

## **SAMPLE - Budget Narrative – SAMPLE**

*(NOTE: The Budget Narrative is the justification of 'how' and/or 'why' a line item helps to meet the program deliverables.)*

**A. Salary – Total: \$49,318**

Program Director (FT):  $\$26,596 \times 100\% = \$26,596$

Program Coordinator (FT):  $\$22,000 \times 75\% = \$16,500$

Program Assistant (PT):  $\$9.15/\text{hr} \times 20 \text{ hrs/week} \times 34 \text{ weeks} = \$6,222$

**B. Fringes – Total: \$14,694**

Program Director: Total: \$ \_\_\_\_\_

FICA:  $\$26,596 \times .0765 = \$2,035$

**\*\*Unemployment:**  $\$20,900 \times .0072^* = \$150$

Retirement:  $\$26,596 \times .06 = \$1,596$

Health Insurance:  $\$357 \times 12 \text{ months} = \$4,284$

Program Coordinator: Total: \$ \_\_\_\_\_

FICA:  $\$22,000 \times .0765 = \$1,683$

**\*\*Unemployment:**  $\$20,900 \times .0072 = \$150$

Retirement:  $\$22,000 \times .06 \times 75\% = \$990$

Health Insurance:  $\$365 \times 75\% \times 12 \text{ months} = \$3,285$

Program Assistant: Total: \$ \_\_\_\_\_

FICA:  $\$6,222 \times .0765 = \$476$

**\*\*Unemployment:**  $\$6,222 \times .0072 = \$45$

\*Unemployment: Each employer's tax rate is assigned based on the rate schedule in force and his/her own experience. Experience includes length of liability, tax payments, taxable payroll, timeliness of payments, and benefit payments charged. Each employer's payroll for the last 3 fiscal years as of July 31 of the current year is divided into the applicable credit or debit balance to yield a ratio. This ratio is applied to the applicable rate schedule and determines the tax rate.

**\*\*Use the current Unemployment Wage Base for the Contract Year**

**C. Staff Development – Total: \$300**

The Program Assistant will attend Classes at the local community college to continue their education in the area of social work and administration for two semesters. 2 semesters x 2 classes x \$75.00 per class=\$300.00.

**D. Travel – Total: \$1,689**

The staff is expected to travel around the county/State to visit sites, attend meetings and trainings/conferences, meet with county partners, visit families etc. The agency reimbursable rate is 0.445 and not the Federal rate of 0.585.

Program Director 300 miles x .0445 = \$134; Daily Subsistence \$91.75 x 5 days = \$458.75; Total 593.

Program Coordinator 200 miles x 0.445 = \$89; Daily Subsistence \$91.75 x 5 days= \$458.75; Total \$548.

Program Assistant 200 miles x 0.445 = \$89; Daily Subsistence \$91.75 x 5 days = \$458.75; Total \$548.

**E. Equipment Purchases – Total: \$1,200**

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.

**F. Transportation-Recipient – Total \$4,380**

Due to the lack of transportation services in the county, transportation is provided for families and children to participate in activities.

Gas: \$100 a month x 12 months= \$1,200

Insurance: Automobile Liability per year for \$480

Repair and Maintenance: Routine Maintenance for Van (oil change, tires, etc.) as needed \$300.

Van Rental For use of County Transportation Vans (\$200/month x 12 months) = \$2,400.

**G. Medical Supplies and Expense –**

**Total: \$100**

4 First-aid kits will be purchased in case of a medical emergency. 4x \$25 = \$100

**H. Cost of Space – Non Residential –**

**Total: \$7,133**

Monthly rent and utilities cost is necessary for the site location to provide the services and activities. The cost is pro-rated at 50% for Rent and Utilities because the Department of Education Contract covers the other 50% of the cost.

**Rent:** \$600 a month (pro-rated 50% of usage) \$300 x 12 months= \$3,600.

**Utilities:** \$300 a month (pro-rated 50% of usage) \$150 x 12 months= \$1,800.

**Repair/Maintenance:** \$50 a month x 12 months= \$600.

**Janitorial Supplies:** \$30 a month x 12 months = \$360.

**Liability/Property Insurance:** \$1,546 per year (pro-rated 50%) = \$773.

**Example based on square footage calculation:**

The total monthly cost of space is \$5,000 per month which includes rent, utilities, repairs and maintenance, and janitorial services. Cost of space is appropriated according to space occupied by program staff. Total square footage for the Refugee Office is 4,000. The Targeted Assistance program is allocated 700 square feet, or 17.5% of the total. Cost of space for Targeted Assistance: \$5,000 x 17.5% x 12 months = \$10,500

**I. Room and Board- Residential Treatment – N/A**

**Total: \$0**

**J. Service Payments - N/A**

**Total: \$0**

**K. Other –**

**Total: \$9,651**

**Meeting Supplies:** to provide supplies for administrative meetings, workshops, etc. \$75 x 12 months = \$900.

**Employee Training:** to provide supplies for professional development and orientation for staff. \$41.67 x 12 months = \$500.

**Dues and Subscriptions:** to maintain memberships to organizations \$10 x 12 months = \$1,200.

**Office Supplies** including binders, file folders, printer paper, toner, staples, etc. \$100 per month x 12 months = \$1,200.

**Phone and Internet Service:** This service is needed to stay connected to funding sources, parents, community collaborators and staff. \$ 125 per month x 12 months = \$1,500.

**Postage:** Includes mailing, postage of flyers, program announcements, fiscal reports etc. \$100 x 12 months = \$1,200.

**Printing:** to include flyers, registration forms, handouts, workshop information, binding etc. \$41.67 x 12 months = \$500.

**Advertising:** To include hiring notices, meetings, special events \$50 x 12 months = \$600.00.

**Curricula Cost:** (Name Curricula and population it will serve): \$1,200.

**Snacks:** provided for meetings, participants, etc. \$70.92 x 12 months = \$851.

**L. Indirect Costs – N/A**

**Total: \$0**

**\*\*Indirect cost rate for Federal Award Administration cost limitation is 10%      Total: \$88,465**