

Appendix 8. Sample Budget Detail Worksheet and Budget Narrative

OMB Approval No. 1121-0188
Expires 5-98 (Rev. 12/97)

Please bear in mind that this sample budget is designed under the assumption that all items listed will be paid directly by the grantee organization; i.e., a municipality. Non-profit organizations, etc., that serve as fiscal agents need to ensure that all items that are not direct expenditures of the organization are detailed under the Contractual category (section G). For example, the police overtime costs would not be direct expenditures of a non-profit organization. Applicants should refer to the OJP Financial Guide at <http://www.ojp.usdoj.gov/finguide06/index.htm> for assistance in the financial management of Weed and Seed grant funds.

Match Requirement (cash or in-kind): A grant made under this program may not cover more than 75% of the total costs of the project being funded. The applicant must identify the source of 25% non-federal portion of the budget and how match funds will be used. Applicants may satisfy this match requirement with either cash or in-kind services. Matching funds are restricted to the same uses of funds as allowed for Federal funds.

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

Sample Budget Detail Worksheet

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.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
1) Weed and Seed Director	\$35,000/year @ 100%	\$35,000
2) Police Overtime (Joint Task Force)	\$40/hour @ 135 hours	5,400
3) Parole/Probation Overtime	\$40/hour @ 65 hours	2,600
4) Community Police Officers (2) Overtime	3 hrs per day x 5 days per mo. x 2 officers x 12 mos. @ \$35.00 Overtime hourly rate	12,600
5) Community Outreach (civilian)	4 hrs per day x 5 days per week x 52 wks @ \$6.87 per hour	7,140
6) Code Enforcement Officer	\$36,000/year @ 35%	12,600 (match)
7) Administrative Support–Financial	\$16/hr X 20 hrs/mo. X 12 mos.	3,840 (match)
TOTAL:		<u>\$ 79,180</u>

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) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Worker's Compensation, and Unemployment Compensation. (Note: Explain what is included in the benefit package and at what percentage.)

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
1) Weed and Seed Director	\$35,000 x 18.55%	\$6,493
FICA	@ 6.2%	
Health/Life insurance	@ 8.9%	
Worker's comp	@ 2.0%	
Medical Tax	@ 1.45%	
2) Law Enforcement Overtime	\$25,800 X 8.7%	2,245 (match)
FICA	@ 6.2%	
Worker's comp	@ 2.0%	
Unemployment	@ 0.5%	
3) Code Enforcement Officer	\$12,600 X 18.55%	2,337 (match)
FICA	@ 6.2%	
Health/Life insurance	@ 8.9%	
Worker's comp	@ 2.0%	
Medical Tax	@ 1.45%	
4) Administrative Support – Financial	\$3,840 X 18.55%	712 (match)
FICA	@ 6.2%	
Health/Life insurance	@ 8.9%	
Worker's comp	@ 2.0%	
Medical Tax	@ 1.45%	
TOTAL:		<u>\$11,787</u>
Total Personnel & Fringe Benefits:		<u>\$90,967</u>

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 unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied: Applicant or Federal Travel Regulations. **Each Weed and Seed Community can budget up to a maximum of \$7500 in grant funds for travel to CCDO-sponsored conferences and training. Prior approval from the program manager is required to any other use of these funds.**

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Weed and Seed Workshops and Conferences (Type and number to be determined by CCDO)				
1) CCDO-sponsored conferences: 2 people (1 Director or other site rep., 1 Law Enforce. rep.)			@ \$1000/trip x 3 trips	\$6,000
		Air fare	\$500/trip	
		Hotel	\$100/night x 3 nights = \$300	
		Per Diem	\$40/day x 4 days = 160	
		Incidentals (taxi cabs, etc.)	\$40/trip	
		Total	\$1,000	

2) Regional/Statewide Meeting: 3 people @ \$500/ trip x 1 trip	1,500
Mileage/airfare not to exceed 300 miles x \$0.325/mi. x 2 ways = \$195	
Hotel	\$92.50/night x 2 nights = \$185
Per Diem	\$40/day x 3 days = \$120
Total	\$500

TOTAL: \$7,500

D. Equipment - List non-expendable items that are to be 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 technical 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. Attach a narrative describing the procurement method to be used.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
1) Computer for Site Director		\$ 1,000
2) Printer		300
3) Laptop Computers for Police Officers (Joint Task Force)	(2 @ \$2000 ea.)	4,000
4) Printer for Police Computer (Joint Task Force)		500
5) Video Camera for Police Officers (Joint Task Force)		1,400
6) Bicycles for Community Policing unit (Joint Task Force)	(5 x \$2000 ea.)	10,000
7) Digital/Cellular Telephones for Citizen Police Academy (10 x \$50 ea.) (Joint Task Force)		500
8) Crime Mapping Software (Joint Task Force)		3,140
9) Tables for Computer Lab at Safe Haven	(10 tables @ \$160/ea.)	1,600 (match)
10) Chairs for Computer Lab	(10 @ @\$60/ea.)	600 (match)
11) Storage units for Computer Lab	(2 @ \$618/ea.)	1,236 (match)
12) Desks for Safe Haven Offices	(4 @ \$415.75/ea.)	1,663 (match)
	TOTAL:	<u>\$25,939</u>

NOTE: Equipment purchases all relate back to the program narrative which supports purchases.

E. Supplies - List items by type (e.g., office supplies, postage, training materials, copying paper, and other expendable items 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.

<u>Supply Items</u>	<u>Computation</u>	<u>Cost</u>
1) Weed and Seed Office Supplies	\$133.92/month @ 12 months	\$1,607
File folders and accessories @ \$15 each		
Rollerball Pens @ \$10 per pack		
Microcassette tapes @ \$20 each		
Printer cartridges @ \$40 each		
Multipurpose copy paper @ \$30		
Misc. items @ \$18.92		
(e.g., scissors, staples, correction fluid, paper clips, glue, tape, markers)		

2) Video Surveillance Supplies (Joint Task Force) \$ 50
Video Camera Film

NOTE: Items purchased should be reasonable and support the Weed and Seed strategy.

3) Public Relations Publications: \$2,000
 a. Flyers to inform community of services available at Safe Haven 2,000 @ .50 each \$1,000
 b. Project Safe Neighborhood flyers, booklets to inform Community about Cease Fire, Exile, Crime Stoppers. 2,000 @ \$.50 each \$1,000
TOTAL: \$3,657

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

<u>Purpose</u>	<u>Description of Work</u>	<u>Cost</u>
**Please note that construction costs are not allowable with Weed and Seed funds. Minor renovation (i.e., to restore to original state) may be allowable if justified and approved in advance by the Community Capacity Development Office.		
TOTAL:		\$0

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging, etc.)

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 \$450 per day require additional justification and prior approval from OJP.

Contracts: Provide a description of the product or services 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 \$100,000.

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>
1) Safe Haven	\$15,000 Computer Instructor (\$11.10/hour x 26 hours/wk x 52 weeks)		
	\$14,000 Community Outreach Training (\$14/hour x 20 hours/wk x 50 wks)		
	\$ 7,000 Tutors (\$14/hour x 10 hours/wk x 25 weeks x 2 tutors)		\$36,000
2) Copying Service for Newsletter	4 pages x 1000 copies 5 times per year @ .05 per copy		\$ 1,000
3) Internet Service Provider (annual fee)			\$ 1,000
	Additional Internet site—annual fee (Joint Task Force)		\$ 170

4) Crime Analysis and Mapping (Joint Task Force)		
\$5,200 Data Entry Personnel		
(\$20/hour x 5 hours/wk x 52 weeks)		\$ 5,200
5) Automobile lease for undercover vehicle (Joint Task Force)		
(\$600/month x 12 months)		\$ 7,200
(Undercover police cars are leased)		
		TOTAL: \$50,570

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

<u>Description</u>	<u>Computation</u>	<u>Cost</u>
1) Buy Money (Joint Task Force)		\$10,000
<p>Buy Money falls under the category of Confidential Funds, Purchase of Evidence. This category is for the purchase of evidence and /or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime. The Confidential Funds Certification must be signed and submitted at the time of grant application. For an example of the Confidential Funds Certification please see the "OJP Financial Guide, Chapter 8: Confidential Funds" at http://www.ojp.usdoj.gov/finguide06/part3/part3chap8/part3chap8.htm.</p>		
2) Office Space Rental (Joint Task Force)		
\$1.50/sq. foot x 400 sq. feet:	\$600/month @ 12 months	7,200
3) Monthly Service for Citizen Police Academy Cellular Phones		
\$50/mo. x 12 mos. x 10 phones		6,000
4) Space for Computer Lab at Safe Haven		19,500 (match)
\$2.50/sq. foot X 650:	\$1,625/month @ 12 months	
5) Utilities for Safe Haven		12,000 (match)
\$2,000/month @ 12 months		
	TOTAL:	\$54,700

I. Indirect Costs - Indirect costs are allowed only 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, 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.

<u>Description</u>	<u>Computation</u>	<u>Cost</u>
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Note: Indirect cost and/or administrative expenses may not account for more than 10% of the Weed and Seed grant. This 10% cap extends to all administrative functions. For example, usually the Site Director's job includes administrative activities (financial management, reporting, etc.) and this portion of their salary would be covered under the 10% cap. Salary that can be attributed to strictly program-related activities (coordinating the Steering Committee, organizing neighborhood activities, cultivating partnerships) would not be included under the cap.

TOTAL:	<u>\$ 0</u>
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Weeding/Seeding Budget Summary (Federal Request Only)

<u>Budget Category</u>	<u>SEED</u>	<u>WEED</u>
	<u>CCDO Core</u>	<u>Law Enforcement</u>
A. Personnel	\$35,000	\$27,740
B. Fringe	\$ 6,493	\$0
C. Travel	\$ 4,000	\$ 3,500
D. Equipment	\$ 1,300	\$19,540
E. Supplies	\$ 2,607	\$ 1,050
F. Construction	\$0	\$0
G. Consultants/Contracts	\$ 38,000	\$12,570
H. Other	<u>\$0</u>	<u>\$23,200</u>
TOTAL DIRECT COSTS:	\$87,400	\$87,600

At least 50% of Weed and Seed funds must be directed toward Weed-related approaches involving Law Enforcement and Community Policing and at least 40% of Weed and Seed funds must be directed towards Seed-related approaches involving Prevention, Intervention, Treatment, and Neighborhood Restoration.

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 non-Federal funds that will support the project.

<u>Budget Category</u>	<u>Federal Request</u>	<u>Non-Federal Match</u>	<u>Total Budget</u>
A. Personnel	\$ 62,740	\$ 16,440	\$ 79,180
B. Fringe	\$ 6,493	\$ 5,294	\$ 11,787
C. Travel	\$ 7,500	\$ 0	\$ 7,500
D. Equipment	\$ 20,840	\$ 5,099	\$ 25,939
E. Supplies	\$ 3,657	\$ 0	\$ 3,657
F. Construction	\$ 0	\$ 0	\$ 0
G. Consultants/Contracts	\$ 50,570	\$ 0	\$ 50,570
H. Other	<u>\$ 23,200</u>	<u>\$ 31,500</u>	<u>\$ 54,700</u>
TOTAL DIRECT COSTS:	\$175,000	\$ 58,333	\$ 233,333
I. Indirect Costs	\$ 0	\$ 0	\$ 0
TOTAL PROJECT COSTS:	\$175,000	\$58,333	\$ 233,333
Federal Request	\$175,000		
Non-Federal (Match)	\$ 58,333		

Sample Budget Narrative

The purpose of the Budget Narrative is to present clear justification for all expenses outlined in the Budget Detail Worksheet. Thorough justifications ensure timely processing of grant applications. Narratives should address each of the major cost categories (personnel, fringe benefits, travel, equipment, supplies, and consultants). Applicant should provide brief descriptions of the duties of all positions, justify all equipment purchases, and explain how contracts will help achieve goals and objectives of the Weed and Seed Strategy.

Personnel (\$79,180)

- 1) A request of \$35,000 will cover personnel costs for the full-time Weed and Seed Director.
- 2) A request of \$5,400 will cover the cost of overtime for Officers involved in a Joint Law Enforcement Operation within the designated area.
- 3) A request of \$2,600 will assist in the cost incurred to increase supervision of youth on parole/probation.
- 4) A request of \$12,600 will cover the cost of overtime for 2 Community Police Officers who will be assigned to Safe Havens and once a month make educational presentations at local schools in the designated area.
- 5) A request of \$7,140 will cover the cost of 4 hours per day, five days a week (20 hours) x 52 weeks for a community outreach worker.
- 6) A match amount of \$12,600 will cover the personnel cost for one Code Enforcement Officer who will dedicate 35% of their time on code enforcement efforts within the designated area.
- 7) A match amount of \$3,840 will cover the personnel cost for one Financial Analyst who will spend 20 hours a month for 12 months completing financial reports and overseeing accounts payable/receivable for the Weed and Seed grant.

Fringe (\$11,787)

- 1) A request of \$6,493 will cover the fringe benefits for the Weed and Seed Director at a rate of 18.55%. A breakdown of the rate is included in the Budget Detail Worksheet.
- 2) A match amount of \$2,245 will cover the fringe benefits for the law enforcement overtime (Joint Task Force, Gun/Drug Detail, Lt. Supervisor) at a rate of 8.7%. A breakdown of the rate is included in the Budget Detail Worksheet.
- 3) A match amount of \$2,337 will cover the fringe benefits for the Code Enforcement Officer at a rate of 18.55%. A breakdown of the rate is included in the Budget Detail Worksheet.
- 4) A match amount of \$3,840 will cover the fringe benefits for the Financial Analyst at a rate of 18.55%. A breakdown of the rate is included in the Budget Detail Worksheet.

Travel (\$7,500)

A request of \$7,500 will cover the costs to travel to Weed and Seed conferences and meetings. We estimated the cost of CCDO-sponsored conference travel to be approximately \$1,000 per trip, with two people in attendance of a total of three trips (\$1,000 x 2 people x 3 trips). For one regional/statewide meeting, we estimate \$500 per person, with three people traveling (\$500 x 3 people x 1 trip). We realize that prior to any travel, the site needs pre-approval by CCDO. These estimated trips include representation by one law enforcement officer per trip.

Equipment (\$25,939)

- 1) A request of \$2,000 for a computer (\$1,000) and printer (\$300) for the Weed and Seed Director to conduct Weed and Seed business via e-mail, Internet, etc, to help prepare required reports to the Office of Justice Programs, and to prepare newsletters for residents in the designated area.
- 2) A request of \$4,500 for 2 laptops (\$2,000 ea.) and printer (\$500) for the Officers involved in the Joint Law Enforcement Task Force.
- 3) A request of \$1,400 for a Digital Video Camera for the operation and implementation of the Joint Law Enforcement Task Force.
- 4) A request of \$10,000 for the purchase of 10 police equipped bicycles for the Community Policing Bicycle patrol unit. The increased visual presence will aid in building relationships with community residents.
- 5) A request for \$500 for the purchase of 10 digital/cellular telephones to be used by members of the Citizen Police Academy. The Participants will use the telephones to report crimes to Community Policing Officers assigned to the designated area. The telephones will provide the community with a direct link to the Police Department in an effort to dispel the myth that Police Officers are not easily accessible.
- 6) A request for \$3,140 for implementation and operation of a crime mapping program.
- 7) A match amount of \$1,600 will cover the cost of 10 workstations for the Safe Haven computer lab.
- 8) A match amount of \$600 will cover the cost for 10 chairs for the computer lab in the Safe Haven.
- 9) A match amount of \$1,236 will cover the cost for 2 storage units that will be housed at the Safe Haven computer lab.
- 10) A match amount of \$1,663 will cover the cost for 4 desks that will be used in the Safe Haven offices.

Supplies (\$3,657)

- 1) A request of \$1,607 will be to cover supply costs for the Director and the Weed and Seed office.
- 2) A total of \$50 will be for the Joint Law Enforcement Task Force - Video Surveillance materials.
- 3) Public Relations Publications in the amount of \$2,000 will be used to inform the community of Safe Haven services, Cease Fire, Exile, and Crime Stoppers.

Contractual (\$50,570)

A request of \$36,000 for Safe Haven activities is requested. The Computer Instructor will conduct computer training in the computer lab. The Community Outreach Trainer will develop a curriculum for Community Outreach and train neighborhood associations on the curriculum. The Tutors (2.5) will tutor children at the Safe Haven after school daily. Internet service will be provided to the 11 computers in the amount of \$1,000. Copying service for Weed and Seed newsletter is budgeted at \$1,000.

Internet service will be provided for the Joint Law Enforcement Task Force to run an individual secure server in the amount of \$170. A contract between the local University for Data Entry of Crime Statistics will be in the amount of \$5,200. The data entry personnel will free officers of daily tasks of data entry. The increase in patrol time will help to create the increased presence of police officers in the designated area.

A request of \$7,200 will be used to cover the lease of an undercover vehicle for use by the Task Force in drug enforcement activities. The lease will enable the Task Force to change the vehicle periodically to ensure the integrity of the undercover operations.

Other (\$54,700)

1) Buy Money will be used by the Joint Law Enforcement Task Force to implement and operate the undercover Drug task force (\$10,000). Buy Money falls under the category of Confidential Funds, Purchase of Evidence. This category is for the purchase of evidence and /or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime. **The Confidential Funds Certification must be signed and submitted at the time of grant application. For an example of the Confidential Funds Certification please see the "OJP Financial Guide, chapter 8: Confidential Funds" at <http://www.ojp.usdoj.gov/FinGuide/>.**

2) Office space will be needed for the Joint Law Enforcement Task Force (\$7,200). The nature of an undercover task force causes the need for separate meeting space to ensure the integrity of the operation is not compromised (\$600 per month for 12 months).

3) A request of \$6,000 will cover one year's cost of base monthly service for the 10 Citizen Police Academy cellular phones.

4) A match amount of \$19,500 will cover the cost for renting space at the Safe Haven for the computer lab (\$1,625/month for 12 months).

5) A match amount of \$12,000 will cover the costs for utilities for the entire Safe Haven facility (\$2,000/month for 12 months).