



SCALES

Supporting Community Agriculture
& Local Education Systems

Budget Instructions: Workbook & Narrative

Overview

For Cohort 2 grants, applicants may request total funding from \$500,000 to \$1,000,000. Applications requesting funding of less than \$500,000 may be considered, but we expect to primarily fund large team-based projects of substantial scope and impact.

Cost sharing or matching is not required.

Grant periods should begin July 1, 2025, and last up to 3 years. Projects and budgets can last less than three years but must end by June 30, 2028, and no extensions will be allowed.

Budget documents to include in your submission:

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

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](#).

The budget documents of applications that receive a score within a fundable range will all be reviewed by the Project SCALES director at Boise State University. Requests for additional information may be made by Boise State University or USDA prior to final decisions about funding awards. Before making awards, Boise State University will review the 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 applicant 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 be withheld.

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



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Budget Workbook

The budget template (fillable Excel workbook) includes a worksheet with three different budget periods and a cumulative total. 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 a detailed explanation of all line items in the budget narrative (there is no page limit). Additional information and examples are provided below.

Allowable Budget Requests

We encourage applicants to allocate funding toward personnel costs to increase capacity for efforts to implement innovations. This includes time for staff to engage in activities to achieve the Project SCALES goals.

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

1. Personnel costs (salary/benefits for new positions or 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 at least one team member to attend the Healthy Meals Summit in Las Vegas. This is anticipated to be a two-day meeting.
3. Materials and supplies (e.g., kitchen supplies such as knives, storage, blenders, food processor or choppers, salad bar pans) for items with a per-unit cost of less than \$10,000.
4. Equipment (e.g., refrigerators, ovens) with a per-unit cost of \$10,000 or more can be allowable with justification and approval. Equipment costs must stay under the simplified acquisition threshold of \$50,000 and procurement of equipment must follow all applicable Federal, State, local, and organizational regulations (see <https://www.ecfr.gov/current/title-2/section-200.320>). Bids for equipment must be submitted as part of the budget request. Indirect costs can not be charged on equipment.
5. Software (e.g., to enhance collaboration, menu planning, etc.).



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6. Marketing and promotion activities (e.g., designing and/or printing brochures or posters for meal promotion activities and events).
7. Subcontracts for community partners and other necessary professional consultants. Community partners should be compensated for their time and allowable expenses.
8. 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 15%, or at the rate that has been negotiated by the lead applicant. For school food authorities, this rate is determined by the state education agency and 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.

Other non-allowable costs include but are not limited to:

- Lobbying;
- Advertising and public relations costs not directly related to this funding opportunity;
- Capital improvements: funds cannot be used for any major improvement to facilities and infrastructure that would add to the permanent value of the building;
- Vehicles may not be purchased; however, vehicles may be rented for travel or leased for distribution purposes;
- Promotional swag and door prizes;
- Gift cards, cash, or other monetary awards; and,
- Food (such as for events, lunch, or meal services).

Budget Narrative: Categories, Descriptions, and Examples

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



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A. Salaries and Fringe Benefits

Salaries

For each team member at the lead organization 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 for each position on the salary tool worksheet in the budget workbook and the narrative. We recommend planning for a 3-5% salary increase in each subsequent year. If your organization has a different schedule for salary increases, please adjust the workbook accordingly and explain in the narrative.

Examples:

[Name] has been the Director of Food and Nutrition Services for [District] since 2013. In this role, she oversees procurement. 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 devote 25% effort to this project in Periods 1, 2, and 3. Institutional base salary is \$87,000 on a 12-month contract. Annual raises to salaries are projected at 4% in subsequent budget periods.

[Name] is a Program Manager for [Organization] and works on food system initiatives. He has built strong relationships with community agencies that will be partners on the proposed project. He will convene partners, hold meetings, and ensure the project objectives are met. He will devote 20% effort to this project in all years. Institutional base salary is currently \$65,000 on a 12-month contract. Annual raises to salaries are projected at 3% in subsequent budget periods.

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

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



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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 [Organization Name], the fringe rate varies by salary. For all employees, the calculations are based on a combination of 21% 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, supplies, software, books, consultant services, and subcontracts. Itemize other expenses in the budget workbook, then describe each line item on the narrative. Be as specific as possible.

Examples for kitchen supplies:

We will purchase ten sets of knives, each estimated at \$50, for a total of \$500.

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

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 Project Director and Partnership Manager will each utilize this software to do X, Y, and Z, which are in line with the goals of this project.

Example for storage supplies:

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



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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.

Examples 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.

Partner organizations should be compensated for time and allowable expenses. Consultants may be engaged for a minor project role. A contract with a specific scope of work should be planned for more significant involvement from partner organizations. For each contract 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, the 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 proposed project.

Example for contract:

[Company name] provides food systems mapping expertise to a variety of organizations. Their work will allow 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 project's duration, including developing 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. The 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. Budgeting for other national travel may be appropriate depending on the project activities. 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.



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D. Equipment

In the workbook, describe each piece of equipment and estimated costs. In the budget narrative, provide a description of the use for each item and how it will contribute directly to the project. Upload supporting documentation for costs, including at least one bid for each piece of equipment. Procurement of equipment must follow all applicable Federal, State, local, and organizational regulations (see <https://www.ecfr.gov/current/title-2/section-200.320>).

E. Indirect Costs

Indirect costs may be recovered on budget items except equipment. Please note that indirect costs count toward the cumulative total amount of the award, and total costs must not exceed \$1,000,000 over the entire award period.

Please describe the justification for your indirect rate. Prior to issuing any grant awards or payments, the Project SCALES director and Boise State University will collect documentation to confirm each grantee's negotiated indirect cost rate agreement (NICRA). If a NICRA does not exist, applicants may use a 15% rate.