



[General Instructions & Resources](#)

[View Budget Summary](#)

OMB APPROVAL NO.: 1121-0329
EXPIRES 7/31/2016

Budget Detail Worksheet

- (1) **Purpose:** The Budget Detail Worksheet is provided for your use in the preparation of the budget and budget narrative. All required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be left blank. Indicate any **non-federal** (**match**) amount in the appropriate category, if applicable.
- (2) For each budget category, you can see a sample by clicking **(To View an Example, Click Here)** at the end of each description.
- (3) There are various hot links listed in red in the budget categories that will provide additional information via documents on the internet.
- (4) **Record Retention:** In accordance with the requirements set forth in [2 CFR Part 200.333](#) , all financial records, supporting documents, statistical records, and all other records pertinent to the award shall be retained by each organization for at least three years following the closure of the audit report covering the grant period.
- (5) The information disclosed in this form is subject to the Freedom of Information Act under 5 U.S.C. 55.2.

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. Include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives. (Note: Use whole numbers as the percentage of time, an example is 75.50% should be shown as 75.50) [To View an Example, Click Here](#)

PERSONNEL (FEDERAL)

Name	Position	Computation				Cost
		Salary	Basis	Percentage of Time	Length of Time	
Julia Brotzman	Grants/Contracts Officer	\$58,573.00	Year	85.00	1	\$49,787
Destinie Hart	Grants/Contracts Officer	\$51,355.00	Year	4.00	1	\$2,054
Kara Thompson	Grants/Contracts Management Supervisor	\$69,846.00	Year	6.50	1	\$4,540
Bev Mushala	Financial Specialist	\$56,722.00	Year	5.00	1	\$2,836
FEDERAL TOTAL						\$59,217

PERSONNEL NARRATIVE (FEDERAL)

The three (3) Grants employees work in the Planning, Grants, and Research (PGR) department of the Idaho State Police (ISP). ISP is the Governor appointed State Administering Agency for the Edward Byrne Memorial Justice Assistance Grant (JAG) for the State of Idaho. The Financial Specialist works in ISP Financial Services.

Julia Brotzman is a Grants and Contracts Officer who manages JAG at the State level and all of the JAG subgrantees. Her responsibilities include, but are not limited to, updating and maintaining the PGR website, ordering and maintain office supplies and equipment, monitoring and auditing subgrantees through site visits and desk audits; reviewing and approving required subgrantee financial and programmatic reports, adjustments, and draw requests; providing technical assistance to subgrantees and federal agencies; completing and submitting required federal reports, JAG applications, updating the annual JAG strategy, adjustments, and closeout packages; and administering Idaho's pass-through JAG solicitation and subawarding process. Julia also manages the Sexual Assault Services Program (SASP) and the Sex Offender Registration and Notification Act (SORNA), and provides assistance with the Residential Substance Abuse Treatment (RSAT), Prison Rape Elimination Act (PREA) and Services*Training*Officers*Prosecutors (STOP) grants. Her annual salary is \$58,573 and will spend an estimated 85% of her time managing/overseeing the JAG award.

Destinie Hart is a Grants and Contracts Officer, who manages the STOP, RSAT, and PREA grants, as well as provides assistance to the JAG program when needed. Destinie's duties include, but not limited to participating in the JAG subgrantee awarding process, providing technical assistance to subgrantees, and updating and maintaining the PGR website. Her annual salary is \$51,355 and will spend an estimated 4% of her time assisting with the JAG award.

Kara Thompson is the Grants and Contracts Management Supervisor who oversees PGR and provides assistance to subgrantees, PGR and financial services personnel, assists in the reconciliation and submittal of the federal financial reports and the annual JAG strategy, participates in the JAG and STOP subgrantee awarding process, and is the main contact for the Idaho Grant Review Council. Her annual salary is \$69,846 and will spend an estimated 6.5% of her time overseeing and assisting with the JAG award.

Bev Mushala is a Financial Specialist for ISP and the financial officer for the JAG award as well as the STOP, RSAT, PREA, and SORNA awards. She processes subgrantee draw requests through the state accounting system, provides financial technical assistance to ISP JAG subgrantees when needed, and completes and submits the federal financial reports. Her annual salary is \$56,722 and will spend an estimated 5% of her time financially assisting with the JAG award.

PERSONNEL (NON-FEDERAL)

Name	Position	Computation				Cost
		Salary	Basis	Percentage of Time	Length of Time	
			Year			\$0
NON-FEDERAL TOTAL						\$0

PERSONNEL NARRATIVE (NON-FEDERAL)

TOTAL PERSONNEL	\$59,217
-----------------	----------

B. Fringe Benefits – Fringe benefits should be based on actual known costs or an [approved negotiated rate](#) by a Federal agency. If not based on an approved negotiated rate, list the composition of the fringe benefit package. 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. (Note: Use decimal numbers for the fringe benefit rates, an example is 7.65% should be shown as .0765) [To View an Example, Click Here](#)

FRINGE BENEFITS (FEDERAL)

Description	Computation		Cost
	Base	Rate	
Julia Brotzman	\$49,787.00	0.4393	\$21,871
Destinie Hart	\$2,054.00	0.4674	\$960
Kara Thompson	\$4,540.00	0.407	\$1,848
Bev Mushala	\$2,836.00	0.4461	\$1,265
FEDERAL TOTAL			\$25,944

FRINGE BENEFITS NARRATIVE (FEDERAL)

The FY 2020 fringe benefit rate for full-time ISP employees is estimated to be 24.04%. In addition, fringe is calculated to include the portion of health insurance based on the number of hours attributed to JAG. Therefore, the rate calculation above reflects the portion of fringe, plus the portion of health insurance for each employee.

- FICA - 7.65%
- Unemployment Insurance - 0.13%
- Life Insurance - 0.72%
- Retirement - 11.94%
- Sick Leave - 0.65%
- Personnel Comm-Classified - 0.31%
- Worker's Comp - 2.64%
- Health Insurance: \$11,650 a year or \$5.60 an hour (incorporated into Rate)

Base	Portion of Insurance	Benefits	Total Benefit	Rate
\$ 49,787	\$ 9,902	\$ 11,969	\$ 21,871	43.93%
\$ 2,054	\$ 466	\$ 494	\$ 960	46.74%
\$ 4,540	\$ 757	\$ 1,091	\$ 1,848	40.70%
\$ 2,836	\$ 583	\$ 682	\$ 1,265	44.61%

FRINGE BENEFITS (NON-FEDERAL)

Description	Computation		Cost
	Base	Rate	
			\$0
NON-FEDERAL TOTAL			\$0

FRINGE BENEFITS NARRATIVE (NON-FEDERAL)

--

TOTAL FRINGE BENEFITS	\$25,944
-----------------------	----------

C. Travel – Itemize travel expenses of staff personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Describe the purpose of each travel expenditure in reference to the project objectives. 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; or if unknown, indicate “location to be determined.” Indicate source of Travel Policies applied Applicant or Federal Travel Regulations. Note: Travel expenses for consultants should be included in the “Contractual/Consultant” category. **To View an Example, Click Here**

TRAVEL (FEDERAL)

Purpose of Travel	Location	Computation							Cost	
		Item	Cost Rate	Basis for Rate	Quantity	Number of People	Number of Trips	Cost		
Subgrantee Site Visits	State of Idaho	Lodging	\$94.00	Night	4	1	1	\$376.00		
		Meals	\$49.00	Day	5	1	1	\$245.00		
		Mileage		Mile				\$0.00		
		Transportation:								
		Airfare	\$300.00	Round-trip		1	1	\$300.00		
		Local Travel						\$0.00		
		Other								
		Fuel	\$232.00		1	1	1	\$232.00		
		Subtotal						\$1,153.00		\$1,153

TRAVEL (FEDERAL)

Purpose of Travel	Location	Computation							Cost	
		Item	Cost Rate	Basis for Rate	Quantity	Number of People	Number of Trips	Cost		
Training/ Conferences	Location to be Determined	Lodging	\$94.00	Night	3	1	3	\$846.00		
		Meals	\$55.00	Day	4	1	3	\$660.00		
		Mileage	\$0.00	Mile	0		0	\$0.00		
		Transportation:								
		Airfare	\$425.00	Round-trip		1	3	\$1,275.00		
		Local Travel	\$0.00			0	0	\$0.00		
		Other								
		Ground Transportation and Airport Parking	\$50.00		1	1	3	\$150.00		
		Subtotal						\$2,931.00		\$2,931
		FEDERAL TOTAL								\$4,084

TRAVEL NARRATIVE (FEDERAL)

Travel expenses include conducting subgrantee site visits to ensure projects and subgrantees are in compliance with federal and state rules, regulations, and procedures; projects are on track programmatically and fiscally; and to provide technical assistance to subgrantees if needed. Travel is throughout the state of Idaho and consists of overnight and/or day travel.

Other travel expenses are for grant personnel to attend various JAG related conferences and trainings to assist them in their efforts to improve the effectiveness and efficiency of criminal justice systems, processes, and procedures.

All travel expenses for lodging, meals, and airfare are only estimates. Once locations are determined, all state and/or federal per diem rates and policies will be followed.

TRAVEL (NON-FEDERAL)

Purpose of Travel	Location	Computation						Cost
		Item	Cost Rate	Basis for Rate	Quantity	Number of People	Number of Trips	
		Lodging		Night				\$0.00
		Meals		Day				\$0.00
		Mileage		Mile				\$0.00
		Transportation:		Round-trip				\$0.00
		Local Travel						\$0.00
		Other						\$0.00
								\$0.00
		Subtotal						\$0.00
NON-FEDERAL TOTAL								\$0

TRAVEL NARRATIVE (NON-FEDERAL)

TOTAL TRAVEL	\$4,084
--------------	---------

D. Equipment – List non-expendable items that are 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 technological 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, and describe the procurement method to be used. [To View an Example, Click Here](#)

EQUIPMENT (FEDERAL)

Item	Computation		Cost
	Quantity	Cost	
			\$0
FEDERAL TOTAL			\$0

EQUIPMENT NARRATIVE (FEDERAL)

EQUIPMENT (NON-FEDERAL)

Item	Computation		Cost
	Quantity	Cost	
			\$0
NON-FEDERAL TOTAL			\$0

EQUIPMENT NARRATIVE (NON-FEDERAL)

--

TOTAL EQUIPMENT	\$0
-----------------	-----

E. Supplies – List items by type (office supplies, postage, 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. Generally, supplies include any materials that are expendable or consumed during the course of the project.

[To View an Example, Click Here](#)

SUPPLIES (FEDERAL)

Supply Items	Computation		Cost
	Quantity/Duration	Cost	
General Office Supplies	12	\$10.00	\$120
Printer Supplies	4	\$60.00	\$240
			\$0
FEDERAL TOTAL			\$360

SUPPLIES NARRATIVE (FEDERAL)

Supplies include, but not limited to various office goods such as paper, folders, pens, and printer cartridges. Supplies for Grants personnel will be cost allocated between Planning, Grants, and Research's federal funding sources while supplies for the Financial Specialist will be cost allocated between her federal and state funding sources. General office supplies are based on a 12 month calculation and printer supplies are based on a quarterly calculation.

Cost allocations are based on a conducted time study and are estimations based on average monthly expenses.

SUPPLIES (NON-FEDERAL)

Supply Items	Computation		Cost
	Quantity/Duration	Cost	
			\$0
NON-FEDERAL TOTAL			\$0

SUPPLIES NARRATIVE (NON-FEDERAL)

--

TOTAL SUPPLIES	\$360
----------------	-------

F. Construction – Provide a description of the construction project and an estimate of the costs. As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Minor repairs and renovations should be classified in the "other" category. Consult with the program office before budgeting funds in this category. [To View an Example, Click Here](#)

CONSTRUCTION (FEDERAL)

Purpose	Description of Work	Cost
	FEDERAL TOTAL	\$0

CONSTRUCTION NARRATIVE (FEDERAL)

CONSTRUCTION (NON-FEDERAL)

Purpose	Description of Work	Cost
NON-FEDERAL TOTAL		\$0

CONSTRUCTION NARRATIVE (NON-FEDERAL)

TOTAL CONSTRUCTION	\$0
--------------------	-----

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 \$650 per day or \$81.25 per hour require additional justification and prior approval from OJP. [To View an Example, Click Here](#)

CONSULTANT FEES (FEDERAL)

Name of Consultant	Service Provided	Computation			Cost
		Fee	Basis	Quantity	
			8 Hour Day		\$0
SUBTOTAL					\$0

CONSULTANT FEES NARRATIVE (FEDERAL)

CONSULTANT FEES (NON-FEDERAL)

Name of Consultant	Service Provided	Computation			Cost
		Fee	Basis	Quantity	
			8 Hour Day		\$0
SUBTOTAL					\$0

CONSULTANT FEES NARRATIVE (NON-FEDERAL)

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.). This includes travel expenses for anyone who is not an employee of the applicant such as participants, volunteers, partners, etc.

CONSULTANT EXPENSES (FEDERAL)

Purpose of Travel	Location	Computation							Cost
		Item	Cost Rate	Basis for Rate	Quantity	Number of People	Number of Trips	Cost	
		Lodging		Night				\$0.00	
		Meals		Day				\$0.00	
		Mileage		Mile				\$0.00	
		Transportation:		Round-trip				\$0.00	
		Local Travel						\$0.00	
		Other						\$0.00	
		Subtotal						\$0.00	\$0
SUBTOTAL									\$0
FEDERAL TOTAL									\$0

CONSULTANT EXPENSES NARRATIVE (FEDERAL)

CONSULTANT EXPENSES (NON-FEDERAL)

Purpose of Travel	Location	Computation							Cost
		Item	Cost Rate	Basis for Rate	Quantity	Number of People	Number of Trips	Cost	
		Lodging		Night				\$0.00	\$0
		Meals		Day				\$0.00	
		Mileage		Mile				\$0.00	
		Transportation:		Round-trip				\$0.00	
		Local Travel						\$0.00	
		Other						\$0.00	
								\$0.00	
		Subtotal						\$0.00	
								SUBTOTAL	\$0
								NON-FEDERAL TOTAL	\$0

CONSULTANT EXPENSES NARRATIVE (NON-FEDERAL)

	TOTAL CONSULTANTS	\$0
--	-------------------	-----

Contracts: Provide a description of the product or service 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 \$150,000. A sole source contract may not be awarded to a commercial organization that is ineligible to receive a direct award. Note: This budget category may include subawards.

CONTRACTS (FEDERAL)

Item	Cost
Subgrantee Awards	\$959,678
FEDERAL TOTAL	\$959,678

CONTRACTS NARRATIVE (FEDERAL)

After the 10% for Admin funds are removed from our 2019 JAG award, the remaining \$959,678 will be awarded to subgrantees along with any remaining funds from the prior year(s). Until the 2019 JAG funds are released, it is unknown what subgrantees will be funded; whether they be continuation and/or new. However, the following is a list of our current eligible continuation subgrantees:

Nampa Family Justice Center – City of Nampa, ID

Addressing the Needs of Vulnerable Victims – JAG partially funds one licensed Clinical Therapist and one Bilingual Victim Advocate to support victims of domestic and sexual abuse.

Twin Falls County Adult Misdemeanor Probation – Twin Falls County, ID

Adult Substance Abuse Treatment – JAG funds SCRAM unrecoverable monitoring fees, contracts for drug and alcohol treatment providers, LSI tests, and SCRAM monitoring training for staff.

Idaho POST Academy – Meridian, ID

Law Enforcement Training: Policing with Technology – JAG funds one part time Project Director and classroom and webinar trainings for law enforcement officers and other criminal justice personnel.

Idaho State Police – Meridian, ID

Byrne Evaluation Unit – JAG funds are cost allocated with other funding sources for rent/utilities/maintenance, office supplies, software, replacement computer, and a JRSA conference. Funds also partially pay for one Principal Research Analyst, one Sr. Research Analyst, and one part time contracted Sr. Research Analyst.

Breaking Chains Academy of Development, Inc. – Canyon County, ID

Canyon County Youth Empowerment – JAG funds pays for one full time Project Director/Mentor, one part-time Tutor/Mentor, building utilities, lease, and insurance, computers, and recording equipment.

CONTRACTS (NON-FEDERAL)

Item	Cost
NON-FEDERAL TOTAL	\$0

CONTRACTS NARRATIVE (NON-FEDERAL)

--

TOTAL CONTRACTS	\$959,678
TOTAL CONSULTANTS/CONTRACTS	\$959,678

H. Other Costs – List items (e.g., rent ([arms-length transaction only](#)), 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. The basis field is a text field to describe the quantity such as square footage, months, etc. [To View an Example, Click Here](#)

OTHER COSTS (FEDERAL)

Description	Computation				Cost
	Quantity	Basis	Cost	Length of Time	
Communication (postal and telephone)	1	Average Monthly Estimate	\$20	12	\$240
General and Professional Services and Governmental Overhead (carpet cleaning, inspections, auditing, accounting, etc.)	1	Average Monthly Estimate	\$35	12	\$420
Utilities (electrical, gas, trash, water, and sewer)	1	Monthly - Based on Square Footage	\$45	12	\$540
Repair and Maintenance Services (building and janitorial)	1	Monthly - Based on Square Footage	\$30	12	\$360
Vehicle Maintenance (oil change, tires, etc.)	1	Yearly	\$150	1	\$150
Employee Development (registration fees, and on-line training)	3	Yearly	\$450	1	\$1,350
FEDERAL TOTAL					\$3,060

OTHER COSTS NARRATIVE (FEDERAL)

Other costs include but not limited to expenses associated with utilities, telephone, repair and maintenance services, building inspections, auditing services, vehicle upkeep, and employee development fees. Employee development fees are for JAG mandated conferences/trainings registration fees and when available online trainings related to grant administration to help keep costs down.

All costs are allocated between Planning, Grants, and Research's federal funding sources when applicable. Costs for the Financial Specialist are allocated between her various federal and state funding sources.

Cost allocations are based on a conducted time study and are estimations based on square footage and average monthly expenses.

OTHER COSTS (NON-FEDERAL)

Description	Computation				Cost
	Quantity	Basis	Cost	Length of Time	
					\$0
NON-FEDERAL TOTAL					\$0

OTHER COSTS NARRATIVE (NON-FEDERAL)

--

TOTAL OTHER COSTS	\$3,060
-------------------	---------

I. Indirect Costs – Indirect costs are allowed 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](#) , or the applicant may elect to charge a de minimis rate of 10% of modified total direct costs as indicated in [2 CFR Part 200.414f](#) . If the applicant's accounting system permits, costs may be allocated in the direct cost categories. *(Use whole numbers as the indirect rate, an example is an indirect rate of 15.73% should be shown as 15.73)* [To View an Example, Click Here](#)

INDIRECT COSTS (FEDERAL)

Description	Computation		Cost
	Base	Rate	
Indirect Costs Based on Personnel and Fringe Benefits	\$85,161.00	16.4	\$13,966
FEDERAL TOTAL			\$13,966

INDIRECT COSTS NARRATIVE (FEDERAL)

The Idaho State Police (ISP) federally approved Indirect Cost Rate is based on direct salaries and applicable fringe benefit expenses. The approved BFY 2020 Indirect Cost Rate for ISP is 27.80%, but due to a reduction in JAG funding and budget constraints, at this time we are only estimating an Indirect Cost Rate of 16.40%.

INDIRECT COSTS (NON-FEDERAL)

Description	Computation		Cost
	Base	Rate	
			\$0
NON-FEDERAL TOTAL			\$0

INDIRECT COSTS NARRATIVE (NON-FEDERAL)

--

TOTAL INDIRECT COSTS	\$13,966
----------------------	----------

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 funds requested and the amount of non-Federal funds that will support the project.

Budget Category	Federal Request	Non-Federal Amounts	Total
A. Personnel	\$59,217	\$0	\$59,217
B. Fringe Benefits	\$25,944	\$0	\$25,944
C. Travel	\$4,084	\$0	\$4,084
D. Equipment	\$0	\$0	\$0
E. Supplies	\$360	\$0	\$360
F. Construction	\$0	\$0	\$0
G. Consultants/Contracts	\$959,678	\$0	\$959,678
H. Other	\$3,060	\$0	\$3,060
Total Direct Costs	\$1,052,343	\$0	\$1,052,343
I. Indirect Costs	\$13,966	\$0	\$13,966
TOTAL PROJECT COSTS	\$1,066,309	\$0	\$1,066,309

Federal Request	\$1,066,309
Non-Federal Amount	\$0
Total Project Cost	\$1,066,309

Public Reporting Burden

Paperwork Reduction Act Notice: Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a current valid OMB control number. We try to create forms and instructions that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this application is four (4) hours per application. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write the Office of Justice Programs, Office of the Chief Financial Officer, 810 Seventh Street, NW, Washington, DC 20531; and to the Public Use Reports Project, 1121-0188, Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

2019 Byrne Justice Assistance Grant (JAG) Budget Narrative

Personnel - \$59,217:

The three (3) Grants employees work in the Planning, Grants, and Research (PGR) department of the Idaho State Police (ISP). ISP is the Governor appointed State Administering Agency for the Edward Byrne Memorial Justice Assistance Grant (JAG) for the State of Idaho. The Financial Specialist works in ISP Financial Services.

Julia Brotzman is a Grants and Contracts Officer who manages JAG at the State level and all of the JAG subgrantees. Her responsibilities include, but are not limited to, updating and maintaining the PGR website, ordering and maintain office supplies and equipment, monitoring and auditing subgrantees through site visits and desk audits; reviewing and approving required subgrantee financial and programmatic reports, adjustments, and draw requests; providing technical assistance to subgrantees and federal agencies; completing and submitting required federal reports, JAG applications, adjustments, and closeout packages; and administering Idaho's pass-through JAG solicitation and subawarding process. Julia also manages the Sexual Assault Services Program (SASP) and provides assistance with the Residential Substance Abuse Treatment (RSAT) and STOP grants. Her annual base salary is \$58,573 and will spend an estimated 85% of her time managing/overseeing the JAG award.

Destinie Hart is a Grants and Contracts Officer, who manages the STOP, RSAT, and PREA grants, as well as provides assistance to the JAG program when needed. Destinie's duties include, but not limited to participating in the JAG subgrantee awarding process, providing technical assistance to subgrantees, and updating and maintaining the PGR website. Her annual base salary is \$51,355 and will spend an estimated 4% of her time assisting with the JAG award.

Kara Thompson is the Grants/Contracts Management Supervisor who oversees PGR and provides assistance to subgrantees, PGR and financial services personnel, assists in the reconciliation and submittal of the federal financial reports, participates in the JAG and STOP subgrantee awarding process, and is the main contact for the Idaho Grant Review Council. Her annual base salary is

\$69,846 and will spend an estimated 6.5% of her time overseeing and assisting with the JAG award.

Bev Mushala is a Financial Specialist for ISP and the financial officer for the JAG award as well as the STOP, RSAT, PREA, and SORNA awards. She processes subgrantee draw requests through the state accounting system, provides financial technical assistance to ISP JAG subgrantees when needed, and completes and submits the federal financial reports. Her annual base salary is \$56,722 and will spend an estimated 5% of her time assisting with the JAG award.

Fringe Benefits - \$25,944:

The fringe benefit rate for full-time ISP employees is 24.04%. In addition, fringe is calculated to include the portion of health insurance based on the number of hours attributed to JAG. Therefore, the rate calculation above reflects the portion of fringe, plus the portion of health insurance for each employee.

FICA - 7.65%

Unemployment Insurance - 0.13%

Life Insurance - 0.72%

Retirement - 11.94%

Sick Leave - 0.65%

Personnel Comm-Classified - 0.31%

Worker's Comp - 2.64%

Health Insurance: \$11,650 a year or \$5.60 an hour (incorporated into Rate)

	Base	Portion of Insurance	Benefits	Total Benefit	Rate
Julie	\$49,787	\$ 11,969	\$10,898	\$21,871	43.93%
Destinie	\$ 2,054	\$ 466	\$ 494	\$ 960	46.74%
Kara	\$ 4,540	\$ 757	\$ 1,091	\$ 1,848	40.70%
Bev	\$ 2,836	\$ 583	\$ 682	\$ 1,265	44.61%

Travel - \$4,084:

Travel expenses include conducting subgrantee site visits to ensure projects and subgrantees are in compliance with federal and state rules, regulations, and procedures; projects are on track programmatically and fiscally; and to provide technical assistance to subgrantees if needed. Travel is throughout the state of Idaho and consists of overnight and/or day travel.

Other travel expenses are for grant personnel to attend various JAG related conferences and trainings to assist them in their efforts to improve the effectiveness and efficiency of criminal justice systems, processes, and procedures.

All travel expenses for lodging, meals, and airfare are only estimates. Once locations are determined, all state and/or federal per diem rates and policies will be followed.

Equipment - \$0:

It is anticipated that no equipment will be needed for FY 2019.

Supplies - \$360:

Supplies include, but not limited to various office goods such as paper, folders, pens, and printer cartridges. Supplies for Grants personnel will be cost allocated between Planning, Grants, and Research's federal funding sources while supplies for the Financial Specialist will be cost allocated between federal and state funding sources. General office supplies is based on a 12 month calculation and printer supplies is based on a quarterly calculation.

Cost allocations are based on a conducted time study and are estimations based average monthly expenses.

Construction - \$0:

N/A

Consultant Fees - \$0:

N/A

Contracts - \$959,678:

After the 10% for Admin funds are removed from our 2019 JAG award, the remaining \$959,678 will be awarded to subgrantees along with any remaining funds from the prior year(s). Until the 2019 JAG funds are released, it is unknown what subgrantees will be funded; whether they be continuation and/or new. However, the following is a list of our current eligible continuation subgrantees:

Nampa Family Justice Center – City of Nampa, ID

Addressing the Needs of Vulnerable Victims – JAG partially funds one licensed Clinical Therapist and one Bilingual Victim Advocate to support victims of domestic and sexual abuse.

Twin Falls County Adult Misdemeanor Probation – Twin Falls County, ID

Adult Substance Abuse Treatment – JAG funds SCRAM unrecoverable monitoring fees, contracts for drug and alcohol treatment providers, LSI tests, and SCRAM monitoring training for staff.

Idaho POST Academy – Meridian, ID

Law Enforcement Training: Policing with Technology – JAG funds one part time Project Director and classroom and webinar trainings for law enforcement officers and other criminal justice personnel.

Idaho State Police – Meridian, ID

Byrne Evaluation Unit – JAG funds are cost allocated with other funding sources for rent/utilities/maintenance, office supplies, software, replacement computer, and a JRSA conference. Funds also partially pay for one Principal Research Analyst, one Sr. Research Analyst, and one part time contracted Sr. Research Analyst.

Breaking Chains Academy of Development, Inc. – Canyon County, ID

Canyon County Youth Empowerment – JAG funds pays for one full time Project Director/Mentor, one part-time Tutor/Mentor, building utilities, lease, and insurance, computers, and recording equipment.

Other Costs - \$3,060:

Other costs include but not limited to expenses associated with utilities, telephone, repair and maintenance services, building inspections, auditing services, vehicle upkeep, and employee development fees. Employee development fees are for JAG mandated conferences/trainings registration fees and when available, online trainings related to grant administration to help keep costs down,

All costs are allocated between Planning, Grants, and Research's federal funding sources when applicable. Costs for the Financial Specialist are allocated between her various federal and state funding sources.

Cost allocations are based on a conducted time study and are estimations based on square footage and average monthly expenses.

Indirect Costs \$13,966:

The Idaho State Police (ISP) federally approved Indirect Cost Rate is based on direct salaries and applicable fringe benefit expenses. The approved BFY 2020 Indirect Cost Rate for ISP is 27.80%, but due to a reduction in JAG funding and budget constraints, at this time we are only estimating an Indirect Cost Rate of 16.40%.



**NEGOTIATED AGREEMENT
STATE AND LOCAL UNITS OF GOVERNMENT**

INSTITUTION:

DATE: June 3, 2019

Idaho State Police
700 S. Stratford Drive
Meridian, Idaho 83642-6202

File Ref: This replaces the negotiated agreement dated December 21, 2018.

SUBJECT: The indirect cost rate(s) contained herein is for use upon grants and contracts with the Federal Government subject to the conditions contained in Section II.

SECTION I: RATES

OVERHEAD

Type	Effective Period		*Rate	Locations	Applicable
	<u>From</u>	<u>To</u>			<u>To</u>
Fixed (FCF)	07/01/2011	06/30/2012	33.46%	All	All Programs
Fixed (FCF)	07/01/2012	06/30/2013	29.35%	All	All Programs
Fixed (FCF)	07/01/2013	06/30/2014	29.05%	All	All Programs
Fixed (FCF)	07/01/2014	06/30/2015	28.27%	All	All Programs
Fixed (FCF)	07/01/2015	06/30/2016	30.13%	All	All Programs
Fixed (FCF)	07/01/2016	06/30/2017	35.07%	All	All Programs
Fixed (FCF)	07/01/2017	06/30/2018	34.58%	All	All Programs
Fixed (FCF)	07/01/2018	06/30/2019	28.68%	All	All Programs
Fixed (FCF)	07/01/2019	06/30/2020	27.80%	All	All Programs

***Base: Total direct salaries and applicable fringe benefits**

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs.

SECTION II: GENERAL

LIMITATIONS: Use of the rate(s) contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rate(s) agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the grantee/contractor were included in its indirect costs pool as finally accepted and that such costs are legal obligations of the grantee/contractor and allowable under the governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially incomplete or inaccurate.

AUDIT: Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

ACCOUNTING CHANGES: The rate(s) contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the agreement was negotiated. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this rate(s) require the prior approval of the office responsible for negotiating the rate(s) on behalf of the Government. Such changes include but are not limited to changes in the charging of a particular type of costs from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowance.

FIXED RATE (S): The fixed rate (s) contained in this agreement is based upon estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in a subsequent negotiation to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.

NOTIFICATION TO FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.

SPECIAL REMARKS: Federal programs currently reimbursing indirect costs to this Department/Agency by means other than the rate(s) cited in this agreement should be credited for such costs and the applicable rate cited herein applies to the appropriate base to identify the proper amount of indirect costs allocated to the program.

U.S. DEPARTMENT OF JUSTICE
Office of Justice Programs

Idaho State Police

Prencis Shaw

Digitally signed by Prencis Shaw
Date: 2019.06.11 13:32:35 -04'00'

Signature: Prencis Shaw
Staff Accountant
Office of the Chief Financial Officer

[Handwritten Signature]

Signature

Date

KEDRICK WILLS

Name

DIRECTOR

Title

6-10-19

Date