



## SOVEREIGN EQUITY FUND

### Cultural Foodways Budget Guidelines

#### OVERVIEW

##### Terms:

- Budget Template: refers to the funding requests presented via spreadsheet
- Budget Narrative: refers to the funding request presented via narrative text

Applicants must use the budget template provided within the application, and the completed budget template will be uploaded both as an Excel file (.xlsx) and as a PDF file (.pdf). The completed budget narrative will be uploaded as a PDF file (.pdf).

Access budget files here: [www.sovereignequityfund.org/culturalfoodways](http://www.sovereignequityfund.org/culturalfoodways)

- Budget Template
- Sample Budget
- Sample Budget Narrative

Budget line items should only reflect funding requested from SEF for the project in the application. Do not list line items or funds for which you are not requesting, such as in-kind funds or funds from outside organizations being leveraged towards the project. Applicants are requested to itemize expenses related to categories of activities (e.g., salary lines, conference costs, tools, etc.) in their budget template and budget narrative. In the budget narrative, provide descriptive information concerning the items for which funding is requested. Please give sufficient detail to adequately discuss the budget items related to your project narrative.

##### *Note on the Template:*

The template contains rows for line items you may or may not use in your budget. Please add line items where needed and delete those that you do not need. We encourage you to use formulas to show your calculations. Please reach out for help with the budget as needed.

## PERSONNEL COSTS

The personnel section covers salaries, wages and fringe benefits for employees of the applicant organization who will contribute labor to the proposed project. In the budget template, create a line item for each staff member with the following information: job title, percentage of time devoted to the proposed project, total annual salary and anticipated salary increases for year 2 (if applicable). For each personnel line item you create, create a matching line item for associated fringe costs (show the fringe rate). In the budget narrative, provide details on the role of each staff member in the project (note if the role is new or unfilled).

See Personnel Costs example below:

| <b>Personnel Costs</b>  |    |                  |                     |
|---|----|------------------|---------------------|
| Traditional Foods Manager (50% time, \$65,000/yr with 3% raise) | \$ | 32,500.00        | \$ 33,475.00        |
| Traditional Foods Manager (20% fringe)                          | \$ | 6,500.00         | \$ 6,695.00         |
| <b>All Personnel Costs</b>                                      | \$ | <b>39,000.00</b> | <b>\$ 40,170.00</b> |

## DIRECT COSTS

Direct costs are expenses incurred for activities linked directly to the proposed project.

### Events

The events section covers expenses related to meetings, conferences or other events hosted by the applicant or other relevant entities in carrying out proposed grant activities. In the budget template, create line items for each event. Example line items include registration, facility rental, hospitality, supplies, A/V rental, trainer fees, virtual event production fees, etc. In the budget narrative, provide details on the purpose, location, format, and number of people involved in each event.

### Travel

The travel section covers transportation, lodging, per diem and other travel-related expenses for staff, consultants, and project participants. In the budget template, create line items for each component of travel (e.g., flight, hotel, vehicle rental) and list the cost. In the budget narrative, provide detail on each line item displayed in the budget template (e.g., the approximate number of trip(s), the destination(s) of the trip(s) and average projected costs for airfare, ground transportation/mileage, per diem, lodging).

### Supplies

The supplies section covers individual items costing \$5,000 or less. In the budget template, create a line item for groups of supplies and list the cost. In the budget narrative, describe the relationship to the proposed project and cost.

### Equipment/Capital Expenditure

The equipment/capital expenditure section covers individual items costing more than \$5,000, as well as major investments into physical assets (e.g., constructing a greenhouse). In the budget template, create a line item for each piece of equipment and list the cost. In the budget narrative, list the cost of the item(s) and describe the relationship to the proposed project.

### Contractor/Consultant

The contractor/consultant section covers outside expertise hired to help implement or advise the proposed project, including sub-awards to other organizations. In the budget template, create a line item for each contract and list the cost. In the budget narrative, provide as much information as possible regarding the contractor/consultant, including name of the individual, if known; type of contractor/consultant required for the project; expertise they will offer; hourly rate (or projected budget for services); and the number of hours projected. Indirect costs associated with contracts and consultants belong to this line item as well.

### Stipend/Honoraria

The stipend/honoraria section covers expenses for interns, apprentices, experts and other non-employees/non-consultants working on project activities. In the budget template, create a line item for each stipend or honoraria. In the budget narrative, provide as much detail as possible regarding how stipends and/or honoraria will be managed, including the anticipated rate (per visit, per day, per 10-week period, etc.).

### Publications

The publications section covers costs for creating and disseminating reports, books, magazines or other printed works. In the budget template, create a line item and list the cost. In the budget narrative, provide information on the purpose and expected distribution audience.

### Other

The other section covers other expenses not reflected in the categories above, such as:

- a. **Communications** – Advertising, mailings, postage, faxes, and telephone or internet access charges.
- b. **Service or Maintenance Contracts** – If equipment is used for the project, project costs can include a percentage of costs for the maintenance of equipment related to the percentage of use for the project.

See Direct Costs example below:

| <b>Direct Costs</b>   |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| <b>Events</b>   |                     |                     |                     |
| Spring Planting Ceremony - Tent, tables/chairs and A/V rental           | \$ 4,200.00         | \$ -                | \$ 4,200.00         |
| Spring Planting Ceremony - Appetizers for 100 people                    | \$ 1,500.00         | \$ -                | \$ 1,500.00         |
|   |                     |                     |                     |
| Community Film Screening - Facility rental and decorations              | \$ -                | \$ 6,000.00         | \$ 6,000.00         |
| Community Film Screening - Catered dinner for 100 people                | \$ -                | \$ 3,500.00         | \$ 3,500.00         |
|   |                     |                     |                     |
| <b>Travel</b>   |                     |                     |                     |
| Interview Elders in Prospect - mileage for 125 miles roundtrip, 6 trips | \$ 491.25           | \$ -                | \$ 491.25           |
| Interview Elders in Prospect - lodging for 3 people, 1 night, 6 trips   | \$ 2,160.00         | \$ -                | \$ 2,160.00         |
| Interview Elders in Prospect - per diem for 3 people, 2 days, 6 trips   | \$ 4,248.00         | \$ -                | \$ 4,248.00         |
|   |                     |                     |                     |
| <b>Supplies (up to \$5,000)</b>   |                     |                     |                     |
| Camera for elder interviews   | \$ 4,000.00         | \$ -                | \$ 4,000.00         |
| Laptop for editing film   | \$ 2,000.00         | \$ -                | \$ 2,000.00         |
|   |                     |                     |                     |
| <b>Equipment/Capital Expenditure (greater than \$5,000)</b>             |                     |                     |                     |
| None  |                     |                     |                     |
|   |                     |                     |                     |
| <b>Contractual/Consultant</b>   |                     |                     |                     |
| Film editor (100 hrs/yr, \$50/hr with 3% raise)                         | \$ 5,000.00         | \$ 5,200.00         | \$ 10,200.00        |
| Graphic designer (50 hours in year 2 only, \$40/hr)                     | \$ -                | \$ 2,000.00         | \$ 2,000.00         |
|   |                     |                     |                     |
| <b>Stipend/Honoraria</b>  |                     |                     |                     |
| Film intern stipend (3 people/yr, \$4,000/ea)                           | \$ 12,000.00        | \$ 12,000.00        | \$ 24,000.00        |
| Elder honoraria (20 people in year 1 only, \$1000/ea)                   | \$ 20,000.00        | \$ -                | \$ 20,000.00        |
|   |                     |                     |                     |
| <b>Printing/Publications</b>  |                     |                     |                     |
| DVDs of the film (1000 units)   | \$ -                | \$ 3,000.00         | \$ 3,000.00         |
|   |                     |                     |                     |
| <b>Other</b>  |                     |                     |                     |
| Service contract on camera  | \$ 200.00           | \$ 200.00           | \$ 400.00           |
| <b>All Direct Costs</b>   | <b>\$ 55,799.25</b> | <b>\$ 31,900.00</b> | <b>\$ 87,699.25</b> |

## INTERMEDIARY FUNDS

Intermediary funds may include funds to be re-granted or loaned to other eligible organizations/entities or scholarships to be provided to eligible individuals.

See Intermediary Costs example below:

| <b>Intermediary Funds</b>           |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|
| Scholarship for storytelling fellow | \$ 4,000.00        | \$ 4,000.00        | \$ 8,000.00        |
| <b>All Intermediary Funds</b>       | <b>\$ 4,000.00</b> | <b>\$ 4,000.00</b> | <b>\$ 8,000.00</b> |

## INDIRECT COSTS

Indirect costs cover expenses related to administrative, finance and human resources staff; rent; utilities; phones; internet; office supplies; insurance; accounting/bookkeeping fees; audit fees; and related expenses. The maximum indirect rate allowed in this process is 15% of personnel and direct costs (excludes intermediary).

- Identify an indirect rate up to 15% (max)
- Indirect costs = Rate \* (All personnel costs + All direct costs)

**Reminders:**

- Applicants may use more restrictive rules for indirect calculation if their organization requires them (e.g., no consultant fees or equipment costs allowed when calculating indirect costs), but they may not use more permissive rules (e.g., including intermediary costs or increasing indirect rate).

See example below:

|                                   |              |              |              |
|-----------------------------------|--------------|--------------|--------------|
| <b>Indirect Costs</b>             |              |              |              |
| 15 percent * (personnel + direct) | \$ 14,219.89 | \$ 10,810.50 | \$ 25,030.39 |

**UNALLOWABLE COSTS**

Unallowable costs include:

- a. Alcoholic beverages
- b. Entertainment
- c. Grant application costs
- d. Rent for grantee-owned facilities, unless charging rent is the standard operating procedure for the grantee

**Note:** Meals are allowed only when they are a critical part of the event.

**REQUEST AMOUNT**

For grants that require an exact budget request amount, you may use a miscellaneous line item to cover up to \$20 of funding to reach that exact budget amount.