

# Attachment D: Budget and Budget NarrativeTraumatic Brain Injury Grant Requests for Proposal

### Year 1: August 2023 – July 2024

### Budget Summary

|  |  |
| --- | --- |
| **Expense Item** | **Amount** |
| Staff Salary | $ |
| Payroll Taxes and Fringe Benefits | $ |
| Consultant and Contract Services | $ |
| Supplies, Printing, Postage | $ |
| Travel | $ |
| Indirect Expenses | $ |
| **Total Expenses** | **$** |

### Budget Narrative

|  |  |  |
| --- | --- | --- |
| **Expense Item** | **Details** | **Amount** |
| **Staff Salary** | Program Position 1: Name or to-be-namedInclude description of job responsibilities, percent to be funded by this project. | $ |
| **Staff Salary** | Program Position 2: Name or to-be-namedInclude description of job responsibilities, percent to be funded by this project. | $ |
| **Payroll Taxes and Fringe Benefits** | Describe how this is calculated | $ |
| **Consultant and Contract Services** | Include consultant name, company , description of deliverables | $ |
| **Supplies, Printing, Postage** | Include purpose, estimated costs | $ |
| **Travel** | Describe purpose for travel and estimated expenses, destination, mileage, etc. for staff directly involved in this project. | $ |
| **Other Expenses** | Expenses not already listed  | $ |
| **Total Direct Expenses** | Not to exceed 10% or federally approved amount | $ |
| **Indirect Expense** | Include indirect expense | $ |
| **Total Budget for Year** | Include total budget for year | $ |

## Instructions for Budget Narrative

Read the budget justification instructions prior to completing the budget justification form.

### Salaries

Funds can be used for salary of staff members directly involved in the proposed program (planning, developing, evaluation, delivering or supporting) and supported by proper time tracking documentation. Salary expenses not supported by time tracking documentation may be included in the indirect line if these unsupported salaries were included on the Indirect Cost Questionnaire form and approved by MDH.

For each proposed funded position, list the position/title/staff name, the full time equivalent (FTE), annual salary, hourly salary, total salary requesting, and justification.

### Fringe Benefits

All other costs, except for compensation, for full- or part-time employees proposed in the budget. These may, but are not required to include: employer portion of FICA and Medicare, medical and dental insurance, long-term disability insurance, life and accidental.

Provide a breakdown of what your fringe rate includes in the justification area. If fringe rate differs by employee provide the breakdown for each employee.

**Example:**

6.20 % - FICA

1.45% - Medicare

3.00% - Retirement

12.35% - Insurance

23.00% - Total

### Contractual Services

Applicants must identify any subcontracts that will occur as part of carrying out the duties of this grant program as part of the Contractual budget line item in the proposed budget. The use of contractual services is subject to State review and may change based on final work plan and budget negotiations with selected grantees.

Applicant responses must include:

* Anticipated contractor/consultant’s name (if known) or selection process to be used
* Description of services to be contracted
* Length of time the services will be provided
* Specific expense line items
* Total amount to be paid to contractor

### Supplies

All program costs related to the purchase of items with a cost of less than $5,000 must be itemized (examples: PPE, office supplies, postage, copying costs, brochures & educational material, computer, software).

**Example:**

Masks: 10/boxes @ $20/per box = $200

Brochures and Educational Materials: $1,000/brochures @ $0.25/each = $250

iPad for Program Manager: 1 iPad @ $800 = $800

### Equipment

All equipment with a purchase price greater than $5,000 that is tangible, and has a useful life of more than one year must be itemized. These costs must be approved by MDH prior to purchase.

### Other Expenses

All program cost items, not included in the previous definitions must be specified (Examples: advertising, translation/interpretation costs, staff training, and volunteer stipends).

### Subtotal

Sum of lines above (salaries, fringe benefits, travel and subsistence, supplies, contractual, equipment, other expenses).

### Indirect Costs (if applicable)

Indirect costs include costs for activities, goods or services that benefit more than one program and cannot be traced to a specific program. These costs are often allocated across an entire agency and multiple programs.

The following are examples that could be included in indirect costs:

* A portion of the total cost of the organization’s annual audit.
* A portion of the organization’s monthly printer/copier lease and maintenance fees, when an internal system does not allow service to be tracked by program.
* A portion of the organization’s administrative support, accounting or human resources, when an internal system does not allow time to be tracked by program.
* A portion of the organization’s occupancy costs, when it is not feasible or reasonable to calculate by program.

In contrast, administrative costs are expenses not directly related to delivering grant objectives, but necessary to support a particular grant program. These are items that, while general expenses, can be attributed and appropriately tracked to specific awards. These items should be included in the grantee budget as direct expenses in the appropriate lines (salaries, fringe benefits, travel and subsistence, supplies, contractual, equipment, other expenses). They **should not** be included in the indirect line.

The following are examples of administrative costs that should be included in direct lines of the budget:

* A portion of the organization’s monthly printer/copier lease and maintenance fees, calculated by tracking how many jobs were coded to the grant program and applying a percentage based on usage.
* A portion of the organization’s administrative support, accounting or human resources, calculated by tracking time spent by staff on the grant program.
* A portion of the organization’s occupancy costs, calculated by applying a square footage cost total to the amount of physical space used for grant program management and activities.

The total allowed for indirect costs can be charges up to your federally approved indirect rate, or up to a maximum of 10%. If the applicant will be using a Federally Negotiated Indirect Cost Rate, you will need to submit with your application your most current federally approved indirect rate.

### Total

Sum of lines subtotal and indirect lines above.

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To obtain this information in a different format, call: 651-201-3969.