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# *State and Local Implementation Grant Program (SLIGP) Budget Modification Guidance*

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*November 7, 2016*

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## Introduction

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Since 2013, State and Local Implementation Grant Program (SLIGP) recipients have used grant funds to conduct outreach to stakeholders, put in place governance bodies to coordinate with the First Responder Network Authority (FirstNet), identify potential users of the Nationwide Public Safety Broadband Network (NPSBN), update Statewide Communications Interoperability Plans (SCIPs), and participate in FirstNet-determined data collection activities. However, due to the allocation formula for SLIGP grants and lower-than-anticipated costs for grant-funded activities, many recipients have expended their grant funds at a lower rate of spending than the National Telecommunications and Information Administration (NTIA) anticipated initially. Based on recipient-wide spending patterns, NTIA anticipates that between \$45 to \$47 Million, or around 40 percent of the total awarded amount will remain unspent at the end of the final period of performance in February 2018. Additionally, recipients have expressed interest in continuing planning and coordination efforts after FirstNet delivers State Plans in mid-2017 and after SLIGP grants expire between December 2017 and February 2018.

## SLIGP 2.0 Awards

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In order to provide recipients with resources to continue coordination efforts in the post-State Plan period as FirstNet and its partner move closer to buildout, NTIA intends to make SLIGP 2.0 awards leveraging excess SLIGP funds to support activities in those states in which FirstNet is deploying the Radio Access Network (RAN). Subject to NTIA leadership approval, in the first half of 2017, NTIA envisions releasing a Federal Funding Opportunity (FFO) notice for SLIGP 2.0 awards in parallel with FirstNet's delivery of State Plans. In this scenario, opt-in states could submit an application for SLIGP 2.0 funding shortly after the Governor transmits an opt-in decision to FirstNet or when the 90-day opt-out window elapses.

In order to leverage excess grant funds for SLIGP 2.0 awards, NTIA respectfully requests that recipients with large projected unspent balances modify their budgets to voluntarily deobligate funds from their current SLIGP awards. If recipients voluntarily deobligate a total of at least \$25 Million (\$25M), NTIA will recover enough money to provide year one funding for SLIGP 2.0 awards and release an FFO in 2017, pending approval by new NTIA leadership. NTIA should recover a minimum threshold of \$25M to ensure sufficient funding for each SLIGP 2.0 award. If NTIA recovers a sufficient unspent balance after the original SLIGP grants close out following the end of the final period of performance in February 2018, NTIA can re-obligate the funds recovered from closed out awards and commit year two funding for SLIGP 2.0 awards (subject to the availability of funding).

If NTIA does not recover \$25M in excess grant funds through recipients' voluntary deobligations, NTIA would not make SLIGP 2.0 awards until after all grants close out. In this scenario, NTIA could not make SLIGP 2.0 awards until late 2018 at the earliest, resulting in a gap of time during which SLIGP funding would not support state and territory NPSBN preparation and coordination.

In order to avoid unfunded activities for NPSBN preparation and coordination with FirstNet in the post-State Plan period, NTIA encourages recipients with significant projected unspent balances to modify their budgets to voluntarily deobligate excess grant funds. Even so, NTIA encourages recipients choosing to deobligate excess funds to keep sufficient funds available under original SLIGP awards to continue allowable activities through the end of the period of performance.

## High-Level Process

The graphic below (Figure 1) depicts the high-level process the SLIGP Program Office envisions for awarding SLIGP 2.0 grants, subject to the availability of funding. The Program Office will seek NTIA leadership approval in the first half of 2017, under the new administration, to release an FFO and commit year one funding if the minimum threshold of \$25M is met.

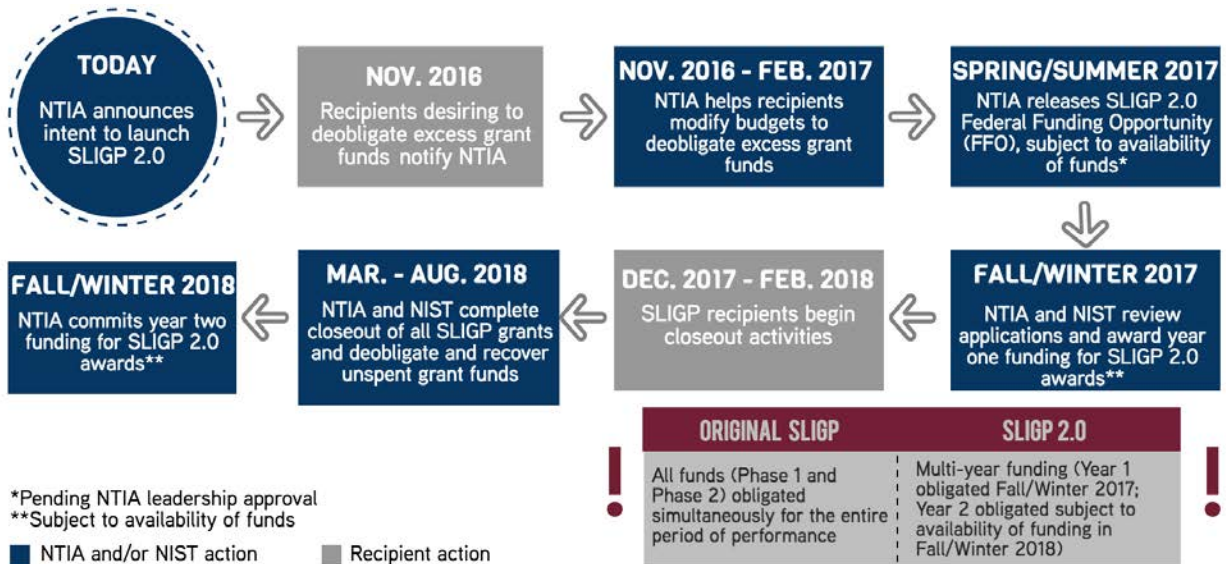


Figure 1: High-Level Process for Awarding SLIGP 2.0 Grants

The Program Office has received approval from NTIA leadership and concurrence from FirstNet to begin recovering recipients' voluntarily deobligated excess grant funds. The following sections outline the voluntary budget modification process in more detail.

## Budget Modification Process

In order to voluntarily deobligate excess grant funds, recipients will submit a budget modification package that includes a Cover Letter, a revised Standard Form 424A (SF-424A), Budget Detail, and Budget Narrative to NTIA. The image below (Figure 2) outlines the budget modification process for voluntarily deobligating excess grant funds.

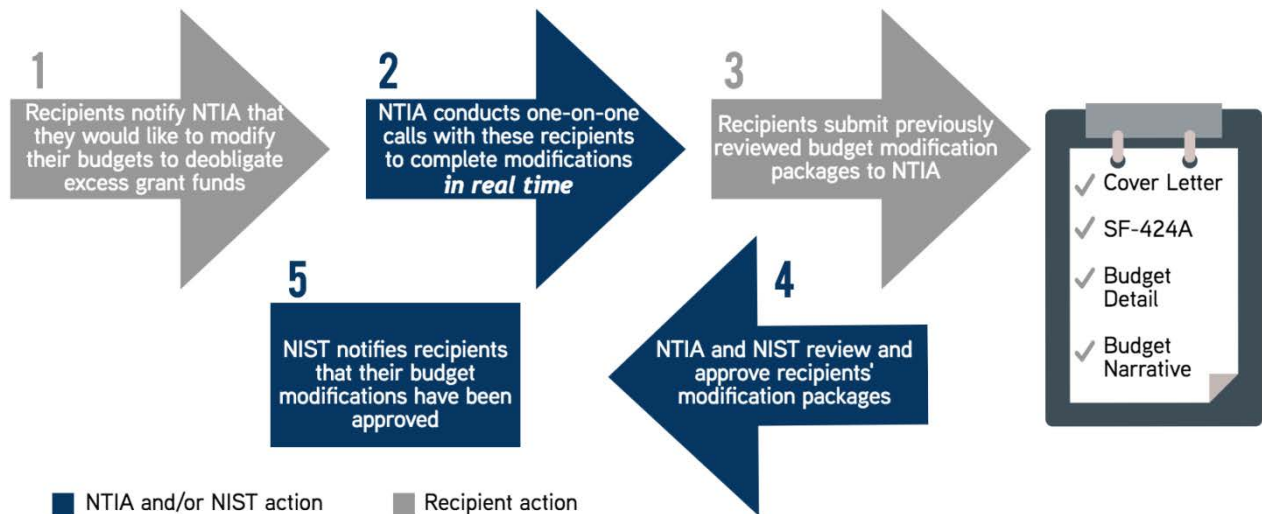


Figure 2: Budget Modification Process for Voluntarily Deobligating Excess Grant Funds

While the budget modification process involves revising and submitting four documents, NTIA and the National Institute of Standards and Technology (NIST) Grants Management Division (GMD) hope to make the process as simple as possible for recipients in order to reduce the amount of time needed to complete modifications and expedite the approval process. NTIA will support recipients at each step in the budget modification process and will complete requested revisions in real time (as possible) to reduce the burden on recipients.

### Step One: Notification

To kick off the process, recipients choosing to deobligate funds will send an email to Federal Program Officers (FPOs) notifying NTIA that they wish to modify their budgets to voluntarily deobligate projected excess grant funds. Recipient personnel should email their notification to the recipient's designated FPO (Mike Dame, Carolyn Dunn, Yuki Miyamoto, or Natalie Romanoff) and the SLIGP program inbox ([SLIGP@ntia.doc.gov](mailto:SLIGP@ntia.doc.gov)).

### Step Two: Budget Modification Calls

After recipients notify NTIA of the decision to voluntarily deobligate funds and the FPOs confirm receipt of the email, the FPOs will schedule and conduct one-on-one calls with recipient personnel to begin the budget modification process in real time. Prior to the call, recipients may choose to develop a list of proposed modifications to discuss during the call. Using a screen share or viewing the documents in

tandem, recipients and their FPOs will be able to confirm the amount the recipient would like to deobligate, look at current budget documents together, propose and review changes to the budget, discuss questions, and complete the modification in real time. NTIA anticipates that these calls will take approximately an hour and a half to two hours. NTIA expects that discussing and making revisions to budget documents in real time will significantly reduce recipients' burden of completing a budget modification.

### Step Three: Submission of Budget Modification Package

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After conducting one-on-one calls with FPOs and ensuring the completion of all revisions, recipients will submit to their designated FPOs budget modification packages deobligating excess funds. By this point, the FPOs will have reviewed drafts of recipients' budget modification packages, ensuring the submission to NTIA requires as few revisions as possible.

The following documents must be submitted to constitute a complete budget modification package and are listed in ascending order of detail required:

#### *Cover Letter*

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Recipients will provide a cover letter for the budget modification package signed by **both** the Single Point of Contact (SPOC) **and** Authorized Organizational Representative (AOR), stating that the recipient desires to modify the existing SLIGP budget that will result in the **voluntary** deobligation of excess grant funds that will not be spent during the remaining grant period of performance. NTIA prefers that the recipient submit a scanned (PDF) version of the cover letter.

#### *Standard Form 424A (SF-424A)*

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The SF-424A can be found here <https://www.sba.gov/sites/default/files/SF-424A.pdf>. This document lists recipients' budgets at the object class category level, separated into Federal and match, and should reflect all modifications the recipient requests in any object class category. The modified amounts noted in the SF-424A must match the amounts noted in the Budget Detail and Budget Narrative.

#### *Budget Detail*

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The Budget Detail is an Excel spreadsheet that lists recipients' budgets in each object class category by individual line item and should reflect all modifications to these line items the recipient requests. The spreadsheet includes each line item's unit cost, quantity, and total cost (unit cost multiplied by quantity) and is separated into Federal and match. The modified amounts noted in the Budget Detail must match the amounts noted in the SF-424A and Budget Narrative.

#### *Budget Narrative*

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The Budget Narrative is a Word document that provides a detailed description of each line item listed in the Budget Detail, whether the line item will be funded by Federal or match funds, how the item is allocable to SLIGP, and any other necessary contextual information. The modified amounts noted in the Budget Narrative must match the amounts noted in the SF-424A and Budget Detail.

*Please note that, unlike the Phase 2 budget modification process, recipients are **not** required to submit a revised Baseline-Expenditure (B-E) Plan or Supplemental Application Narrative.*

#### Step Four: Budget Modification Review and Approval

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As with all previous budget modifications, FPOs will **review budget modification submissions** to ensure compliance with guidance, allowability of proposed costs, and alignment across all three documents. If revisions are necessary, FPOs will work closely with recipients to ensure the modifications are completed quickly. To expedite revisions, FPOs and recipients may choose to use a screen share to complete revisions in real time. When all revisions have been made, NTIA will programmatically approve the budget modifications and send them to NIST for final review.

NIST Grant Specialists will then review the programmatically approved budget modification packages and will work with recipients and NTIA FPOs to revise documents as needed. Once NIST Grant Specialists complete their review and ensure that no further revisions are necessary, the NIST Grants Officer will issue amendments to recipients, approving the budget modification package, deobligating excess grant funds, and noting the new award amount.

#### Step Five: Recovery of Deobligated Grant Funds

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After all budget modification packages are approved and NIST issues all amendments, NTIA will recover and aggregate all voluntarily deobligated funds. If the minimum threshold of \$25 million for deobligated funds is reached and NTIA leadership provides approval, NTIA plans to release an FFO for SLIGP 2.0 awards in 2017.

## Frequently Asked Questions (FAQs)

	Question	Answer
1.	Is NTIA creating a new program for SLIGP 2.0 awards?	No, SLIGP 2.0 awards are not considered an entirely new program. NTIA will make SLIGP 2.0 awards under the same statutory authority as the first round. NTIA also intends to use the same Catalog of Federal Domestic Assistance number for SLIGP 2.0 as it did for the original grants. The SLIGP 2.0 awards will have a different set of application criteria and allowable costs and activities.
2.	Why isn't NTIA just extending current SLIGP grants?	At this time, NTIA will not be extending any original SLIGP grants. NTIA has decided that SLIGP 2.0 grants are the most efficient path forward for a number of reasons. The projected unspent grant funding is spread unevenly across the nation, and NTIA will want to ensure that continued FirstNet planning can occur on a nationwide basis. Also, the statutory authority will be the same, but NTIA believes there will be slightly different activities that make sense for FirstNet planning at the state-level after the states have made decisions regarding FirstNet State Plans. Finally, NTIA will not have sufficient program administration funds available to perform critical program management responsibilities if NTIA extends grants with funding available without some recovered funds being available for NTIA administrative costs.
3.	Who will be eligible for a SLIGP 2.0 award?	Any State, territory, or the District of Columbia in which FirstNet is deploying the RAN is eligible to apply for a SLIGP 2.0 award, subject to the availability of funding and release of an FFO. In order to fulfill SLIGP's statutory program purpose of implementing the most efficient and effective way to support the NPSBN, NTIA has determined it is critical to focus NTIA's limited grant resources on states that will have opted in to the FirstNet network.
4.	What will the allowable costs be for SLIGP 2.0 grants?	At this point, no allowable costs or activities have been approved by leadership. But a "designated single officer" is necessary by law with a SLIGP grant, <sup>1</sup> so a SPOC and possible supporting staff should be allowable. NTIA also believes that providing strategic advice to FirstNet as it deploys the RAN in your state and as FirstNet's partner seeks public safety users will be key activities.

<sup>1</sup> Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96, § 6302(d), 126 Stat. 156, 219 (codified at 47 U.S.C. § 1442).



	Question	Answer
5.	How much money will I get in a SLIGP 2.0 award?	NTIA has not made any final decisions on the allocation for SLIGP 2.0 grants. NTIA would award potential SLIGP 2.0 grants using the unspent funds from the original grants; Congress has not authorized or appropriated new funding for the grants. Therefore, the amounts awarded in SLIGP 2.0 grants are likely to be much smaller than the original SLIGP grants.
6.	If I deobligate projected excess funds, will I get those funds back in a SLIGP 2.0 award?	NTIA has not finalized an allocation model for SLIGP 2.0 awards yet because NTIA does not know how much funding will be available. However, some recipients that voluntarily deobligate a high amount of excess funds may receive a smaller amount in a SLIGP 2.0 award than they voluntarily deobligated.
7.	If I deobligate funds and apply, will I be guaranteed a SLIGP 2.0 award?	NTIA hopes to award SLIGP 2.0 grants to all opt-in states that submit award applications that meet all requirements in the new FFO.
8.	What happens if NTIA does not recover enough money to make SLIGP 2.0 awards?	If NTIA doesn't recover sufficient funding to open a new FFO sometime in 2017, NTIA leadership can decide to open an FFO, subject to the availability of funding, once the original SLIGP grants have expired in 2018. However, that scenario creates a lapse in funding for SLIGP planning activities for most of 2018 across the nation.
9.	How much money will NTIA have to recover to make SLIGP 2.0 awards?	NTIA currently anticipates that recipients will need to voluntarily deobligate a total of \$25M in excess grant funds to make SLIGP 2.0 awards before original SLIGP grants close out.
10.	How will the presidential election affect SLIGP 2.0 awards?	If the minimum threshold of \$25M is voluntarily deobligated, the Program Office will work closely with incoming NTIA leadership in the first half of 2017 to approve and issue an FFO for SLIGP 2.0.
11.	When will SLIGP 2.0 awards be made?	If NTIA leadership approves the release of an FFO for SLIGP 2.0 awards, the Program Office hopes to align the release of the FFO with FirstNet's timeline for State Plan delivery and Governors' opt-in decisions.

## Appendix 1: Budget Modification Document Samples and Templates

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Standard Form 424A (SF-424A)

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See template on following pages

**BUDGET INFORMATION - Non-Construction Programs**

**SECTION A - BUDGET SUMMARY**

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		\$	\$	\$	\$	\$
2.						
3.						
4.						
5. Totals		\$	\$	\$	\$	\$

**SECTION B - BUDGET CATEGORIES**

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1)	(2)	(3)	(4)	
a. Personnel	\$	\$	\$	\$	\$
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)					
j. Indirect Charges					
k. TOTALS (sum of 6i and 6j)	\$	\$	\$	\$	\$

7. Program Income	\$	\$	\$	\$	\$
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**SECTION C - NON-FEDERAL RESOURCES**

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8.	\$	\$	\$	\$
9.				
10.				
11.				
12. TOTAL (sum of lines 8-11)	\$	\$	\$	\$

**SECTION D - FORECASTED CASH NEEDS**

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$	\$	\$	\$	\$
14. Non-Federal					
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$	\$

**SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT**

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.	\$	\$	\$	\$
17.				
18.				
19.				
20. TOTAL (sum of lines 16-19)	\$	\$	\$	\$

**SECTION F - OTHER BUDGET INFORMATION**

21. Direct Charges:	22. Indirect Charges:
23. Remarks:	

## INSTRUCTIONS FOR THE SF-424A

Public reporting burden for this collection of information is estimated to average 180 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0044), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

### General Instructions

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

### Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a *single* Federal grant program (Federal Domestic Assistance Catalog number) and *not requiring* a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b).

For applications pertaining to a *single* program *requiring* budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the Catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the Catalog program title on each line in *Column* (a) and the respective Catalog number on each line in Column (b).

For applications pertaining to *multiple* programs where one or more programs *require* a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

### Lines 1-4, Columns (c) through (g)

*For new applications*, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

*For continuing grant program applications*, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

*For supplemental grants and changes* to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

**Line 5** - Show the totals for all columns used.

### Section B Budget Categories

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each program, function or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

**Line 6a-i** - Show the totals of Lines 6a to 6h in each column.

**Line 6j** - Show the amount of indirect cost.

**Line 6k** - Enter the total of amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5.

**Line 7** - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount, Show under the program

## INSTRUCTIONS FOR THE SF-424A (continued)

narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

### Section C. Non-Federal Resources

**Lines 8-11** Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

**Column (a)** - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

**Column (b)** - Enter the contribution to be made by the applicant.

**Column (c)** - Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

**Column (d)** - Enter the amount of cash and in-kind contributions to be made from all other sources.

**Column (e)** - Enter totals of Columns (b), (c), and (d).

**Line 12** - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

### Section D. Forecasted Cash Needs

**Line 13** - Enter the amount of cash needed by quarter from the grantor agency during the first year.

**Line 14** - Enter the amount of cash from all other sources needed by quarter during the first year.

**Line 15** - Enter the totals of amounts on Lines 13 and 14.

### Section E. Budget Estimates of Federal Funds Needed for Balance of the Project

**Lines 16-19** - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

**Line 20** - Enter the total for each of the Columns (b)-(e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

### Section F. Other Budget Information

**Line 21** - Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

**Line 22** - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

**Line 23** - Provide any other explanations or comments deemed necessary.

Budget Detail

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See sample on following pages

Sample: Revised SLIGP Detailed Budget Spreadsheet

ORIGINAL					
Category	Detailed Description of Budget (for full grant period)			Breakdown of Costs	
	Quantity	Unit Cost	Total Cost	Federal	Non-Federal
<b>a. Personnel</b>					
SWIC The SWIC will spend 30% of the time on SLIGP grant activities for 3 years. The SWIC's annual salary is \$100,000. \$100,000 x 30% = \$30,000	3 years	\$30,000	\$90,000	\$90,000	
Grant Manager One grant manager will spend 100% of her time on the project for 3 years.	3 years	\$60,000	\$180,000	\$180,000	
One outreach coordinator will spend 1,000 hours per year, for 3 years, on SLIGP work. The hourly rate for this position is \$30.	3,000 hr.	\$30	\$90,000		\$90,000
<b>Total Personnel</b>			<b>\$360,000</b>	<b>\$270,000</b>	<b>\$90,000</b>
<b>b. Fringe Benefits</b>					
SWIC Fringe is calculated at 28% of salary, for the portion of time spent on SLIGP activities (30%)	\$90,000	28%	\$25,200	\$25,200	
Grant Manager Fringe is calculated at 28% of salary.	\$180,000	28%	\$50,400	\$50,400	
Outreach Coordinator Fringe is calculated at 28% of salary.	\$90,000	28%	\$25,200		\$25,200
<b>Total Fringe Benefits</b>			<b>\$100,800</b>	<b>\$75,600</b>	<b>\$25,200</b>
<b>c. Travel</b>					
Mileage for Working Group Meetings 15 individuals traveling 150 miles roundtrip for 9 meetings; cost per mile is based on state mileage rates	20,250 miles	\$0.42	\$8,505	\$8,505	
Travel for Regional and National Meetings with FirstNet 10 individuals will attend 8 meetings Airfare is estimated at \$400/ticket; hotel is estimated at \$100/night for one night; per diem is estimated at \$50/day for two days, for a total of \$600/trip	80 trips	\$600	\$48,000	\$48,000	
<b>Total Travel</b>			<b>\$56,505</b>	<b>\$56,505</b>	<b>\$0</b>
<b>d. Equipment</b>					
N/A	0	\$0	\$0	\$0	
<b>Total Equipment</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>e. Supplies</b>					
Printer	1	\$4,950	\$4,950	\$4,950	
Office Supplies budgeted at \$50/month for 3 years	36 months	\$50	\$1,800		\$1,800
Laptops	2	\$1,000	\$2,000		\$2,000
<b>Total Supplies</b>			<b>\$8,750</b>	<b>\$4,950</b>	<b>\$3,800</b>
<b>f. Contractual</b>					
Website Development and Maintenance 500 hrs./year for 3 years; average hourly rate is \$75	1,500 hours	\$75	\$112,500	\$56,250	\$56,250

REVISED						Variance
Category	Detailed Description of Budget (for full grant period)			Breakdown of Costs		
	Quantity	Unit Cost	Total Cost	Federal	Non-Federal	
<b>a. Personnel</b>						
SWIC The SWIC will spend 10% of the time on SLIGP grant activities for 4.5 years. The SWIC's annual salary is \$100,000. \$100,000 x 10% = \$10,000	4.5 years	\$10,000	\$45,000	\$45,000		-\$45,000
Grant Manager One grant manager will spend 100% of her time on the project for 4.5 years.	4.5 years	\$60,000	\$270,000	\$270,000		\$90,000
Outreach Coordinator One outreach coordinator will spend 3,000 hours for 4.5 years, on SLIGP work. The hourly rate for this position is \$30.	3,000 hr.	\$30	\$90,000		\$90,000	\$0
<b>Total Personnel</b>			<b>\$405,000</b>	<b>\$315,000</b>	<b>\$90,000</b>	<b>\$45,000</b>
<b>b. Fringe Benefits</b>						
SWIC Fringe is calculated at 28% of salary, for the portion of time spent on SLIGP activities (10%)	\$45,000	28%	\$12,600		\$12,600	-\$12,600
Grant Manager Fringe is calculated at 28% of salary.	\$270,000	28%	\$75,600	\$71,430	\$4,170.00	\$25,200
Outreach Coordinator Fringe is calculated at 28% of salary.	\$90,000	28%	\$25,200		\$25,200	\$0
<b>Total Fringe Benefits</b>			<b>\$113,400</b>	<b>\$71,430</b>	<b>\$41,970</b>	<b>\$12,600</b>
<b>c. Travel</b>						
Mileage for Working Group Meetings 15 individuals traveling 150 miles roundtrip for 9 meetings; cost per mile is based on state mileage rates	20,250 miles	\$0.42	\$8,505	\$8,505		\$0
Travel for Regional and National Meetings with FirstNet 5 individuals will attend 8 meetings Airfare is estimated at \$400/ticket; hotel is estimated at \$100/night for one night; per diem is estimated at \$50/day for two days, for a total of \$600/trip	40 trips	\$600	\$24,000	\$24,000		-\$24,000
<b>Total Travel</b>			<b>\$32,505</b>	<b>\$32,505</b>	<b>\$0</b>	<b>-\$24,000</b>
<b>d. Equipment</b>						
N/A	0	\$0	\$0	\$0		\$0
<b>Total Equipment</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>e. Supplies</b>						
Printer	0	\$0	\$0	\$0		-\$4,950
Office Supplies budgeted at \$20/month for 4.5 years	54 months	\$20	\$1,080		\$1,080	-\$720
Laptops	2	\$1,000	\$2,000		\$2,000	\$0
<b>Total Supplies</b>			<b>\$3,080</b>	<b>\$0</b>	<b>\$3,080</b>	<b>-\$5,670</b>
<b>f. Contractual</b>						
Website Development and Maintenance 100 hrs./year for 2 years; average hourly rate is \$75	200	\$75	\$15,000	\$0	\$15,000	-\$97,500



Data Collection 2,000 hrs./year for 2 years; average hourly rate is \$60	4,000 hours	\$60	\$240,000	\$120,000	\$120,000
<b>Total Contractual</b>			<b>\$ 352,500</b>	<b>\$176,250</b>	<b>\$176,250</b>
<b>g. Construction</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
N/A			\$0		
<b>Total Construction</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>h. Other</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
Wireless Connection for Laptops 2 laptops/month x 12 months/year x 3 years = 72; the monthly cost for each laptop's connection is \$75	72 units	\$75	\$5,400	\$5,400	
Printing 5 fliers, 5,000 copies each	25,000 copies	\$0.05	\$1,250	\$1,250	
Meeting Attendance Time 12 local representatives will attend 6 meetings per year for 3 years (total of 18 meetings); each meeting will be 1 hour long (12 rep./meeting x 18 meetings x 1 hr./meeting = 216 hours). The average value of the representatives' time is \$50/hour.	216 hours	\$50	\$10,800		\$10,800
<b>Total Other</b>			<b>\$17,450</b>	<b>\$6,650</b>	<b>\$10,800</b>
<b>Total Direct Charges</b>			<b>\$896,005</b>	<b>\$589,955</b>	<b>\$306,050</b>
<b>i. Indirect Costs</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
Indirect Costs 31% of all direct costs	\$896,005	31%	\$277,762	\$224,001	\$53,761
<b>Total Indirect</b>			<b>\$277,762</b>	<b>\$224,001</b>	<b>\$53,761</b>
<b>TOTALS</b>			<b>\$1,173,767</b>	<b>\$813,956</b>	<b>\$359,811</b>

Data Collection 160 hrs./month for 6 months; average hourly rate is \$60	960 hours	\$60	\$57,600	\$46,080	\$11,520
<b>Total Contractual</b>			<b>\$ 72,600</b>	<b>\$46,080</b>	<b>\$26,520</b>
<b>g. Construction</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
N/A			\$0		
<b>Total Construction</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>h. Other</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
Wireless Connection for Laptops 2 laptops/month x 12 months/year x 3 years = 72; the monthly cost for each laptop's connection is \$75	0	\$0	\$0	\$0	
Printing 5 fliers, 4,888 copies each	24,440	\$0.05	\$1,220	\$1,220	
Meeting Attendance Time 12 local representatives will attend 6 meetings per year for 3 years (total of 18 meetings); each meeting will be 1 hour long (12 rep./meeting x 18 meetings x 1 hr./meeting = 216 hours). The average value of the representatives' time is \$50/hour.	216 hours	\$50	\$10,800		\$10,800
<b>Total Other</b>			<b>\$12,020</b>	<b>\$1,220</b>	<b>\$10,800.00</b>
<b>Total Direct Charges</b>			<b>\$638,605</b>	<b>\$466,235</b>	<b>\$172,370</b>
<b>i. Indirect Costs</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	<b>Federal</b>	<b>Non-Federal</b>
Indirect Costs 31% of all direct costs	\$638,605	31%	\$197,968	\$197,968	\$0
<b>Total Indirect</b>			<b>\$197,968</b>	<b>\$197,968</b>	<b>\$0</b>
<b>TOTALS</b>			<b>\$836,573</b>	<b>\$664,203</b>	<b>\$172,370</b>

## Budget Narrative

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See sample on following pages

## Sample Revised Budget Narrative

This Budget Narrative document and accompanying Detailed Budget Spreadsheet offer tips for providing a revised budget for the State and Local Implementation Grant Program (SLIGP). Recipients are not required to use the sample formats for either the budget narrative or detailed budget; however, these documents serve as excellent examples of what we expect to see. The sample budget narrative and detailed budget include one or two example items per cost category. The sample budget narrative and the detailed budget should cover the entire project period of performance including the 18-month extension period.<sup>2</sup>

### General Tips

- Provide adequate detail for how totals were calculated. The calculation details can be provided in the detailed budget spreadsheet (as in this sample), or in the budget narrative.
- Round all totals to the nearest whole dollar (i.e., do not include cents).
- List all pre-award costs separately from post award costs.
- List staff in the appropriate cost category.
  - “Personnel” should include only state employees, or staff paid for by the state through an Interagency Agreement or detail.
  - “Contractual” should include any contractors, consultants, vendors or individuals not directly employed by the state and there should be a corresponding contract to cover the expenses.
  - “Other” should include time for meeting attendance or support that is provided by local jurisdictions or the costs of personnel through sub-award agreements.
- List fringe benefits for personnel in the “fringe” cost category. Do not include fringe benefits in the “personnel” cost category. Fringe benefits associated with contractors or local staff should be listed in the “contractor” or “other” categories.
- Include in the “Equipment” cost category only items that meet the definition of equipment as stated in Title 2 of the Code of Federal Regulations (2 CFR) Part 225, Cost Principles for State, Local, and Indian Tribal Governments, Appendix B.15.a.2: “Equipment” means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000.
- List items with unit costs below \$5,000 (e.g., computers, printers, software) in the “supplies” cost category.
- Include any subgrants in the “Other” cost category. Please include a list of each budget item that makes up the subgrant, providing the same level of detail as requested for state budget expenses.
- Indicate how you determined the indirect cost rate applied, if claiming indirect costs (e.g., existing Negotiated Indirect Cost Rate Agreement (NICRA), indirect cost rate proposal, cost

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<sup>2</sup> Grants will not be eligible for an extension beyond February 2018.

allocation plan). If using a NICRA, please indicate the cognizant agency and provide a copy of the current approved NICRA (if it was not submitted with the original application).

- For all match items, please indicate the match type (i.e., cash, in-kind).
- For all match items, please indicate the match source (e.g., applicant's general fund, third party donation).
  - Please confirm that the match is not from a Federal source (e.g., another Federal grant).
  - If any third parties are providing match contributions, please describe your agreement with the third party to provide the match.

## Sample Budget Narrative

### Personnel

<i>Federal:</i>	<i>\$315,000</i>
<i>Non-Federal:</i>	<i>\$90,000</i>
<i>Total:</i>	<i>\$405,000</i>

See the Detailed Budget Spreadsheet for calculations.

- SWIC (Federal): The SWIC will provide oversight for the SLIGP grant, ensuring that all activities are completed on time and within budget. The SWIC will be the primary point of contact for consultation with FirstNet, and will work to expand the state's governance structure. The budgeted costs (10% time) for 4.5 years are only for the duties associated with public safety broadband and the SLIGP grant, not the additional land mobile radio and general interoperable communications duties of the SWIC.
- Grant Manager (Federal): This person will provide grant management support, including completing progress reports, managing the project's budget, and ensuring grant activities are completed on time. She will spend 100% of her time on SLIGP grant activities for 4.5 years.
- Outreach Coordinator (Non-Federal): This person will organize meetings with local and tribal jurisdictions, and communicate information about grant activities to key stakeholders. This position will spend 3,000 hours over 4.5 years on SLIGP grant activities. All of this expense will be provided as an in-kind match. The source of this match is the state's general fund and is not from another Federal source.

### Fringe

<i>Federal:</i>	<i>\$71,430</i>
<i>Non-Federal:</i>	<i>\$41,970</i>
<i>Total:</i>	<i>\$113,400</i>

See the Detailed Budget Spreadsheet for calculations.

- SWIC (Match): Benefits include FICA, unemployment, and retirement. This position spends 30% of the time on SLIGP, so 10% of the fringe benefits have been allocated to this grant. Fringe is calculated at 28% of salary.
- Grant Manager (Federal and Match): Benefits include FICA, unemployment, and retirement. This position spends 100% of her time on SLIGP, so all fringe benefits have been allocated to this grant. Fringe is calculated at 28% of salary.
- Outreach Coordinator (Non-Federal): Benefits include FICA, unemployment, and retirement. This position will spend 3,000 hours on SLIGP, so fringe benefits have been allocated at the percent of time spent on this grant. All of this expense will be provided as an in-kind match from the state's general fund, and is not from another Federal source. Fringe is calculated at 28% of salary.

### Travel

*Federal:*           ***\$32,505***  
*Non-Federal:*   ***\$0***  
*Total:*           ***\$32,505***

See the Detailed Budget Spreadsheet for calculations.

- Mileage for Working Group Meetings (Federal): Staff members will drive to various locations across the state to participate in meetings with local and tribal jurisdictions to raise awareness of FirstNet, discuss local and tribal needs, and identify potential network users.
- Travel for Regional and National Meetings with FirstNet (Federal): Staff will attend national and regional conferences to meet with FirstNet and share information and collaborate with other grant recipients. Travel costs include airfare, hotel, and per diem.

#### Equipment

*Federal:*           ***\$0***  
*Non-Federal:*   ***\$0***  
*Total:*           ***\$0***

We do not plan to have any equipment costs for this grant program.

*NOTE: Very few applicants will have equipment costs, based on the definition of equipment.*

#### Supplies

*Federal:*           ***\$0***  
*Non-Federal:*   ***\$3,080***  
*Total:*           ***\$3,080***

See the Detailed Budget Spreadsheet for calculations.

- Office Supplies (Non-Federal): This includes paper, folders, pens, and other general office supplies which will be used by the Grant Manager and Outreach Coordinator for grant-related activities. This item will be provided as a cash match contribution from the state's general fund and is not from another Federal source.
- Laptops (Non-Federal): The state will purchase new laptops for the Grant Manager and Outreach Coordinator for use while on travel and for conducting other grant-related work. This item will be provided as an in-kind match contribution from the state's general fund and is not from another Federal source.

#### Contractual

*Federal:*           ***\$46,080***  
*Non-Federal:*   ***\$26,520***  
*Total:*           ***\$72,600***

- Website Development and Maintenance (Federal and Non-Federal): The state will contract with a website development firm to create and maintain a website for the purpose of public awareness

and education on FirstNet. The site would also be used by team, work group, and committee members for reviews and status updates.

- (Non-Federal) The state recently received legislative approval for a cash match that will cover 100% of this item.
- Data Collection (Federal and Non-Federal): During Phase 2, the state will contract with a data collection firm to gather information about existing infrastructure, potential users, and other information as requested by FirstNet/NTIA.
  - (Federal) The state requests Federal funds for 80% of this item.
  - (Non-Federal) The state recently received legislative approval for a cash match that will cover the remaining 20% of this item. The state will establish appropriate accounting procedures to pay for this item using both Federal and non-Federal funds.

#### Construction

*Federal:*            \$0  
*Non-Federal:*       \$0  
*Total:*               \$0

We do not plan to have any construction costs for this grant program.

#### Other

*Federal:*            \$1,220  
*Non-Federal:*       \$10,800  
*Total:*               \$12,020

See the Detailed Budget Spreadsheet for calculations.

- Printing (Federal): As part of the state’s education and outreach activities, we plan to produce five fliers that provide information on FirstNet and how it can be used by various public safety entities. We plan to print copies and distribute them at meetings with local and tribal jurisdictions.
- Meeting Attendance Time (Non-Federal): We will hold SLIGP governance body meetings every other month (six times per year) for the award period. These meetings are attended by representatives of local jurisdictions. The local jurisdictions will donate the time their staff spends to participate in these meetings as an in-kind match.

The value of the representatives’ time is based on an average hourly rate including benefits. The state has discussed this time donation with each jurisdiction and will obtain letters of support from each jurisdiction indicating their pledge to provide this time donation and their understanding of documentation the state will maintain to support the time donations (e.g., salary information for the representatives). The state will establish appropriate procedures to track these time donations in the state’s accounting system.

#### Indirect

*Federal:*            \$197,968  
*Non-Federal:*       \$0  
*Total:*               \$197,968

- Indirect Costs (Federal): The state has a Negotiated Indirect Cost Rate Agreement with the U.S. Department of Labor. Our approved rate is 31% of all direct costs. Per the Federal Funding Opportunity, the state requests Federal funding for the indirect costs.

**TOTALS**

*Federal:*            ***\$664,203***  
*Non-Federal:*    ***\$172,370***  
*Total:*             ***\$836,573***

The state deobligated \$149,753 Federal funds from the original award.