



Preparing a Budget and Budget Justification

Office of Museum Services, IMLS





Getting Started

FY 2025 Notice of Funding Opportunity

FY 2025 Notice of Funding Opportunity
Applications Due November 15, 2024



Museums for America

Funding Opportunity Number: MFA-FY25
Assistance Listing Number: 45.301



Budget Form

IMLS Budget Form

Make sure that JavaScript is enabled in your web browser. Download the [IMLS Budget Form \(PDF, 1.7MB\)](#) to your computer and work on it outside your web browser. When you've completed the form, save it as a PDF and upload it as part of your application through Grants.gov.

The IMLS Budget Form accommodates up to three years of project activities and expenses. Project timelines, allowable costs, and other budget details vary by program. Be sure to review the Notice of Funding Opportunity for the grant program/project type to which you are applying and the cost principles in 2 C.F.R. part 200 and 2 C.F.R. part 3187.

The Year 1 columns should include costs for activities that begin on the project start date (as listed on 6c of the SF-424S) and end 12 months later. If the project timeline exceeds one year, list the costs for the next 12 months in the Year 2 columns. If the project extends beyond two years, list the costs for the next 12 months in the Year 3 columns.



Funding Range

Funding Details	
Total amount of funding IMLS expects to award through this announcement	\$21,699,000
Expected performance indicators, targets, baseline data, and data collection	See Performance Measures .
Anticipated number of awards	122
Expected amount of individual awards	\$5,000 - \$250,000
Average amount of funding per award in previous years	\$177,860



Cost Share

Museums for America


Cost Share Requirements

For the MFA program, awardees must provide funds from non-federal sources in an amount that is **equal to or greater than** the amount of the federal award.

Cost share is the portion of project costs that is not paid by IMLS funds. Common examples of cost share include cash outlays; contribution of property and services; and in-kind contributions, such as staff or volunteer time that support project activities.

Cost share is an eligibility criterion and is not considered in peer review of applications.


Calculate any cost share you include in your project budget carefully. If you receive an award, you will be required to meet your cost share commitments. If you do not include at least 1:1 cost share on your IMLS Budget Form, we may reject your application from further consideration.

 [Learn more about Cost Sharing in the Budget](#)

Museum Grants for African American History and Culture

Cost Share Requirements

For the AAHC program, requirements to provide cost share from non-federal sources differ according to the requested project type's funding level. Cost share is an eligibility criterion and is not considered in the review of applications.

 [Learn more about Cost Sharing in the Budget](#)

Cost share is the portion of project costs that is not paid by IMLS funds. Common examples of cost share include cash outlays; contribution of property and services; and in-kind contributions, such as staff or volunteer time that support project activities.

Calculate any cost share you include in your project budget carefully. If you receive an award, you will be required to meet your cost share commitments.

Project Type	IMLS Award Amount	Cost Share Requirement
Small Project	\$5,000-\$100,000	No cost share required.
Large Project	\$100,001-\$500,000	At least 1:1 cost share from non-federal sources is required. Note: If you do not include at least 1:1 cost share on your IMLS Budget Form, your application may be rejected from further consideration.



Cost Principles



Necessary



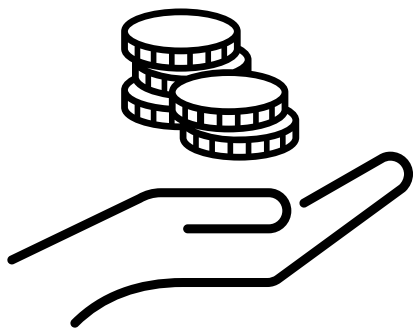
Allowable



Auditable



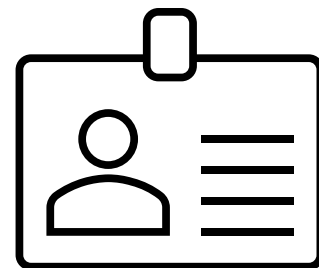
Incurred During Period of Performance



Donations and Grants
from Non-Federal Sources



Volunteers



Staff Time on Project

Pro Tip!

Coming Up with Cost Share

Allowable Costs

\$ Allowable Costs

- ✓ personnel salaries, wages, and fringe benefits, including annual cost of living increases
- ✓ travel expenses for key project staff and consultants
- ✓ materials, supplies, software, and equipment related directly to project activities
- ✓ adaptive and/or assistive technologies and other resources and services to improve accessibility for persons with disabilities
- ✓ participant support costs if documented in written policies
- ✓ equipment to improve collections storage and exhibit environments
- ✓ third-party costs
- ✓ design and publication costs
- ✓ program evaluation
- ✓ staff and volunteer training
- ✓ paid internships/fellowships
- ✓ stipends or honoraria for project advisors and participants
- ✓ indirect or overhead costs

⊘ Unallowable Costs

- * general fundraising costs, such as development office staff or other staff time devoted to general fundraising
- * contributions to endowments
- * general operating support
- * acquisition of collections
- * general advertising or public relations costs designed solely for promotional activities other than those related to the specific project
- * construction or renovation of facilities (generally, any activity involving the construction trades is not an allowable cost)
- * social activities, receptions, or entertainment
- * research projects.

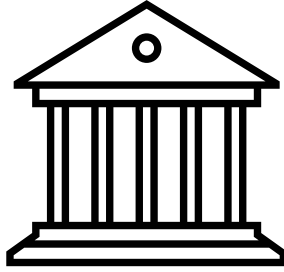
2 CFR Part 200
Uniform Administrative
Requirements,
Cost Principles,
and Audit Requirements
for Federal Awards
www.ecfr.gov



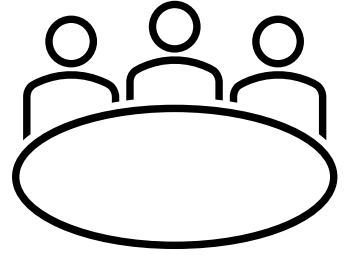
Unallowable Costs

- * general fundraising costs, such as development office staff or other staff time devoted to general fundraising
- * contributions to endowments
- * **general operating support**
- * acquisition of collections
- * general advertising or public relations costs designed solely for promotional activities other than those related to the specific project
- * construction or renovation of facilities (generally, any activity involving the construction trades is not an allowable cost)
- * social activities, receptions, or entertainment
- * research projects.

General Operating Support



Museum



Rental Space

Pro Tip!

General Operating Support

Free Counseling Calls!

Program Contacts:

If you have questions, please contact any of the staff members listed under the category that best fits your project.

Lifelong Learning	Community Engagement	Collections Stewardship and Access
<p>Helen Wechsler Supervisory Grants Management Specialist hwechsler@imls.gov 202-653-4779</p> <p>Jessica Ottley Senior Museum Program Officer jottley@imls.gov 202-653-4669</p> <p>To schedule a time to talk to staff about Lifelong Learning click here. ←</p>	<p>Sarah Glass Senior Museum Program Officer sglass@imls.gov 202-653-4668</p> <p>To schedule a time to talk to Sarah Glass about Community Engagement, click here. ←</p>	<p>Mark Feitl Senior Museum Program Officer mfeitl@imls.gov 202-653-4635</p> <p>To schedule a time to talk to Mark Feitl about Collections Stewardship and Access, click here. ←</p>

Legal Name & Project Dates

Must match SAM.gov registration

IMLS BUDGET FORM

- a. Legal name (5a from SF-424S):
- b. Requested Grant Period From: (MM/DD/YYYY) Through: (MM/DD/YYYY)
- c. If this is a revised budget, indicate application/grant number:

Must match grant
program start date
in NOFO

Must fall within
allowable period of
performance

Align Expenses with Sections

Travel

3. Travel

From/To and Purpose	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Workshop Speaker	\$ 1,500.00						\$ 1,500.00	\$ 0.00	\$ 1,500.00
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
Subtotal	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,500.00	\$ 0.00	\$ 1,500.00

Supplies, Materials, and Equipment

4. Supplies, Materials, and Equipment

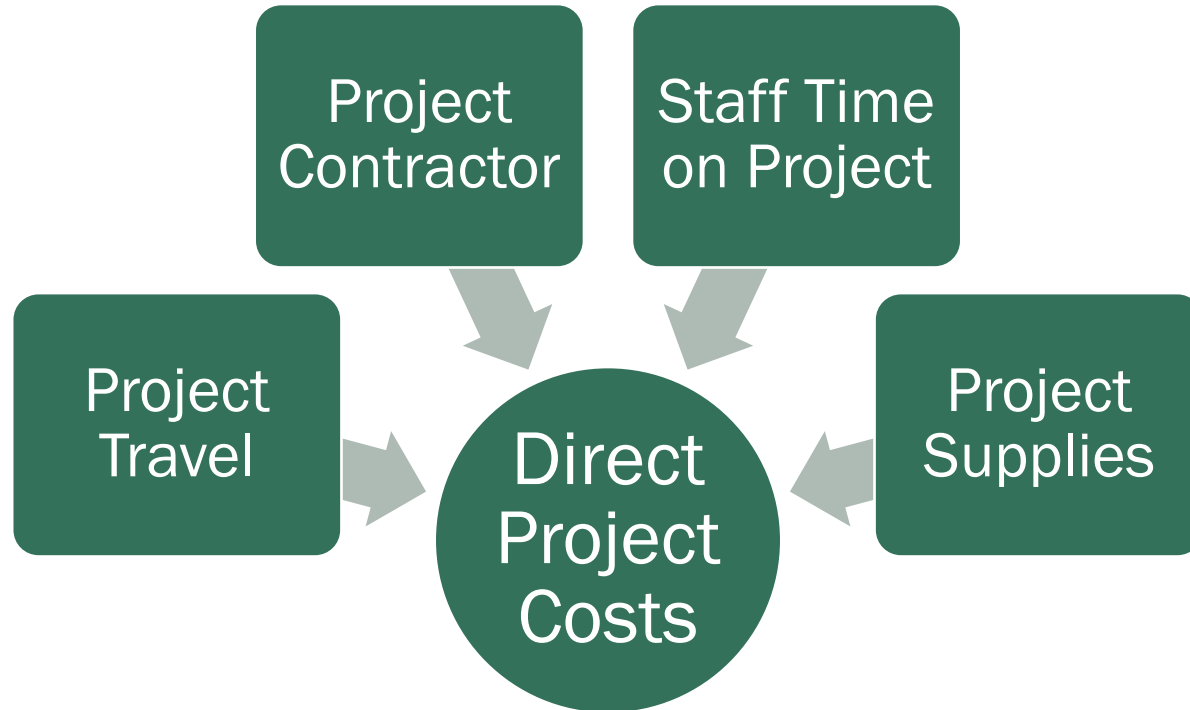
Item	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Workshop Workbooks	\$250.00	\$250.00					\$250.00	\$250.00	\$500.00
Workshop Pens	\$50.00						\$50.00	\$0.00	\$50.00
Workshop Printing	\$500.00						\$500.00	\$0.00	\$500.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$800.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$250.00	\$1,050.00

Other Costs

7. Other Costs

Item	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Speaker Honorarium	\$1,000.00						\$1,000.00	\$0.00	\$1,000.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00

Direct Costs



Salaries and Wages

1. Salaries and Wages

Name/Title or Position	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Chief Curator	\$20,000.00		\$20,600.00		\$21,218.00		\$61,818.00	\$0.00	\$61,818.00
Collections Manager	\$8,125.00	\$8,125.00	\$8,368.75	\$8,368.75	\$8,619.81	\$8,619.81	\$25,113.56	\$25,113.56	\$50,227.12
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$28,125.00	\$8,125.00	\$28,968.75	\$8,368.75	\$29,837.81	\$8,619.81	\$86,931.56	\$25,113.56	\$112,045.12

Wage x Estimated Hours

Collections Manager
 $\$31.25/\text{hr} \times 520\text{hrs}/\text{year} =$
\$16,250

Estimated % of Annual Salary

Chief Curator
 $\$80,000/\text{year} \times 25\% = \$20,000$

3% Cost of Living Increase, Chief Curator

Year	1	2	3
Base Salary	\$80,000	Year 1 x 1.03 = \$82,400	Year 2 x 1.03 = \$84,872
%	25	25	25
Project Expense	\$20,000	\$20,600	\$21,218

Project New Hire Compensation

Museum Salary Resources

Bureau of Labor Statistics

<https://www.bls.gov/oes/tables.htm>

American Alliance of Museums (AAM)

National Museum Salary Survey

Association of Art Museum Directors (AAMD)

Salary Survey

MIT

Living Wage Calculator

Living Wage | calculator

Living Wage Calculation for Washington-Arlington-Alexandria, DC

The living wage shown is the hourly rate that an **individual** in a household must earn to support themselves and/or their family, working full-time, or 2080 hours per year. The tables below provide living wage estimates for individuals and households with one or two working adults and zero to three children. In households with two working adults, all hourly values reflect what one working adult requires to earn to meet their families' basic needs, assuming the other adult also earns the same.

The poverty wage and state minimum wage are for reference purposes. Poverty wage estimates come from the Department of Health and Human Services' [Poverty Guidelines for 2024](#) and have been converted from an annual value to an hourly wage for ease of comparison. The state minimum wage data is sourced from the [Labor Law Center](#) and includes the minimum wage in a given state as of January of that year.

For further detail, please reference the [Methodology](#) page. The data on this page was last updated on February 14, 2024.

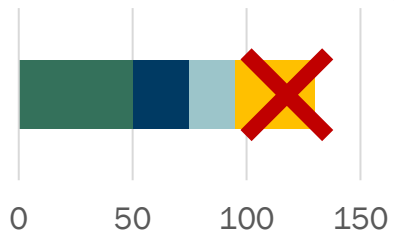
	1 ADULT				2 ADULTS (1 WORKING)				2 ADULTS (BOTH WORKING)	
	0 Children	1 Child	2 Children	3 Children	0 Children	1 Child	2 Children	3 Children	0 Children	1 Child
Living Wage	\$27.00	\$46.42	\$60.54	\$78.90	\$34.76	\$41.14	\$45.84	\$49.62	\$17.34	\$25.38
Poverty Wage	\$7.24	\$9.83	\$12.41	\$15.00	\$9.83	\$12.41	\$15.00	\$17.59	\$4.91	\$6.21
Minimum Wage	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00

livingwage.mit.edu



Museum Education Director

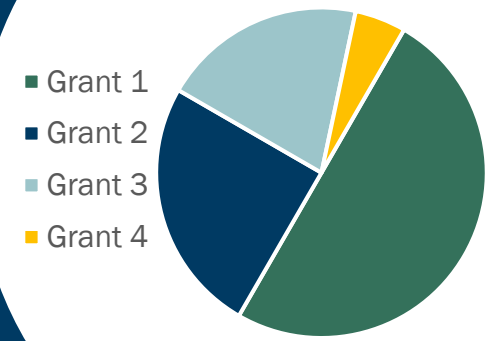
Museum Education Director



Grant 1 Grant 2 Grant 3 Grant 4

135% of Salary

Museum Education Director



Grant 1 Grant 2 Grant 3 Grant 4

100% of Salary



Pro Tip!

Overfunding Staff Positions

Fringe Benefits

1. Salaries and Wages

Name/Title or Position	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Chief Curator	\$20,000.00		\$20,600.00		\$21,218.00		\$61,818.00	\$0.00	\$61,818.00
Collections Manager	\$8,125.00	\$8,125.00	\$8,368.75	\$8,368.75	\$8,619.81	\$8,619.81	\$25,113.56	\$25,113.56	\$50,227.12
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$28,125.00	\$8,125.00	\$28,968.75	\$8,368.75	\$29,837.81	\$8,619.81	\$86,931.56	\$25,113.56	\$112,045.12

2. Fringe Benefits

Rate and Base	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Salaried Employees	\$ 4,000.00		\$ 4,120.00		\$ 4,243.60		\$ 12,363.60	\$ 0.00	\$ 12,363.60
Hourly Employees		\$ 2,437.50		\$ 2,510.63		\$ 2,585.94	\$ 0.00	\$ 7,534.07	\$ 7,534.07
							\$ 0.00	\$ 0.00	\$ 0.00
							\$ 0.00	\$ 0.00	\$ 0.00
Subtotal	\$ 4,000.00	\$ 2,437.50	\$ 4,120.00	\$ 2,510.63	\$ 4,243.60	\$ 2,585.94	\$ 12,363.60	\$ 7,534.07	\$ 19,897.67

Fringe Benefits

20% of Salary for Salaried Staff
15% of Wages for Hourly Staff

Example

Chief Curator
Year 1

\$80,000/year x 20% = \$16,000



Chief Curator
Year 1

\$20,000/year x 20% = \$4,000



Calculate Travel Expenses

The screenshot shows the GSA website's 'Plan a trip' page. At the top left is the GSA logo and the text 'U.S. General Services Administration'. To the right is a 'Per Diem Lookup' button and a search bar labeled 'Search GSA.gov'. Below this is a navigation menu with categories: 'Buy through us', 'Sell to government', 'Real estate', 'Policy and regulations', 'Small business', 'Travel', 'Technology', and 'About us'. The breadcrumb trail reads 'Home > Travel resources'. The main content area is titled 'Plan a trip' and features a sidebar on the left with a red horizontal line above it. The sidebar lists: 'Overview' (highlighted), 'Per diem rates', 'Transportation (airfare rates, POV rates, etc.)', 'Lodging', 'Conference and meeting planning', and 'Travel charge card'. The main content area contains six sections, each with a blue underlined link and a brief description: 'Per diem rates' (allowances for lodging, meal, and incidental costs), 'Transportation (airfare rates, POV rates, etc.)' (reimbursement rates for personal vehicles), 'Lodging' (how to book lodging), 'Conference and meeting planning' (research tools for events), 'State tax rates and exemptions info' (finding tax exemptions), and 'Travel charge card' (agencies obtaining cards for travel expenses).

GSA U.S. General Services Administration

Per Diem Lookup Search GSA.gov

Buy through us ▾ Sell to government ▾ Real estate ▾ Policy and regulations ▾ Small business ▾ Travel ▾ Technology ▾ About us ▾

Home > Travel resources

Plan a trip

- Overview**
- Per diem rates
- Transportation (airfare rates, POV rates, etc.)
- Lodging
- Conference and meeting planning
- Travel charge card

[Per diem rates](#)

Get allowances for reimbursable lodging, meal and incidental costs incurred while on official government travel.

[Transportation \(airfare rates, POV rates, etc.\)](#)

Get reimbursement rates for the use of your own vehicle and find discounted airfare and rail rates.

[Lodging](#)

Learn how to book lodging for travel, conferences, and emergency purposes.

[Conference and meeting planning](#)

Discover research tools to create successful events and travel experiences.

[State tax rates and exemptions info](#)

Enter the state where you plan to travel to find out if you are exempt from taxes on lodging and rental cars.

[Travel charge card](#)

Agencies obtain charge cards to pay for official travel and travel-related expenses. Agencies issue individually billed account cards to employees.

www.gsa.gov/travel/plan-a-trip

Travel

3. Travel

From/To and Purpose	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Workshop Speaker	\$ 1,500.00						\$ 1,500.00	\$ 0.00	\$ 1,500.00
Convening 1			\$ 2,500.00				\$ 2,500.00	\$ 0.00	\$ 2,500.00
Conference 1			\$ 5,000.00				\$ 5,000.00	\$ 0.00	\$ 5,000.00
Conference 2					\$ 5,000.00		\$ 5,000.00	\$ 0.00	\$ 5,000.00
Museum Research Summit					\$ 10,000.00		\$ 10,000.00	\$ 0.00	\$ 10,000.00
NANH IMLS Meeting	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 9,000.00	\$ 0.00	\$ 9,000.00
							\$ 0.00	\$ 0.00	\$ 0.00
Subtotal	\$ 4,500.00	\$ 0.00	\$10,500.00	\$0.00	\$18,000.00	\$0.00	\$33,000.00	\$0.00	\$33,000.00

IMLS Annual Meeting

- Native American/Native Hawaiian Museum Services Program = Add \$3,000 per
- Museum Grants for African American History and Culture = Project Year

Supplies, Materials, & Equipment

4. Supplies, Materials, and Equipment

Item	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Museum Exhibit Cases			\$25,000.00				\$25,000.00	\$0.00	\$25,000.00
Paint/Painting Supplies			\$1,200.00				\$1,200.00	\$0.00	\$1,200.00
Interactive kiosks (3)			\$10,500.00				\$10,500.00	\$0.00	\$10,500.00
Hanging hardware					\$500.00		\$500.00	\$0.00	\$500.00
Vinyl and Labels					\$2,500.00		\$2,500.00	\$0.00	\$2,500.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$36,700.00	\$0.00	\$3,000.00	\$0.00	\$39,700.00	\$0.00	\$39,700.00

Justifying Your Project Expenses

- Budget Justification = Detailed list with quantity and unit cost
- Supporting Documents = Quotes, bids, online shopping cart, etc.

Contracts and Subawards

5. Subawards and Contracts

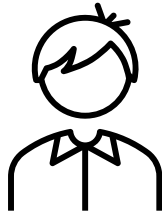
Item
Contract
Subaward
Contract
Subaward
Subaward
Subaward
Subaward
Subtotal



Contractor

Provides goods and services

Examples: Exhibition Designer, Program Evaluator



Subrecipient

Carries out a portion of the work

Examples: Researcher, Exhibition Co-organizer

Supporting Documents = Memorandum of Understanding (MOU), contracts, quotes, estimates, and bids.

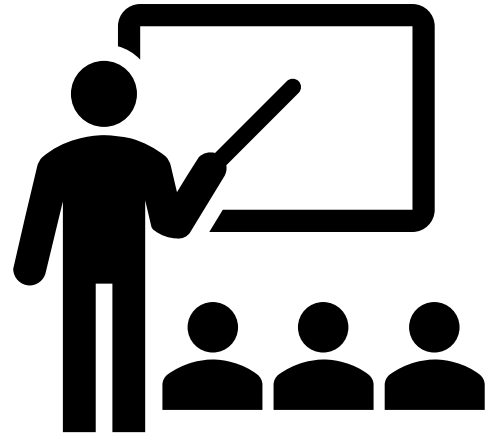
Student Support Costs

Students are:

- Individuals enrolled in a community college, undergraduate, or graduate program of study
- Individuals participating in post-master's or post-doctoral programs that are focused on supporting their careers or professional development
- Library, archives, and museum staff participating in education and training activities focused on their careers or professional development

Examples of Student Support include:

- Tuition support for students participating in the project
- Salaries or stipends for graduate assistant work, if their work is focused on research and teaching activities (therefore contributing to their education)
- Pay and benefits for a resident or fellow to work in a position that is intended to support their learning outcomes or professional development
- Costs for travel and conference registration provided to support a student or participant's learning outcomes or professional development
- Costs of supplies and equipment provided to students to support a student's learning outcomes or professional development



Other Costs

7. Other Costs

Item	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Workshop Speaker	\$1,500.00						\$1,500.00	\$0.00	\$1,500.00
Artist Honoraria			\$5,000.00		\$5,000.00		\$10,000.00	\$0.00	\$10,000.00
Project Advisors		\$500.00		\$500.00		\$500.00	\$0.00	\$1,500.00	\$1,500.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
Subtotal	\$1,500.00	\$500.00	\$5,000.00	\$500.00	\$5,000.00	\$500.00	\$11,500.00	\$1,500.00	\$13,000.00

Grouping Related Expenses

4. Supplies, Materials, and Equipment

Item	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Workshop Supplies	\$500.00						\$500.00	\$0.00	\$500.00
Exhibition Supplies			\$5,500.00				\$5,500.00	\$0.00	\$5,500.00
Convening Supplies			\$750.00				\$750.00	\$0.00	\$750.00
Conference Supplies					\$4,000.00		\$4,000.00	\$0.00	\$4,000.00
Evaluation Supplies		\$250.00		\$400.00		\$400.00	\$0.00	\$1,050.00	\$1,050.00
Outreach Supplies	\$1,500.00	\$500.00	\$2,000.00	\$500.00	\$2,500.00	\$500.00	\$6,000.00	\$1,500.00	\$7,500.00
Collections Supplies			\$2,500.00		\$1,000.00		\$3,500.00	\$0.00	\$3,500.00
Shipping Supplies			\$500.00	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$2,000.00
Subtotal	\$2,000.00	\$750.00	\$11,250.00	\$1,400.00	\$8,000.00	\$1,400.00	\$21,250.00	\$3,550.00	\$24,800.00

Budget Justification: Exhibition Supplies

Item	Vendor	Price Per Unit	Qty	Total
Pedestal Case w/Vitrine	Very Good Museum Products Co.	\$1000	4	\$4000
Vinyl Wall Text	The Amazing Printing Co.	\$250	4	\$1000
Mylar Artifact Labels	The Amazing Printing Co.	\$5	50	\$250
Gallery Hanging Rails, 6ft system	Install Art LLC	\$25	10	\$250

Total Direct Costs

8. Total Direct Costs

	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
Subtotals (Items 1-7)	\$65,000.00	\$61,750.00	\$67,750.00	\$86,900.00	\$81,750.00	\$66,150.00	\$214,500.00	\$214,800.00	\$429,300.00

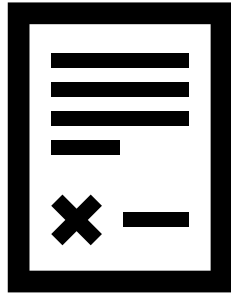
Negotiated Indirect Cost Rate

9. Indirect Costs (Read the instructions about Indirect Costs before completing this section.)

- Current indirect cost rate(s) have been negotiated with a federal agency. Name of Agency: Expiration Date:
- Indirect cost proposal has been submitted to a federal agency but not yet finalized. Name of Agency: Proposal Date:
- Applicant chooses a rate not to exceed 15% of modified total direct costs, and declares it is eligible for the 15% rate. Until Amended:
- Applicant chooses not to include indirect costs.
- Grant program does not allow indirect costs.

Rate and Base	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
38.4% of MTDC	\$24,960.00	\$23,712.00	\$10,540.00	\$48,845.60		\$56,793.60	\$35,500.00	\$129,351.20	\$164,851.20
Indirect Costs Subtotal	\$24,960.00	\$23,712.00	\$10,540.00	\$48,845.60		\$56,793.60	\$35,500.00	\$129,351.20	\$164,851.20

REQUIRED
 Supporting Document
 Non-expired, Signed,
 Negotiated Indirect
 Cost Rate Agreement



De minimis

9. Indirect Costs (Read the instructions about Indirect Costs before completing this section.)

- Current indirect cost rate(s) have been negotiated with a federal agency. Name of Agency: Expiration Date:
- Indirect cost proposal has been submitted to a federal agency but not yet finalized. Name of Agency: Proposal Date:
- Applicant chooses a rate not to exceed 15% of modified total direct costs, and declares it is eligible for the 15% rate. Until Amended:
- Applicant chooses not to include indirect costs.
- Grant program does not allow indirect costs.

Rate and Base	Year 1		Year 2		Year 3		Total		
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grand Total
De minimis	\$9,750.00	\$9,262.50	\$10,162.50	\$13,035.00	\$12,262.50	\$9,922.50	\$32,175.00	\$32,220.00	\$64,395.00
Indirect Costs Subtotal	\$9,750.00	\$9,262.50	\$10,162.50	\$13,035.00	\$12,262.50	\$9,922.50	\$32,175.00	\$32,220.00	\$64,395.00



Modified Total Direct Costs

- Salaries and Wages
- Applicable Fringe Benefits
- Travel for Staff and Contractors
- Supplies & Materials
- Contract Services
- Up to \$50,000 of Each Subaward





MTDC Exclusions

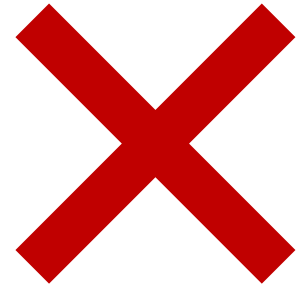
Equipment

Tuition Remission

Scholarships

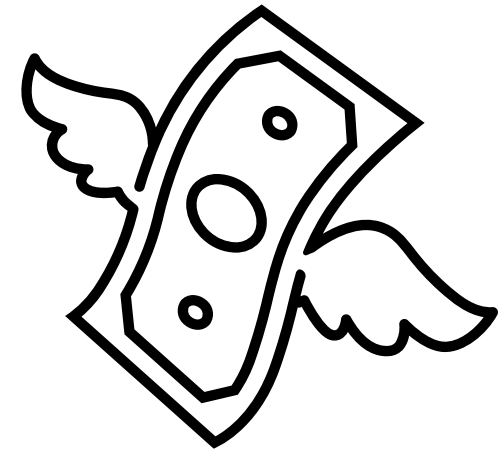
Participant Costs

Portion of Each Subaward over \$50,000

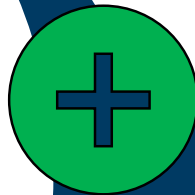


Questions?

Please contact OMS
staff



Grant Funds



1 : 1

Cost Share



Applicant chooses
not to include
indirect costs

Pro Tip!

Budgeting Indirect Costs

Total Project Costs

10. Total Project Costs

	Year 1		Year 2		Year 3		Total		Grand Total
	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	Grant Fund	Cost Share	
Total Direct & Indirect Costs	\$74,750.00	\$71,012.50	\$77,912.50	\$99,935.00	\$94,012.50	\$76,072.50	\$246,675.00	\$247,020.00	\$493,695.00
Total Costs (excluding student support)	\$74,750.00	\$71,012.50	\$77,912.50	\$99,935.00	\$94,012.50	\$76,072.50	\$246,675.00	\$247,020.00	\$493,695.00

REQUIRED 
Grant Fund must be less than or equal to Cost Share



Budget Justification

Use Budget Section Headings

- Salaries and Wages
- Fringe Benefits
- Travel
- Supplies, Materials, and Equipment
- Subawards and Contracts
- Student Support
- Other Costs
- Total Direct Costs
- Indirect Costs
- Total Project Costs

YOU

- Identify **EACH** line-item expense
- Show your math
- Describe the need
- Use as much space as needed

WE

- Check for allowability
- Determine allocability
- Assess reasonableness



Salaries and Wages

Jane Smith

Director of Exhibitions

FYxx Base Salary \$80,000.00

The Generic Museum's, Jane Smith, will serve as the Project Director. She will research best practices for interactive exhibitions. She will oversee the formation of the exhibition advisory committee and will lead committee meetings. She will work with exhibit design and fabrication company. She will lead focus groups to evaluate the exhibits interactive features and will work with the consulting firm to carry out exhibition evaluation.

Project Year 1:	\$12,000.00, calculated at 15% of annual salary
Project Year 2:	\$12,360.00, calculated at 15% of annual salary Salary \$82,400.00 assumes 3% cost of living increase over Project Year 1
Project Year 3:	\$12,730.80, calculated at 15% of annual salary Salary \$84,872.00 Assumes 3% cost of living increase over Project Year 2
Total:	\$37,090.80



Fringe Benefits

Fringe benefits are calculated at 20% of salary for all full-time employees of the museum. This figure accounts for:

- Social Security and Medicare taxes
- The museum's contribution to employee health care costs
- Life Insurance
- Long-term disability insurance
- A match of up to 4% of salary for employee contributions to a 401k

Project Year 1

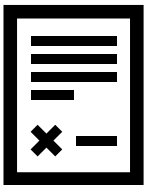
Jane Smith	$\$12,000.00 \times 20\%$	= \$2,400.00
John Daniels	$\$6,000.00 \times 20\%$	= \$1,200.00
Betty Johnson	$\$450.00 \times 20\%$	= \$90.00
	Total	= \$3,690.00

Supplies, Materials, & Equipment

Exhibition Supplies

The Generic Museum will purchase pedestal cases with vitrines to display 3D objects in the exhibition. Gallery hanging rails are for displaying hung art. Vinyl wall text and labels will provide exhibition interpretation. For each item listed below, we requested and received three estimates and have selected the products that have the highest quality and durability relative to pricing. **Please see estimates attached as supporting documents.**

Item	Vendor	Price Per Unit	Qty	Total
Pedestal Case w/Vitrine	Very Good Museum Products Co.	\$1000	4	\$4000
Vinyl Wall Text	The Amazing Printing Co.	\$250	4	\$1000
Mylar Artifact Labels	The Amazing Printing Co.	\$5	50	\$250
Gallery Hanging Rails, 6ft system	Install Art LLC	\$25	10	\$250



Supporting Documents

Quotes, bids, cost estimates, or a pdf of an online shopping cart, etc.



Contracts and Subawards

Phenomenal Design & Co.

PhD & Co. is an exhibition design firm. Known for creating unique, immersive experiences, the firm's resume includes notable institutions such as the Very Special Museum and the Big Art Museum. The Generic Museum issued an RFP and conducted an open and competitive bid to select a design firm for the new exhibition. The Generic Museum has elected to contract with PhD & Co. based on their exhibition design concept and estimated cost. **Please see PhD & Co. design estimate attached as a supporting document.**

Contractor Estimate

\$10,000	Concept Design: Identify big ideas, goals, learning outcomes, and audience. Develop a floor plan and flow study. Produce an illustration or rendering reflecting the overall concept, look, and feel of the space.
\$15,000	Schematic Design Phase: Execute a fully developed exhibit framework, elevation drawings and model views done to scale, a color and material study, graphic templates for signage and labels, and a production cost analysis.
\$35,000	Detail Design Phase: Execute floor plans in CAD for facility coordination, detailed design drawings for all fabricated exhibit structures and scenic treatments, operational narratives for all interactive experiences, a graphic floor plan locating all signage elements, & a facility plan with required infrastructure supports. Complete a final cost analysis.
Total	\$60,000



Student Support

Research Fellowship

The Generic Museum will hire a part-time graduate fellow for the first two years of the project to support exhibition research. The Generic Museum will provide a budget for necessary research materials and will support the fellow's attendance at a local museum conference to enhance their professional development in exhibition research and planning.

Project Year 1

Fellow Stipend	10hrs/week x \$20/hr x 50 weeks	\$10,000.00
Research Materials	Publications & subscriptions to support research	\$250.00
Total		\$10,250.00

Project Year 2

Fellow Stipend	10hrs/week x \$20/hr x 50 weeks	\$10,000.00
Research Materials	Publications & subscriptions to support research	\$250.00
Conference Attendance	Registration for local conference	\$500.00
Total		\$10,750.00



Other Costs

Focus Groups

The Generic Museum will form three small focus groups to help guide exhibition design and content development. Focus group members will meet quarterly to review exhibition plans and offer feedback and suggestions pertaining to their area of expertise. The first group will be scholars and experts in the field, the second a community group with lived experience in the subject matter, and the third a group attuned to the accessibility needs of those living with disabilities. The use of focus groups in this project will serve as a pilot program for possible refinement and use in the development of future exhibitions. Focus group members will be provided with an honorarium for their service.

Project Year 1

Scholarly Focus Group	3 members x 4 meetings x \$50/meeting	\$600.00
Community Focus Group	3 members x 4 meetings x \$50/meeting	\$600.00
Accessibility Focus Group	3 members x 4 meetings x \$50/meeting	\$600.00
	Total	\$1,800.00



Project Totals

Total Direct Costs	Project Year 1	Project Year 2	Project Year 3	Total
Grant Fund	\$65,000	\$67,750	\$81,750	\$214,500
Cost Share	\$61,750	\$86,900	\$66,150	\$214,800
	\$126,750	\$154,650	\$147,900	\$429,300

Modified Total Direct Costs (Minus Student Support Costs)

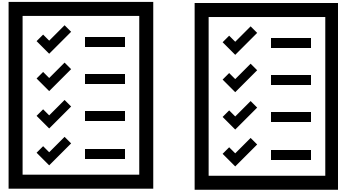
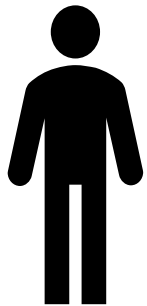
Grant Fund	(\$10,250)	(\$10,750)	\$0	(\$21,000)
	\$116,500	\$143,900	\$147,900	\$408,300

Indirect (Modified Total Direct Costs x 15% de minimis)

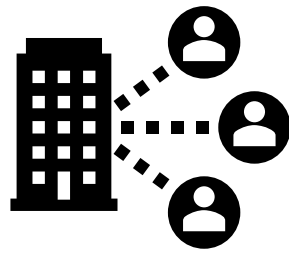
Grant Fund	\$0	\$8,587	\$22,185	\$41,272
Cost Share	\$17,475	\$12,998	\$0	\$39,060
	\$17,475	\$21,585	\$22,185	\$61,245

Project Totals (Total Direct Costs + Indirect Costs)

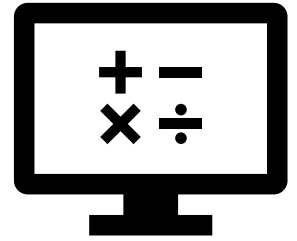
Grant Fund	\$65,000	\$76,337	\$103,935	\$245,272
Cost Share	\$79,225	\$99,898	\$66,150	\$245,273
	\$144,225	\$176,235	\$170,085	\$490,545



Compare



Ask a Friend



Check the Math

Pro Tip!

The Budget & Budget
Justification MUST Match



Budget Justification Summary

Follow Budget Form Section Headings

Provide Details for Budget Line-items

Explain Project Activity Costs

Expand on Costs Consolidated in Budget

Reference Supplemental Documents

Show Your Math

Include Subtotals and Totals



Thank you!

Questions? Please email imls-museumgr



Credit

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