

Instructions for Detailed Budget Guidelines

The budget should be divided into two parts: a line-item budget and a budget narrative. The sample line-item budget attached shows the format in which costs associated with the proposed project should be identified. Not all line items will be applicable to your proposal, and, in some cases, you will need to add line items. Note: Line items entitled "Miscellaneous" should not be included. If your institution's accounting system does not adhere to the line items listed on the sample line item budget (page 4 of this document), you may present your budget using your institution's format.

The budget narrative must include an explanation for every line item. In general, each narrative statement should describe, in as much detail as possible:

- 1 – what the specific item is
- 2 – how the specific item relates to the project
- 3 – how the amount shown in the budget was arithmetically determined

which you are requesting grant support, and a consolidated line-item budget should be prepared for the *entire* proposed grant period.

A column labeled "Other Support" is included in the sample line item budget. This column is to be completed if other sources of funds are to be applied to the line items in the budget. For example, if a Project Manager is to be partially funded by another grant partially or completely by his/her institution, the institution's commitment should be listed as "Other Support."

All sources of non-grant financial support should be identified in the budget narrative. The following pages of this document contain a sample line-item budget as well as budget narrative guidelines. *Please read them carefully.*

SAMPLE LINE ITEM BUDGET

Grant Period: (from ___/___/___ to ___/___/___)

Budget Period: (from ___/___/___ to ___/___/___)

PROJECT YEAR 1 2 3 4 Consolidated (please circle)

I. PERSONNEL:

Name	Position	Base Salary %	Time	Total	RWJF Support	Other Support
Fringe Benefits (_____%)				_____	_____	_____

SUBTOTAL

II. OTHER DIRECT COSTS

OFFICE OPERATIONS

Supplies

Duplicating

Telephone

Postage

Equipment Rental

Service Agreement(s)

COMMUNICATIONS/MARKETING

SOFTWARE

COMPUTER TIME

MEETING COSTS

TRAVEL

LEASED SPACE

SUBTOTAL

III. EQUIPMENT

IV. CONSULTANT/CONTRACTUAL AGREEMENTS

V. INDIRECT COSTS

TOTAL

BUDGET NARRATIVE

Listed within each category is a description of the information that is required in order to submit your proposed budget. A Roman numeral corresponding to the sample line-item budget form organizes each category.

Other Support: Please itemize the amounts and sources of cash and in-kind support.

- I. PERSONNEL:** In addition to the information required on the sample line-item budget form, include a detailed description of the activities and FTE (full-time equivalency) of *each* position as it relates to the project. For example:

The Project Director is accountable for planning, organizing, and directing the implementation and operations of this project. Specific responsibilities include directing staff, orientation, training, counseling, evaluation, and discipline in accordance with department standards. Directs the implementation and operations, distributes work, directs and personally handles public relations, estimates costs of programs, develops the budget, oversees and negotiates contracts with subcontractors, monitors and assesses project performance and performs other related non-clinical duties. The Project Director directly supervises three case managers, one nurse clinician, and a secretary.

The Case Manager provides comprehensive case management services to residents and potential residents of housing and supported work programs. Duties include needs and skills assessment, service planning, agency linkage and liaison, resource development, family liaison and support, transportation coordination and assistance, services evaluation, and record keeping. The maximum caseload will be thirty clients per case manager with a projected client turnover rate of 20% every six months. Forty-two clients will be served annually per case manager.

Fringe Benefits: Indicate what benefits will be provided and how the amount was calculated.

II. OTHER DIRECT COSTS

Office Operations: The projected expenditures for Supplies, Duplicating, Telephone, Postage, Equipment Rental and Service Agreement(s) should be listed separately along with a description of how estimates for each were determined. Staff training (i.e., computer software training, time management training, writing and speaking classes, etc.) would also be classified under this category. For example:

Supplies - The requested supply budget is \$2,500 in Year 01. This includes \$1,000 for office supplies such as tape, stationery, fax paper, pens, pencils, and business cards. Additionally, \$1,500 is budgeted for computer supplies to support the component of our project that involves data analysis.

Duplicating - Copying of project correspondence and reference materials to be utilized in the training of the Home Health Aides. The total requested budget is \$2,100 per year.

Telephone - There are two separate costs associated with this line item: the installation of three incoming lines, and long distance calls. Three incoming lines will be installed for the Project Director, Administrative Assistant, and Program Manager. The estimated cost is \$200 total. The long distance calls will be made for the 50-state survey. This entails the initial interview call and one follow-up call. The anticipated costs are \$4,000. Therefore, the total telephone budget is \$4,200.

Postage - The total requested postage budget is \$2,600. This includes mailing routine correspondence as well as the community health assessment questionnaire. The questionnaire is an integral component of our activities in Year 01 as outlined on page 22 of our proposal. The total number of questionnaires to be mailed are 7,500 @ \$0.33 = \$2,475. The \$125 balance is for mailing of routine correspondence.

Equipment Rental - We are requesting the rental of a copy machine for the purpose of copying daily correspondence and the necessary reports to be sent to the Foundation. Our vendor has provided us with an estimate of \$200 a month.

Service Agreement(s) - We will require service contracts for a copier and fax machine in order to maintain this equipment in proper working condition. This equipment is essential to the secretary in order to perform tasks outlined in his/her job description. Total costs are \$1,400 (\$200/year for the fax machine and \$100/month for the copier).

Communications/Marketing - Funds can be allocated to increase awareness and visibility as well as promote your project. In addition, costs associated with the printing of brochures, newsletters, press kits, etc., should be listed along with a description. For example:

Billboards and public service announcements will be developed and placed or aired in our service area. Since our target population (ages 13-18) does not generally read the newspaper, we believe that this is the best way to reach the target population. Public service announcements are part of the community bulletin board; therefore, the local radio station will air our announcement at no charge. However, billboard advertising will cost \$450 a month for six months. Total cost is \$2,700.

Two brochures will be printed describing Fetal Alcohol Syndrome. One will be printed in Spanish and one in English. The five Case Managers will each be given 2,000 brochures to utilize during outreach activities. The total cost for typesetting and printing 10,000 brochures is \$7,000.

In addition, \$500 for two days of media training for the project director is essential to enhance our ability to highlight the project in the community.

Software - Itemize the software requested and provide a statement outlining how the software will be used to fulfill project goals. For example:

A customized software package will be developed to collect data that will allow us to link maternal and neonatal outcomes with prenatal care. Additionally, we will track newborn admissions and transfers. The software vendor's estimate is \$850.

Computer Time - Costs associated with processing information on a mainframe computer should be explained as they relate to the objectives of the grant. For example:

We will require 125 hours of mainframe time at \$70 per hour totaling \$8,750. The requested number of mainframe hours is necessary due to the multiple data sets to be merged and analyzed.

Meeting Costs - Projected expenses for meetings should be included in this line item. Such expenses would include meeting room rental, audiovisual equipment rental, slide presentation costs and meals. For example:

The total cost for the Steering Committee meeting is \$390. This includes \$240 for lunch (7 committee members and 5 project managers), \$100 room rental and \$50 for audiovisual equipment. The purpose of this meeting is to convene the five project managers to provide them with technical assistance. Each committee member will lead a workshop on their area of expertise.

Travel - The projected expenditures for Project Staff and Consultant Travel should be outlined.

Project Staff Travel: The projected expenditures for local and non-local travel should be described in this section. The basis for the calculation as well as the purpose for all travel should be provided. Travel estimates for local travel should be based on your institution's current policies - for example, \$0.32/mile.

As a rule, for non-local travel, most funders allow up to \$1,110 for a one night-one day meeting and \$1,360 for a two night-two day meeting where air travel is necessary. This figure includes airfare, lodging, meals, and ground transportation. **If you are able to identify the specific destination and rates for airfare and lodging, you should include the actual amounts in your budget and narrative.** For example:

Local Travel - As outlined in the job description, the three Case Managers will travel daily between the Project Office and the community for outreach activities. Additionally, they will travel to the local Office of Human Services, clinics, and other resource agencies. We have estimated that they will each travel 100 miles/week X \$0.32 = \$32.00/week. Therefore, the total travel cost for three Case Managers per year is \$4,992.

Non-local Travel - Two site visits by the Project Director to existing community-based programs serving an elderly clientele with prospective payment systems and/or full case management services. The Project Director will be exploring possible applications in the areas of product design, marketing techniques, and utilization. Travel estimate is based on \$1,110/trip for a one-night stay giving a total of \$2,220.

Consultant Travel: As with Project Staff Travel, the travel costs should be outlined in detail, including destination, purpose and the basis for calculation. However, the actual work to be performed should be detailed under **CONSULTANT/CONTRACTUAL AGREEMENTS**. For example:

As outlined in the narrative for Consultant/Contractual Agreements, Dr. Smith will meet with the staff of two hospitals (one in Boston and one in Philadelphia) and will also require one trip to an insurance company to discuss malpractice issues. The travel estimate is based on three one-night trips X \$1,110 = \$3,330.

Leased Space – If you occupy leased space or due to the grant funded project you will incur space costs, you may charge a prorated portion of the cost to your project. You should provide the method used to allocate space costs and how the costs were calculated, such as, a cost-per-square-foot basis identifying the actual prorated cost from your lease agreement, prorated costs based on full-time equivalency (FTE) of personnel charged to the grant, etc.

III. EQUIPMENT: Although most grants are not made for the sole purpose of funding capital costs, a limited amount of equipment may be requested if appropriate for the accomplishment of program objectives. Please follow your institution's or organization's equipment capitalization threshold policy to determine whether an item is classified under equipment or supplies. Itemize the equipment requested and include a statement outlining how the equipment will be used to fulfill project goals. You should examine the option of purchasing vs. leasing/rental, and explain your choice. Generally, most Foundations do not support large amounts of equipment. Therefore, we encourage you to explore whether other sources of funds can be obtained for equipment. For example:

We are requesting an IBM-compatible personal computer and printer. We do not currently have access to a computer system. Obtaining the computer will assist us in meeting our program objectives by allowing us to undertake the following: analyze and manage the survey results; collate the demographics of our clients; respond to requests for information; and track client progress and adherence to scheduled appointments. The total cost is \$4,500 (\$2,500 for the personal computer and \$2,000 for the printer) of which we are requesting grant support of \$2,250 or half the total cost. The clinic will assume the remaining costs.

IV. CONSULTANT/CONTRACTUAL AGREEMENTS

Consultant: The need for each consultant must be outlined in detail. A workplan for each, including the tasks to be accomplished, should be included. Fees paid by many Foundations are up to \$500/day for a full day of work. For example:

Consultant costs are budgeted at \$6,000/year for the participation of Dr. Smith. He will provide expertise in the field of hospital malpractice and serve as our liaison to hospital risk managers and insurers. He will participate in project meetings, refinement and fielding of the questionnaire, review of research methods and draft papers, and work with underwriters and other companies to implement risk-adjusted premiums, as appropriate. The \$6,000 estimate is based on twelve days/year at \$500/day.

Contractual Agreement(s): For each proposed contract for which you request grant support, you should provide an explanatory paragraph that describes in detail the services to be provided. If possible, you should also provide a separate line item budget and budget narrative. If the specifics of the contract are not available during budget development, you should at least submit a fact sheet (or a copy of

the actual contract) once you have identified the contractor. The fact sheet (or actual contract) should outline the following:

- * contractor
- * dates
- * dollars
- * tasks/deliverables

- V. **INDIRECT COSTS:** Indirect costs may be calculated up to 9 percent on budget categories I, II, III, and IV. However, if **CONSULTANT/CONTRACTUAL AGREEMENTS** (category IV) represents a significant portion of your budget, we reserve the right to negotiate the amount of indirect costs allowed for this category.

This line item is intended to cover grant-related costs that are not easily identified but are necessary to conduct the grant, i.e., reporting costs, payroll processing, utilities, space costs, etc. Prorated leased space costs should be identified under the line item **Leased Space** under **OTHER DIRECT COSTS** (category II).

Budget Detail Worksheet

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

A. Personnel - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Name/Position	Computation	Cost
		TOTAL _____

B. Fringe Benefits - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

Name/Position	Computation	Cost
		TOTAL _____
		Total Personnel & Fringe Benefits _____

C. Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Purpose of Travel	Location	Item	Computation	Cost
				TOTAL _____

D. Equipment - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Expendable items should be included either in the "supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item	Computation	Cost
		TOTAL _____

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for computation. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Supply Items	Computation	Cost
		TOTAL _____

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Check with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
		TOTAL _____

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

Name of Consultant	Service Provided	Computation	Cost
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Subtotal _____

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.)

Item	Location	Computation	Cost
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Subtotal _____

Contracts: Provide a description of the product or service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost
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Subtotal _____

TOTAL _____

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, or provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
		TOTAL _____

I. Indirect Costs - Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
		TOTAL _____

Budget Summary- When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal requested and the amount of non-Federal funds that will support the project.

Budget Category	Amount
A. Personnel	_____
B. Fringe Benefits	_____
C. Travel	_____
D. Equipment	_____
E. Supplies	_____
F. Construction	_____
G. Consultants/Contracts	_____
H. Other	_____
Total Direct Costs	_____
I. Indirect Costs	_____
TOTAL PROJECT COSTS	_____
Funding Request	_____
Non-Federal Amount	_____

Budget Detail Worksheet

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

A. Personnel - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Name/Position	Computation	Cost
<i>John Smith, Investigator</i>	<i>(\$50,000 x 100%)</i>	<i>\$50,000</i>
<i>2 Investigators</i>	<i>(\$50,000 x 100% x 2)</i>	<i>\$100,000</i>
<i>Secretary</i>	<i>(\$30,000 x 50%)</i>	<i>\$15,000</i>
<i>Cost of living increase</i>	<i>(\$165,000 x 2% x .5 yr.)</i>	<i>\$1,650</i>
<i>Overtime per investigator</i>	<i>(\$37.50/hr. x 100 hrs. x 3)</i>	<i>\$11,250</i>

The three investigators will be assigned exclusively to homicide investigations. A 2% cost of living adjustment is scheduled for all full-time personnel 6 months prior to the end of the grant. Overtime will be needed during some investigations. A half-time secretary will prepare reports and provide other support to the unit.

TOTAL \$177,900

B. Fringe Benefits - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

Name/Position	Computation	Cost
<i>Employer's FICA</i>	<i>(\$177,900 x 7.65%)</i>	<i>\$13,609</i>
<i>Retirement</i>	<i>*(\$166,650 x 6%)</i>	<i>\$9,999</i>
<i>Uniform Allowance</i>	<i>(\$50/mo. x 12 mo. x 3)</i>	<i>\$1,800</i>
<i>Health Insurance</i>	<i>*(\$166,650 x 12%)</i>	<i>\$19,998</i>
<i>Workman's Compensation</i>	<i>(\$177,900 x 1%)</i>	<i>\$1,779</i>
<i>Unemployment Compensation</i>	<i>(\$177,900 x 1%)</i>	<i>\$1,779</i>
<i>*(\$177,900 less \$11,250)</i>		

TOTAL \$48,964

Total Personnel & Fringe Benefits \$226,864

C. Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Purpose of Travel	Location	Item	Computation	Cost
Training	Boston	Airfare	(\$150 x 2 people x 2 trips)	\$600
		Hotel	(\$75/night x 2 x 2 people x 2 trips)	\$600
		Meals	(\$35/day x 3 days x 2 people x 2 trips)	\$420
Investigations	New York City	Airfare	(\$600 average x 7)	\$4,200
		Hotel and Meals	(\$100/day average x 7 x 3 days)	\$2,100

Two of the investigators will attend training on forensic evidence gathering in Boston in October and January. The investigators may take up to seven trips to New York City to follow up investigative leads. Travel estimates are based on applicant's formal written travel policy.

TOTAL \$7,920

D. Equipment - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Expendable items should be included either in the "supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item	Computation	Cost
3 - 486 Computer w/CD ROM	(\$2,000 x 3)	\$6,000
Video Camera	\$1,000	\$1,000

The computers will be used by the investigators to analyze case and intelligence information. The camera will be used for investigative and crime scene work.

TOTAL \$7,000

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for computation. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Supply Items	Computation	Cost
<i>Office Supplies</i>	<i>(\$50/mo. x 12 mo.)</i>	<i>\$600</i>
<i>Postage</i>	<i>(\$20/mo. x 12 mo.)</i>	<i>\$240</i>
<i>Training Materials</i>	<i>(\$2/set x 500 sets)</i>	<i>\$1,000</i>
<i>Office supplies and postage are needed for general operation of the program. Training materials will be developed and used by the investigators to train patrol officers how to preserve crime scene evidence.</i>		
		TOTAL <u>\$1,840</u>

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Check with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
<i>Renovation</i>	<i>Add walls</i>	<i>\$5,000</i>
	<i>Build work tables</i>	<i>\$3,000</i>
	<i>Build evidence storage units</i>	<i>\$2,000</i>
<i>The renovations are needed to upgrade the forensic lab used to analyze evidence for homicide cases.</i>		
		TOTAL <u>\$10,000</u>

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

Name of Consultant	Service Provided	Computation	Cost
<i>John Doe</i>	<i>Forensic Specialist</i>	<i>(\$150/day x 30 days)</i>	<i>\$4,500</i>
<i>John Doe, Forensic Specialist, will be hired, as needed, to assist with the analysis of evidence in homicide cases.</i>			
			<i>Subtotal \$4,500</i>

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.)

Item	Location	Computation	Cost
<i>Airfare</i>	<i>Miami</i>	<i>(\$400 x 6 trips)</i>	<i>\$2,400</i>
<i>Hotel and Meals</i>		<i>(\$100/day x 30 days)</i>	<i>\$3,000</i>
<i>John Doe is expected to make up to 6 trips to Miami to consult on homicide cases.</i>			
			<i>Subtotal \$5,400</i>

Contracts: Provide a description of the product or service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost
<i>Intelligence System Development</i>	<i>\$102,000</i>
<i>The State University will design an intelligence system to be used in homicide investigations. A sole source justification is attached. Procurement Policy is based on the Federal Acquisition Regulation.</i>	
	<i>Subtotal \$102,000</i>

TOTAL \$111,900

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, or provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
<i>Rent</i>	<i>(700 sq. ft. x \$15/sq. ft.) (\$875/mo. x 12 mo.)</i>	<i>\$10,500</i>
<i>This rent will pay for space for the new homicide unit. No space is currently available in city-owned buildings.</i>		
<i>Telephone</i>	<i>(\$100/mo. x 12 mo.)</i>	<i>\$1,200</i>
<i>Printing/Reproduction</i>	<i>(\$150/mo. x 12 mo.)</i>	<i>\$1,800</i>
		TOTAL \$13,500

I. Indirect Costs - Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
<i>10% of personnel and fringe benefits</i>	<i>(\$226,864 x 10%)</i>	<i>\$22,686</i>
<i>The indirect cost rate was approved by the Department of Transportation, the applicant's cognizant Federal agency, on January 1, 1994. (A copy of the fully executed, negotiated agreement is attached.)</i>		
		TOTAL \$22,686

Budget Summary- When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal requested and the amount of non-Federal funds that will support the project.

Budget Category	Amount
A. Personnel	\$177,900
B. Fringe Benefits	\$48,964
C. Travel	\$7,920
D. Equipment	\$7,000
E. Supplies	\$1,840
F. Construction	\$10,000
G. Consultants/Contracts	\$111,900
H. Other	\$13,500
Total Direct Costs	\$379,024
I. Indirect Costs	\$22,686
TOTAL PROJECT COSTS	\$401,710
Federal Request	\$401,710
Non-Federal Amount	\$0