, 1 X \$70,000 per year X 10% = \$7,000 Project Manager, 1 X \$45,000 per year X 50% = \$22,500 Project Coordinators, 2 X \$35,000 per year X 50% = \$35,000 Administrative Assist, 1 X \$15,000 per year X 20% = \$3,000 Administrative Assist, 1 X \$15,000 per year X 10% = \$1,500 Fringe Benefits equals 12% of total salaries charged - \$69,000 X 12% = \$8,280</p>

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2. Travel	\$ 8,160	<p>Travel: The costs that are allowed to be included in this budget line item are all travel costs.</p> <p>The following details must be included in the details of expected expenses sections of the line item. All rates must be reflective of actual GSA approved rates at the time budget development.</p> <ol style="list-style-type: none"> Mileage should reflect GSA approved rate and total projected miles to be driven. A brief description of the trip. The destination of the trip. The number of staff that will be traveling. An estimated trip cost per staff traveling. The projected trip total. <p>Mileage: (GSA Rate X Number of Miles = Cost) Trips: (Number of staff X estimated cost per staff X number of trips = Cost) NOTE: Please see the example below</p>															
		<table border="0"> <tr> <td style="padding-right: 20px;">\$</td> <td style="padding-right: 20px;">1,070</td> <td>Mileage for local meeting and events - \$.535 X 2000 miles = \$1,070</td> </tr> <tr> <td></td> <td>3,000</td> <td>1 SAMHSA Conference, Washington DC, April 2017, 2 Staff, \$1,500 each = \$3,000</td> </tr> <tr> <td></td> <td>4,000</td> <td>4 Quarterly Meetings, Statewide, 2 Staff, \$500 each = \$4,000</td> </tr> <tr> <td></td> <td>90</td> <td>1 "Prevention Training" travel only, Reno, 6 staff, \$15 each = \$90</td> </tr> </table>	\$	1,070	Mileage for local meeting and events - \$.535 X 2000 miles = \$1,070		3,000	1 SAMHSA Conference, Washington DC, April 2017, 2 Staff, \$1,500 each = \$3,000		4,000	4 Quarterly Meetings, Statewide, 2 Staff, \$500 each = \$4,000		90	1 "Prevention Training" travel only, Reno, 6 staff, \$15 each = \$90			
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3. Operating	\$ 7,075	<p>Operating: The costs that are allowed to be included in this budget line item are all operating costs. Operating costs may include but are not limited to; building space, utilities, telephone, postage, printing and copying, publication, desktop/consumable office supplies, drugs, biologicals, certification fees and insurance costs. If applicable, indirect costs are not included in this section. Organizational costs that do not reasonably contribute the accomplishments of project tasks, goals and objectives of the scope of work cannot not be charged to the grant.</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> A brief description of the item being charged. The monthly average cost of the item. The number of months that the budget encompasses. If the item of cost is split between funding sources, then include the percentage of split being charged to this grant. <p>NOTE: if one item of cost is split at 25% then all other items of cost should share the same percent of the split. Supplies: (Per Month Cost X number of months charged X Rate of Allocation = Cost) NOTE: Please see the example below</p>															
		<table border="0"> <tr> <td style="padding-right: 20px;">\$</td> <td style="padding-right: 20px;">900</td> <td>Office Supplies (paper, pencils, pens, etc.) - \$75 per month X 12 months = \$900</td> </tr> <tr> <td></td> <td>4,500</td> <td>Rent - \$1,500 per month X 12 Months = \$18,000 X 25% allocation.</td> </tr> <tr> <td></td> <td>300</td> <td>Phone - \$100 per month X 12 months = \$1,200 X 25% allocation.</td> </tr> <tr> <td></td> <td>375</td> <td>E-mail - \$125 per month X 12 months = \$1,500 X 25% allocation.</td> </tr> <tr> <td></td> <td>1,000</td> <td>1 Computer for the project manager X \$1000 per computer</td> </tr> </table>	\$	900	Office Supplies (paper, pencils, pens, etc.) - \$75 per month X 12 months = \$900		4,500	Rent - \$1,500 per month X 12 Months = \$18,000 X 25% allocation.		300	Phone - \$100 per month X 12 months = \$1,200 X 25% allocation.		375	E-mail - \$125 per month X 12 months = \$1,500 X 25% allocation.		1,000	1 Computer for the project manager X \$1000 per computer
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4. Equipment	\$ 16,500	<p>Equipment: The costs that are allowed to be included in this budget line item are equipment costs. Per federal regulation; §200.33 Equipment. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000 per unit</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> 1. Include a brief description of the item being charged. 2. Include the cost of the item, per unit. 3. Include the number of units that are being purchased. 4. If the item of cost is split between funding sources, then include the percentage of split being charged to this grant. <p>NOTE: if one item of cost is split at 25% then all other items of cost should share the same percent of the split.</p> <p>Equipment: (Per Unit Cost X Number of Units = Cost)</p> <p>NOTE: Please see the example below</p>												
	\$ 16,500	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 15%; text-align: right;">16,500</td> <td>Examination Table, \$5,500 per unit X 3 units – 16,500 (<i>this is almost never used; most expenditures will fall under Operating costs</i>)</td> </tr> </table>		16,500	Examination Table, \$5,500 per unit X 3 units – 16,500 (<i>this is almost never used; most expenditures will fall under Operating costs</i>)									
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5. Contractual Consultant	\$ 99,575	<p>Contractual: The costs that are allowed to be included in this budget line item are contract costs. List all sub-grants, consultants, contract, personnel/temporary employees and/or vendors that will be procured through a competitive process. (Travel and expenses of consultants and contractor should be incorporated into the contracts and included in this section as a part of the estimate contract cost.)</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> 1. Include a brief description of the intended future contract that is being considered. 2. Include the estimated cost of the contract. 3. If applicable, include the cost of and number of deliverables that will be the result of the completed contract. 4. If applicable, include the per hour rate of the contract and the number of hours the project is going to take. 5. For subgrant funding; provide a brief description of the sub-grant project or projects and the total estimated pass-through amount. <p>NOTE: Do not list the actual names of contractors, consultants, vendors or subgrantees in the budget.</p> <p>NOTE: Please see the example below</p>												
	\$ 99,575	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 15%; text-align: right;">20,000</td> <td>Contract to provide 4 regional prevention training courses; \$5,000 X 4 Courses = \$20,000</td> </tr> <tr> <td></td> <td style="text-align: right;">4,375</td> <td>Media consultant - \$35 per hour X 125 hours = \$4,375</td> </tr> <tr> <td></td> <td style="text-align: right;">15,200</td> <td>Contract for the development of a community needs assessment = \$95.00 per hour X 160 hours - \$15,200</td> </tr> <tr> <td></td> <td style="text-align: right;">60,000</td> <td>Sub-grants for community primary prevention programs = \$60,000</td> </tr> </table>		20,000	Contract to provide 4 regional prevention training courses; \$5,000 X 4 Courses = \$20,000		4,375	Media consultant - \$35 per hour X 125 hours = \$4,375		15,200	Contract for the development of a community needs assessment = \$95.00 per hour X 160 hours - \$15,200		60,000	Sub-grants for community primary prevention programs = \$60,000
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6. Training	\$ 1,650	<p>Training: The costs that are allowed to be included in this budget line item are training costs. This line item may include registration fees/conference fees and training costs. This line item can be used to budget for training that will be attended by staff and for the costs of training and educational materials being provided to targeted populations as identified in accordance to the proposed SOW.</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> 1. Include a brief description of the intended training cost being considered. 2. Include the estimated cost of the training. 3. If developing educational materials for hosting a training. 4. Include the "per unit" cost and number of units being developed for the training. <p>NOTE: Please see the example below</p>						
		<table> <tr> <td>\$ 500</td> <td>SAMSHA Conference registration fees, 2 staff X \$250 each = \$500</td> </tr> <tr> <td>150</td> <td>Prevention Training registration fees, 6 staff X \$25 each = \$150</td> </tr> <tr> <td>1,000</td> <td>Printing cost for education books for addiction prevention seminar = \$20 per book X 50 books = \$1000</td> </tr> </table>	\$ 500	SAMSHA Conference registration fees, 2 staff X \$250 each = \$500	150	Prevention Training registration fees, 6 staff X \$25 each = \$150	1,000	Printing cost for education books for addiction prevention seminar = \$20 per book X 50 books = \$1000
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150	Prevention Training registration fees, 6 staff X \$25 each = \$150							
1,000	Printing cost for education books for addiction prevention seminar = \$20 per book X 50 books = \$1000							
7. Other/Indirect	\$ 27,469	<p>Other/Indirect: The costs that are allowed to be included in this budget line item are indirect costs and if applicable audit costs.</p> <p>The following details must be included in the details of expected expenses sections of the line item.</p> <ol style="list-style-type: none"> 1. Include a brief description of the intended cost being considered. 1. For audit costs include the total annual of the audit and the rate of allocation. NOTE: the rate of allocation should be the same as the rates of allocation in the operating section. If not, provide a justification as why the rate of allocation is different. 2. If applicable, include the total direct costs being charged for indirect. 3. If applicable, include the federally approved indirect rate total direct costs being charged for indirect. <p>Audit Cost: (Annual audit cost X Rate of Allocation = Cost) Indirect Cost: (Total Direct Costs being charged X Federally Approved Indirect Rate = Indirect Cost)</p> <p>NOTE: Please see the example below</p>						
		<table> <tr> <td>\$ 2,000</td> <td>Annual audit cost: \$8,000 X 25% = \$2,000</td> </tr> <tr> <td>25,469</td> <td>Indirect Costs: \$210,228 X 12% = 25,468.80</td> </tr> </table>	\$ 2,000	Annual audit cost: \$8,000 X 25% = \$2,000	25,469	Indirect Costs: \$210,228 X 12% = 25,468.80		
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25,469	Indirect Costs: \$210,228 X 12% = 25,468.80							
Total Cost	\$ 237,709							

Note #1: Totals listed must match totals on Cover Page.

Note #2: Indirect Costs: 2 CFR 200.414 allows any non-Federal entity that has never received a negotiated indirect cost rate with an agency of the federal government to charge a de minimis rate of 10% of modified total direct costs, which may be used indefinitely as a Federally-negotiated rate.