

Appendix A: Sample Budget Detail Worksheet

The following sample Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget worksheet and budget narrative. Applicants must submit a complete Budget Detail worksheet that covers each year of the 3-year project period. A budget summary for each year and a summary for the total (3-year) budget must also be included. You may submit the budget and budget narrative using this format or a format of your choice. However, all required information (including budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted. **Note:** Expenditures associated with implementing the goal of the cooperative agreement must be explained in detail.

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’s organization.

YEAR ONE

Name/Position	Computation	Cost
Project Coordinator	\$35,000 x 100%	\$35,000
2 Case Managers	\$23,040 x 25% x 2	\$11,520

The Tribal Administrator will supervise the Project Coordinator. The Project Coordinator will supervise the Case Managers as well as coordinate all planned activities including the evaluation. Two Case Managers will work individually with juvenile offenders in two different communities on the reservation.

Year 1 Total \$46,520

YEAR TWO

Name/Position	Computation	Cost
Project Coordinator	35,875 x 100%	\$35,875
2 Case Managers	23,616 x 25% x 2	\$11,808

The Tribal Administrator, Project Coordinator, and Case Managers are all eligible for a 5% cost of living increase after their first year with the project.

Year 2 Total \$47,683

YEAR THREE

Name/Position	Computation	Cost
Project Coordinator	36,772 x 100%	\$36,772
2 Case Managers	24,207 x 25% x 2	\$12,104

The Tribal Administrator, Project Coordinator, and Case Managers are all eligible for a 5% cost of living increase after their second year of the project.

Year 3 Total \$48,876

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 (Personnel) 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.

YEAR ONE

Name/Position	Computation	Cost
Project Coordinator	\$35,000 x 18%	\$6,300
2 Case Managers	\$5,760 x 18% x 2	\$2,074
Fringe benefit rate of 18% includes FICA 7.65%, worker's compensation 2.5%, health/life insurance 6.35%, and unemployment insurance 1.5%.		
		Year 1 Total \$8,374
		Year 1 Total Personnel & Fringe Benefits \$54,894

YEAR TWO

Name/Position	Computation	Cost
Project Coordinator	35,875 x 18%	\$6,458
2 Case Managers	5904 x 18% x 2	\$2,126
Fringe benefit rate of 18% includes FICA 7.65%, worker's compensation 2.5%, health/life insurance 6.35%, and unemployment insurance 1.5%.		
		Year 2 Total \$8,584
		Year 2 Total Personnel & Fringe Benefits \$56,267

YEAR THREE

Name/Position	Computation	Cost
Project Coordinator	\$36,772 x 18%	\$6,619
2 Case Managers	\$6,052 x 18% x 2	\$2,179
Fringe benefit rate of 18% includes FICA 7.65%, worker's compensation 2.5%, health/life insurance 6.35%, and unemployment insurance 1.5%.		
		Year 3 Total \$8,798
		Year 3 Total Personnel & Fringe Benefits \$57,674

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 the unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

YEAR 1

Purpose of Travel	Location	Item	Computation	Cost
TYP New Grantees				
Training	Washington, DC	Airfare	(\$400 x 2 people x 1 trips)	\$800
		Hotel	(\$ 119 x 3 nights x 2 people x 1 trips)	\$714
		Meals	(\$46/day x 3 days x 2 people x 1 trips)	\$276
TYP Regional				
Training	TBD	Airfare	(\$600 average 2 people)	\$1,200
		Hotel	(\$ 119 x 3 nights x 2 people x 1 trips)	\$714
		Meals	(\$46/day x 3 days x 2 people x 1 trips)	\$276
Local				
Transportation		Mileage	(500 miles x .345 per mi. x 12 months)	\$2,070
				Year 1 Total <u>\$6,650</u>

As stated in the TYP Solicitation, grantees are required to attend a New Grantees Training in the first year of the grant. In addition to a New Grantees Training, grantees are required to attend a region training the first year as well. Local Transportation includes transporting the youth to and from TYP activities.

C. Travel (continued)**YEAR 2**

Purpose of Travel	Location	Item	Computation	Cost
TYP Regional Training	TBD	Airfare	(\$600 x 2 people)	\$1,200
		Hotel	(\$119 x 3 nights x 2 people)	\$714
		Meals	(\$46/day x 3 days x 2 people)	\$276
Local Transportation		Mileage	(500 miles x .345 per mi. x 12 months)	\$2,070
As stated in the TYP solicitation, grantees are required to attend one Regional Training every year. Local Transportation includes transporting the youth to and from TYP activities.				Year 2 Total \$4,260

YEAR 3

Purpose of Travel	Location	Item	Computation	Cost
TYP Regional Training	TBD	Airfare	(\$600 x 2 people)	\$1,200
		Hotel	(\$119 x 3 nights x 2 people)	\$714
		Meals	(\$46/day x 3 days x 2 people)	\$276
Local Transportation		Mileage	(500 miles x .345 per mi. x 12 months)	\$2,070
Local Transportation includes transporting the youth to and from TYP activities. As stated in the TYP solicitation, grantees are required to attend one Regional Training every year.				Year 3 Total \$4,260

D. Equipment – List nonexpendable items that are to be purchased. Nonexpendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (**Note:** Organization’s own capitalization policy may be used for items costing less than \$5,000). Expendable items should be included either in the “Supplies” category or in the “Other Costs” 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 “Consultants/Contracts” category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

YEAR 1

Item	Computation	Cost
Computer w/CD-ROM	(\$2,000)	\$2,000

The computers will be used by the Project Coordinator to communicate with OJJDP and to store the data collected.
Year 1 Total \$2,000

YEAR 2

Item	Computation	Cost
N/A		

Year 2 Total \$0

SAMPLE

YEAR 3

Item	Computation	Cost
N/A		

Year 3 Total \$0

E. Supplies – List items by type (office supplies, postages, training materials, copying paper, and

expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for computation. (**Note:** Organization's own capitalization policy may be used for items costing less than \$5,000). Generally, supplies include any materials that are expendable or consumed during the course of the project.

YEAR 1

Supply Items	Computation	Cost
Office Supplies	(\$50/mo. x 12 mo.)	\$600
Postage	(\$20/mo. x 12 mo.)	\$240
Art/Education/Tutorial		
Supplies for TYP Program	(\$90/mo. x 12 mo.)	\$1,080
Training Materials	(\$2/set x 250 sets)	\$500

Office supplies and postage are needed for general operation of the program. Training materials will be developed and used by the case managers. Art/Educational/Tutorial Supplies will be used during the afterschool activities. Training materials will be purchased and distributed to staff and parents.

Year 1 Total \$2,420

YEAR 2

Supply Items	Computation	Cost
Office Supplies	(\$50/mo. x 12 mo.)	\$600
Postage	(\$20/mo. x 12 mo.)	\$240
Art/Education/Tutorial		
Supplies for TYP Program	(\$120/mo. x 12 mo.)	\$1,440

The Art/Education/Tutorial Supplies have increased because the program hopes to increase the amount of youth participants in the afterschool program by 20% in the second year.

Year 2 Total \$2,280

YEAR 3

Supply Items	Computation	Cost
Office Supplies	(\$50/mo. x 12 mo.)	\$600
Postage	(\$20/mo. x 12 mo.)	\$240
Art/Education/Tutorial		
Supplies for TYP Program	(\$150/mo. x 12 mo.)	\$1,800

The Art/Education/Tutorial Supplies have increase because the program hopes to increase the amount of youth participants in the afterschool program by an additional 20% in the third year.

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

YEAR 1

Purpose	Description of Work	Cost
N/A		
		Year 1 Total \$0

YEAR 2

Purpose	Description of Work	Cost
N/A		
		Year 2 Total \$0

YEAR 3

Purpose	Description of Work	Cost
N/A		
		Year 3 Total \$0

SAMPLE

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 know, 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.

YEAR 1

Name of Consultant	Service Provided	Computation	Cost
5 Elders	Mentoring	(\$100/day x 8days x 5 Elders)	\$4,000
State University	Evaluation and Data Collection	(\$200/day x 10 days)	\$2,000

5 Elders from the community will be used as tutors during the afterschool program. Also, these Elders will work individually with juvenile offenders identified by the tribal court. State University will provide the TYP staff with training and technical assistance on collecting data and analyzing the data

Year 1 Total \$6,000

YEAR 2

Name of Consultant	Service Provided	Computation	Cost
10 Elders	Mentoring	(\$100/day x 8 days x 10 Elders)	\$8,000
State University	Evaluation and Data Collection	(\$200/day x 7 days)	\$1,400

10 Elders from the community will be used to assist in the afterschool program. In addition, these elders will mentor juvenile offenders. As stated in the project design of the application, we hope to double the amount of individual mentoring sessions between the offenders and the elders during years 2 and year 3, thus increasing the number of elders participating.

Year 2 Total \$9,400

G. Consultants/Contracts (continued)**YEAR 3**

Name of Consultant	Service Provided	Computation	Cost
10 Elders	Mentoring	(\$100/day x 8 days x 10 Elders)	\$8,000
State University	Evaluation and Data Collection	(\$200/day x 5 days)	\$1,000

10 Elders from the community will be used to assist in the afterschool program. In addition, these elders will mentor juvenile offenders. As stated in the project design of the application, we hope to double the amount of individual mentoring sessions between the offenders and the elders during years 2 and year 3, thus increasing the number of elders participating.

Year 3 Total \$9,000

SAMPLE

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, or provide a monthly rental cost and how many months to rent.

YEAR 1

Description	Computation	Cost
Rent	(700 sq. ft. x \$15/sq.ft.)	\$10,500
Telephone	(\$50/mo. x 12 mo. x 2 offices)	\$1,200
Internet/E-mail	(\$18 x 12 mo. x 2 offices)	\$ 432

This rent will pay for space for TYP. No space is currently available in tribal-owned buildings. This building will be where the TYP afterschool activities will take place.

Year 1 Total \$12,132

YEAR 2

Description	Computation	Cost
Rent	(700 sq. ft. x \$15/sq.ft.)	\$10,500
Telephone	(\$50/mo. x 12 mo. x 2 offices)	\$1,200
Internet/E-mail	(\$18 x 12 mo. x 2 offices)	\$ 432

This rent will pay for space for TYP. No space is currently available in tribal-owned buildings. This building will be where the TYP afterschool activities will take place.

Year 2 Total \$12,132

YEAR 3

Description	Computation	Cost
Rent	(700 sq. ft. x \$15/sq.ft.)	\$10,500
Telephone	(\$50/mo. x 12 mo. x 2 offices)	\$1,200
Internet/E-mail	(\$18 x 12 mo. x 2 offices)	\$ 432

This rent will pay for space for TYP. No space is currently available in tribal-owned buildings. This building will be where the TYP afterschool activities will take place.

Year 3 Total \$12,132

I. Indirect Costs – Indirect costs are allowed only if the applicant has a federally approved indirect cost rate. **OJJDP will require the applicant to submit a copy of the rate approval (a fully executed, negotiated agreement) via fax before the final notice of award.** 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.

YEAR 1

Description	Computation	Cost
Current indirect cost rate = 10%	10% x \$84,096 (total direct cost)	\$8,410

The Department of Interior is the cognizant agency for the Tribe. The indirect cost agreement will be forwarded submitted upon request from OJJDP.

Year 1 Total \$8,410

YEAR 2

Description	Computation	Cost
Current indirect cost rate = 10%	10% x \$84,339 (total direct cost)	\$8,434

The Department of Interior is the cognizant agency for the Tribe. The indirect cost agreement will be forwarded submitted upon request from OJJDP.

Year 2 Total \$8,434

YEAR 3

Description	Computation	Cost
Current indirect cost rate = 10%	10% x \$85,706 (total direct cost)	\$8,571

The Department of Interior is the cognizant agency for the Tribe. The indirect cost agreement will be forwarded submitted upon request from OJJDP.

Year 3 Total \$8,571

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.

Budget Category	Year 1	Year 2	Year 3	Total
A. Personnel	\$46,520	\$47,683	\$48,876	\$143,079
B. Fringe Benefits	8,374	8,584	8,798	25,756
C. Travel	6,650	4,260	4,260	15,170
D. Equipment	2,000	0	0	2,000
E. Supplies	2,420	2,280	2,640	7,340
F. Construction	0	0	0	0
G. Consultants/Contracts	6,000	9,400	9,000	24,400
H. Other	12,132	12,132	12,132	36,396
Total Direct Costs	84,096	84,339	85,706	254,141
I. Indirect Costs	8,410	8,434	8,571	25,415
TOTAL PROJECT COSTS	\$99,996	\$98,317	\$99,836	<u>\$279,556</u>
Federal Request				<u>\$279,556</u>
Nonfederal Amount				<u>0</u>