**Budget**

***[DELETE ALL INSTRUCTIONS IN ITALICS FROM THE TEMPLATE when you complete the budget justification.]***

*The budget planning process should parallel planning for the development of the project narrative and will ensure that the costs associated with the project narrative do not exceed the maximum amount funded.*

The SF-424A is your budget. Only provide the budget justification in the next section.

**Budget Justification**

*In the budget justification, you will provide a justification for all budget line items included in your proposed budget.*

*The budget narrative provides supporting information for the SF-424A – Budget Information – Non-Construction Programs.*

1. **Personnel**

**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. *The Clinical Director will provide necessary medical direction and guidance to staff for 540 clients served under this project*

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

1. **Fringe Benefits**
* *Identify the percentage used by the Tribe, Tribal organization, or urban Indian organization and the basis for computation.*
* *Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages.*
* *Fringe benefits include, but are not limited to payroll taxes, employee insurance, workers compensation, and pension.*

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*** |

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

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

1. **Travel**
* *Explain the need for all travel other than that required by this application. Local travel policies prevail.*
* *Travel may be integral to the purpose of the proposed project or related to the proposed project activities (e.g., attendance at meetings).*
* ***Do not*** *include costs for travel for consultants, contractors or other partner organizations – these costs should be placed in the “contractual” line item.*

**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 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***

1. **Equipment**
* *Identify all equipment items to be purchased for the proposed project and place in an itemized list.*
* *Also includes accessories necessary to make the equipment operational.*
* ***Do not*** *include equipment service or maintenance costs or contracts. These costs should be placed in the “other direct costs” line item.*
* *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**

| Item(s) | Rate | Cost |
| --- | --- | --- |
| *(1) Telehealth Medication Computer Cart* | *$18,250 per unit* | *$18,250* |
|  | **TOTAL** | ***$18,250*** |

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

*(1) Telehealth Medication Computer Cart is needed to increase access to treatment for patients with opioid use disorders and currently receiving medication assisted treatment.*

**FEDERAL REQUEST** – *(enter in Section B column 1 line 6e of form SF424A)* ***$18,250***

1. **Supplies**
* *All tangible personal property other than “equipment.”*
* *The budget detail should identify categories of supplies to be procured (e.g., office supplies).*
* ***NOTE:*** *Non-tangible goods and services associated with supplies, such as printing services, photocopy services, and rental costs should not be placed in the “supplies” line item – place the non-tangible goods and services costs in the “other direct costs” line item.*
* *Materials costing less than $5,000 per unit and often having one-time use.*

**FEDERAL REQUEST**

| Item(s) | Rate | Cost |
| --- | --- | --- |
| *(1) General office supplies* | *$50/mo. x 12 mo.* | *$600* |
| *(1) Postage* | *$37/mo. x 8 mo.* | *$296* |
| *(2) Laptop Computer* | *$900* | *$900* |
| *(2) Printer* | *$300* | *$300* |
| *(3) Projector* | *$900* | *$900* |
| *(1) 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) General office supplies, copies and postage are needed for general operation of the project.*

*(2) The laptop computer and printer are needed for both project work and presentations for Project Director.*

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

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

1. **Contractual**
* *Identify each proposed contract and specify its purpose and estimated costs.*
* *Contractual/consultant services are those services to be carried out by an individual or organization, other than the application, in the form of a procurement relationship.*
* *The applicant should list the proposed contract activities along with a brief description of the scope of work or services to be provided, proposed duration, and proposed procurement method (competitive or non-competitive), if known.*
* *Identify all trainings and the purpose of the training that will be conducting for the proposed project (e.g., staff trainings, provider trainings, community member trainings) and list each individual training, if known.*
* *Specify the fees associated with each training (e.g., conference or registration fees).*
* *Include the trainer or consultant/contractor fees. These costs should be placed in the in its own line item, separate from the cost of the training or services requested.*

 **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) John Smith (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 Payne* | *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 it relates 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 of focus 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, and 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***

1. **Construction:**  **NOT ALLOWED** *– Leave Section B columns 1& 2 line 6g on SF424A blank.*
2. **Other**
* *Expenses not covered in any of the previous budget categories*
* *This category should include only those types of direct costs that do not fit in any other budget categories.*
* *Examples of costs that may be in this category are: insurance, rental/lease of equipment or supplies, equipment service or maintenance contracts, and printing or photocopying.*

**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) Brochures* | *.89/brochure X 1500 brochures* | *$1,335* |
|  | **TOTAL** | ***$15,815*** |

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

*(1) Office space may be 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) is 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 IHS project only.*

*(3) Brochures will be used at various community functio**ns (health fairs and exhibits).*

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

1. **Indirect Costs (IDC)**
* *If you choose to include IDC, you will use this line item.*
* *Indicate the approved rate for the Tribe, Tribal organization, or urban Indian organization (the applicant must have a negotiated IDC).*
* *Indirect costs are those incurred by the grantee for a common or joint purpose that benefit more than one cost objective or project, and are not readily assignable to specific cost objectives or projects as a direct cost.*
* *Examples of IDC are:*
	+ *Personnel: IDC x Personnel = Indirect costs*
	+ *Personnel and Fringe: IDC x Personnel & Fringe = Indirect costs*
	+ *Total Direct Costs: IDC x Total Direct Costs = Indirect costs*
	+ *Direct Costs minus Distorting or other factors such as contracts and equipment = IDC x [(Total Direct Costs – Distorting Factors) = Indirect costs)]*
* ***NOTE:*** *If you are including IDC in your budget, attach the documentation of approved rate as an Appendix document per the instructions of the proposal submission.*

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

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

TOTAL DIRECT CHARGES:

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

INDIRECT CHARGES:

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

**TOTALS:** (sum of 6i and 6j)

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