

Budget Tables and Cost Category Descriptions

Proposal budgets MUST be prepared using the tables in Attachment 1, following the cost category descriptions provided below. Note that, in addition to Attachment 1, a narrative description (not a definition of the budget categories) is required for each budget item. In some cases, modified versions of these tables are needed to accommodate a variety of budget scenarios. Contact Jana Baxley (baxleyjs@dhec.sc.gov) to request modifications to the tables and/or for assistance in completing a budget.

Completing Attachment 1: Budget

General Instructions:

- Complete “yellow” cells
- TAB to navigate through the form
- See guidelines on the right side of the table
- Contact DHEC if assistance or modifications are needed
- The *green* sections in Attachment 1 are the Federal categories:

Sections 1 - 9	Federal Budget (to be billed to 319 Grant)
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- The Non-Federal sections are pink:

Sections 10 - 18	Non-Federal Budget (Match to Grant)
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Sections 1 and 10: Itemizing Staffing Costs for Lead Organization

1. Itemize staffing costs for LEAD ORGANIZATION MEMBERS ONLY in Section 1. Specify hourly rate and number of hours OR Annual Salary and number of staffing years for each staff member of the lead organization.
2. Section 10, is for services donated by LEAD organization members. Donated services may be used to meet Non-Federal Match requirements.
3. Do not include Contractors’ positions or salaries in Section 1 or 10, use Section 6-B or 15-B.
4. Do not include Fringe Benefit Costs in Section 1 or 10, use Section 2 or 11.
5. Do not include construction labor in Section 1 or 10, use Section 7 or 16.

Section	Federal Budget (to be billed to 319 Grant)			
1	Federal: Personnel - Salary Costs (Lead Organization Personnel ONLY)			
	Employee	# of Hours or Years	Hourly Rate or Salary	Total Cost
		0.00	\$0.00	\$0.00
			Section 1 TOTAL	\$0.00

Sections 2 and 11: Calculating Fringe Benefit Costs

Sections 2 and 11 are used for the LEAD ORGANIZATION ONLY. Enter the percentage of the fringe benefit costs based on the TOTAL from Section 1 - Personnel Salary. The totals will sum automatically.

2	Federal: Personnel - Fringe Benefits Costs (Lead Organization Personnel ONLY)		
	Percentage of TOTAL Federal Salary	0.00%	
		Section 2 TOTAL	\$0.00

Sections 3 and 12: Travel

Estimate the travel expenses for the LEAD ORGANIZATION ONLY. Overnight travel has special guidelines, contact Jana Baxley for assistance. The 2024 mileage rate is \$0.67 per mile.

3	Federal: Travel (Lead Organization Personnel ONLY)			
	Employee	# of miles	Per Mile	Total Cost
		0.00	\$0.67	\$0.00
	Mileage		<i>Sub Total</i>	\$0.00
**	Overnight Travel Cost		\$0.67	\$0.00
	Section 3 TOTAL			\$0.00

Sections 5 and 14: Supplies

List the supplies needed (describe as necessary) and the estimated cost for the duration of the project.

5	Federal: Supplies (i.e., office supplies, laptop, printing costs, postage)			
	Description	Cost		
		\$0.00		\$0.00
	Section 5 TOTAL			\$0.00

Sections 6 and 15: Contractual Expenses

For EACH Contractor and/or Partnering Organization, itemize and identify each contracted expense. A break down of this category is provided for Federal expenses using Section 6-A Services, 6-B Salary, and 6-C Travel or for Non-Federal 15-A Services, 15-B Salary, 15-C Travel. A detailed explanation is required on the proposal when using this section. Please contact Jana Baxley for any needed table **modifications** or questions.

6	Federal: Contractual / Services - Section A (Sub-Contractor services, not associated with salary)			
A	Description	Cost		Total Cost
		\$0.00		\$0.00
		Section A	<i>Sub Total</i>	\$0.00
B	Federal: Contractual / Services - Section B - Salary Costs (Sub-Contractors)			
		Total # of Hours	Hourly Rate	Total Cost
		0.00	\$0.00	\$0.00
		Section B	<i>Sub Total</i>	\$0.00
C	Federal: Contractual / Services - Section C - Travel (Sub-Contractors)			
	Employee	Mileage	Per Mile	Total Cost
		0.00	\$0.67	\$0.00
		Section C	<i>Sub Total</i>	\$0.00
	Section 6 TOTAL			\$0.00

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Sections 7 and 16: Construction Expenses

List each BMP or Construction Activity and provide an estimate of the cost and number of each BMP needed.

7	Federal: Construction (i.e. BMPs)			
	Description	Single Cost	Number Needed	Total Cost
		\$0.00	0	\$0.00
			Section 7 TOTAL	\$0.00

Section 19: Budget Summary

This section will automatically calculate for you as the sections are completed for each category of the spreadsheet. Use this section to complete the Budget Estimates (Section 7 - A) on the proposal form.

19	Category	Section Totals	Percentage	
	Federal:			
1	Personnel - Salary	\$0.00		
2	Personnel - Fringe	\$0.00		
3	Travel	\$0.00		
4	Equipment	\$0.00		
5	Supplies	\$0.00		
6	Contractual / Services	\$0.00		
7	Construction	\$0.00		
8	Other	\$0.00		
9	Indirect	\$0.00		
	Federal TOTAL	\$0.00	#DIV/0!	Federal TOTAL

Completing the Proposal

Section 7 A: Overall Project Budget Chart:

Use the Budget Summary table from Attachment 1, Section 19 to complete the Overall Project Budget Chart of the proposal.

Keep in mind that **NO LESS THAN seventy-five percent (75%) of federal component of the project cost must be designated for on-the-ground BMP implementation. This includes the use of non-structural BMPs.**

7. PROPOSED BUDGET

A. Overall Project Budget

Use the chart in Attachment 1 (required) to generate the overall project budget.

	Federal	Non-Federal	Total
Personnel - Salary			\$0.00
Personnel - Fringe			\$0.00
Travel			\$0.00
Equipment			\$0.00
Supplies			\$0.00
Contractual			\$0.00
Construction			\$0.00
Other			\$0.00
Indirect <i>(Requires additional documentation)</i>			\$0.00
TOTAL	\$ 0.00	\$ 0.00	\$0.00

Section 7 B: Budget Narrative

Following the overall budget chart, all proposals must also include a budget narrative. This describes how all budget category amounts were derived and explains how each expense relates to the project. The goal is to outline the scope of your proposal and to justify the funding amount requested. The category definitions are provided in the following section and should not be included in the narrative itself. **Be sure to clearly explain the source of ALL non-federal funds.**

When landowners are responsible for cash contributions associated with BMPs, be sure to explain how your organization will manage cash flow and reimbursements associated with this. Organizations should be able to reimburse the landowner for the 319-funded portion of the BMP prior to receiving reimbursement from DHEC.

Cost Category Descriptions

In order to meet the requirements of the RFP, complete all applicable sections in Attachment 1 and the budget narrative according to the following cost category descriptions.

Salary: Salary constitutes payment to members of the lead organization for work (except construction work) on the project. Any position may be funded solely by Federal 319 Grant, solely by Non-Federal Match, OR by portions of both. Salaries do not include costs for Contractors' positions. Salaries do not include costs for Fringe Benefits. Salaries do not include construction labor. Services donated by the lead organization may be used as Non-Federal

Match Salaries. Proposals MUST itemize staffing costs (paid and/or in-kind) of the lead organization in Sections 1 and 10.

Donated Services (Services “In-Kind”): Donated services are not an individual cost category, however may be considered and listed within other cost categories. Donated Services represent the value of volunteer personnel services for any project work. Donated Services may be used to meet Non-Federal Match requirements. The total value is based on labor (hours of work) donated to help accomplish the project. Itemize all services donated by the lead organization as “Salaries” in Section 10. List all services donated by other organizations as “Contractual” (Section 15) expenses. List all donated services for construction within the “Construction” (Section 16) category.

Fringe Benefits: Benefits offered to salaried employees of the lead organization in place of cash. These may include health insurance plan enrollments, retirement plans, or other beneficial perks to employees.

Travel: Project related charges for travel activities (mileage rates, tolls, hotels and auto rental charges) for the *lead organization only*. Mileage calculations should be included and rates must be in accordance with State reimbursement rates at the time of the travel. The 2024 rate is \$0.67 per mile.

Equipment: Any *single* article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost of more than \$2,500 is listed with “Equipment” category. If an individual item cost is less than \$2,500 list with “Supply” category.

Supplies: Office/ field/ lab supplies, data processing materials, books, paper, computer software, postage, printing and other office supplies, etc. No individual supply item may cost more than \$2,500 (items over \$2,500 must be listed as “Equipment”).

Contractual: Cost for a contract for the purchase of (or donated) services that will be provided to the grant recipient. Contractual services constitute all work (*except construction work*) performed by organizations (other than the lead organization). List all construction work in the “Construction” category. Itemize and identify each contracted expense. Include these costs in Sections 6 and 15.

Construction: BMP construction costs for materials, labor or equipment rental only. The “Construction” category includes all labor (and/or donated services) associated with construction. Include all equipment *purchases* with the “Equipment” category. Complete a table in the Table 3 format above including estimates for each BMP and/or construction activity.

Other: Any direct cost not included in one of the above categories. This may include costs for license fees, equipment maintenance and repair, or other eligible costs. Use of this category is relatively rare.

Indirect Costs: Any costs that are incurred as a result of grant award activities and that provide a benefit to the grant project, but that cannot be allocated directly to a grant. Indirect costs may include costs relating to facilities, utilities, accounting and bookkeeping services, legal services, grant administration systems, procurement systems, general operating expenses, etc. *A grantee intending to claim indirect costs must provide documentation and confirm in writing to DHEC’s 319 Grant Program that they operate according to an “indirect cost rate proposal” that conforms to the applicable “Cost Principles” (Circular A-21, A-87, and A-22, or 2 CFR 200 Subpart E) available from the Federal Office of Management Budget.* Applicants claiming indirect costs must complete documentation as “Attachment 5” to their proposal.