**Budget Justification**

**Instructions:** Please list each item you intend to fund in the appropriate category. **Ensure that you spread each of the funding sources across multiple categories; do not put all NHB funds in any single line item. If you have questions about completing this document please first refer to the** [FAQ document](http://rootedinrelationships.org/file_download/inline/cad570e8-fe05-4176-87a3-1e4d453d8212). If your question is not answered, please contact a Rooted in Relationships coordinator at Nebraska Children.

**Personnel**

| Position | Name | Annual Salary/Rate | Level of Effort | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |

**Benefits and Payroll Taxes**

| Component | Rate | Wage | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* List each position by title. Show the annual salary rate and the percentage of time to be devoted to the grant. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within your organization. List only the employees of the applicant organization; all other grant-funded positions should be listed under the “Contract/Consulting” category.

Payroll Taxes include costs of benefit(s) for the project staff. Identify the types of fringe benefits to be covered and the costs of benefit(s) for each staff position. Allowable fringe benefits typically include FICA, Worker’s Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K. You may provide a calculation for total benefits as a percentage of the salaries to which they apply or list each benefit as a separate item. If a fringe benefit amount is over 30%, please list covered items separately and justify the high cost. Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates, but are absorbed into the personnel expenses (salary) budget line item.

**Justification:**

**Office Operation Expenses**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* List items (e.g., phone, Internet, rent, insurance, software licensing, equipment leases) by major type and show how you calculated the costs. For example, for rent, provide the square footage and the cost per square foot or a monthly rental cost and how many months of rent are proposed. Please note: expenses that are covered by an administrative rate cannot also we covered in this category. For instance, if the cell phone of the coordinator is covered by the administrative rate it cannot be listed here also.

**Justification:**

**Travel**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* Itemize travel expenses for project personnel by purpose (e.g., staff to training, field interviews, advisory group meetings). Show how you calculated these costs (e.g., six people to 3 day training at $X airfare, $X lodging, $X meals). In training projects, list travel and meals for trainees separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known. Indicate the source of any travel policies you have applied, and if applicant or federal travel regulations apply.

**Justification:**

**Equipment**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

Instructions: List nonexpendable items that are to be purchased. Nonexpendable equipment is tangible property having a useful life of more than 2 years and an acquisition cost of $5,000 or more per unit. (Note: An organization’s own capitalization policy may be used for items costing less than $5,000.) Explain why the equipment is needed for the project to succeed. List expendable items in the "Supplies" category. List rented or leased equipment costs in the "Office Operation Expenses" category.

Justification:

**Supplies**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* Include the funds for the purchase of consumable supplies and materials that do not fit the definition of “Equipment”. List any single item costing $1,000 or more. Applicants should provide the calculation for cost determinations.

Example: Consumable office supplies (e.g. paper, pens) @ $250 and conference supplies (name badges, table tents) @ $320 for a total of $570

**Justification:**

**Training and Outreach**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* List activity (e.g., training, professional development, parent education/engagement). List items (e.g., registration fees, website development, marketing expenses, training materials, meeting expenses) by major type and show how you calculated the costs.

**Justification:**

**Contract/Consulting**

| Contractor | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* Refer to the contract regarding agreed upon process for subgranting/subcontracting.

* Contracts: Describe the product or service to be procured by contract and provide an estimate of the cost.
* Consultant Fees: For each consultant, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project.
* Consultant Expenses: List all expenses to be paid from the grant to the individual consultant(s) in addition to their fees (e.g., travel, meals, lodging).

**Justification:**

**Other**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* If applicable, list and describe any expenses that do not fit into the specified categories identified.

**Justification:**

**Administrative Expenses**

| Item | Rate | TOTAL | Total BECF | Total NHB |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |

*Instructions:* When applicable, administrative costs as allowable to ensure outcomes are achieved. Please describe how the amount was calculated in the justification section below. Please note: any line items that are listed in other budget categories cannot also be covered by the administrative rate. For example, if the administrative rate for the organization typically covers the cost of copies for meetings, copies should not be listed in office operation expenses as its own line item as those expenses are already covered by the administrative rate.

**Justification:**