

## 2010 Budget Detail Worksheet Example

This document was compiled from an example in the *Federal Grants Management Handbook* (Thompson Publishing, 2008). It is not meant to represent an actual PIRC budget.

**Purpose:** The Budget Detail Worksheet may be used as a guide to assist in preparing the budget and budget narrative. You may submit the budget and budget narrative using this form or the format of your choice with the ED-524 form. However, all required information including the budget narrative, must be provided. Any category of expense that is not applicable to your budget should be ignored. **Note: This example does not include an indirect cost rate and assumes a one-year budget, with the possibility of carry-over.**

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

**Personnel Carry-over** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>	<u>ECPE</u>	<u>LI</u>
Sally Johnson, Project Director	$(\$75,000 \times 100\% \times 1 \text{ yr.})$	\$75,000		
Two (2) PIRC Specialist	$(\$40,000 \times 100\% \times 1 \text{ yr.} \times 2)$	\$80,000		
Joe Cool, PIRC Program Coordinator	$(\$80,000 \times 50\% \times 1)$	\$40,000		
Janice Eric, Program Assistant	$(\$55,000 \times 100\% \times 1)$	\$55,000		
Carol Lee, Program Assistant	$(\$57,000 \times 75\% \times 1)$	\$42,750		
Shanice Tucker, Evaluator	$(\$60,000 \times 50\% \times 1)$	\$30,000		
Jack White, Training Associate	$(\$55,000 \times 50\% \times 1)$	\$27,500		
Ira Johnston, PIRC Analyst	$(\$40,000 \times 50\% \times 1)$	\$20,000		
Cost of living increase	$(\$370,250 \times 2\% \times 1)$	\$ 7,405		
Overtime for Project Director	$(\$40/\text{hr} \times 100 \text{ hrs.} \times 3)$	\$12,000		
	<b>TOTAL</b>	<u>\$389,655</u>		

The Project Director, program coordinator, PIRC specialist and program assistants, are assigned exclusively to work with the Project Director. 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 site visits. A program assistant will prepare reports and provide other support to the program. A half-time data analyst will work with the project director and evaluator on data collection, formatting, maintenance and reporting for program, project, and GPRA indicators.

**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, Workmen's Compensation, and Unemployment Compensation.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Employer's FICA	\$370,250 x 7.5%	\$27,769
Retirement	\$370,250 x 6%	\$22,215
<b>Health Insurance</b>	<b>\$370,250 x 12%</b>	<b>\$44,430</b>
Workmen's Compensation	\$370,250 x 1%	\$ 3,703
Unemployment Compensation	\$370,250 x 1%	\$ 3,703
	<b>TOTAL</b>	<b>\$101,820</b>

**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 the computation (e.g., six people to 3-day training at \$xxx airfare, \$xxx lodging, \$xxx subsistence). For professional development activities, show the number of trainees and unit costs involved, identify the location of travel, if known. Indicates source of travel policies applied, grantee or federal travel regulations.

**Travel Carry-over** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Project Director Conference	Washington, DC	Airfare	(\$600 x 2 people)	\$1,200
		Hotel	(200 x 2 people 3 nights x 1 trip)	\$1,200
		M&IE	(\$50/day x 3 days x 2 people)	\$ 300
National PIRC Conference	Memphis, TN	Airfare	(\$700 x 1 person)	\$ 700
		Hotel	(\$150 x 1 person x 5 days)	\$ 750
		M&IE	(\$50 x 1 person x 5 days)	\$ 250
		<b>TOTAL</b>		<b>\$4,400</b>

The project Director and a Finance Officer will attend the Project Directors conference in Washington, DC. The Project Director and the Program Coordinator will attend the National PIRC conference in Memphis, Tennessee in June.

**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. Grantees should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented and 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.

**Equipment Carry-over** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
5 HP Printers	(\$1,000 x 5)	\$5,000
5 Dell Desk-top Computer	(\$800 x 5)	\$4,000
3 Dell Lap-top Computer	(\$1,500 x3)	\$4,500
1 Xerox Copier	(\$6,000 x 1)	\$6,000
<b>TOTAL</b>		<b>\$19,500</b>

The computers, printers, and copier will be used by the project director and key personnel to process and maintain project data and information.

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

**Supplies’ Carry-over** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Items</u>	<u>Computation</u>	<u>Cost</u>
Office Supplies	\$50/month x 12 months	\$600
Postage	\$20/month x 12 months	\$240
Training Materials	\$2/set x 500 sets	\$1,000
Public School Choice Brochures	\$1.50 x 2000	\$3,000
Public School Choice Newsletters	\$2.00 x 4,000	\$8,000
<b>TOTAL</b>		<b>\$12,840</b>

Office supplies and postage are needed for general operation of the program. Training materials will be developed and used by the project director to train program specialists how to process applications and conduct public marketing campaign.

**F. Construction/Renovation** - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable.

**Construction/Renovation Carry-over** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Purpose</u>	<u>Description of Work</u>	<u>Cost</u>
n/a		
	<b>TOTAL</b>	<b>0</b>

**G. Consultants/Contracts** - 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 \$500 per day require additional justification and prior approval from ED.

**Carry-over for Consultants/Contracts** - If you anticipate carryover funds at the end of this current fiscal year, provide a description for those funds encumbered for services received or rendered for the current budget period but may have: 1) not been completed; or 2) not been reimbursed.

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>	
Brenda Bobo, Evaluator	Project Evaluation	\$500/day x 20	\$100,000	
Ray Umoja	Data Collection Specialist	\$35/hr x 1,120 hrs	\$ 39,200	
<u>Item</u>	<u>Location</u>	<u>Computation</u>	<u>Cost</u>	
Project Directors Meeting	Washington, DC	Airfare	\$600 x 1 person	\$600
		Hotel	\$200 x 1 person (3 nights/trip)	\$600
		M&IE	\$50/day x 3 days	\$150
Site Visits	Cleveland, OH	Airfare	\$200 x 1 persons x 3 trips	\$600
		Hotel	\$100 x 1 persons x 2 nights x 3 trips	\$600
		M&IE	\$50/day x 6 days	\$300
Sally Johnson is expected to make 3 trips to provide technical assistance and training to project partners.				
<b>TOTAL</b>			<u><b>\$142,050</b></u>	

**H. Other Costs** – List items (e.g., rent, reproduction, telephone, janitorial or security services) 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 monthly rental costs and number of rental months.

<u>Descriptions</u>	<u>Computation</u>	<u>Cost</u>
Parent Resource Center	700 sq. ft. x \$15/sq. ft.	\$10,500
Rental Space	\$150/month x 12	\$ 1,800
Advertising (Newspaper)	\$2,000/ad x 10	\$20,000
Advertising (Television)	\$10,000/ad x 3	\$30,000
<b>TOTAL</b>		<b>\$62,300</b>

Indirect Costs – Indirect costs are allowed only if the grantee has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached or on file.

**Budget Summary** – When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs, indirect costs (based on the approved rate), carry-over, and the total project costs. Then transfer to the ED-524.

<u>Budget Category</u>	<u>Amount</u>	<u>ECPE Amount</u>	<u>LI Amount</u>	<u>Carry-Over</u>
A. Personnel	\$389,655			0
B. Fringe Benefits	\$101,820			0
C. Travel	\$ 4,400			0
D. Equipment	\$ 19,500			0
E. Supplies	\$ 12,840			0
F. Construction	n/a			
G. Consultants/Contracts	\$142,050			0
H. Other	\$ 62,300			0
Total Direct Costs	\$732,565			0
I. Indirect Costs	n/a			
 <b>TOTAL PROJECT COSTS</b>	 <b>\$732,565</b>			 <b>0</b>
 <b>Federal Request (grant award amount)</b>	 <b>\$732,565</b>			 <b>0</b>
<b>Non- Federal Amount (Matching funds)</b>	<b>% _____</b>	<b>Amount _____</b>		