



SCALES

Supporting Community Agriculture
& Local Education Systems

Budget Instructions: Workbook & Narrative

Overview

We expect to award up to 35 grants in this round of funding. Each applicant may request up to \$150,000 over the 27-month grant period.

Grant periods will last from April 1, 2024 to June 30, 2026.

Budget documents to include in your submission:

- **Your completed Budget Workbook.**
- **Your completed Budget Narrative.**

Please combine both documents as one PDF and upload it with your application through the Project SCALES application portal.

All requested costs must be allowable, allocable, necessary, and reasonable in accordance with the OMB CFR Cost Principles including [2 CFR Part 200](#) and [2 CFR Part 400](#).

Cost sharing is not required.

The budget documents of applications that receive a score within a fundable range will all be reviewed by the Project SCALES director and Boise State University. Requests for additional information may be made by Boise State University or USDA prior to final decisions about funding awards. Prior to making awards, Boise State University will review cost allowability of each budget. In addition, Boise State University will review information available through repositories of government-wide eligibility qualifications or financial integrity information, including the *System for Award Management (SAM.gov)* and the *Federal Awardee Performance and Integrity Information System (FAPIS)*. In addition, we may request documentation from each SFA regarding financial stability, quality of management systems, history of performance, and reports and findings from audits. Depending on the result of risk assessments, additional conditions or oversight may be imposed, or funding may not be awarded.

The following guidelines are intended to assist applicants in developing a budget request to accompany their application.



SCALES

Supporting Community Agriculture
& Local Education Systems

Budget Workbook

The budget template (fillable Excel workbook) includes a worksheet with three different budget periods (3 months, 12 months, and 12 months) and as a cumulative total budget request. Applicants should enter information into the green boxes in each of the three worksheets. Rows may be added as needed, or deleted from the template if not needed. All budget amounts should be in whole dollars.

Budget Narrative

Please provide a brief description of non-personnel items in the template and detailed explanations of all line items in the budget narrative (no page limit). Additional information and examples are provided below.

Allowable Budget Requests

We encourage applicants to allocate funding toward personnel costs, in order to increase capacity for efforts to implement innovations. This includes time for staff to engage in activities to achieve the Project SCALES goals of strengthening local food systems by increasing collaborative partnerships, and by increasing student engagement in school food systems.

Applicants may request funding for a variety of needs, including:

1. Personnel costs (salary/benefits for new positions or for release time for current personnel).
2. Travel, including local travel to meet with partners, and national travel for learning/training purposes. Travel should use the per diem rates established in [41 CFR Part 301](#). The budget workbook provides worksheets with tools for calculating trips and local mileage.
 - Grantees must budget for travel costs for one team member to attend the Healthy Meals Summit. Although the location and dates are not yet decided, this is anticipated to be a two-day meeting. Please budget a flat \$3,000 for this cost.
 - Because we are building a professional learning community, we recommend budgeting at least one additional trip, as we will encourage site visits to share learning with other sites in the cohort. Because grantee locations are not yet known, we recommend budgeting a flat \$3,000 per trip.
3. Materials and supplies (e.g., kitchen supplies such as knives, storage, blenders, food processor or choppers, salad bar pans), less than \$5,000 over the entire performance period.
4. Software (e.g., to enhance collaboration, menu planning).
5. Marketing and promotion activities (e.g., design and/or printing of brochures or posters for meal promotion activities and events).



SCALES

Supporting Community Agriculture
& Local Education Systems

6. Subcontracts for community partners and other necessary professional consultants. Community partners should be compensated for their time and allowable expenses.
7. Other expenses such as postage, printing, renting conference space or meeting rooms, and language translation.

Indirect costs may be included at a de minimis rate of 10%, or at the rate that has been negotiated by each state education agency, to be applied to local education agencies. However, please also note that, as defined in the Education Department General and Administrative Regulations (EDGAR), 75.563 and 76.563, restricted rates apply to grants such as Project SCALES, which are made under federal programs with supplement-not-supplant requirements. This means that the funds are for support in addition to state and local funding. Such amounts are intended to supplement but not replace local funds.

Non-Allowable Costs

Food and beverages may not be purchased with these funds.

Capital equipment is not an allowable cost for Project SCALES. Capital equipment has an acquisition or donation value of \$5,000 or more and a useful life in excess of one year. These items have additional requirements for annual inventoring and disposal. Examples of non-allowable capital equipment requests would be large ovens or refrigeration units.

Other non-allowable costs include but are not limited to: lobbying; promotional swag; and gift cards, cash, or other monetary prizes.



SCALES

Supporting Community Agriculture
& Local Education Systems

Budget Narrative: Categories, Descriptions, and Examples

Provide detailed descriptions of budget line items in a budget narrative. The sections of the narrative must align with those included in the budget template, and the dollar amounts must also match.

A. Salaries

For each team member at your SFA who will work on the project, provide their name, job title, role on the project, prior experience that supports their role on the project, and % effort on the project. Proposed salaries should be budgeted using approved current base salaries, and the budget request should reflect the actual percentage of effort that is anticipated. If you plan to hire a new employee, specify “TBD” under name in the budget workbook and narrative, and, in the narrative, describe the credentials and experience needed for the role.

Provide the starting salary (in Period 1) for each position on the salary tool worksheet in the budget workbook, and in the narrative. We recommend planning for a 3-5% salary increase in each year thereafter. If your SFA has a different schedule for salary increases please adjust the workbook accordingly and explain in the narrative.

Example:

[Name] has been the Director of Food and Nutrition Services for [District] since 2013. In this role, she oversees procurement. In recent years, she has built strong relationships with our local producers. For the proposed project, she will serve as Project Director. She will convene partners, hold meetings, ensure milestones are met, track outcomes, and manage the budget. She will attend the SCALES technical assistance meetings and learning community meetings. She will devote 25% effort to this project in Periods 1, 2, and 3. Institutional base salary is currently \$87,000 on a 12-month contract. Annual raises to salaries are projected at 4% in subsequent budget periods.

[Name] is a Program Assistant in [District] and works on special initiatives including our Community Schools Hub. He has built strong relationships with parents and families in the district, and with other community agencies that will be partners on the proposed project. He will convene partners, hold meetings, serve as a farmer liaison, and provide support to the Project Director. He will devote 10% effort to this project in Period 2 and 3. Institutional base salary is currently \$45,000 on a 12-month contract. Annual raises to salaries are projected at 4% in subsequent budget periods.

Please note that team members at other organizations should be paid through contracts (see section below).



SCALES

Supporting Community Agriculture
& Local Education Systems

Fringe Benefits

For each team member listed in Section A, provide the corresponding fringe benefit rate in the worksheet. Ensure that the formulas calculate the corresponding fringe amount on the salary amount requested for each line in Section A. In the narrative, explain how fringe is calculated and charged at your organization.

Example 1:

*At School District #1, the fringe rate for all employees is 37% of salaries.
The total request for fringe benefits is \$ in Period 1, \$ in Period 2, and \$ in Period 3.*

Example 2:

At School District #2, the fringe rate varies by salary. For all employees, the calculations is based on a combination of 21% of salary plus a fixed \$12,000 medical insurance premium. The resulting variable fringe rate is shown for each employee in the budget workbook. The total request for fringe benefits is \$ in Period 1, \$ in Period 2, and \$ in Period 3.

B. Other Expenses

Other expenses include materials and supplies, software, books, consultant services, and subcontracts. Itemize other expenses in the budget workbook, then describe each line item individually on the narrative. Be as specific as possible.

Example for kitchen supplies:

We will purchase 10 sets of knives and cutting boards at estimated cost of \$50 each, for \$500 total.

We will purchase 20 lug boxes (food storage and transport, 50lbs capacity) at an estimated cost of \$25 each, for \$500 total.

Example for software:

We will purchase two licenses for [name of software] in Period 1 from [name of company] for \$500 each (totaling \$1,000). The SFA Director and Partnership Manager will each utilize this software to do X, Y, and Z, in line with the goals of this project.

Example for storage supplies:

We will purchase five large rolling plastic totes for storing materials necessary for conducting community events. Costs are estimated at \$50 per tote, for \$250 total.



SCALES

Supporting Community Agriculture
& Local Education Systems

Example for translation services:

We will hire [Name of agency] to translate documents (i.e., marketing, recruitment) for our project. Costs are estimated at \$600 in Period 2 and \$600 in Period 3.

Example for consultant services:

[Company name] provides meeting facilitation services. Hiring these services will allow the Project Director to focus on other aspects of the project such as building partnerships. [Company name] will manage the logistics for the two community summits, with costs based on a flat rate of \$3,000 per event, with one event in Period 2 and one event in Period 3.

Community partners should be compensated for their time and allowable expenses. Consultants may be engaged for a minor project role, but for more significant involvement from partner organizations, plan for a subcontract to an organization for a specific scope of work. For each subcontract listed in the budget worksheet, provide details in the narrative including the organization name, a description of service(s), an itemized list of all costs and fees, number of personnel including name and job title, number of estimated hours and hourly cost, and any other expenses directly related to the services to be provided for the SFA's proposed project.

Example for contract:

[Company name] provides food systems mapping expertise to a variety of organizations. Their work is central to the project by allowing us to perform an analysis that will be used to implement our local action plan. [Name] from the organization will contribute 100 hours over the duration of the project, including the development of the action plan, and attending our project team meeting. Costs are estimated at \$125 per hour for 20 hours (\$2,500) in Period 1 and 80 hours (\$10,000) in Period 2. Travel costs will be reimbursed, estimated at \$400 in Period 1 and \$700 in Period 2. Total request for this subcontract is \$2,900 in Period 1 and \$10,700 in Period 2.

C. Travel

In the workbook, provide a brief description of each trip. In the budget narrative, provide a clear breakdown of estimated travel costs (including flight, hotel, ground travel, and per diem). The template contains a mileage calculator, if needed. Travel to the Healthy Meals Summit is expected and budgeting for at least one team member to attend the summit is required. In addition, budgeting for a site visit to other another grantee is recommended. Use the [GSA Per Diem Rates](#) for lodging and per diem (meals and incidental costs). Use the [IRS Standard Mileage Rates](#) for driving mileage rates.



SCALES

Supporting Community Agriculture
& Local Education Systems

Example for travel to meet project partner:

The Project Director, [Name], will travel to meet with XYZ partner at [location]. The [meeting/training/summit/etc.] will be 2 days long. Given this, we have estimated costs including: flight (\$500), 3 nights in a hotel (\$250/night), per diem of \$100/day, and \$100 for ground transportation, totaling \$1,650. This is included in Period 3.

Example for mileage:

*Local travel will occur from the school district office to [name of farm, partner, agency, etc.] each month. Based on a distance of 6 miles each way (12 miles round trip), and 10 trips per year, at a rate of \$.655 per mile, the estimated request for mileage is \$79 in Period 1, and \$79 in Period 2. In addition, mileage is requested to Partner site B, which is a distance of 24 miles each way. Four round trips are expected in Period 2 ($24 * 2 * 4 = 192$ miles, at \$.655/mile, for a total of \$126.*

E. Indirect Costs

Indirect costs may be requested. In the narrative, please describe the justification for your indirect rate. Prior to issuing any awards or grant payments, the Project SCALES director and Boise State University will collect documentation to confirm each SFA's negotiated indirect cost rate agreement (NICRA). If a NICRA does not exist, applicants may use a 10% rate. Indirect costs are calculated based on the direct costs in each of the three budget periods. Please note that indirect costs count toward the cumulative total amount of the award, and total costs (inclusive of indirects) must not exceed \$150,000 over the entire award period.