



BUDGETING FOR AN EARMARK PROPOSAL



EARMARK PROPOSAL BUDGET REQUIREMENTS

- **Budget Information Form**
- **Budget Category Worksheets:**
 - MS Excel Template
- **Budget Narrative**
- **Identification/Description of Administrative Costs**





BUDGET WORKSHEETS: SF-424A

SF-424A
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Microsoft Excel - SF 424A and Budget Worksheets - R6 Revised to PEC 04 14 08 pm (FINAL).xls [Read-Only]

BUDGET INFORMATION - Non-Construction Programs
SECTION A - BUDGET SUMMARY

Grant Program Function (a)	Catalog of Federal Domestic Assistance (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Congressional Earmark 2008	17.261	\$	\$	\$	\$	\$
2.						
3.						
4.						
5. Totals		\$	\$	\$	\$	\$

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				
	(1)	(2)	(3)	(4)	(5)
a. Personnel	\$	\$	\$	\$	\$
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a - 6h)	\$	\$	\$	\$	\$
j. Indirect Charges					
k. TOTALS (sum of 6i and 6j)	\$	\$	\$	\$	\$
7. Program Income	\$	\$	\$	\$	\$

Standard Form 424A (Rev. 7-97)
Prescribed by OMB Circular A-102





BUDGET WORKSHEETS: SF-424A

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SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8.	\$	\$	\$	\$	
9.					
10.					
11.					
12. TOTAL (sum of lines 8 - 11)	\$	\$	\$	\$	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$	\$	\$	\$	\$
14. NonFederal					
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$	\$
SECTION E - BUDGET ESTIMATES FOR FEDERAL FUNDS FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16. Congressional Earmark 2008	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16 - 19)	\$	\$	\$	\$	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges			22. Indirect Charges		
23. Remarks					

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Ready NUM



BUDGET WORKSHEETS: Personnel



Name of Grantee Organization		Funding Period		
The Best Workforce Development Program, Inc.		07/01/08	to	06/30/09
Amount Awarded		# of Months		12
\$ 500,000				



Object Class Category (a.): PERSONNEL				
A	B	C	D	E
Position	% of Time	Monthly Salary/Wage	# of Months	Cost
1. Executive Director	20.00%	\$ 3,600	12.00	\$8,640
2. Project Director	100.00%	2,200	12.00	\$26,400
3. Administrative Assistant	50.00%	1,200	12.00	\$7,200
4. Job Developer	100.00%	2,000	12.00	\$24,000
5. Case Worker	100.00%	1,600	10.00	\$16,000
6. Case Worker	100.00%	1,600	5.00	\$8,000
7. Outreach Specialist/Recruiter	40.00%	1,400	12.00	\$6,720
TOTAL PERSONNEL				\$96,960

Budget Narrative: PERSONNEL

The total amount for Staff Salaries is projected to be \$96,960. The Project anticipates the need for seven staff persons, four are new hires and will work exclusively on this project – Project Director, Job Developer, and two Case Workers. However, one case worker is only needed during April-August when the project is operating at its peak. The Administrative Assistant is a current part time staff person and through this grant she will become full time, assuming the day to day office operations for the program. As a result, she will dedicate 50% of her time to the project. The Outreach Specialist/Recruiter is also a current staff person some of whose duties will be reassigned so that during the course of the grant, he will be scheduled to work two days a week on this activity (40%). The Executive Director of the project, who oversees a staff of 15 and several ongoing projects, will spend 20% of her time on this project which is a new undertaking for the agency.





BUDGET WORKSHEETS: SF-424A

SF-424A

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Personnel
Object Class
Category is
autofilled
from
Personnel
Worksheet

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OMB Approval No. 0348 - 0044

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Congressional Earmark 2008	17.261	\$	\$	\$ 500,000.00	\$	\$ 500,000.00
2.						
3.						
4.						
5. Totals		\$	\$	\$ 500,000.00	\$	\$ 500,000.00

SECTION B - BUDGET CATEGORIES

Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				
	(1)	(2)	(3)	(4)	(5)
a. Personnel	\$ 96,960.00	\$	\$	\$	\$ 96,960.00
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a - 6h)	\$ 96,960.00	\$	\$	\$	\$ 96,960.00
j. Indirect Charges					
k. TOTALS (sum of 6i and 6j)	\$ 96,960.00	\$	\$	\$	\$ 96,960.00
7. Program Income					

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SF424A Page 1 SF 424A Page 2 a. Personnel b. Fringe c. Travel d. Equipment e. Supplies f. Contractual h. Other (Including Training) i. Indirect

Ready NUM



The Earmark Training Conference – Budgeting for an Earmark Proposal

BUDGET WORKSHEETS: Fringe Benefits

Object Class Category (b.): FRINGE BENEFITS				
A	B	C	D	E
Position/s	Benefit/s	Rate	Base Amount	Cost
1. Executive Director	Disability (Long-Term)	1.20%	\$ 8,640	\$ 104
2. Project Director	Full Package	34.00%	26,400	8,976
3. Administrative Assistant	Full Package	34.00%	7,200	2,448
4. Job Developer	Full Package	34.00%	24,000	8,160
5. Case Worker	Full Package	34.00%	16,000	5,440
6. Case Worker	Full Package	34.00%	8,000	2,720
7. Outreach Specialist/Recruiter	Full Package	34.00%	6,720	2,285
TOTAL FRINGE BENEFITS				\$30,133

Budget Narrative: FRINGE BENEFITS

The fringe benefit rate for 6 employees of this project is 34% of staff salaries or \$30,133 and accounts for the full package of benefits that consists of (a) medical, dental and vision coverage; (b) short- and long-term disability insurance; (c) holiday and sick leave pay; (d) life insurance; and (e) FICA and Unemployment Insurance. Fringe benefit rate for the Executive Director position is 1.20% and includes the Long-Term Disability Insurance only.

Choose benefits package from dropdown menu in MS Excel

Object Class Category (b.): FRINGE BENEFITS		
A	B	C
Position/s	Benefit/s	Rate
1.		
2.	Full Package	
3.	Partial Package (List in Narrative)	
4.	Disability (Long-Term)	
5.	Disability (Short-Term)	
6.	Medical	
7.	Dental	
8.	Vision	
9.	Life	





BUDGET WORKSHEETS: Travel

Object Class Category (c.): TRAVEL					
A	B	C	D	E	F
Item	# of Staff	# of Units	Unit Type	Cost per Unit	Cost
1. Mileage - Project Director	1	8,000	Miles	\$ 0.42	\$ 3,360
2. Mileage - Job Developer	1	12,000	Miles	0.42	5,040
3. Mileage - Case Manager (Full-Time)	2	10,000	Miles	0.42	8,400
4. Mileage - Outreach Specialist	1	5,000	Miles	0.42	2,100
5. Per Diem - Project Director	1	40	Day/s	35.00	1,400
6. Per Diem - Job Developer	1	40	Day/s	35.00	1,400
7. Per Diem - Case Manager (Full-Time)	2	40	Day/s	35.00	2,800
8. Per Diem - Outreach Specialist	1	20	Day/s	35.00	700
9. Lodging for Training/Conferences	4	3	Day/s	100.00	1,200
10. Per Diem for Training/Conferences	4	4	Day/s	35.00	560
11. Plane Tickets for Conferences	4	1	Trip/s	350.00	1,400
12. Miscellaneous Travel	5	10	Month/s	50.00	2,500
TOTAL TRAVEL					\$30,860

Budget Narrative: TRAVEL

Mileage costs for the Project Director, Job Developer, two Case Managers, and Outreach Specialist are to conduct recruitment, provide outreach, visit work sites, monitor the program, provide case management to participants, and attend partner meetings. Mileage is calculated at 42 cents per mile with an estimated total mileage of 45,000 miles over two years. Per Diem rates for the staff is calculated at \$35 per day based on the organizational travel policies; the staff will travel to local community colleges, community-based organizations, and high schools to present the program to other populations. Lodging, per diem, and transportation ticket costs for Training/Conferences is reserved for the two individuals for the DOL Earmark training session and two staff for financial management training. Miscellaneous Travel is for staff's local travel. Total cost of travel is \$30,860.





EQUIPMENT

- At least \$5,000 unit cost and
- Useful life of more than one year
- Prior Grant Officer approval required





BUDGET WORKSHEETS: Equipment

Object Class Category (d.): EQUIPMENT			
A	B	C	D
Item	# of Items	Cost per Item	Cost
1. Die Cutting Machine	1	5,500	\$ 5,500
LAN Equipment	1	7,500	7,500
TOTAL EQUIPMENT			\$13,000

Budget Narrative: Equipment

Die cutting machine will be used by the program participants to provide the hands-on experience on die-cutting and embellishing. The project will be purchasing one machine at \$5,500. This is an average price for the industrial die cutting machines available on the market today. The project will also purchase LAN equipment, including switches and routers, as well as LAN cables so that staff on the project can connect their computers to the company network. The price of LAN Equipment, including cabling, switches and routers, to be purchased is \$7,500. Prices for LAN equipment are estimated based on the average prices of LAN equipment on the market.





BUDGET WORKSHEETS: Supplies

Object Class Category (e.): SUPPLIES				
A Item	B # of Units	C Unit Type	D Cost per Unit	E Cost
Office Supplies	12	Month/s	\$ 100	\$ 1,200
Books for Die Cutting Class	100	Item/s	40	4,000
Protective Eye Wear	100	Item/s	12	1,200
Computer and Printer	4	Item/s	1,000	4,000
Trainer's Manual	1	Item/s	275	275
Postage	12	Month/s	100	1,200
TOTAL SUPPLIES				\$11,775
Budget Narrative: SUPPLIES				
<p>Office supplies (\$1,200) include file folders, paper, pens, and other basic supplies. The budgeted amounts listed on the SF-424A worksheets are based on an assessment of per month costs for similar projects from last program year (January 1, 2007 to January 1, 2008). Three computers and one printer (\$4,000) will be installed in the classroom and are not a part of the organization's IT system. Books for Die Cutting Class are required for the training sessions. One book per participant will be purchased for the project. Protective eye wear is required for each participant. A trainer's manual with in-class exercises and class outline will be purchased. be incurred. Monthly postage costs will be incurred for mailing of the outreach and recruitment materials.</p>				





CONTRACTUAL ARRANGEMENTS

- **Procurement = Acquiring goods and services from non-grantee sources**
- **Open and free competition**
- **Procurement standards apply to all subrecipients**
 - Service providers
 - Partners
 - Part of proposal development
 - Contributes resources to the project
 - Integral part of the scope of work





BUDGET WORKSHEETS: Contractual

Object Class Category (f.): CONTRACTUAL	
A	B
Brief Description	Cost
Contract for Die Cutting Training ABC, Corp.	\$ 100,000
Contract for mentors	25,000
Evaluator	5,000
TOTAL CONTRACTUAL	\$130,000
Budget Narrative: CONTRACTUAL	
<p>The ABC Corporation will develop a customized training curriculum for high-technology manufacturing using instrumentation available at the organization. This is in addition to the die cutting machine being purchased with grant funds. ABC is the only entity in the grantee area which has this highly sophisticated equipment available, is a partner in the proposal development, is providing use of the equipment and training facility at no cost to the grant, and is integral to the overall goal of the grant. The total contract amount for ABC Corporation is \$100,000. We will also hold a free and open competition to procure an entity to provide mentoring services to our at-risk participants. Based on past experience, we are budgeting \$25,000 for this contract. We have also set aside \$5000 for the required evaluation which we will put out for bid.</p>	





BUDGET WORKSHEETS: Other Costs

Object Class Category (h.): OTHER COSTS (Including Training Expenses)

Item	# of Units	Unit Type	Cost per Unit	Cost
Die Tool Class Tuition	100	Item/s	\$ 1,500	\$ 150,000
Rent of Classroom for Work Safety Course	45	Day/s	100	4,500
Work Safety Course for 50 Attendees	2	Item/s	500	1,000
TOTAL OTHER COSTS				\$155,500

Budget Narrative: Other Costs

These costs include Die Tool class tuition (\$1,500) for each participant, rent of Classroom for the Work Safety Course for approximately 50 attendees that fail the safety test.





BUDGET WORKSHEETS: Indirect Costs

Option A: Grantees that have Indirect Cost Rate Agreement



Object Class Category (i.): INDIRECT CHARGES	
OPTION A	
For grantees that have an approved Indirect Cost Rate Agreement	
Federal agency that issued the agreement	HHS
What is the approved rate (%)?	15.00 %
What is the base against which rate is applied? (Note: enter description as specified in the agreement)	<i>Total direct costs excluding equipment expenditures and that portion of each subaward in excess of \$25,000</i>
What is the the base amount (\$)?	\$ 375,328
Enter the rate (%) that will be used for this grant	8.44%
Enter the amount (\$) that will be used for this grant	\$ 31,672
OPTION B	
For grantees that DO NOT have an approved Indirect Cost Rate Agreement	
Enter fixed amount (\$) that will be used	
(Note: This will be only temporary until your Indirect Cost Rate Application is submitted and approved)	
TOTAL INDIRECT CHARGES	
	\$31,672
Budget Narrative: Indirect Charges	
<p>We have a currently approved indirect cost rate agreement from HHS for 15% covering the period January 1, 2007 to December 31, 2009. The indirect cost based is total direct costs excluding equipment expenditures and that portion of each subaward in excess of \$25,000. We are only charging approximately 8.44% IDCRC to the grant in order to stay within the 10% administrative cost limitation. We will charge the balance of the indirect costs to a nonfederal source.</p>	





BUDGET WORKSHEETS: Indirect Costs

Option B: Grantees that DO NOT have Indirect Cost Rate Agreement

Object Class Category (i.): INDIRECT CHARGES	
OPTION A	
For grantees that have an approved Indirect Cost Rate Agreement	
Federal agency that issued the agreement	
What is the approved rate (%)?	
What is the base against which rate is applied? (Note: enter description as specified in the agreement)	
What is the the base amount (\$)?	
Enter the rate (%) that will be used for this grant	
Enter the amount (\$) that will be used for this grant	
OPTION B	
For grantees that DO NOT have an approved Indirect Cost Rate Agreement	
Enter fixed amount (\$) that will be used	\$ 31,672
(Note: This will be only temporary until your Indirect Cost Rate Application is submitted and approved)	
TOTAL INDIRECT CHARGES	
	\$31,672
Budget Narrative: Indirect Charges	
<p>In the previous year, our agency has spent approximately 8.4% of its direct costs on overhead costs. Therefore, we are estimating that \$31,672 of our grant award will be spent on overhead costs. We will submit an indirect cost proposal to our Federal cognizant agency within 90 days of the grant award. After we have received an approved indirect cost rate, if necessary, we will submit a budget modification request to adjust the amount budgeted for indirect costs.</p>	





ADMINISTRATIVE COSTS

Special Clauses and Conditions (Part IV of Grant Award Agreement)

- **Administrative costs are function based:**
 - Accounting
 - Audit
 - Budgeting
 - Financial Management
 - Payroll
 - Personnel Management
 - Procurement
 - Property Management
 - Monitoring related to administrative activities
 - Travel related to administrative functions
 - IT related to administrative functions
 - Goods and Services related to administrative functions





ADMINISTRATIVE COSTS

Special Clauses and Conditions (Part IV of Grant Award Agreement)

- **Limitations**
 - 10% of total grant award amount
 - Include BOTH direct and indirect administrative costs





BUDGET WORKSHEETS: Administrative Costs

Budget Narrative: Administrative Costs

Administrative costs charged to this project will include salaries and fringe benefits of the Executive Director (\$8,744), the Administrative Assistant (\$9648), a portion of the postage and office supplies (\$650) and a portion of the cost of the LAN equipment (\$3500), totaling \$22,542. Additionally, 65% of our indirect costs, \$20,587, are classified as administrative costs. This results in a total of \$43,129 in administrative costs, constituting 8.6% of the total grant award of \$500,000.





BUDGET WORKSHEETS: Completed SF-424A

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BUDGET INFORMATION - Non-Construction Programs						
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5. Totals		\$	\$	\$ 500,000.00	\$	\$ 500,000.00
SECTION B - BUDGET CATEGORIES						
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY					(5)
	(1)	(2)	(3)	(4)	(5)	
a. Personnel		\$ 96,960.00	\$	\$	\$	\$ 96,960.00
b. Fringe Benefits		30,133.00				30,133.00
c. Travel		30,860.00				30,860.00
d. Equipment		13,000.00				13,000.00
e. Supplies		11,875.00				11,875.00
f. Contractual		130,000.00				130,000.00
g. Construction						
h. Other		155,500.00				155,500.00
i. Total Direct Charges (sum of 6a - 6h)		\$ 468,328.00	\$	\$	\$	\$ 468,328.00
j. Indirect Charges		31,672.00				31,672.00
k. TOTALS (sum of 6i and 6j)		\$ 500,000.00	\$	\$	\$	\$ 500,000.00
7. Program Income		\$	\$	\$	\$	\$

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Ready NUM

