

# LAMP Budget Toolkit Organizational Worksheet

## Disclaimer

This organizational worksheet is a tool to help potential applicants develop their budget and understand the requirements. **This is NOT the official document that you will use for your application.** It is required that you complete your final Budget and Justification Narrative and Budget Summary Section within the official [FMLFPP and LFPP Project Narrative Form](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.ams.usda.gov%2Fsites%2Fdefault%2Ffiles%2Fmedia%2F2025_FMPP_and_LFPP_Project_Narrative.docx&wdOrigin=BROWSELINK) or [RFSP Project Narrative Form](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.ams.usda.gov%2Fsites%2Fdefault%2Ffiles%2Fmedia%2F2025RFSPNarrativeForm.docx&wdOrigin=BROWSELINK) in order to be eligible for consideration. When completing this section in the Project Narrative Form, make sure that all amounts are correct and match what is listed the summary table.

## Personnel

List each person who will be involved in the project. If a full project team has not been identified, list the role or job title (ex. Lead Evaluator, Farmers Market Manager, etc.). Only list the number of hours or the % FTE that this employee will be working on this specific project. Example, if an employee is not working full time on this project and instead will be working only 50% of their time on the grant project, the budget should reflect 50% of their salary, not their full salary. For Annual Salary, please provide the combined salary for each year.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| # | Personnel Name/Role | Level of Effort (# of Hours or %FTE) | Annual Salary | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Samara James/Project Director | 10% | $45,000 | $30,000 | $15,000 | In-Kind |
| 2 | Vincent Stone/IT Supervisor | 10 hours per week/25% FTE | $90,000 | $90,000 | $0 | N/A |
|  |  |  |  |  |  |  |
| Personnel Subtotal | | | | $120,000 | $15,000 |  |

### Personnel Justification

|  |
| --- |
| **Personnel 1:** Samara James will be the project director and lead the overall management of the agreement over all 3 years of the agreement. Samara will provide 10% of her time each year for 3 years. Her overall salary is $150,000. 10% of her effort will go towards this project or $15,000 worth of work. We request $10,000 per year of project funds to cover those expenses. The additional $5,000 per year will be used as an in-kind Cost Share.  **Personnel 2:** The IT Supervisor will support the project website and online marketplace development. This position will make sure the web-based marketplace is up and running, and easily available to farmers and consumers. His overall salary is $120,000. 25% of his effort will go toward this project ($30,000) over the 3- year project period. |

## Fringe Benefits

Provide the fringe benefit rates for each of the project’s salaried employees listed above. The costs of fringe benefits should be reasonable and in

line with established policies of your organization. *Note: You do no need to justify Fringe Benefits unless you are requesting a rate higher than 35%.*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| # | Name/Role | Fringe Benefit Rate (%) | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Samara James/Project Director | 28% | $8,400 | $0 | N/A |
| 2 | Vincent Stone/IT Supervisor | 28% | $25,200 | $0 | N/A |
|  |  |  |  |  |  |
| Fringe Subtotal | | | $33,600 | $0 |  |

## Travel

List each predicted trip you plan to take as part of this project. For each trip listed add in the type of expense (airfare, hotel, car rental, per diem, etc.), the unit of measure, number of travelers claiming the expenses and amount of funds requested. Each trip can have multiple entries (i.e. one entry for flight, another for hotel, another for per diem)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Trip Destination | Type of Expense (airfare, car rental, hotel) | Unit of Measure (days, nights, miles) | # of Units | Cost per Unit | # of Travelers | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Atlanta, GA | Airfare | flight | 1 | $635 | 3 | $1,905 | $0 | N/A |
|  |  | Hotel | nights | 2 | $150 | 3 | $900 | $0 | N/A |
|  |  | Per Diem | Days | 3 | $74 | 3 | $555 | $0 | N/A |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Travel Subtotal | | | | | | | $3,360 | $0 |  |

*Notes: Travel costs are limited to those allowed by formal organizational policy; in the case of air travel, project participants must use the lowest reasonable commercial airfares. For recipient organizations that have no formal travel policy and for-profit recipients, allowable travel costs may not exceed those established by the Federal Travel Regulations, issued by GSA, including the maximum per diem and subsistence rates prescribed in those regulations. This information is available at* [*http://www.gsa.gov*](http://www.gsa.gov)*.*

### Travel Justification

|  |
| --- |
| **Trip 1:** Atlanta, GA (08/2025) - 3 staff members will travel to Atlanta, GA to conduct in-person workshops for farmers market managers on a variety of topics to assist with market development and sustainability. The per diem rate for Atlanta, GA is $74 and the rate for the first and last travel day is $55.50 which equals $185 per person for 3 days of travel. |

## Equipment

Describe any special purpose equipment to be purchased or rented under the grant and any general-purpose equipment you plan to rent. A signed lease agreement will be required. Lease-to-own is not allowable. Purchase of general-purpose equipment is not allowable under this grant. *Note: Items with an acquisition cost of less than $10,000 per unit should be listed under “Supplies.”*

See the [Additional Guidance](#_Definitions) section for more information on [special purpose equipment](#_Special_Purpose_Equipment) and [general-purpose equipment](#_General_Purpose_Equipment:).

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| # | Equipment Item Description | Rental or Purchase? | Acquisition Date | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Vehicle for program outreach and technical assistance | Rental | Year 2-3 | $13,200 | $0 | N/A |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Equipment Subtotal | | | | $13,200 | $0 |  |

### Equipment Justification

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| --- |
| **Equipment 1:** Rental of a vehicle for years 2 and 3 of the project for TA providers to use only for project activities to travel directly to TA recipients. $3,600 down payment and $400 a month for 24 months |

## Supplies

List the materials, supplies, and fabricated parts costing less than $10,000 per unit.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| # | Supplies Item Description | Cost per Unit | # of Units | Acquisition Date | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Macbook Air 13.3" Laptop with Touch ID - Intel Core i5 - 8GM Memory | $897 | 1 | Year 1 | $897 | $0 | N/A |
| 2 | Mobile Project and Screen | $600 | 1 | Year 2 | $600 | $0 | N/A |
| 3. | Technical Assistance Workshop supplies | $1,800 | 1 | Year 1 | $1,800 | $0 | N/A |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Supplies Subtotal | | | | | $3,297 | $0 |  |

### Supplies Justification

|  |
| --- |
| **Supply 1:** Laptop computer for TA provider to travel to stakeholders and provide support services on getting up an on-line marketplace.  **Supply 2:** Materials to conduct in-person workshops and trainings to support project activities.  **Supply 3:** Funds are requested to provide necessary supplies for planning and implementation of the project technical assistance program and local workshops. These may include printed workshop materials, folders/binders, writing utensils, signage, and other supply needs not yet identified. |

## Contractual

For each contact or subaward, state the rate for the work and whether the rate is an hourly rate or flat rate. Include the number of hours. If using an hourly rate, be sure to include the number of hours in the budget justification section. A signed lease agreement will be required for relevant contracts. Lease-to-own is not allowable. See the [Additional Guidance](#_Definitions) section for more information on the difference between [Subawards](#_Subaward:) and [Contracts](#_Contract:).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| # | Type (Subaward or Contract) | Organization Name | Hourly Rate/Flat | Rate | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Contract | TBD after competitive bid process | Flat rate | $10,000 | $10,000 | $0 | N/A |
| 2 | Contract | ABC Translations | Hourly | $30 | $3,000 | $1,500 | In-Kind |
|  |  |  |  |  |  |  |  |
| Contractual Subtotal | | | | | $13,000 | $1,500 |  |

### Contractual Justification

|  |
| --- |
| **Contract 1:** Project staff will solicit competitive bids from qualified consultants to perform a regional food systems assessment. The budget was created based on the guidance from a food and economic development firm that has completed similar reports for various municipalities across the US. This report will serve as a guide while the project team works to develop the Regional Food System Strategy.  **Contract 2:** Contract to translate training materials and other resources. 100 hours of translation services at $30 an hour. |

## Other

Include any expenses not covered in any of the previous budget categories. Expenses in this section include, but are not limited to, participant costs/stipends, meetings and conferences, speaker fees, communications, rental expenses, advertisements, publication costs, and data collection.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| # | Other Item Description | Costs per Unit | # of Units | Acquisition Date | Funds Requested | Cost Share Value | Cost Share Type |
| 1 | Speaker Honorarium (12 per year for 3 years) | $200 | 36 | Year 1-3 | $7,200 | $0 | N/A |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Other Subtotal | | | | | $7,200 | $0 |  |

### Other Justification

|  |
| --- |
| **Other 1:** Stipends for speakers to present at workshops on project related activities throughout the duration of the project. |

## Indirect Costs

Calculate your indirect costs (also known as facilities and administrative costs). These costs represent the expenses of doing business that is not readily identified with a particular grant, contract, or project function or activity, but is necessary for the general operation of the organization and the conduct of activities it performs. All or part of the indirect costs can be used for allowable indirect cost sharing.

Applicants who have a Negotiated Indirect Cost Rate (NICRA) must submit a copy of its approved NICRA with their application. The NICRA will provide the applicants defined indirect cost rate and the applicable expenses to be included when calculating the amount of funds requested for indirect costs.

If an applicant does not have a current NICRA (including provisional) they may elect to use the de minimis rate of 15% of the modified total direct cost (MTDC). See the [Additional Guidance](#_Definitions) section for more information on [MTDC](#_Additional_Guidance_on). Calculate the total amount of funds requested that should be included as MTDC. Multiple your MTDC by your Indirect Cost Rate to get your Total Indirect Costs.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Total MTDC | Indirect Cost Rate | Funds Requests | Cost Share | Cost Share Type |
|  | 15% |  |  |  |

# Additional Guidance

## Equipment and Supplies Guidance

### Equipment

Tangible personal property (including information technology systems, e.g. physical technological equipment) that have a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $10,000. For additional information, refer to [2 CFR 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1).

### General Purpose Equipment

Equipment which is not limited to research, medical, scientific or other technical activities. Funds can be used to **rent** or **lease** general purpose equipment but **cannot** be used to purchase or have a lease-to-own agreement (e.g., office furniture, air conditioners, or printers and copiers). These would be considered indirect costs. Purchases of general purpose equipment must be approved and monitored, as required by [2 CFR § 200.313](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313). Items with an acquisition cost of less than $10,000 per unit should be listed under “Supplies.”

### Special Purpose Equipment (purchase or rental)

* Tangible, nonexpendable, personal property having a useful life of more than one year and a cost that equals or exceeds $5,000 per unit. Used only for research, medical, scientific or technical activities.
* Allowable, if provided in the approved budget or with prior written approval for acquisition costs and rental costs of special purpose equipment provided the following criteria are met:
  1. Necessary for the research, scientific, or other technical activities of the grant agreement;
  2. Not otherwise reasonably available and accessible;
  3. The type of equipment is normally charged as a direct cost by the organization;
  4. Acquired in accordance with organizational practices;
  5. Must be used solely to meet the legislative purpose of the grant program and objectives of the grant agreement; More than one single commercial organization, commercial product, or individual must benefit from the use of the equipment; and
  6. Must not use special purpose equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services.

Special Purpose Equipment is subject to the full range of acquisition, use, management, and disposition requirements under [2 CFR § 200.313](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313) as applicable.

### Supplies

All tangible personal property that cost less than $10,000, regardless of the length of its useful shelf life. Purchases valued at less than $10,000 are considered supplies and are not subject to the purchasing, monitoring, and disposition guidelines in this document.

## Subawards and Contracts

### Subaward

A subaward is provided to a subrecipient for the subrecipient to carry out part of a Federal award and meet the objectives of the project.

### Contract

Contractual expenses are associated with purchasing goods and/or procuring specific services to be performed by an individual or organization other than the applicant. (Examples: audit, legal representation, IT services).

## Modified Total Direct Costs

Applicants must **exclude** the following costs when determining MTDC:

* Equipment
* Capital expenditures
* Rental costs
* Tuition remission
* Scholarships and fellowships
* Participant support costs
* The portion of each subaward in excess of $50,000
  + The MTDC for any subaward or contract lower than $50,000 is equal to the subaward (i.e. for a subaward of $10,000, the MTDC would be $10,000).
  + For any contract or subaward that is $50,000 or larger, the MTDC would be $50,000 (i.e. a subaward for $50,000 would have an MTDC of $50,000 and a subaward of $75,000 would also have a MTDC of $50,000)

## Cost Share Requirement Guidance

Your Cost Sharing funds being documented and secured at the time your application is recommended for the award. The required Cost Share must be in the form of allowable direct or indirect costs. Refer to [2 CFR § 200.306](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.306) for additional Federal requirements and definitions, including the basis for determining the value of cash and in-kind contributions.

### Cash Cost Share

Cash Cost Share contributions are actual cash contributions (not the ‘value’ of someone’s time/effort) from the applicant’s general revenue, reserves, savings, line of credit, 3rd-party partner(s), or other non-Federal grants. You must be able to track and show the source of your Cost Sharing funds and that the funding source was dedicated entirely to the grant project and produce records to that effect (for example, taking the cash Cost Share in your accounting system, or from your partner, and placing it into a special ‘grant project’ account).

### In-Kind Cost Share (Only for FMPP and LFPP)

In-kind contributions, when used as a cost share for a grant, are the value of goods or services provided by a third party for the benefit of the grant program, where no funds transferred hands. For example, a partner, such as a tribal community member, may volunteer their professional expertise as a Cost Share contribution to the project as described in[**2 CFR § 200.306(e)**](https://www.ecfr.gov/current/title-2/part-200/section-200.306#p-200.306(e)).

### Indirect Costs as Cost Share

The full amount or a portion of the indirect cost can be used as cost sharing, for additional information refer to the “Using Indirect Costs for Cost Sharing or Cost Sharing” section of the RFA and [2 CFR § 200.414](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.414) for more information.

## RFSP Priority Consideration

For RFSP, one of the priority considerations is to “use significant non-Federal financial and technical resources and work together with other local, State, Tribal, or national efforts.” Therefore, any cost share provided above and beyond the cost share requirement can help support the application. For FMPP and LFPP, there is no competitive advantage for an applicant to provide a cost share that exceeds the required amount.

For additional information on Cost Sharing visit page 9 of the [**FMLFPP FAQ**](https://www.ams.usda.gov/sites/default/files/media/FMLFPPFAQs.pdf) or page 3 of the [**RFSP FAQ**.](https://www.ams.usda.gov/services/grants/rfsp/apply/faq)

**Contact Us and Learn More!**

For questions about these grant opportunities, after closely reviewing the RFA and FAQs, please email: [**FMLFPPGrants@usda.gov**](mailto:FMLFPPGrants@usda.gov) for the Farmers Market and Local Food Promotion Program, or [**IPPGrants@usda.gov**](mailto:IPPGrants@usda.gov) for the Regional Food System Partnership Grant.

Program Website Links: [**Farmers Market Promotion Program**](https://www.ams.usda.gov/services/grants/fmpp/awards); [**Local Food Promotion Program**](https://www.ams.usda.gov/services/grants/lfpp/awards)**;** [**Regional Food System Partnership Program**](https://www.ams.usda.gov/services/grants/rfsp/awards)

Visit the [AMS LAMP Grant Toolkits & Application Support Page](https://www.ams.usda.gov/content/ams-lamp-grant-toolkits-application-support-page) for more technical assistance resources.

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