

Budget Detail Worksheet (Sample Copy)

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

(Example assumes an 18 month budget period)

A. Personnel - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Wilt Treed, Forester	$(\$50,000 \times 100\% \times 1.5)$	\$75,000
2 technicians	$(\$50,000 \times 100\% \times 1.5 \times 2)$	\$150,000
Administrative Assistant	$(\$40,000 \times 50\% \times 1.5)$	<u>\$30,000</u>
Subtotal		\$255,000
Cost of living increase	$(\$225,000 \times 2\% \times .5 \text{ yr.})$	\$2,250
Overtime per forester	$(\$37.5/\text{hr} \times 100 \text{ hrs} \times 3)$	\$11,250

The forester and the technicians will be assigned exclusively to forestry unit. A 2% cost of living adjustment is scheduled for all full-time personnel 6-months prior to the end of the grant. Overtime will be needed during some plantings. A half-time secretary will prepare reports and provide other support to the unit.

TOTAL **\$268,500**

B. Fringe Benefits - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Employer's FICA	$\$255,000 \times 7.65\%$	\$19,507
Retirement	$\$255,000 \times 6\%$	\$15,300
Health Insurance	$\$255,000 \times 12\%$	\$30,600
Workman's Compensation	$\$255,000 \times 1\%$	\$ 2,550
Unemployment Compensation	$\$255,000 \times 1\%$	\$ 2,550

TOTAL **\$70,507**

C. Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved, identify the location of travel, if known. Indicate source of travel policies applied, applicant or federal travel regulations.

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Training	Minneapolis	Airfare	(\$150 x 2 people x 2 trips)	\$600
		Hotel	(\$75/night x 2 nights x 2 people x 2 trips)	\$ 600
		Meals	(\$35/day x 3 days x 2 people x 2 trips)	\$ 420
OJP-designated Technical Assistance				\$15,000

The two technicians will attend training on grant writing and reviews in Minneapolis in October.

TOTAL **\$16,620**

D. Equipment - List non-expendable items that are to be purchased (Note: Organization's own capitalization policy for classification of equipment should be used). Expendable items should be included in the "Supplies" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
3 - 486 Computer w/CD ROM	(\$2,000 x 3)	\$6,000
Video Camera		\$1,000

The computers will be used by the forester and the technicians to analyze case and intelligence information. The camera will be used for site visits and on site work.

TOTAL **\$7,000**

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and expendable items such as books, hand held tape recorders) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

<u>Supply Items</u>	<u>Computation</u>	<u>Cost</u>
Office Supplies	(\$50/mo x 12 mo)	\$ 600
Postage	(\$20/mo x 12 mo)	\$ 240
Training Materials	(\$2/set x 500 sets)	\$1,000

Office supplies and postage are needed for general operation of the program. Training materials will be developed and used by the investigators to train patrol officers how to preserve crime scene evidence.

TOTAL **\$1,840**

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

<u>Purpose</u>	<u>Description of Work</u>	<u>Cost</u>
Renovation	Add walls	\$5,000
	Build work tables	\$3,000
	Build evidence storage units	\$2,000

The renovations are needed to upgrade the forensic lab used to analyze evidence for homicide cases.

TOTAL **\$10,000**

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>
Rose Bush	Grants Management Trainer	(\$150/day x 30 days)	\$4,500

Rose Bush, Grants Management Trainer, will be hired, as needed, to assist with the education of the local grant recipients and the project personnel.

Subtotal **\$4,500**

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging etc.)

<u>Item</u>	<u>Location</u>	<u>Computation</u>	<u>Cost</u>
Airfare	San Diego	\$400 x 6 trips	\$2,400
Hotel and Meals		(\$100/day x 30 days)	\$3, 696

Rose Bush is expected to make up to 6 trips to provide training and technical assistance to the project.

Subtotal **\$5,400**

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

<u>Item</u>	<u>Cost</u>
Not applicable	

Total **\$9,900**

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

<u>Description</u>	<u>Computation</u>	<u>Cost</u>
Rent	(700 sq. ft. x \$15/sq. Ft.) (\$875 mo. x 12 mo.)	\$10,500

This rent will pay for space for the forestry unit. No space is currently available in city owned buildings.

Telephone	(\$100/mo. x 12)	\$1,200
Printing/Reproduction	(\$150/mo. x 12)	\$1,800

TOTAL **\$13,500**

I. Indirect Costs - Indirect costs are allowed only if the applicant has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories. N/A

Budget Summary - When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal requested and the amount of nonfederal funds that will support the project.

<u>Budget Category</u>	<u>Amount</u>
A. Personnel	\$268,500
B. Fringe Benefits	\$70,507
C. Travel	\$16,620
D. Equipment	\$7,000
E. Supplies	\$1,840
F. Construction	\$10,000
G. Consultants/Contracts	\$9,900
H. Other	<u>\$13,500</u>
 TOTAL DIRECT COSTS	 <u>\$397,867</u>
 I. Indirect Costs	 \$N/A
 TOTAL PROJECT COSTS	 \$ <u>397,867</u>
 Federal Request	 \$ 397,867
 Nonfederal Amount	 \$N/A