# Detailed Budget Table: Example and Template

The following presents an example of a detailed budget table based on a funded application that has been edited for content. The example shows an appropriate level of detail to explain the dollars requested. It is very important that the numbers in the detailed budget table match the numbers in your SF-424 and SF-424A. Note that Environmental Education grants are required to have a non-federal match of at least 25 percent of the total cost of the project.

## Example

| **Line Item** | **EPA Funds** | **Matching Funds** | **Total Project Cost** |
| --- | --- | --- | --- |
| **Personnel** | **$40,000**  Huang (*Executive Director*): $15,000 (EPA funds cover ½ of $30,000 salary)  Lee (*Project Manager*): $15,000 (EPA funds cover ½ of $30,000 salary)  Garcia *(Program Coordinator*): $10,000 (EPA funds cover 400 hours x hourly rate of $25 over entire project period) | **$8,000**  Huang: $3,000 (10% of $30,000 salary)  Lee: $3,000 (10% of $30,000 salary)  Garcia: $2,000 (80 hours x hourly rate of $25) | **$48,000** |
| **Fringe Benefits** | **$4,000**  10% of Huang salary ($15,000), Lee’s salary ($15,000) and Garcia’s salary ($10,000) for health insurance | **$0** | **$4,000** |
| **Travel** | **$2,000**  1 trip to Montana to present project at outdoor education conference, including 2 staff for 2 nights each:  $1000 for lodging and per diem ($150 per night for lodging), (@ $100 per day per person per diem).  $900 for airfare (@ $450 per person).  $100 for local travel to trainings. 1 project staff members at 167 miles at $.060 per mile. | **$333**  Local travel costs reimbursed to 10 project staff members for trainings:  $33.30 per staff member based on 55.5 miles @ $0.60 per mile | **$2,333** |
| **Equipment** | **$0** | **$0** | **$0** |
| **Supplies** | **$10,000**  75 water monitoring kits @  $100 each =$7500  24 fields guide @12 =$288  206 native plants@$10 =$2060  76 pairs of work gloves@$2=$152 | **$5,000**  5 laptops for recipient staff @ $1,000 each | **$15,000** |
| **Contractual** | **$15,000**  Current market rates for competitively awarded evaluation of project | **$5,000**  Contribution of partner toward evaluation of project) | **$20,000** |
| **Other** | **$25,000**  5 subawards @ $5,000 each for 5 eligible school districts in local area for teacher workshops | **$15,000**  Volunteer’s contribution to support field studies for 500 students, teachers, and volunteers: 150 hours @ $50 per hour  Stipends for 20 educators to attend 1 workshop: $375 stipend for 8-hour workshop per educator | **$40,000** |
| **Indirect Cost** | **$4,000**  10% de minimis rate | **$0** | **$4,000** |
| **Program Income** | **$0** | **$0** | **$0** |
| **TOTAL** | **$100,000** | **$33,333** | **$133,333** |

## Budget Template

Compare your Detailed Budget to your Work Plan, SF 424, and SF 424A to ensure that all numbers and dollar amounts in all categories are consistent from document to document.

|  |  |  |  |
| --- | --- | --- | --- |
| **Line Item** | **EPA Funds** | **Matching Funds** | **Total Project Cost** |
| **Personnel** |  |  |  |
| **Fringe Benefits** |  |  |  |
| **Travel** |  |  |  |
| **Equipment** |  |  |  |
| **Supplies** |  |  |  |
| **Contractual** |  |  |  |
| **Other** |  |  |  |
| **Indirect Cost** |  |  |  |
| **Income** |  |  |  |
| **TOTAL** |  |  |  |