

## Example Budget Table

This fictitious sample budget detail/narrative is based on a hypothetical EPA assistance agreement supporting a pesticide reduction campaign and grant competition. The agreement requires a recipient cost share of 25% of total costs. This sample includes required budget information including an overall detailed budget table, budget narrative, and a detailed budget by year.

In this example the applicant is using the de minimus Indirect Cost Rate of 10%. If an applicant has an indirect cost rate they should attach its negotiated indirect cost rate agreement. For more information about indirect costs, refer to indirect cost policy, guidance, and training in [RAIN-2018-G02](#).

Please also reference the [Interim General Budget Development Guidance for Applicants and Recipients of EPA Financial Assistance](#).

<b>Budget Table Example</b>			
	<b>EPA Requested Funding</b>	<b>Cost Share provided by applicant (25%)</b>	<b>Total</b>
<b>Personnel</b>			
1 Project Manager 1.0 FTE Full Time @ \$92,501/year (6 years). $\$92,501 \times 6 = \$555,006$	\$277,503	\$277,503	\$555,006
1 Grant Administrator 0.5 FTE 50% Time @ \$80,000/year (6 years). $\$80,000 \times 6 \times 0.5 = \$240,000$	\$120,000	\$120,000	\$240,000
3 Scientists 3.0 Full Time FTE @ \$100,033/year (6 years). $\$100,033 \times 6 \times 3 = \$1,800,594$	\$900,297	\$900,297	\$1,800,594
2 Engineers 2.0 Full Time FTE @ \$91,832/year (6 years). $\$91,832 \times 6 \times 2 = \$1,101,984$	\$550,992	\$550,992	\$1,101,984
<b>Total Personnel</b>	<b>\$1,848,792</b>	<b>\$1,848,792</b>	<b>\$3,697,584</b>
<b>Fringe Benefits</b>			
Fringe rounded to nearest dollar ( $\$3,697,584 \times 36.7\%$ )	\$1,357,013		\$1,357,013
<b>Total Fringe</b>	<b>\$1,357,013</b>	<b>\$0</b>	<b>\$1,357,013</b>
<b>Travel</b>			
Lodging: $\$152/\text{night} \times 18 \text{ nights} \times 3 \text{ staff} = 8,208$ . M&IE: $\$74 \times 18 \text{ days} \times 3 \text{ staff} = 3,996$ . Mileage: $925 \text{ mi/year} @ \$0.655/\text{mi} \times 6 \text{ years} = \$3,636$	\$15,840		\$15,840
<b>Total Travel</b>	<b>\$15,840</b>	<b>\$0</b>	<b>\$15,840</b>
<b>Equipment</b>			\$0
None			\$0

<b>Supplies</b>			
Miscellaneous office supplies (\$150/year x 6 years)	\$900		\$900
Mailing supplies (\$100/year x 6 years)	\$600		\$600
Laptop computer (3 @ \$1000)	\$3000		\$3000
Monitoring supplies (\$7500 total)	\$7500		\$7500
<b>Supplies Total</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>
<b>Contractual</b>			
Lab Contract rate of \$10,000 per year (\$10,000 x 6 = 60,000)	\$60,000		\$60,000
<b>Total Contractual</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>
<b>Other</b>			
Subawards for pesticide reduction competition, approximately \$100,000 per award (100,000 x 30 = 3,000,000)	\$2,636,478	\$363,522	\$3,000,000
Other costs include communication services, software licenses, office lease and utilities, boat rental. See breakdown in narrative below.	\$201,360		\$201,360
<b>Total Other</b>	<b>\$2,837,838</b>	<b>\$363,522</b>	<b>\$3,201,360</b>
<b>Indirect</b>			
Using Indirect Rate of 10% on salary and benefits (\$3,697,584 + \$1,357,013) x 10%	\$505,460		\$505,460
<b>Total Indirect</b>	<b>\$505,460</b>	<b>\$0</b>	<b>\$505,460</b>
<b>TOTAL FUNDING</b>	<b>\$6,636,943</b>	<b>\$2,212,314</b>	<b>\$8,849,257</b>
	<b>EPA Requested Funds</b>	<b>Mandatory Cost Share</b>	<b>TOTAL COST</b>

**Sample Budget Narrative:**

- Recipient cost share calculation (rounded to nearest dollar):  $\$2,212,314 / \$8,849,257 = 25\%$
- **Personnel Costs:** We will fund 1 Project Manager, 3 Scientists, and 2 Engineers at full time FTEs per year of this program for a total of six years. We will fund 1 Grant Administrator at 50% of their FTE. Total salaries rounded to nearest dollar.
- **Fringe Costs:** Benefits are approximately 36.7% of salaries from agency standard based on FY23 actual costs. Includes Social Security, retirement, Medicare, workers compensation, and health insurance.
- **Travel Costs:** There is no international travel for this project. Travel consists of inspection visits, attendance at meetings and conferences, pollution prevention activities, and

coordination with sub-recipients in the Portland Metro Area. This includes mileage, lodging and per diem as applicable for 3 staff. Travel budget is calculated at [GSA standard rates](#) and are charged when actual reimbursable expenses are incurred. Lodging estimated to be \$152/night x 18 nights over 6 years x 3 staff = 8,208. MI&C at \$74 x 18 days x 3 staff = 3,996. Mileage: 925 mi/year @\$0.655 /mi x 6 years = \$3,636. Total = \$15,840

- **Equipment Costs:** There are no equipment costs for the proposed activities. Our equipment threshold is \$5,000.
- **Supply Costs:** This includes miscellaneous office supplies such as paper, markers, hand sanitizer, etc. (\$150 per year x 6 years = \$900), mailing supplies such as poster paper and envelopes for fliers to promote subaward grant competition (\$100 per year x 6 = \$600), monitoring supplies such as sample bottles, bailers, pumps, etc. (\$7500 based on previous monitoring project costs), 3 laptop computers (3 x \$1000 = \$3000).
- **Contract Costs:** Contracted laboratory services will include QAPP development for project implementation monitoring, and sampling to evaluate effectiveness of pesticide collection campaign. The estimated contract rate of \$10,000 per year is based on previous similar contracts. (\$10,000 x 6 = 60,000)
- **Other Costs:** This project will award approximately 30 small scale subawards which will support pesticide reduction actions. Subawards at approximately \$100,000 per award (100,000 x 30 = 3,000,000). See our Project Narrative for how the subawards will be managed and awarded. Other costs include communication services (cell phone plan \$1,300 x 6 years x 6 staff = \$46,800), Wi-Fi \$1200 x 6 years = \$7,200), ArcGIS software (\$350 x 3 laptops x 6 years = \$6,300), Microsoft software (\$150 x 3 laptops x 6 years= \$2,700), office lease (\$8,100 x 6 years = \$48,600), utilities (\$6,650 x 6 years = \$39,900), boat rental for field sampling (\$49,860). \$46,800 + \$7,200 + \$6,300 + \$2,700 + \$48,600 + \$39,900 + \$49,860 = \$201,360
- **Indirect Cost Rate:** We will the 10% de minimus for our Indirect Cost Rate.

[Applicant name] Detailed Budget by Year (Details provided in budget detail portion of project narrative)							
Budget Categories	Sept 2023	Sept 2024	Sept 2025	Sept 2026	Sept 2027	Sept 2028	Total
Personnel	616,264	616,264	616,264	616,264	616,264	616,264	\$3,697,584
Fringe Benefits	226,169	226,169	226,169	226,169	226,169	226,168	\$1,357,013
Travel	2,640	2,640	2,640	2,640	2,640	2,640	\$15,840
Equipment							\$0
Supplies	2,000	2,000	2,000	2,000	2,000	2,000	\$12,000
Construction							\$0
Contractual	0	12,000	12,000	12,000	12,000	12,000	\$60,000
Other	533,560	533,560	533,560	533,560	533,560	533,560	\$3,201,360

Total Direct Charges	1,380,633	1,392,633	1,392,633	1,392,633	1,392,633	1,392,632	<b>\$8,343,797</b>
Indirect Charges	\$84,244	\$84,244	\$84,243	\$84,243	\$84,243	84,243	<b>\$505,460</b>
Totals	1,464,877	\$1,476,877	1,476,876	1,476,876	1,476,876	1,476,875	<b>\$8,849,257</b>

EPA Funding amount must be included on the SF-424 in Section 18.a and on the SF-424A in: Cell 5(e) under Section A – Budget Summary; and Column (1) under Section B – Budget Categories.

Total Project Cost must be included on the SF-424 in Section 18.g and on the SF-424A in: Cell 5(g) under Section A – Budget Summary; and Column (5), Row k under Section B – Budget Categories.

Other Leveraged Funds should NOT be included in the SF424 and SF424A.