



State of Texas
Office of the Governor
Public Safety Office

Budget Details Guide

Background

This guide is designed as a comprehensive budget template for Grant Writers and Grant Managers to effectively develop and manage project budgets within eGrants. For each budget category outlined below, guidance is provided for the level of detail required for cost breakdowns, along with examples that may be easily copied and customized to fit specific project needs. It is strongly recommended that Grant Writers and Grant Managers use this guide both when initially preparing grant applications and later when making budget adjustments throughout the life of the grant. By following this template, you can ensure accuracy and eligibility in your budget development process.

Budget/Details Tab

Public Safety Office (PSO) staff will verify the project budget meets the minimum standards identified below.

Personnel:

- In most cases, each position should be listed on a separate line item (**i.e. one employee per line-item**).
- Grantee-Defined line-item details should include:
 - Actual job title (*Note: Listing the job title first greatly reduces the chance for errors when adjusting the budget or reporting expenses in a financial status report (FSR), if the project is awarded*).
 - Brief description (summary) of grant-funded duties. Avoid copying and pasting an employee's complete job description from a job posting as the position likely includes activities un-related to the grant project and/or ineligible under the fund source.
 - Total annual salary and fringe benefits, not just the portion of their salary and fringe paid by the grant.
 - Full or part-time status.
 - Employee name or initials, or "Vacant".

Example 1: Prosecutor, Nicole Thomas. This position supports the Domestic Violence Division of the County DA's Office and funds a specially trained prosecutor who handles adult sex crimes. \$120,017.00 is salary and \$46,534.00 is for fringe benefits. This full-time prosecutor works 100% on the VAWA grant.

Example 2: Case Manager, Bob Smith, (partially funded) – primary role is to facilitate assessment, care planning, coordination, and advocacy for individuals and families requiring special services. Case Manager will have up to 25 clients and their family members. Total annual salary and fringe is \$78,560.

Example 3: Planning Coordinator (Don Adams) – Annual salary of \$82,935 with fringe benefits of 19.70% for a total compensation of \$99,273.20. Planning Coordinator is responsible for preparing the OPSG grant, budget, billing, and monitoring for compliance.

- The percent of salary for each position must be listed in the “Qty/% of Salary” box. Calculate the % of Salary by dividing the OOG funds + Match (if applicable) by the total annual salary + fringe. For example, if you are budgeting \$14,000 under OOG funds and \$5,000 under match and the employee’s total annual salary with fringe is \$45,000, the % of salary should be 42% ($19,000/45,000=0.422$).
- Volunteers should be valued at a rate consistent with what the agency would pay an employee for performing a similar job. The value of fringe benefits may be included in the volunteer rate.
- Overtime costs for personnel, such as certified public safety officers and law enforcement direct support personnel (i.e., Communication Officers/Dispatchers, non-sworn law enforcement personnel), must be listed on a separate line item by type of work performed. *Note: Multiple personnel may be included within one OT Budget Line Item (BLI).* The “Qty/% of Salary” for overtime is always 100%.

Example 1: Enhanced Patrol - Overtime according to local OT policy - estimate of 2,535 hours at an average OT rate, including fringe benefits, of \$53.27/hr.

Example 2: Enhanced Border Security Operations –Tribal Police Department (Officers) - Overtime according to local policy with an estimated fringe rate of 19%.

Example 3: 100% of overtime for 12 investigators and supervisors to triage cases, host training, or for investigations during extended operational hours. Average OT rate is \$80 per hour X 2063.90.

Contractual and Professional Services:

- Each contract should be listed on a separate line item. The rate should be clearly summarized, reasonable in price, and support the scope of the project.
- Line-item details should include:
 - Type of service and/or name of vendor, if known.
 - Cost breakdown of contractual services to include: rate of services (e.g. \$25.00/hour), travel expenses, equipment, supplies, etc.
 - Description of services included in contract that will be provided under the grant, if awarded.

Example 1: Mental Health Consultant/Instructor \$100 @ 40 hours. One 40-hour course.

Example 2: Facility maintenance and janitorial services for the shelter, totals \$350.00 per month, for 12 months. 100% charged to VOCA.

Example 3: Law Enforcement Training Consultant, Sue Smith, will provide training and technical assistance to law enforcement agencies in Texas. She will consult/train approximately 65 hours/month (including training, consultation, preparation, travel, follow up, and reporting) x 12 months x \$80/hr = \$62,400. 50% to be charged to this grant.

Travel and Training:

- This budget category is used for travel and training costs for agency personnel only.
Note: If this grant will pay for travel of outside entities/agencies the costs should be included under Contractual (if there is a written agreement with the outside agency) or Supplies (if there is no written agreement with the outside agency).
- One training/conference travel per line-item. Incidentals/Mileage for travel unrelated to training/conferences should be listed in a separate line item.
- Mileage reimbursement costs for a personally owned vehicle (POV) should be included in the Travel and Training budget category. Agency owned vehicles for which the applicant would like to be reimbursed for actual gas, oil or maintenance costs should be in the Supplies budget category.
- Grantee-Defined line-item details should include:
 - General purpose of travel and name of conference or training;
 - Dates and location of the conference or training;
 - Number of personnel travelling to each event; and
 - Cost breakdown of travel expenses, to include: nightly lodging rate, daily per diem rate, air fare, mileage rate.

Example 1: Attendance at the annual Conference on Crimes (6 attendees) in Dallas, TX April 7-10, 2026. This conference provides those who work with victims an opportunity to learn valuable information in direct victim services and issues related to the criminal justice system. 3 nights of lodging at a nightly rate of \$109; daily per diem at a daily rate of \$79; round trip airfare \$500 per person.

Example 2: Advocates will travel an estimated 4,500 miles to carry out crisis services in 3 counties. Travel includes providing crisis services to clients; advocacy; and accompaniment to hospitals, law enforcement agencies, prosecutors' offices and courts. Mileage reimbursement .78 per mile per agency travel policy.

Example 3: Texas Gang Investigator Association Conference (Date and Location TBA): Registration (\$500.00 x 2 people = \$1,000.00) Lodging (5 nights @ \$200.00 x 2 people = \$2,000.00): This conference aims to gather law enforcement professionals to enhance their skills and knowledge in tackling gang-related issues.

Equipment:

- Each type of equipment should be listed on a separate line item.
- Grantee-Defined line-item details should include:
 - Brief description of item(s)
 - Cost breakdown when multiple components or items are included in one BLI.
Note: This amount should equal the OOG funds and/or match amount.
- The quantity for each equipment item must be listed in the field labeled “Qty/% of Salary”

Example 1: Specialized ATVs to be utilized during large scale events in the entertainment district to provide enhanced visibility and support law enforcement activities to high threat targets. 2 ATVs @ \$10,000 each.

Example 2: 4 Point Blank VANGUARD light shields @ \$7,764.57 each=\$31,058.28; 3 Point Blank VANGUARD light shields @ \$6,358.51 each= \$19,075.53 Total=\$50,133.81. Both types of shields are rated Level III.

Example 3: Purchase of 2025 Ford Explorer from Big State Ford for \$45,000. This vehicle will be used to transport youth to legal and court appointments, counseling and trauma-informed therapy, and educational and employment commitments. Transportation allows youth access to essential services. The Ford Explorer includes a third row of seats, ideal for transporting multiple residents at once.

Supplies and Direct Operating Expenses (DOE):

- Each type of supply or direct operating expense should be listed on a separate line item (for example, rent and general office supplies should be two separate line items).
- Costs should be prorated to the percent used for the project (utilities, office supplies, etc.).
- Mileage reimbursement and travel costs for non-employees should include: nightly lodging rate, daily per diem rate, air fare, mileage rate, etc.
- Grantee-Defined line-item details should include:
 - Brief description of item(s)
 - How the items will be used to benefit the program.
 - Quantity and unit cost(s) for each type of supply/DOE, if applicable. *Note: This level of detail is unnecessary for small items such as general office supplies.*
- Refrain from the use of terms such as “etc.” and “...including but not limited to...”

Example 1: Computer equipment for therapists to track statistical information and participate in web-based training. Includes 4 computers with monitors, keyboards, and mice at \$1250 each.

Example 2: Drug testing items for compliance with Drug Court participant requirements. Includes: 10 panel urine test \$35 each; 5 panel hair test \$200 each; 6

Alcohol urine test \$140 each; 6 Hair test for alcohol \$250 each; 6 Synthetic test \$285 each.

Example 3: Consumable office supplies and postage required to conduct agency business and project deliverables. \$45 per month x 2.95 FTE x 12 months = \$1,593.

Indirect Costs:

- Indicate whether you are using an approved rate or are using the de-minimis rate.
- Line-item details should include:
 - % rate that will be charged.
 - Calculation used to determine the indirect cost (aka IDC) amount budgeted to the project.

Example 1 (Approved Rate): The U.S. Department of Commerce/EDA approves our indirect cost plan based on direct salaries and fringe benefits at 16.47%, through September 30, 2027.

Example 2 (De-Minimis Rate): Indirect costs based on modified total direct costs of \$267,681 (personnel: \$223,981 + contractual \$50,000 + travel \$2,700 + supplies \$16,000) x 15%.