

## **Instructions for using budget template**

The excel budget template is formulated to add categories and automatically adjust totals if you change a number. You should always check your calculations with a calculator, as sometimes cell's change when copied. SPO will help you with this process, but you need to be able to tell them what you need. The following are some of the most common calculations needed:

### **Personnel:**

This section is for Whitworth employees only

Academic Year Salary: Academic year salary is usually calculated as base salary divided by a full load for the year which is usually 21 x the number of credits

Example: 3 credits release time on a base salary of \$40,000 =  $\$40,000/21(\text{number of credits taught per year on regular salary}) \times 3 \text{ credits} = \$5,715$

Overload in Academic Year: If allowed this salary cannot exceed 20% of the full load.

Calculate by taking  $\$40,000 \times 20\%$  if for the whole year.

Summer Salary: Base salary/9 mos. appointment x # of mos. working x % of time worked

Example: Someone working 2 months of the summer at 50% time  
 $\$40,000/9 \times 2 \times 50\% = \$4,445$

Note; Most federal agencies will only allow 2 months for summer work.

### **Fringe Benefits**

Currently, the fringe benefit rate for Whitworth Employees is as follows:

Academic Year: 28%, Summer: 8%

Students: 8% all year

### **Travel**

Cost for travel of Whitworth employees only. Consultant travel goes under the consultant category. Applicable costs include: airfare, lodging, per diem (\$35/day), conference registration and ground transportation

### **Equipment**

Please add 8.1% for sales tax and 3% for shipping. Be sure to check for an academic discount if available

### **Materials and Supplies**

Most grants will not pay for basic office supplies

### **Participant Support Costs**

This category is not in the budget template. Add in this category if necessary. Participants are people who would come to the college to take workshops, etc.

### **Consultant Costs**

All costs involved in a consultant or speaker including fee, travel, lodging, per diem and ground transportation.

### **Other**

Any costs that do not fit in the categories above such as postage, printing, food, advertising, etc.

**Indirect Costs** Those costs that cannot be directly attributed to a grant such as heat and lights. Our indirect cost rate is currently 49.5% of salaries and wages (not benefits).

