**BUDGET FORM C**

**BUDGET NARRATIVE**

**FOR THE PERIOD OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026**

*Attach additional sheets as necessary – be sure to label each item.*

**A. Personnel Costs:**

1. **Salaries** – Complete the Salary Allocation Plan. The information entered on Financial Attachment D should be consistent with the proposal narrative and the total salaries should match the amount entered on Attachment D of the Line-Item Budget.

2. **Fringe Benefits** – List all fringe benefits provided to staff. Provide the cost and percentage of salary each represent.

3. **Travel** – Identify all travel costs (mileage reimbursement, per diem, lodging, transportation, etc. as paid by the State of Texas). List in-state and out-of-state travel costs separately. Explain all out-of-state travel. List example of staff that will travel , destination, purpose and estimate costs, and length of stay.

4. **Staff Training** – Explain the type and purpose of each training exercise to be provided to the staff and breakdown of all related costs (tuition, registration fees, trainer costs, etc.).

5. **Temporary Staffing** – explain the purpose of any temporary staffing needs and identify type(s) of positions.

6. **Other** **Personnel Costs** – Identify and explain any other personnel costs not included in items Salaries and Fringe benefits.

**B. Non-Personnel Costs:**

1. **Supplies/Materials** – Consumable supplies and materials to be used by staff.

2. **Printing/Reproduction** – Identify printing/binding and reproduction items and costs.

3. **Advertising** – Advertising costs related to help wanted ads, legal notices, etc. only.

4. **Memberships, Dues, Subscriptions** – Identify all organizations fees and dues will be paid to. List all subscriptions.

5. **Postage/Delivery/Shipping** – Costs associated with postage, shipping (e.g. UPS, FedEx), and courier services.

6. **Telephone/Communications** – Identify costs for items such as cell phones, pagers, etc. Identify who such items will be issued to.

7. **Insurance** – List each type of insurance and cost separately. Explain how premiums are allocated if costs are share with non-workforce uses.

8. **Equipment Lease/Rental –** Identify each piece of equipment to be leased and/or rented and their related cost.

9. **Other Non-Personnel Costs** – List and explain all other non-personnel costs not included in the specific cost items.

**C. Contractual Costs:**

1. **Accounting/Bookkeeping Services** – Identify all costs related to contractual accounting and bookkeeping services. If known, identify the contracted parties, including contact information.

2. **Audit Services** – Provide estimated cost of conducting an annual audit. If known, provide the name and contact information of the auditor.

3. **Legal Services** – Provide basis of legal services, daily/hourly rates or other calculation of costs. If known, provide name and contact information of legal counsel/firm.

3. **Consulting Services** – List each consulting service to be purchased. Provide an explanation/reason for each service. Along with hourly/daily rates and any related costs.

4. **Other** **Contractual Services** – Identify and explain any other contractual costs not already included disclosed.

**D.** **Indirect Costs** Indirect is only available to for-profit entities. Specify the rate used and describe the method of calculation used in deriving the rate. You must submit a copy of your approved plan and/or cognizant agency letter approving an indirect cost rate Identify the amount or percent of fee used and the method of calculation used in deriving the rate of the fee negotiable and may not be computed on Client Pass Through expenditures.

**E.** **Profit/Incentive Bonus** Profit is available to only for-profit entities and is limited to a maximum of 8%. Indicate the percentage used to calculate profit. The Incentive Bonus is only available to not-for-profit entities and is limited to a 8% maximum. Indicate incentive amount, together with the expected basis of qualifying for an incentive payment. Profit and/or Incentive Bonuses are negotiable and may not be computed on Client Pass Through expenditures. See Budget Form E for the Profit/Incentive Bonus Worksheet.

**F. Matching/In-Kind Funds** - List and explain any in-kind contributions that the proposing entity will bring to the project.

**G. Client Pass**-Through Funds – List and explain client cost, example cost per client for the various training or support services.