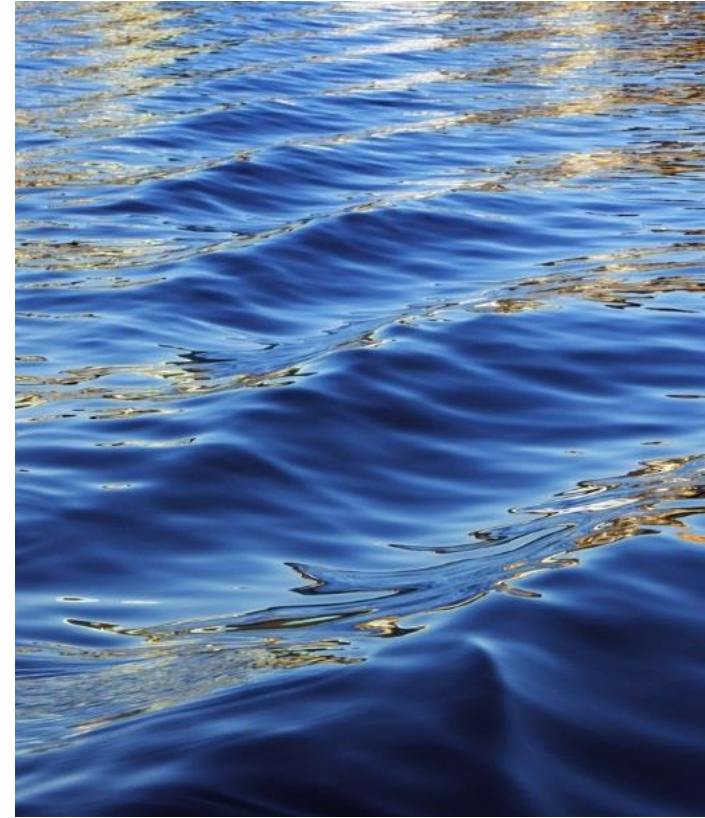


# Developing a Budget and Budget Narrative for Grant Proposal Applications

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# Grant Proposal

- Executive summary
- Need statement
- Project Design
- Evaluation plan
- **Budget and budget narrative**
- Appendix

## Lincoln/Lancaster County Grantmakers Common Application Form. (12/01/03)

Follow this format, and number and restate the headings.

Foundation Applied To: Cooper Foundation

Application Date: 12/31/2006

Federal Tax I.D. Number: 47-0655582

### ORGANIZATIONAL INFORMATION

**Provide the following information in two pages using this format.**

A. Organizational Name	Lincoln Literacy Council
B. Address/9-digit Zip Code	745 S. 9 <sup>th</sup> Street, Lincoln NE 68508
C. Telephone Number	(402) 476-7323
D. Fax Number	(402) 476-2122
E. E-Mail Address	cnaiff@lincolnliteracy.org
F. Website	www.lincolnliteracy.org
G. Chief Executive Officer	Clayton Naff
H. Contact Person and Title	Same

### I. Purpose of Request

**A one-paragraph summary of the amount requested and its purpose.**

This request seeks \$10,000 to support literacy and workforce preparation services provided to at least forty women participating in the Lincoln Literacy Council's Refugee Women's Group. The RWG is an employment-focused, English-language-study group for women who entered the United States as refugees or are family members of refugees. It meets weekly and leverages substantial volunteer and in-kind support. The participating women are among the most vulnerable newcomers to our community, but they hold the potential to be productive citizens. To fulfill that potential, they must become literate in oral and written English, obtain basic employability skills, and understand the cultural norms of life in Lincoln. Experience has shown that to help them meet these goals, a program must provide transportation and child supervision, as well as strong and encouraging leadership. This in turn requires a credible and skilled coordinator. The funds requested will help support those services and coordination for a year.

# “How do you usually read a grant request?”

## (Jane Geever’s Survey)

- "I look at the budget. Over the years I've learned that narrative can be enriching, but the numbers are stark and straightforward. I want to see that the money is doing the job described in the proposal." Joel Orosz, W.K. Kellogg Foundation
- "I skip around the document in the following way: first the budget, to see if the request is appropriate and to see the agency's financials; then the project section, to see what they want to accomplish; then the board list." Lynn Pattillo, The Pittulloch Foundation, Inc.
- "I often look at the budget and then read the proposal backwards." Michael Gilligan, The Henry Luce Foundation, Inc.
- “Seasoned reviewers will often turn to the budget first, before reading the proposal, because they can tell so much about your organization and your proposal simply by reading the story told by the numbers.”

## The role of the budget

- “The budget line items, which are the specific expenses and income, need to relate to and support the project’s goals, objectives, and **activities**”
- Funders evaluate:
  - being practical
  - being realistic and reasonable
  - being well-tied (specific-itemize)
  - being able to complete projects successfully

## Describing Budgets: Poor, Fair, and Good

- \$10,000 for reading improvement; **How many? ????**
- 

- \$10,000 for reading improvement, including \$7,000 for teacher training for 10 teachers and substitute time and \$3,000 for materials and new books; **How the totals calculated? Not enough details**
- 

- \$10,000 for reading improvement, including \$5,000 for teacher training for 10 teachers at (10x\$500 each), \$2,000 for teacher substitute time (\$20/hr x 10 hrs x 10 classrooms), and \$3,000 for materials and new books (\$200 new books and \$100 materials x 10 classrooms); **Great detail!**

## Determine the budget requirements of the program for which you are applying [Funder's rules]

- Cost share/matching funds?
- Allow indirect costs?
- Exclude or limit certain costs?
- Require certain costs?
- Maximum and minimum awards?
- Anticipated budget period?
- Budget format?
- Requirements for the budget narrative?

## Funder's rules *...continued*

- **Amount to request:**

- “keep the numbers as realistic as possible”
- “no more than the funder’s average grant amount on your initial approach”
- “ask for a lower amount puts you at a psychological advantage”
- “ask for an unusual amount (such as \$18,750 instead of \$20,000) makes your request look more authentic and less capricious”

## Two budgets

- **Organizational Operating Budget**

- (Annual Budget)**

- Revenues
  - Expenses
  - Multi-year (Actual; Budget; Budget)

- **Project (program) Budget**

- A project budget is the estimated financial plan for a project, for which funding is required.
  - The total program budget is not just the grant request. It's the grant request plus all matching resources



# Budget Spreadsheet

Budget Item	Grant Request	Other Cash	In-Kind	Total
Personnel Expenses	Requesting to the funder	Committed by Board (Internal funds)	Volunteers & donations (Space, food, etc..)	
Salaries & Wages				
1)				
2)				
Non-personnel Expenses				
Materials & Services				
1)				
2)				
Total Direct Expenses				
Indirect Expense @___% of Total Direct Expense				
Total Program Expense (Direct + Indirect Expense)				

## Direct costs

- Personnel costs
  - Salary and wages
  - Fringe benefits
- Non-personnel costs
  - Contract services
  - Travel and per diem expenses
  - Facilities
  - Equipment
  - Supplies and materials
  - Program-related expenses
  - Communications

## Indirect Costs (Overhead/Administrative Costs)

- Costs that are shared within an organization or with another program or project
- Organization's central administration; legal services; financial services; fundraising
- Utilities
- Information technology support
- Rent
- Depreciation of buildings
- Equipment rental
- Insurance

**“Some foundations and corporations will support only a minimal amount of indirect costs – perhaps 5% or 10% of direct costs. And many won't support indirect costs at all”**

# Calculating Items – Amount → Justification

- **Salaries and wages**

- For employees: (annual salary) x (the % of time they will dedicate to the program)

“Clinical administrator: 5% FTE at salary of \$65,000 = \$3,250”

- For volunteers: (appropriate hourly rate) X (the number of hours they will dedicate to the program)

“Volunteer: (20 mentors) X (2 hrs/wk) X (32 weeks) X (\$15/hr) = \$19,200”

- **Fringe benefits:** FICA, Unemployment, health insurance, etc...; a % of salaries & wages. Some funders want to see a breakdown of the fringe rate

“Calculated at 26% of salary. Volunteers excluded. = \$34,537”

- **Non-personnel**

- Facilities (office): “5 staff X 50 square feet each X rental rate of \$23/square foot/year = \$5,750”

- Equipment (office): “desk (\$600), chair (\$300), file cabinet (\$150), cellphone (\$50), \$1,100 X 5 staff = \$5,500”

- Local travel: “estimated at 8,000 miles in year 1, paid at .45/mile = \$3,600”

## Revenues

<b>SUMMARY: Revenues &amp; Resources - Year 1</b>		<b>Notes</b>
Helping Hands Foundation	\$ 262,254	Request
Family Services unrestricted funds	\$ 4,095	Committed by board on 6/10/2016
In-kind donations	\$ 29,840	Volunteers & volunteer travel to be secured. Space and food provided
<b>TOTAL (Year 1)</b>	<b>\$ 296,189</b>	

## Expense Summary

Expenses	Grant Request	Matching Resources	Total
Personnel	\$ 163,275	\$ 23,295	\$ 186,570
Contractual services	\$ 25,000	\$ -	\$ 25,000
Facilities	\$ 5,750	\$ 2,000	\$ 7,750
Equipment	\$ 10,820	\$ -	\$ 10,820
Travel	\$ 9,000	\$ 7,200	\$ 16,200
Supplies	\$ 2,000	\$ -	\$ 2,000
Other expense	\$ 24,840	\$ 1,440	\$ 26,820
Total direct expense	\$ 240,685	\$ 33,935	\$ 274,620
Indirect expense @ 10%	\$ 21,569	\$ -	\$ 21,569
<b>TOTAL Year 1</b>	<b>\$ 262,254</b>	<b>\$ 33,935</b>	<b>\$ 296,189</b>

## Expenses – Line item budget

Personnel Expense	Grant Request	Match	Total
(1) Program director: 1 FTE at \$45,000, 11 months in year 1	\$ 41,250	\$ -	\$ 41,250
(2) Counselors: 2 FTEs at \$35,000, 10 months in year 1	\$ 58,333	\$ -	\$ 58,333
(3) Clinical administrator: 5% FTE at salary of \$65,000	\$ -	\$ 3,250	\$ 3,250
(4) Volunteer coordinator: 60% FTE at salary of \$30,000, 10 months in year 1	\$ 15,000	\$ -	\$ 15,000
(5) Clerical support: 60% FTE at salary of \$25,000	\$ 15,000	\$ -	\$ 15,000
(6) Volunteer: 20 mentors x 2 hrs/wk x 32 weeks x \$15/hr	\$ -	\$ 19,200	\$ 19,200
<b>Fringe Benefits</b>			
(7) Calculated at 26% of salary, volunteers excluded	\$ 33,692	\$ 845	\$ 34,537
<b>Subtotal Personnel Expense</b>	\$ 163,275	\$ 23,295	\$ 186,570

...continued

	Grant Request	Match	Total
<b>Non-Personnel Expense</b>			
<b>Contractual Services Expense</b>			
(8) Evaluation consultant: contracted rate for competition of all evaluation tasks	\$ 25,000	\$ -	\$ 25,000
<b>Facilities Expense</b>			
(9) Office facilities: 5 staff x 50 square feet each x rental rate of \$23/square foot/year	\$ 5,750	\$ -	\$ 5,750
(10) Youth activity night meeting space: gymnasium at \$125/night x 2 nights/month x 8 months		\$ 2,000	\$ 2,000
<b>Subtotal Facilities Expense</b>	\$ 5,750	\$ 2,000	\$ 7,750
<b>Equipment Expense</b>			
(11) Office equipment: desk (\$600), chair (\$300), file cabinet (\$150), cellphone (\$50). \$1,100 x 5 staff	\$ 5,500	\$ -	\$ 5,500
(12) Laptop computers and software at \$1,330 x 4 staff	\$ 5,320	\$ -	\$ 5,320
<b>Subtotal Equipment Expense</b>	\$ 10,820	\$ -	\$ 10,820



*...continued*

<b>Travel Expense</b>	Grant request	Match	Total
(13) Local travel: estimated at 8,000 miles in year 1, paid at .45/mile	\$ 3,600	\$ -	\$ 3,600
(14) Non-local travel: 3 staff members to conference in Washington, D.C. @ \$1,800 each	\$ 5,400	\$ -	\$ 5,400
(15) Volunteer local travel: estimated at 16,000 miles in year 1, valued at .45/mile	\$ -	\$ 7,200	\$ 7,200
<b>Subtotal Travel Expense</b>	\$ 9,000	\$ 7,200	\$ 16,200
<b>Supplies Expense</b>			
(16) Office supplies: consumable office supplies estimated at \$300/year x 5 staff	\$ 1,500	\$ -	\$ 1,500
(17) Volunteer training manuals: \$25 per manual x 20 volunteers	\$ 500	\$ -	\$ 500
<b>Subtotal Supplies Expense</b>	\$ 2,000	\$ -	\$ 2,000

...continued

<b>Other Expense</b>			
(18) Copying: 6,000 copies per year at .05 per copy	\$ 300	\$ -	\$ 300
(19) Communications: phone \$50/month; Internet \$50/month; cellphones \$200/month. Total \$300 per month x 12 months	\$ 3,600	\$ -	\$ 3,600
(20) Postage & express delivery: based on agency experience: \$75/month x 12 months	\$ 900	\$ -	\$ 900
(21) Youth activities: estimated at \$1,700/month x 8 months in year 1	\$ 13,600	\$ -	\$ 13,600
(22) Snacks for youth groups: 36 groups in year 1 x 20 youths x \$4/youth	\$ 1,440	\$ 1,440	\$ 2,880
(23) Staff development: \$1,000 per year x 5 staff	\$ 5,000	\$ -	\$ 5,000
<b>Subtotal Other Expense</b>	\$ 24,840	\$ 1,440	\$ 26,820
<b>TOTAL All Direct Expense</b>	\$ 240,685	\$ 33,935	\$ 274,620
<b>INDIRECT EXPENSE:</b> calculated at 10% of qualifying direct expense	\$ 21,569	\$ -	\$ 21,569
<b>TOTAL ALL EXPENSES</b>	\$ 262,354	\$ 33,935	\$ 296,189

## Budget justification v. narrative

- **The terms are usually interchangeable, but not always. In rare cases, funders will require both a budget justification and a narrative. In this case, the narrative usually addresses the broad issues raised by the budget: Is this a good investment? The budget justification, on the other hand, provides detailed information on particular line items**

# Developing budget justification

- **A budget justification should:**
  - **Explain the expenses required to operate the program**
  - **Show how each cost is calculated (if not defined in the line-item budget)**
  - **Show how the value of in-kind resources is calculated (if not defined in the line-item budget)**
  - **Explain where other cash and in-kind resources will come from and note whether these resources are anticipated or secured**

## Justification examples:

- **Program director:** 1 FTE at \$45,000, 11 months in year 1 = \$41,250. Supervised by clinical administrator. (Job description is attached in the appendix) Responsible for day-to-day operation of program, including supervision of staff, participation in evaluation, reporting serving as liaison with school and community, and assisting in direct service. One month allowed for recruiting and hiring
- **Volunteer members:** Donation of time valued at \$19,200. Role description in appendix, page 21. Volunteer time valued at a total of \$15/hour. \$13.40/hour value is equivalent to annual salary of \$27,800, which is the average salary the agency pays a trained youth activity leader. \$1.60/hour (12%) is added to represent the value of basic fringe benefits. Volunteers will serve 32 weeks (8 months) in year 1. The in-kind value of this resource is calculated at 20 volunteers x 2 hours/week x 32 weeks x \$15/hour = \$19,200.
- **Fringe benefits:** \$34,537. The agency pays benefits for employees who are 60% FTE or more. Benefits are calculated at 26% of salary and include FICA 7.65%; unemployment insurance 2.9%; workers' compensation 1%; health insurance 12%; life and disability insurance 1%; and dental benefits 1.45%. The agency will contribute benefits for the clinical administrator's time on the program.

- **Youth Activities: \$13,600.**

- a. Mentor activities with youth: \$6,400. Volunteers will be eligible for reimbursement of up to \$10/week for costs incurred in mentoring (entry fees, lunch, snacks, etc.). This express is calculated at 20 mentors x 32 weeks x \$10.
- b. Activity nights: \$7,200. Program counselors will implement 2 activity nights/month. Each night will involve 45 people (20 youths, 20 mentors, 2 counselors, 3 presenters), and is budgeted at \$450 for food, materials, and presenters. The cost of activity nights is calculated at 8 months in year 1 x 2 activity nights x \$450.

- **Indirect Expenses**

- \$21,569. Indirect expenses will include financial management, insurance, audit, oversight by the board of directors, information technology services, receptionist services, etc. The indirect-expense request is calculated as follows:

$$\$240,685 - \$ 25,000 = \$215,685$$

$$\times 10\% = \$ 21,569$$

**D. Budget (do not leave any blank):**

Please complete the following budget overview for your last completed fiscal year, your current fiscal year, and your projected next fiscal year. For each year, fill in the term of the year (e.g. 7/05 – 6/06).

**BUDGET SNAPSHOT**

1. Overall Annual Operating Budget
2. Surplus / (Deficit)
3. Net Assets or Fund Balance

LAST FISCAL YEAR Term: 7/04-6/05	CURRENT FISCAL YEAR Term: 7/05-6/06	NEXT FISCAL YEAR Term: 7/06-6/07
\$67,530	\$77,791	\$88,149
\$1,913		
\$1,913		

**OPERATING / EXPENSES**

4. Personnel – Administrative
5. Personnel – Artistic
6. Personnel – Technical/Production
7. Outside Fees – Artistic
8. Outside Fees – Other
9. Facility
10. Marketing
11. Other (please explain): Supplies
12. Other (please explain): Festival Travel
13. Other (please explain): Miscellaneous
14. TOTAL EXPENSES

\$20,046	\$23,650	\$36,300
\$10,175	\$13,250	\$14,500
\$0	\$0	\$0
\$9,915	\$14,900	\$13,900
\$3,240	\$1,650	\$4,300
\$8,450	\$7,500	\$2,000
\$4,490	\$3,400	\$5,900
\$4,227	\$3,750	\$4,400
\$0	\$1,766	\$1,956
\$6,987	\$7,925	\$4,893
\$67,530	\$77,791	\$88,149

**OPERATING / INCOME**

15. Earned Income
16. Corporate Support
17. Foundation Support
18. Government Support
19. Individual Support
20. Applicant Cash (endowment, interest, cash reserve)
21. Other (please explain): Business Line of Credit
22. Other (please explain): Arts Fund Request
23. Other (please explain):
24. TOTAL INCOME

\$29,588	\$28,658	\$26,000
\$2,900	\$3,400	\$4,000
\$0	\$4,000	\$7,500
\$8,320	\$14,922	\$17,500
\$17,014	\$23,296	\$23,149
\$5,621	\$1,913	\$0
\$6,000	\$1,800	\$0
\$0	\$0	\$10,000
\$69,443	\$77,791	\$88,149

Justification  
example



Please list sources of earned income. You may also include any additional comments on above figures: Out Of Hand Theater's earned income is 48% box office sales, 23% contracted performances, 15% Boot Camp workshop fees, 11% concession sales, and 3% guest teacher fees. Earned income will seem to decrease next year because of two artificial factors: Box office revenue came after the beginning of the 2004-05 fiscal year for a show that was budgeted for the previous year, and Theater Emory paid Out Of Hand twice as much as we would have made in box office sales to co-produce *Alceste*, with the contingency that we paid their designers their usual fees, which were much higher than our norm. Other outside fees and Marketing are unusually low this year because Theater Emory paid for the stage manager and the marketing for *Alceste* as part of our co-production agreement. Facility fees will be very low next year because 7 Stages is supplying performance space as part of our co-production of *Where The Wild Things Are*. Miscellaneous expenses will decrease next year because we are finished paying off our business line of credit. Individual contributions will not increase next year because we cannot count on the unprecedented success our benefit performance of *HELP!* had this year repeating itself.

# Examples

<http://grantspace.org/tools/sample-documents>

The screenshot shows the Grantspace website, which is a service of the Foundation Center. The page is titled 'Sample Documents' and features a search bar, a list of 'TOP 15 DOCUMENTS', and a section for 'DOCUMENTS BY CATEGORY'. The website has a blue header with the Grantspace logo and navigation links. The main content area is white with a blue sidebar on the right.

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TRAINING TOOLS COLLABORATION SUBJECTS SKILLS BLOG

GRANTSPACE > TOOLS > SAMPLE DOCUMENTS

## Sample Documents

**FIND SAMPLE DOCUMENTS**  
Our collection of **Sample Documents** delivers winning proposals and more.

GO

**FIND US**  
Over **450 locations** provide our resources for free. Find one near you.

ZIP, city, state, or country

GO

### TOP 15 DOCUMENTS

**Proposal from Southeast Community College to Community Health Endowment of Lincoln**  
Request to fund a community college program to train medical interpreters.

**Letter of Inquiry from Cleveland Entrepreneurial Preparatory School to Burton D Morgan Foundation**  
Request from charter school for start-up funding.

**Budget from Recovery Resources to Saint Luke's Foundation of Cleveland**  
Budget request for a project.

### DOCUMENTS BY CATEGORY

- Cover Letters
- Letters of Inquiry
- Letter Proposals
- Proposal Budgets
- Proposals



## Small Grant Example

### B. FINANCIAL PLAN

**1. Project Budget: List expenses, and sources and amounts of all income, including this request, and their status (confirmed, pending, or not yet applied)**

Line Item	Income	Expense	In-Kind
Cooper Foundation (pending)	\$ 10,000		
State/County Refugee Funds	\$ 14,752		
Facility (Christ United Methodist Church)			\$5,000 (4 rooms x \$25/room x 50 weeks)
Staffing		\$ 18,400	\$6,500 (LLC- 10 volunteer hrs/week @ \$13/hour x 50 weeks)
Childcare		\$ 900	\$300 childcare supplies
Supplies		\$ 1600	
Occupancy		\$ 2,500	
Transportation		\$ 1,352	
<b>Total</b>	<b>\$24,752</b>	<b>\$24,752</b>	<b>\$11,800</b>

Park Pride: Matching Grant Program Budget Projected budget for first 18 months of program				Direct Expenses		Staffing / Overhead Costs								Total			
Expenses				Materials & Services		Community Relations		Visioning		Development/Comm.		Admin		Accounting		\$\$	
Marketing & Outreach						hrs	\$\$	hrs	\$\$	hrs	\$\$	hrs	\$\$	hrs	\$\$		
	Develop promotional and informational materials			\$1,200						4	\$144	12	\$144				\$1,488
	Printed materials			\$3,500													\$3,500
	Create and maintain web page									2	\$72	16	\$192				\$264
	Distibution of materials					8	416			2	\$72	8	\$96				\$584
Application Process																	
	Create application					6	\$312										\$312
	Collect & analyze applications					20	\$1,040										\$1,040
	Interview candidates, respond to inquiries					24	\$1,248										\$1,248
	Determine required matching rate for each grant					10	\$520			2	\$72						\$592
	On site evaluations					15	\$780	60	\$3,000								\$3,780
	Coordinate proposals with Dept. of Parks, Rec. & Cultural Affairs					10	\$520										\$520
Award Process																	
	Recruit and coordinate Grant Review Committee					20	\$1,040										\$1,040
	Notification of grantees					8	\$416										\$416
	Distribution of awards					8	\$416										\$416
	Grants amounts distributed			\$365,000													\$365,000
Due Diligence																	
	Review grantee reports					40	\$2,080										\$2,080
	Site visits to counsel & observe implementation					12	\$624	96	\$4,800								\$5,424
	Ensure compliance with grant scope					40	\$2,080										\$2,080
	Verify matching funds					10	\$520							8	\$400		\$920
	Final site visits							48	\$2,400								\$2,400
Administrative																	
	Prepare financial documents					16	\$832							16	\$800		\$1,632
	Close out grants					40	\$2,080							8	\$400		\$2,480
	Postage			\$300			\$0										\$300
	Audit			\$2,500		8	\$416			2	\$72	4	\$48	2	\$100		\$3,136
	Office supplies, misc			\$1,200			\$0										\$1,200
	Prepare and submit reports to Woodruff					8	\$416			2	\$72	4	\$48	2	\$100		\$636
Total Expenses:				\$373,700		303	\$15,756	204	\$10,200	14	\$504	44	\$528	36	\$1,800		\$402,488
Revenue																	
	Robert W. Woodruff Foundation, Inc. (requested)																\$400,000
	In-Kind Donations: Supplies, Postage, Site Visit Transportation			\$850													\$850
	Undesignated Funds/Other																\$1,638
Total Revenue:				\$850		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$402,488

## Local Resources:

# The Graduate Certificate in Nonprofit Management and Community Development (UWG)

- Offering Core courses in Nonprofit Management and Community Development
- **POLS 5217 “Grantwriting for Nonprofit Organizations”**
- Some courses are online
- Concerted effort to train and educate new nonprofit and community leaders
- A balanced approach with both theory and practice

Thank you very much!

For more information

Please contact Dr. Sooho Lee

[slee@westga.edu](mailto:slee@westga.edu)

678-839-4991

## BUDGET JUSTIFICATION

### Direct Expenses

#### *Personnel*

**(1) Program director:** 1 FTE at \$45,000, 11 months in year 1 = \$41,250. Supervised by clinical administrator. Job description in appendix, page 15. Responsible for day-to-day operation of program, including supervision of staff, participation in evaluation, reporting serving as liaison with school and community, and assisting in direct service. One month allowed for recruiting and hiring.

**(2) Counselors:** 2 FTE at \$35,000 each, ten months each in year 1 = \$58,333. Supervised by program director. Job description in appendix, page 16. Will implement youth skill-building groups and activity nights, provide training and support to volunteers, and provide individual and group counseling to youths. Two months allowed for recruiting and hiring.

**(3) Supervision by clinical administrator:** 5% FTE at salary of \$65,000 = \$3,250. Dr. Chatura Patel, Clinical Administrator, is supervised by the Family Service Agency's executive director. Dr. Patel's résumé and the job description for her work in this program are in the appendix, pages 17 and 18. She will supervise the program director monitor clinical records, provide consultation to counseling staff, and oversee client referral to additional psychological services as needed. Expense will be a cash donation from agency's unrestricted funds.

**(4) Volunteer Coordinator:** 60% FTE at salary of \$30,000, ten months in year 1 = \$15,000. Supervised by program director. Job description in appendix, page 19. Responsible for volunteer recruitment, screening, training, scheduling, supervision, and recognition. Two months allowed for recruitment and hiring.

**(5) Clerical support:** 60% FTE at salary of \$25,000 = \$15,000. Supervised by program director. Job description in appendix, page 20. Will establish and manage database, prepare volunteer materials, track volunteer time, maintain files, and perform other logistical and organizational tasks as needed. Agency experience indicates position can be filled in month 1.

**(6) Volunteer members:** Donation of time valued at \$19,200. Role description in appendix, page 21. Volunteer time valued at a total of \$15/hour. \$13.40/hour value is equivalent to annual salary of \$27,800, which is the average salary the agency pays a trained youth activity leader. \$1.60/hour (12%) is added to represent the value of basic fringe benefits. Volunteers will serve 32 weeks (8 months) in year 1. The in-kind value of this resource is calculated at 20 volunteers x 2 hours/week x 32 weeks x \$15/hour = \$19,200.

**(7) Fringe benefits:** \$34,537. The agency pays benefits for employees who are 60% FTE or more. Benefits are calculated at 26% of salary and include FICA 7.65%; unemployment insurance 2.9%; workers' compensation 1%; health insurance 12%; life and disability insurance 1%; and dental benefits 1.45%. The agency will contribute benefits for the clinical administrator's time on the program.

## ***Contractual Services***

**(8) Evaluation:** \$25,000. The program evaluation will be conducted by the Center for Suburban Research. The résumé of Dr. Bernard Rousseau, lead evaluator, is on page 26 of the appendix. The contract will include all aspects of implementing the evaluation plan. The contractual expense is subtracted from Total Direct Expense before applying the indirect cost rate.

## ***Facilities***

**(9) Office facilities:** \$5,750. This expense covers rent, heat, utilities, and maintenance and is calculated at 5 staff members x 50 square feet of space each x \$23/year per square foot. \$23/square foot is the average annual cost of renting office space in our country.

**(10) Youth activity meeting space:** \$2,000. The city Recreation Department will donate use of its gymnasium twice each month. The gym is handicapped accessible, spacious, has adequate restrooms, and has an attached kitchen. The value of this donation is calculated at 2 nights per month x 8 months x \$125/night (cost of renting the space).

## ***Equipment***

**(11) Equipment:** \$5,500. The 5 new staff members will be provided with desks (5 @ \$600 = \$3,000); chairs (5 @ \$300 = \$1,500); file cabinets (5 @ \$150 = \$750); and cell phones (5 @ \$50 = \$250). Discount Cell Communications, Inc. provided price quotes for cellphones and Office Warehouse provided quotes for furniture of mid-level quality. The equipment cost for each staff member will total \$1,100).

**(12) Computers:** \$5,320. The clerical assistant will use an agency desktop computer. Laptops are required for the 4 other staff who will frequently engage in tasks outside the office. The cost of a major computer corporation laptop with wireless technology, a CD drive, and software is quoted at \$1,330. Staff will use printers available at the agency's office.

## ***Travel***

**(13) Local travel:** \$3,600. Staff will travel approximately 8,000 miles in year one to provide counseling, support volunteers, implement activities, and attend hearings, trainings, and meetings. Mileage is paid at .45/mile.

**(14) Non-local travel:** \$5,400. The program director and two counselors will attend the Life Skills Conference in Washington, D.C., sponsored by the National Healthy Children Coalition. The conference is noted for high-quality training. Costs are calculated as follows: air fare for 3 @ \$650 = \$1,950; hotel room @ \$200/night x 3 staff x 4 nights = \$2,400; per diem @ \$60/day x 3 staff x 5 days = \$900; taxi travel during conference estimates at \$50 x 3 staff = \$150. The total cost for each staff member will be \$1,800.

**(15) Volunteer local travel:** \$7,200. Each volunteer will travel approximately 25 miles/week for training, events, and mentoring. Costs for the projected 16,000 miles of travel in year 1 will be

donated by the volunteers. The value of this donation is calculated at 20 volunteers x 32 weeks x 25 miles/week x .45/mile.

### ***Supplies***

**(16) Office Supplies:** \$1,500. Agency experience indicates that each staff member will require \$300/year in office supplies. This includes all consumables (paper, ink cartridges, notebooks, filing equipment, small desktop appliances, pens, clips, sticky notes, etc.).

**(17) Volunteer training manuals:** \$500. Each volunteer will receive The Mentoring Manual (\$25) published by the Mentoring for the Future Foundation. Selection of this resource is discussed on page 8 of the proposal and the expense is calculated at 20 volunteers x \$25.

### ***Other Expenses***

**(18) Copying:** \$300. Estimated at 6,000 copies in year 1 for volunteer materials, planning documents, evaluation, materials, reports, letters, forms, etc. Copies will be charged at the standard business rate of \$.05 each.

**(19) Communications:** \$3,600. Land-line phone services for 5 staff is estimated at a total of \$50/month. The program's Internet connection will cost \$50/month. Cellphone services at \$50/month for 4 staff will cost \$200/month. The total cost of communication is estimated at \$300/month. Savings from staff vacancies in months 1 and 2 will cover start-up fees.

**(20) Postage and express delivery:** \$900. Agency experience indicates the program will need \$23/month for postage and \$52/month for express mail delivery (2 packages/month at \$26).

**(21) Youth Activities:** \$13,600.

- a. Mentor activities with youth: \$6,400. Volunteers will be eligible for reimbursement of up to \$10/week for costs incurred in mentoring (entry fees, lunch, snacks, etc.). This expense is calculated at 20 mentors x 32 weeks x \$10.
- b. Activity nights: \$7,200. Program counselors will implement 2 activity nights/month. Each night will involve 45 people (20 youths, 20 mentors, 2 counselors, 3 presenters), and is budgeted at \$450 for food, materials, and presenters. The cost of activity nights is calculated at 8 months in year 1 x 2 activity nights x \$450.

**(22) Snacks:** \$2,880. Counselors will implement 36 youth skill-building groups in year 1. Each group will serve 20 youths and include healthy snacks at an estimated cost of \$4/youth. This expense is calculated at 20 youths x 36 groups x \$4/youth. Wong's Friendly Market will donate groceries valued at \$1,440, and the program will purchase the rest of the food.

**(23) Staff development:** \$5,000. The program director and counselors will receive advanced training in counseling techniques and engaging troubled youths. The volunteer coordinator will be trained in volunteer management. The clerical assistant will be trained in database

development and advanced spreadsheet applications. This line item is calculated at \$1,000 x 5 staff members.

### **Indirect Expenses**

**\$21,569.** Indirect expenses will include financial management, insurance, audit, oversight by the board of directors, information technology services, receptionist services, etc. The indirect-expense request is calculated as follows:

$$\begin{array}{r} \$240,685 \\ - \quad \$ 25,000 \\ \hline \$215,685 \\ \times \quad 10\% \\ \hline \$ 21,569 \end{array}$$