

How to Fill Out the Excel RFA Budget Worksheet

This document provides instruction on how to utilize the Excel worksheet provided for the Applicant's proposed budget. This document does NOT contain RFA-specific guidance; it is for illustrative purposes only. For specific guidance, please refer to the guidance in RFA# NCROOTS-2026, Application Section 4: Budget.

Important Notes:

- Only enter information in yellow shaded cells only. Do NOT enter or delete anything in blue shaded cells.
- Numbers entered into the Amount cell must be whole dollars (no cents).
- Budget narratives must show calculations for all budget line items and clearly justify/explain the need for these items. Budget costs must be in accordance with State rates, reasonable, and justifiable. Budget must support the proposed workplan activities and objectives.
- All expenses that are shared across multiple programs (e.g., rent, utilities, insurance, etc.) must be prorated for this program and the narrative must include a detailed calculation which demonstrates how the agency prorates the items.

Overview of Tabs:

Worksheet (Tab) 1: Applicant Budget Worksheet

Worksheet (Tab) 2: Salary and Fringe Worksheet

Worksheet (Tab) 3: Subcontractor Budget Worksheet

Worksheet (Tab) 1: Applicant Budget Worksheet

1	Applicant Budget Worksheet (01-15-2026)				Page 1 of 3
2	RFA: NCROOTS-2026				
3	Applicant Name: <input style="width: 90%;" type="text"/>				
4	<p>Complete this form such that amounts for state funds are shown when entering line item detail. Add rows as needed. Enter information in yellow shaded cells only. <u>Do NOT enter or delete anything in blue shaded cells.</u> The aqua cells contain formulas that are NOT to be overridden. Be sure to complete the additional required worksheets by clicking on the word "detail".</p>				
5	Category	Line Item	Amount	Detail	Narrative
6	Human Resources				
7		Salary/Wages	\$ -	detail	0
8		Fringe Benefits	\$ -	detail	0
9		Other			
10		Total Human Resources	\$ -		
11	Operational Expenses/Capital Outlays				
12	Supplies and Materials				
13		Furniture			
14		Other			
15	Equipment				
16		Communication			
17		Office			
18		IT			
19		Assistive Technology			
20		Medical			
21		Vehicles			
22		Scientific			
23		Other			
24	Travel				
25		Contractor Staff			
26		Board Members Expense			



RFA Number: (Pre-filled)

Applicant Name: Please insert the organization's full Legal Name.

PLEASE REFER TO THE GUIDANCE IN RFA# NCROOTS-2026, Application Section 4: Budget

Human Resources:

This section should be filled out for all employees of the organization who will be working on the program, including full-time and part-time staff. Annual values must be used – do NOT prorate any of these items. The spreadsheet will prorate for you based on the number of months and percentage of time entered for each staff.

Salary/Wages: Do not enter anything into the shaded blue boxes. Click on word “detail” to complete the required Worksheet # 2: Salary and Fringe. The information you enter into Worksheet (Tab) #2: Salary and Fringe will carry over to the Worksheet (Tab) #1: Applicant Budget. Worksheet (Tab) #1 will show a Salary Subtotal of the personnel included on the grant. See page 7 of this document for detail.

Fringe Benefits: Do not enter anything into the shaded blue boxes. Click on word “detail” to complete the required Worksheet # 2: Salary and Fringe. The information you enter into Worksheet (Tab) #2: Salary and Fringe will carry over to the Worksheet (Tab) #1: Applicants Budget. Worksheet (Tab) #1 will show a Fringe Subtotal of the personnel included on the grant. See page 8 of this document for detail.

Other: Other would be used to document payments for human resources that are outside of the Applicant's staff but are not considered subcontractors. For example: temporary workers.

Total Human Resources: This field will automatically calculate the totals from Salary/Wages, Fringe Benefits, and other to give you the total amount for the Human Resources Category.

Operational Expenses/Capital Outlays:

Note: For all expenses that fall under the Operational Expenses/Capital Outlays Category enter to the total amount in the yellow shaded box. Then include a detailed narrative in the pink shaded box to justify the total amount declared in the yellow shaded box. Budget narratives must show calculations for all budget line items and must clearly justify/explain the need for these items. All expenses that are shared across multiple programs (e.g., rent, utilities, insurance, etc.) must be prorated for this program and the narrative must include a detailed calculation which shows how the amount is prorated.

The next section will highlight, define and give examples for each line item. The examples listed below are to give you an idea of items that might be allowable per your grant. **The items below are not required; they are just listed as examples.**

Note: Do NOT add new line items to the budget. The line items included in the Budget reflect the budget categories in the NC DHHS online contracts system. All budget expenses must fit in one of the line items listed. Please use the guidance below to place your expense in the proper budget line item. Major Line Items are listed below in **BOLD**.

Subcategories of Major Line Items are listed below that item and UNDERLINED.

Supplies and Materials:

Furniture: Desks, Bookshelves, chairs, file cabinets, etc.

Other: Additional Supplies and Materials purchased such as Educational items, Curriculums, Videos, Books, Training manuals, Office supplies, Postage, Business cards, etc. Stand alone, purchased software, under \$500 (such as Peachtree Accounting or similar) is also considered a supply. Disposable (one-time-use) medical supplies are also considered a supply.

Justification Sample: Routine office supplies: \$50 per person per month (2 staff members @ \$50 x 12 = \$1,200).
2 cartridges for laser printer @ \$50 = \$100.

Equipment: Equipment is for items that are purchased outright – not rented or leased. Typically, an item considered “Equipment” is a depreciable asset.

Communication: Telephone System. Note: this is not monthly usage, but rather the initial purchase of these items. Monthly usage should be entered under Utilities.

Office: Copier Machine, Fax Machine.

IT: Personal Computers, laptops, iPads, scanners, desk printers, PC speakers.

Assistive Technology: Assistive, adaptive and rehabilitative devices for people with disabilities
examples: hearing aids.

Medical: Wheelchairs, stethoscopes, blood pressure machines, EKG monitors. This is durable equipment purchased for long-term use.

Vehicles: A vehicle that is purchased for program use. Note: Certain grants may not exceed \$2,000 per item.

Scientific: Centrifuge, Microscope, Lab equipment.

Other: Use this for any equipment item that does not fit in one of the defined categories above.

Justification Sample for IT Equipment: Desktop Computer: 2 Computers @ \$500 each for the Program Manager and Coordinator to use for writing reports, capture data, and entering data into online database = \$1,000; 2 laser printers @ \$150 each for the Program Manager and Coordinator to print reports, materials, program policies, etc. = \$300.

Travel:

Applicant Staff: Include any travel, meals, mileage for staff members listed under the salary and fringe section.

Board Members Expense: Includes any travel, meals, mileage for board members or community partners.

Justification Sample for Applicant Staff Travel: Overnight accommodations for Program Coordinator and Program Assistant to attend required XYZ Training: 2 nights x \$110.00 = \$220.00. 418 miles round trip from Greensboro, NC to Wilmington, NC for training x \$0.725/mile = \$303.50. 2 staff x (1 breakfast at \$16.00 each + 2 lunches at \$19.00 each + 2 dinners at \$28.00 each) = \$220.00. Total travel: \$220.00 + \$303.50 + \$220.00 = \$743.05.

Travel Reimbursement Rates:

Mileage reimbursement rates must be based on rates determined by the North Carolina Office of State Budget and Management (OSBM). Because mileage rates fluctuate with the price of fuel, the OSBM will release the “Change in IRS Mileage Rate” memorandum to be found on OSBM’s website when

there is a change in this rate. The current state mileage reimbursement rate is \$0.725 cents per mile (updated January 1, 2026).

For other travel-related expenses, please refer to the current rates for travel and lodging reimbursement, presented in the chart below. However, please be advised that reimbursement rates periodically change. The Division of Public Health will only reimburse for rates authorized in North Carolina Department of Health and Human Services Travel Policy. Effective July 1, 2021, the Department of Health and Human Services (DHHS) shall utilize GSA State/City Standard Travel Per Diems as the maximum allowable statutory rate for meals and lodging (subsistence). The following schedule shall be used for reporting allowable subsistence expenses incurred while traveling on official state business:

Current Rates for Travel and Lodging

Meals	In State	Out of State
Breakfast	\$16.00	\$16.00
Lunch	\$19.00	\$19.00
Dinner	\$28.00	\$28.00
<i>Total Meals Per Diem Per Day</i>	<i>\$63.00</i>	<i>\$63.00</i>
Lodging (<i>Maximum rate per person, plus taxes and fees</i>)	\$110.00 + taxes/fees	\$110.00 + taxes/fees
Total Travel Allowance Per Day	\$173.00	\$173.00
Mileage	\$0.725 per mile/regardless of distance	

Utilities: (If not included in the rent)

Gas: Monthly Gas bill prorated for program share

Electric: Monthly Electricity bill prorated for program share

Telephone: Monthly Phone or Cell service prorated for program share

Water: Monthly Water bill prorated for program share

Other: Use this for any utility item that does not fit in one of the defined categories above, such as internet service (unless combined with telephone), security monthly monitoring cost, etc.

Justification Sample: Prorated share of electric bill: 25% of \$100 monthly cost; 12 months x \$25 = \$300.

Repair and Maintenance: Custodial Services or basic Repairs and Maintenance not billed in the Professional Service area.

Justification Sample: Custodial Services for services and maintenance of space used by programs and Program Coordinator's office @ 12 months x \$65 = \$780.

Staff Development: Conference, Workshops, Continuing Education for Applicant staff.

Justification Sample: Quarterly training costs for staff: 2 staff x \$75 per class x 4 classes = \$600.

Media/Communications:

Advertising: Newspaper, Billboard, etc. Can be ads for program or staff recruitment.

Audiovisual Presentations, Multimedia, TV, Radio Presentations: Development of PowerPoint presentations, YouTube video productions, TV and/or Radio spots.

Logos: Cost associated to create a program logo.

Promotional Items: Any allowable giveaway items used to promote program to the general public, e.g.: keychains, t-shirts, mugs. (Items purchased as incentives for program participants belong in the Incentives & Participants category, under Other.)

Publications: Items that the Applicant is responsible for designing and producing or printing such as brochures, posters, fact sheets, etc.

PSAs and Ads: Placement costs for Public Service Announcements or Ads for television and/or radio.

Reprints: Duplication of an existing publication; photocopies.

Text Translation: Cost associated with translation of documents into another language.

Websites and Web Materials: Costs to create website, maintain website, etc.

Justification Sample for Reprints: Program flyers for community program (1000 @ \$.10 = \$100); photocopies for use in program sessions (400/month @ \$.05 = \$240).

Rent:

Office Space: Office Space, Program Meeting Space – must include square footage. Calculations must define totals and prorated amounts for the program.

Equipment: This category is for equipment that is rented or leased, such as a Copier Machine or Phone System.

Furniture: Rented or Leased office furniture.

Vehicles: Long-term leases of Cars, Vans or Buses. (Vehicles rented for short-term *staff* travel belong under Applicant Staff travel. Vehicles rented for short-term *participant* travel belong under Incentives and Participants.)

Other: Use this for any rented or leased item that does not fit in one of the defined categories above that is necessary per the grant deliverables.

Justification Sample for Office Space Rent: Example 1: Prorated rent: 25% of \$1,600 monthly rent (1200 sq.ft.): 12 months @ \$400 = \$4,800.

Sample 2: Square feet rented: 3,000 @ \$10/sq ft. = \$30,000. Prorated share: 25% = \$7,500).

Professional Services: These are services that are purchased to support the overhead of the agency.

Legal: Legal services retained by the Applicant

IT: Information Technology or IT-related technical services retained by the Applicant

Accounting: Accounting, bookkeeping services retained by the Applicant

Payroll: Payroll services retained by the Applicant

Security: Security services, in the form of personnel such as a security guard, retained by the Applicant. (Purchase of a security system belongs under Equipment - Other. Monthly security monitoring belongs under Utilities – Other.)

Justification Sample for Accounting: 8 hours per month at \$40/hour budgeted for program accounting work such as generating financial reports, reimbursement requests, accounts payable, etc. 8 hours x \$40 x 12 months = \$3,840.

Dues and Subscriptions: Dues for professional associations/affiliations; Subscriptions to related or required periodicals; Subscriptions to web-based applications such as Survey Monkey or Constant Contact that are leased at a rate per month.

Justification Sample for Dues and Subscriptions: 1 Organizational Membership to Healthy Teen Network x \$250 = \$250.

Other:

Audit Services: Cost associated with annual financial audits performed. NOTE: Applicants must be a \$1,000,000 or more in financial assistance grants from the State of North Carolina for audit costs to be allowable in their budget.

Service Payments: Costs associated with a retained service, or medical activity such as the processing of blood work by a lab, physical examination, or the monitoring of a person's blood pressure where the practitioner is paid for the particular service rendered, rather than receiving a salary or hourly rate.

Incentives and Participants: Costs associated with allowable incentives given to participants or comparison group members (e.g., gift cards, diaper bags, etc.); Participant Costs (field trips, enrichment activities, etc.); Open Houses; Parents' Nights, etc.

Insurance and Bonding: Liability Insurance to cover staff and participants while field trip or daily activities.

Other: Use this for any item that does not fit in any other category.

Total Operational Expenses/Capital Outlays: This field will automatically calculate the totals from everything included under the Operational Expenses/Capital Outlays to give you the total amount for the Operational Expenses/Capital Outlays Category.

Reminder: Only enter information in yellow shaded cells only. Do NOT enter or delete anything in blue shaded cells.

Subcontracting and Grants: Use this tab When the Applicant is subcontracting out the program work to another entity. Note: do not include any Professional Services (legal, accounting) as they are captured in the "Professional Services" category listed above.

Examples:

The Applicant is giving a portion of the funds to another entity who will also render services to participants such as providing education.

The contract is for an evaluation and the building of a database to track recipients of service, number of services received, etc. The Applicant hires an IT vendor to build the database. In this instance, the IT vendor is a subcontractor because the work is program related.

The information you enter into Worksheet (Tab) #3: Subcontractor Budget will carry over to the Worksheet (Tab) #1: Applicants Budget.

Indirect Cost:

Administrative costs are limited to 10% of the total amount allotted to a State for a budget period. This 10% limit on administrative costs includes both indirect and direct costs that are considered administrative costs.

Applicants must explicitly demonstrate compliance with the 10% administrative costs limit by identifying which budget line items constitute administrative expenses (such as salaries of executive management or staff who oversee or manage the program rather than directly implementing it). **All administrative expense line items must include the notation “ADMIN” in the budget narrative.** When tabulated, the total of all administrative expenses, together with any indirect costs, must not exceed 10% the total budget for the Grantee Award Period.

Applicant Match: NCRHTP does NOT mandate any local match. Leave this line blank.

Total Budget Expenditures: The field will automatically tabulate the subtotals and register the total amount.

Worksheet (Tab) 2: Salary and Fringe

PERSONNEL - SALARY (Provide the total annual amounts for each person listed (all should be employees of organization). The formula in the last column will calculate the prorated amount attributed to the contract.)		Hourly Rate (dollars per hour)	Annual Rate	OR	Annual Salary (if using hourly rate, do NOT enter a salary)	Months Worked on this Contract	Percent of Time Worked on this Contract %	Do not use this column	Budgeted Amount (Prorated)
8	Enter title in this cell		\$ -	or					\$ -
9	Enter title in this cell		\$ -	or					\$ -
10	Enter title in this cell		\$ -	or					\$ -
11	Enter title in this cell		\$ -	or					\$ -
12	Enter title in this cell		\$ -	or					\$ -
13	Enter title in this cell		\$ -	or					\$ -
14	Enter title in this cell		\$ -	or					\$ -
15	Enter title in this cell		\$ -	or					\$ -
16	Enter title in this cell		\$ -	or					\$ -
17	Enter title in this cell		\$ -	or					\$ -
18	Enter title in this cell		\$ -	or					\$ -
19	Enter title in this cell		\$ -	or					\$ -
20	Enter title in this cell		\$ -	or					\$ -
21	(For more staff, copy a row above, then insert the copied cell.)								
22	Salary Subtotal								\$ -
23	Narrative - enter in pink area brief description name and duties for each staff listed above.								
24									
25									
Use the Fringe Section to fill out the Contractor's Fringe Benefits (located under the Contractor - Manage Details Screen in Open Window).									



Note: Only enter information in yellow, pink or white shaded cells box. Do NOT enter or delete anything in blue shaded cells – these cells contain formulas.

RFA Number: This information will carry over from Worksheet (tab) 1: Applicant Budget

Applicant: This information will carry over from Worksheet (tab) 1: Applicant Budget

Personnel-Salary

Personnel Salary: Provide the Name and Position Title for each staff.

Personnel salary may be entered as an Hourly Rate or Annual Salary – depending on how the position is designated by the Applicant.

Option A: Hourly Rate: Dollars per hour
Months Worked on this Grant: Enter Number of months covered under grant example:
12
Percent of Time Worked on this Grant: Enter a percentage of time example: 50%
Annual Rate: Will calculate for you. Do not enter anything into this box.

OR

Option B: Annual Salary: Enter the full annual salary of each staff person.
Months Worked on this Grant: Enter Number of months covered under grant example:
12
Percent of Time Worked on this Grant: Enter a percentage of time example: 50%

Budgeted Amounts State Funds: This blue field will automatically calculate for you.

Salary Subtotal: This blue field will automatically calculate for you.

Pink Narrative Box: Provide justification of all personnel including staff names, titles and descriptions of job duties as they relate to the program. Note: Narratives for staff in grants with any State (UNC) Universities MUST include the staff person’s university employment status as SPA, EPA, EPA Physician, etc.

Narrative Sample for Staff: Mary Jones, Program Manager – Supervises the Program Coordinators, provides oversight to program activities, generates activity reports and contributes to financial reports.

Personnel-Fringe Benefits

Personnel Name and Titles: Will carry down from the Salary/Hourly Rate field, above.

Enter the percent of salary or method of calculating each fringe benefit in the following cells: Retirement/401K, Health/Medical, Unemployment Insurance, Worker’s Comp Insurance, and other. List each benefit and include percentage for each.

FICA is calculated automatically with a formula embedded in the spreadsheet. Current FICA calculations are 6.2% in Social Security up to \$184,500 in salary (effective 1/1/26) and 1.45% in Medicare with no limit.

In each yellow cell, enter the total ANNUAL fringe rates for each staff. Do NOT prorate the fringe amounts in the yellow cells. The final column (in blue) will prorate these amounts based on the number of months and percent of time worked on this grant.

Fringe Subtotal: This blue field will automatically calculate for you.

Pink Narrative Box: Provide justification narrative for fringe (i.e., explaining what “Other” is and how it is calculated).

*Narrative Sample for Fringe**: FICA at 7.65%; Retirement at 5% (only applies to Program Manager); Unemployment at 2% and Other at 3% (includes life insurance, AD&D and liability insurance). Health insurance is calculated based on the individual.

*Note: Some programs are required to show individual calculations per staff.

Worksheet (Tab) 3: Subcontractor Budget

A	B	C	D	E	F	G	H	I	J	K
1	Contract Number: NCROOTS-2026			Subcontractor Budget Worksheet						
3	<p>Complete this form such that amounts for state funds are shown when entering line item detail. Add rows as needed. Enter information in yellow and pink shaded cells only. <u>Do NOT</u> enter or delete anything in aqua blue shaded cells. The aqua cells contain formulas that are NOT to be overridden.</p>									
6	Category	Line Item	Amount	Detail	Narrative					
7	Human Resources									
9		Salary/Wages								
10		Fringe Benefits								
11		Other								
13	Total Human Resources		\$ -							
15	Operational Expenses/Capital Outlays									
17	Supplies and Materials									
18		Furniture								
19		Other								
21	Equipment									
22		Communication								
23		Office								
24		IT								
25		Assistive Technology								
26		Medical								
27		Vehicles								
28		Scientific								
29		Other								
31	Travel									
32		Provider Staff								
33		Board Members Expense								
35	Utilities									
36		Gas								
37		Electric								
38		Telephone								
39		Water								



Note: Only enter information in yellow, pink or white shaded cells box. Do NOT enter or delete anything in blue shaded cells.

Enter all budget information for Subcontractor(s) used by the Applicant. Subcontractors are agencies or individuals who are contracted (by the Grantee) to perform program-related direct services. All Subcontractors must be named in the budget narrative.

Do not enter items such as Bookkeeper, Auditing, Legal Services, etc. under “Subcontractor”. These items should be entered under the “Professional Services” section of Tab 1.

All budget items must follow the same guidelines for each line item as previously outlined. The Justification for each line item must spell out exactly how much is going to which Subcontractor at what rate.

Subcontractor Salary Justification Samples:

Sally Jones will serve as the Peer Youth Trainer, she will prepare materials and deliver the curriculum: \$40 per hour for 2 hours a week for 32 weeks = \$2,560.

ABC Babysitting Services will provide licensed, insured childcare workers for these sessions: \$15 per hour x 2 childcare workers x 2 hours x 32 weeks = \$1,920. Total = \$4,480.

There is only one tab for all the Subcontractors. Where more than one Subcontractor exists, each line item must be subtotaled by Subcontractor.

For example, where there are three (3) Subcontractors and they all require supplies, the Supplies Other line should read as:

ABC Health Department: office supplies for 1 staff at \$20/mo. x 12 months = \$240.

XYZ Community Agency: Two (2) copies of “Ready to Learn” curriculum at \$135 each = \$170.

LMN Department of Social Services: 1 toner cartridge at \$70, 2 reams of copy paper at \$12 each = 24. Subtotal = \$94.

Total Subcontractor Supplies \$240 + \$170 + \$94 = \$504.

The total of \$504 should be entered in the yellow box for Supplies and Materials Other line.

BEFORE YOU SUBMIT:

Make sure to proofread prior to submitting your budget. It is advisable to have a staff member (who is not involved with creating the budget) look it over for clarity and use an adding machine or calculator to verify the arithmetic in the budget – especially in the justification narratives where calculations are not based on formulas. Errors in the budget document will create delays in contract review and execution.

Some rows may need to be expanded if a lot of text has been entered (e.g. the rows that contain justification narrative). To expand the row, click the row so it’s highlighted, then move your cursor toward the bottom of the row until you see this boundary symbol↕, then drag the boundary down until the row is the height that you want.

For long justification narratives, you may need to do more than expand the cells. After a certain character limit, Excel will not auto-wrap cell contents and you may need to manually enter a hard carriage return. To do this in Excel, press the keys Alt + Enter at the end of each line. Excel moves to the next line—but not the next cell. You will likely then need to expand the height of your cell to include all the text entered.

Expanding the cells and entering manual returns where needed allows the reviewers to view all the details included in the pink justification field.

Be sure to save your revisions.