

**BUDGET INSTRUCTIONS:** Applicants may submit the budget and budget narrative using this document. The categories listed are some of the more common items found in project budgets. Applicants are encouraged to consult Operational Guide, RFLOI and this document for rules regarding allowability of costs. Additional guidance can be found in t section 2 Code of Federal Regulations Part 200, Subpart B (Sections 200.400 through 200.475).

**SECTION A. Key Personnel (Employee): Rows 6-20**

**EMPLOYEE DEFINITION**

An **employee** is the worker classification were in an employer must withhold income taxes and pay Social Security, Medicare taxes, and unemployment tax on wages paid. Typically this type of worker receives an annual W2 tax form.

**REQUIRED EMPLOYEE BUDGET DOCUMENTATION**

Resume and 3 proof of rate statements (pay voucher/earning statement) for each

**FRINGE BENEFITS-DEFINITION**

Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits include but are not limited to the cost of leave, employee insurance, pensions, and unemployment benefit plans. The budget narrative should identify the applicant’s fringe benefit rate. The applicant should not combine the fringe benefit costs with direct salaries and wages in the key personnel category.

**REQUIRED FRINGE BENEFITS DOCUMENTATION**

Copy of organization's benefit packet

**IN-KIND DEFINITION**

Any service or resource with a monetary value not requested in the proposed budget but contributed to the project activities.

**SECTION BUDGET TEMPLATE DIRECTIONS**

Row 6 Column Titles	Directions for Rows 7-20
<b>B7-B11: Position: DROPDOWN</b>	This is a selection list of common key personnel titles. Please select the appropriate title for each employee.
<b>C7-C11: Description/Narrative</b>	If a person has been identified to hold this position, please list name; in addition please provide the narrative (description of responsibilities) of the position as provided in the proposal. If the employee has been identified provide a resume, and 3 proofs of rate (examples pay voucher, earning statement)
<b>E7-E11: Admin/Recruitment Hrs.</b>	Provide the number of hours this employee will perform administrative tasks/recruitment when training is not in session.
<b>F7-K11: Wk1-Wk6</b>	Provide the number of hours directly related to training operational hours this employee with performing each of the training weeks.
<b>N7-N11: Per-Cohort Hrs.</b>	<b>Skip: Formatted Locked Field</b>
<b>P7-P11: Hourly Rate</b>	Provide hourly rate of the proposed pay
<b>Q7-Q11: Cost per Cohort</b>	<b>Skip: Formatted Locked Field</b>
<b>R7-R11: In-Kind</b>	Indicate the total amount of in-kind associated with this position
<b>S7-S11: Project Salary Total</b>	<b>Skip: Formatted Locked Field</b>
<b>T7-T11: Fringe Benefits % rate</b>	<b>Skip: Formatted Locked Field</b>
<b>7U-U11: FICA/SS</b>	Enter combined FICA/SS rate paid for this employee
<b>V7-V11: Worker Comp Rate</b>	Enter worker compensation rate paid for this employee
<b>W7-W11: Unemployment. Ins. Rate</b>	Enter unemployment insurance rate for this employee
<b>X7-X11: Health Insurance</b>	Enter health insurance rate for this employee

<b>Y7-Y11: Medical/Sick Leave</b>	Enter medical/sick leave rate for this employee
<b>Z7-Z11: Vacation Leave</b>	Enter vacation leave rate for this employee
<b>AA7-AA11: Other</b>	Enter any other benefit rate and provide a narrative of this rate in the
<b>12S: Key Personnel Subtotal</b>	Skip: Formatted Locked Field
<b>B13-S18: Fringe Benefit Computations</b>	Skip: Formatted Locked Field:
<b>S19: Fringe Benefits Subtotal</b>	Skip: Formatted Locked Field
<b>S20: Salary + Fringe Subtotal</b>	Skip: Formatted Locked Field

**SECTION B. Independent Consultants and Contracted Services: Rows 21-28**

**DEFINITION**

Employers normally do not have to withhold or pay any taxes on payments to independent contractors. Contracted workers also known as consultants, and contracted services, typically receive an annual 1099 form, based on a W9 earning status. It is necessary to have a supporting service contract, W9, three proofs of rate (paid invoices/earning statement), and relevant license/credentials for all consultants/contracted services.

**REQUIRED CONSULTANT/CONTRACTED SERVICES DOCUMENTATION**

It is necessary to have a supporting service contract, W9, three proofs of rate (paid invoices/earning statement), and relevant license/credentials for all consultants/contracted services.

**SECTION BUDGET TEMPLATE DIRECTIONS**

<b>Row 22 Column Titles</b>	<b>Directions for Rows 23-28</b>
<b>B23-27: Training Type: DROPDOWN</b>	This is a selection list of training activities. Please select training activity for this row
<b>D23-27: Provider Name/Narrative</b>	Provide the name of the provider (if selected); give a narrative of activity as it relates to training requirements and site proposal
<b>F23-K27: Wk1-Wk6</b>	Provide the number of activity training hours within the appropriate training week
<b>N23-27: Per Cohort Hrs.</b>	Skip: Formatted Locked Field
<b>P23-27: Hourly Rate</b>	Enter cost as an hourly rate for training activity associated with this row
<b>PQ3-27: Per-Cohort Cost</b>	Skip: Formatted Locked Field
<b>R23-27: In-Kind</b>	Indicate the total amount of in-kind associated with this activity
<b>S23-27: Project Total</b>	Skip: Formatted Locked Field:
<b>S28: Independent Consultants and Contracted Services Subtotal</b>	Skip: Formatted Locked Field

**SECTION C. Lease/Rentals: Rows 29 -34**

**DEFINITION**

Agreement in which one party conveys land, property, services, equipment, or other tangible to another for a specified time, usually in return for a payment.

**REQUIRED LEASE RENTAL DOCUMENTS**

See fields B31-33 on the budget template

**SECTION BUDGET TEMPLATE DIRECTIONS**

<b>Row30 Column Titles</b>	<b>Directions for Rows 23-28</b>
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<b>B31-33: Rental Category</b>	<b>Skip: Formatted Locked Field</b>
<b>D31-33: Description/Narrative</b>	Provide required details and narrative of item(s) to be leased/rented
<b>K31-33: Computations</b>	Enter calculation of units being leased/rented *per unit cost (example 1: Space 400 sq ft @ \$13 per sqft; enter =400*\$13; example 2: equipment@\$500 each cohort; enter =\$500*4)
<b>P31-33: Per Cohort Cost</b>	<b>Skip: Formatted Locked Field</b>
<b>R31-33: In-Kind</b>	Indicate the total amount of in-kind associated with this activity
<b>S31-33: Project Total</b>	<b>Skip: Formatted Locked Field</b>
<b>S34: Lease/Rental Subtotal</b>	<b>Skip: Formatted Locked Field</b>

## SECTION D. Materials and Supplies: Rows 35- 50

### DEFINITION

Material and Supplies are consumable /tangible items other than equipment. This includes things such as office supplies (example: training software, educational or training supplies (example: paper, pencils, workbooks, shovels, stakes, ruler...etc.).

### REQUIRED LEASE RENTAL DOCUMENTS

Indicate the types of materials and supplies in general terms with estimated costs; include a shopping cart of items.

### SECTION BUDGET TEMPLATE DIRECTIONS

<b>Row 36 Column Titles</b>	<b>Directions for Rows 37-51</b>
<b>B37-49: Material/Supply: DROPDOWN</b>	This is a selection list of common materials and supplies associated with this project. Please select training activity for this row
<b>D37-49: Description/Narrative</b>	Provide required details and narrative of materials/supplies in general terms with estimated costs
<b>K37-49: Quantity</b>	Enter the number of units of each item to be purchased for the project
<b>Q37-49: Cost Per Unit</b>	Enter per unit cost ( copy cost on page 5)
<b>R37-49: In-Kind</b>	Indicate the total amount of in-kind associated with this activity
<b>S37-49: Project Total</b>	<b>Skip: Formatted Locked Field</b>
<b>S01: Materials/Supplies Subtotal</b>	<b>Skip: Formatted Locked Field</b>

## SECTION E. OTHER: Rows 52-72

### SUPPORTIVE SERVICES DEFINITION

For this project, supportive serves are direct services provided to participants to assist with barriers to training/employment

### SUPPORTIVE SERVICES REQUIRED DOCUMENTATION

Narrative of requested supportive services and which proposal activities services will support, in addition to a cost estimate of service.

### BUSINESS TRAVEL DEFINITION

For this project, travel is considered mileage, per-diem, and lodging that directly support approved activities of this project that require driving to required locations and overnight stays (approved in advance).

**REQUIRED BUSINESS TRAVEL DOCUMENTATION**

Narrative of travel and association with project and personnel

Row 53/63 Column Titles	Directions for Rows 54-70
<b>B54-61: Supportive Services: DROPDOWN</b>	This is a dropdown list of common supportive services requested for this project; please include all supports related to the project proposal. Use the other option if proposed support is not listed.
<b>D54-61: Description/Narrative</b>	Provide required details and narrative of materials/supplies in general terms with estimated costs
<b>K54-61: Quantity</b>	Enter the number of units of each item to be purchased for the project
<b>Q54-61: Cost Per Unit</b>	Enter per unit cost
<b>R54-61: In-Kind</b>	Indicate the total amount of in-kind associated with this activity
<b>S62: Supportive Services Subtotal</b>	<b>Skip: Formatted Locked Field</b>
<b>B64-69: Purpose Travel: DROPDOWN</b>	This is a dropdown list of common reasons for travel associated with this project; please include all proposed travel related to the project proposal. Use the other option if a proposed trip is not listed.
<b>C64-69: Travel Charge: DROPDOWN</b>	This is a dropdown list of common travel charges associated with this project. Please be sure to use the approved state rate (page 5)
<b>D64-69: Description/Narrative</b>	Provide required details and narrative of materials/supplies in general terms with estimated costs
<b>K64-69: Computation</b>	Enter calculation of travel cost (example 1: Narrative states 4 state 2-night stay for NCDOT meeting; enter= (4*(2*\$75))
<b>S54-61;64-69: Project Total</b>	<b>Skip: Formatted Locked Field</b>
<b>S70: Travel Subtotal</b>	<b>Skip: Formatted Locked Field</b>

**SECTION F. Indirect /Adm Overhead Rates: Rows 71-73**

Row 72 Column Titles	Directions for Row 73
<b>B73: Organization Type: DROPDOWN</b>	Select the organization structure of the organization
<b>D73: Type of Rate: DROPDOWN</b>	Select the rate category associated with the organizational type
<b>E73: Description/Narrative</b>	Provide required details and narrative of materials/supplies in general terms with estimated costs
<b>K73: Proposed Rate</b>	Provide proposed rate
<b>S54-61;64-69: Project Total</b>	<b>Skip: Formatted Locked Field</b>
<b>S70: Travel Subtotal</b>	<b>Skip: Formatted Locked Field</b>

2022 Approved State Rates



STATE OF NORTH CAROLINA  
DEPARTMENT OF TRANSPORTATION

ROY COOPER  
GOVERNOR

J. ERIC BOYETTE  
SECRETARY

July 1, 2021

**MAXIMUM ALLOWABLE NON-SALARY DIRECT COSTS**

CONSULTANTS ARE LIMITED TO THE LOWER OF THEIR ACTUAL RATES OR THE RATES IMPOSED BELOW

**Reproduction:**

Copies (B&W)	\$ 0.09	
Copies (B&W)	\$ 0.15	11" x 17"
Copies (color)	\$ 0.83	
Copies (color)	\$ 1.66	11" x 17"
Blueprints	\$ 0.35	
Blueprints	\$ 1.30	42" x 72"
Bond	\$ 0.42	

Vellums	\$ 3.00	
Stick-ons	\$ 1.00	
Covers	\$ 0.50	
Binding	\$ 0.50	
Mylars	\$ 5.90	
Mylars	\$ 21.00	3' x 4'
Bond	\$ 3.50	34" x 68"

**Computer:**

CADD \$ -  
*recovered through overhead*

**Other:**

Film & Development \$ 20.00 per roll

**Mileage:**

Sedan	\$ 0.560	per mile
Carryall	\$ 0.580	per mile
Car Rental	\$ 45.00	per day
Gas for car rental	\$ 0.20	per mile

**CEI/Technician-type contracts:**

2-WD Truck	\$ 835.00	per month
4-WD Truck	\$ 915.00	per month
2-WD Truck gas reimbursement	\$ 0.16	per mile
4-WD Truck gas reimbursement	\$ 0.19	per mile

Phones, computers, iPads, Data Plans, Wi-Fi, etc.,  
*recovered through overhead*

**Subsistence:**

	In-State	Out-State
Breakfast	\$ 9.00	\$ 9.00
Lunch	\$ 11.80	\$ 11.80
Dinner	\$ 20.50	\$ 23.30
Lodging	\$ 78.90	\$ 93.20
	<b>\$ 120.20</b>	<b>\$ 137.30</b>

**Hotel reimbursement is limited to actual costs not to exceed:**

\$ 78.90	per day plus tax for <u>in</u> state
\$ 93.20	per day plus tax for <u>out</u> of state
<b>\$ 85.00</b>	<b>per day</b>

*for hotel will be proposed for ALL NCDOT proposals.*

- \* Subsistence is an allowance related to lodging and meals (including gratuities).
- \* Payment of sales tax, lodging tax, local tax or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense.
- \* Reimbursement of actual costs of overnight lodging, whether in-state or out-of-state, must be documented by a receipt of actual lodging expenses from a commercial establishment.
- \* Out of State travel status only applicable when performing contracted services for NCDOT & requires travel outside of NC. Travel status begins when employee(s) leaves the state and remains in effect until returning to the state.
- \* All subsistence rates comply with NC GS 138-6, the NC Office of State Budget & Management Budget Manual and the NCDOT Travel Policy and Reimbursement Procedures.