

**Grace and Franklin Bernsen Foundation <sup>i</sup>**  
**Sample Detailed Budget for use in program planning & applications**

Budget Item	Budgeted for 2003 <sup>ii</sup>	Total On Hand or Pledged <sup>1</sup>	Total Needed as of
<b>1.0 Personnel</b>			
<b>1.1 Salaries &amp; Wages</b>			
a. Executive Director @ \$4,025.50/mo X 10% X 12 mo	\$ 4,830.60	\$ 2,415.30	\$ 2,415.30
b. Project Director @ \$3,200/mo. X 100% X 12 mo.	38,400.00	5,000.00 <i>5,000.00</i>	28,400.00
c. (2) Counselors @ \$2,500/mo. X 100% X 12 mo.	60,000.00	30,000	30,000.00
d. Bookkeeper @ \$2,010.35/mo. X 20% X 12 mo.	4,824.84	4,824.84	-0-
c. Admin. Assistant @ \$2,000/mo. X 100% X 12 mo.	24,000.00	-0-	24,000.00
Sub -Total Salaries & Wages	\$ 132,055.44	\$ 47,240.14	\$ 84,815.30
<b>1.2 Fringe Benefits</b>			
a. FICA @ 7.65% of Salaries	\$ 10,102.24	\$ 936.37	\$ 9,165.87
b. State/Fed. Unemployment State: 0.01 X 1 <sup>st</sup> \$10,500 of salary + Fed.: 0.008 X 1 <sup>st</sup> \$7,000 of salary.	1,209.11	122.40	1,086.71
c. Workman's Compensation	264.11	24.48	239.63
d. Health Insurance	11,554.85	1,071.01	10,483.84
e. Retirement	7,923.33	734.41	7,188.92
Sub-Total Fringe Benefits	\$ 31,053.64	\$ 2,888.67	\$ 28,164.97
<b>1.3 Consultants &amp; Contract Services</b>			
a. Development Consultant (Holmes Watson & Assoc. @ \$1,000/ day for 15 days + \$100/hr for 20 hrs. consultations)	\$ 17,000.00	\$ 2,000.00	\$ 15,000.00
b. Evaluation Consultant (Dr. Uri Lookngood @ University Center. 10 hrs / mo. X \$75/hr X 10 mos.	7,500.00	5,000.00	2,500.00
c. Project Financial audit (Proportionate cost of project audit as part of host agency audit by Cary Cash & Co. (estimate)	1,100.00	-0-	1,100.00
Sub-Total Consultants & Contract Services	\$ 25,600.00	\$ 7,000.00	\$ 18,600.00
<b>1.4 Total Personnel Costs</b>			
	\$ 188,709.08	\$ 57,128.81	\$ 131,580.27
<b>2.0 Non-Personnel Costs</b>			
<b>2.1 Space Costs</b>			
a. Rent – 1,200 sq. ft. @ \$12 / ft. <sup>2</sup> / year.	\$ 14,400.00	\$ 14,400.00	-0-
b. Janitorial Service @ \$100 / mo X 12 mo.	1,200.00	1,200.00	-0-
c. Utilities @ \$125 / mo. X 12 mo.	1,500.00	-0-	1,500.00
Sub-Total Space Costs	\$ 17,100.00	\$ 15,600.00	\$ 1,500.00
<b>2.2 Rent / Lease / Purchase of Equipment</b>			
a. Office Furniture (detail available on request) Purchase	\$ 5,750.29	-0-	\$ 5,750.29
b. Office Equipment (copier) \$210.50 / mo. X 12 mo. Lease with purchase option.	2,526.00	-0-	2,526.00
c. Office Equipment ( 2 Desktop, 2 laptop computers, 2 color inkjet printers, network server) Purchase	6,812.90	-0-	6,812.90
Sub-Total Rent/Lease/Purchase of Equipment	\$ 15,089.19	-0-	\$ 15,089.19

<sup>1</sup> In-kind contributions appear in *italics*.

# Sample Detailed Budget for use in program planning & applications

Budget Item (continued)	Budgeted for 2003	Total On Hand or Pledged <sup>1</sup>	Total Needed as of
<b>2.3 Consumable Supplies</b>			
a. Desktop supplies \$125 / staff position X 4.5	\$ 562.50	-0-	\$ 562.50
b. Paper, toner, file folders, letterhead	1,359.45	-0-	1,359.45
Sub-Total Consumable Supplies	\$ 1,921.95	-0-	\$ 1,921.95
<b>2.4 Travel &amp; Conferences</b>			
a. Local – 300 miles/mo @ \$.365/mi X 12 mo.	\$ 1,314.00	-0-	\$ 1,314.00
b. Out-of-town travel	2,100.00	-0-	2,100.00
c. Conference Registrations	1,400.00	<i>400.00</i>	1,000.00
Sub-Total Travel & Conferences	\$ 4,814.00	\$ 400.00	\$ 4,414.00
<b>2.5 Telephone &amp; Internet</b>			
a. Telephone service 54.99 / mo X 12 mo.	\$ 659.88	\$ 659.88	-0-
b. Telephone installation & equipment	1,169.55	-0-	1,169.55
c. Cable Internet & ISP @ \$70/ mo. X 12 mo.	840.00	-0-	840.00
d. (2) cell phones (w/ equip.) @ 29.99/mo. X 12 mo.	719.76	-0-	719.76
Sub-Total – Telephone & Internet	\$ 3,389.19	\$ 659.88	\$ 2,729.31
<b>2.6 Other</b>			
a. Postage / Delivery Services	\$ 600.00	-0-	\$ 600.00
b. Professional Liability (includes D&O) Ins. / year	1,750.00	-0-	1,750.00
c. Board / Exec. Comm. Mtng refreshments. (6) Board Mtngs + (6) Exec. Comm. Mtngs @ \$30 / meeting.	360.00	-0-	360.00
d. Refreshments for 2 Parent Group Mtngs @ \$175 ea.	350.00	-0-	350.00
e. Publications / Journals	300.00	-0-	300.00
Sub-Total – Other Expenses	\$ 3,360.00	-0-	\$ 3,360.00
<b>2.7 Total Non-Personal Costs</b>			
	\$ 45,674.33	\$ 16,659.88	\$ 29,014.45
<b>3.0 Total Program Costs</b>			
	\$ 234,383.41	\$ 73,788.69	\$ 160,594.72

<sup>i</sup> The author originally developed this sample budget for the Charles and Lynn Schusterman Family Foundation (CLSFF) in 2002 as the foundation was revising its own application process. CLSFF was kind enough, in 2017, to share a copy and reports that some funded agencies found the format helpful. It is based on the Norton Kiritz authored “Planning Programs & Proposal Writing” originally published in *The Grantsmanship Center News* in 1979. A newer version (2015) of *Planning Programs and Proposal Writing* is available. It is written by Norton Kiritz, Barbara Floersch and edited by Cathleen Kiritz.

<sup>ii</sup> Since this sample was authored in 2002, some of the financial examples are outdated (e.g., mileage reimbursement rate). Readers are urged to use current funding requirements and expenses.

<sup>1</sup> In-kind contributions appear in *italics*.