



Budget Detail Worksheets

Budget Detail Worksheets

Instructions for Completing the Budget Detail Worksheets

The Budget Detail Worksheets are designed to allow all COPS grant and cooperative agreement applicants to use the same budget form to request funding. Allowable and unallowable costs vary widely and depend upon the type of COPS program. In addition, the maximum federal funds that can be requested and the federal/local share breakdown requirements also vary.

To determine the allowable/unallowable costs, the maximum amount of federal funds that can be requested, and the federal/local share requirements for the COPS program for which your agency is applying, please refer to the COPS Application Guide. To assist you, sample Budget Detail Worksheets and a Budget Narrative (if applicable) for each COPS program are included in the Application Guide.

Please complete each required page of the Budget Detail Worksheets (see the Application Guide for each program's requirements) and the Budget Summary. If you did not request anything under a particular budget category, please check the appropriate box indicating that no positions or items were requested. When you complete the Budget Detail Worksheets, transfer the total for each of the budget categories to the applicable category total field on the Budget Summary.

All calculations should be rounded to the nearest whole dollar. *In addition, the Budget Summary should be completed with the federal/local share (if applicable) calculations regardless of whether the applicant is requesting a waiver of the local match.*

Failure to complete all of the required Budget Detail Worksheet pages and the Budget Summary, and/or including unallowable items in your funding request, may delay the processing of your application, and could ultimately result in the denial of your application.

If you need assistance in completing this form, you may call the COPS Office Response Center at 800.421.6770.

Applicant Legal Name: _____

ORI #: _____

A. SWORN OFFICER POSITIONS

No Sworn Officer Positions Requested

Instructions: COPS hiring grant programs pay for entry-level salaries and benefits of newly hired, additional sworn law enforcement officers for a period of thirty-six (36) months.

This worksheet will assist your agency in properly organizing your **maximum estimated** salary and benefit costs and providing the necessary financial details for review by the COPS Office. Please list the entry-level base salary and fringe benefits **rounded to the nearest whole dollar** for one sworn officer position within your agency. COPS hiring funds may also be used to pay for entry-level salaries and benefits of newly-hired, additional officers who will backfill the positions of locally-funded veteran officers that will be deployed into community policing specialty areas (e.g., School Resource Officers). **Do not include employee contributions.**

Complete part 1 if you are requesting funds for full-time officer positions.

Officer Positions Requested:

Full-time Officer Position Requested: _____

Enter the number of new, entry-level full-time officer positions that are being requested. Do not include any officers already funded (or for which funding has been requested) under any other COPS grants or any positions otherwise funded with state, local, tribal, or BIA funds. Your request should be consistent with your agency's law enforcement needs. Do not request more positions than your agency can support and retain.

A. SWORN OFFICER POSITIONS

Part 1: Full Time Sworn Officer Information			
A. Total Entry-Level Base Salary for One Position x ____ Years = \$ _____ .00			
B. FRINGE BENEFITS:	COST:	% OF BASE:	ADDITIONAL INFORMATION:
Social Security	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 6.2% of Total Base Salary. If less than 6.2%, exempt, or fixed rate, provide an explanation in "Sworn Officer Position Budget Summary" on page 45.</i>
Medicare	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 1.45% of Total Base Salary. If less than 1.45%, exempt, or fixed rate, provide an explanation in the "Sworn Officer Position Budget Summary" on page 45.</i>
Health Insurance	\$ _____ .00	_____ %	Family Plan: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 30% of the Total Base Salary for individual plans, or 45% for family plans. If it exceeds these rates or is a fixed rate, provide an explanation in the "Sworn Officer Position Budget Summary" on page 45.</i>
Life Insurance	\$ _____ .00	_____ %	
Vacation	\$ _____ .00	_____ %	Number of Hours Annually: _____
Sick Leave	\$ _____ .00	_____ %	Number of Hours Annually: _____
Retirement	\$ _____ .00	_____ %	Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 20% of the Total Base Salary (unless a fixed rate). If a fixed rate, provide an explanation in the "Sworn Officer Position Budget Summary" on page 45.</i>
Worker's Compensation	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 10% of the Total Base Salary. If exempt or if it exceeds this rate, provide an explanation in the "Sworn Officer Position Budget Summary" on page 45.</i>
Unemployment Insurance	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 5% of the Total Base Salary. If exempt or if it exceeds this rate, please provide an explanation in the "Sworn Officer Position Budget Summary" on page 45.</i>
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
Total Benefits (1 Position) = \$ _____			
C. Total Salary (Part A) _____ + Total Benefits (Part B) _____ x _____ # of Positions = _____ <i>(One Position) (One Position) Transfer to Budget Summary Line 1</i>			

Part 2: Sworn Officer Position Budget Summary (all applicants requesting sworn officer positions must complete this section)

After completing Part 1 of this form, answer the following questions. If necessary, attach an explanation of how you computed salaries and benefits for this worksheet. Be sure to answer EVERY question. Missing or erroneous information could significantly delay the review of your agency's request.

1. If your agency's second and/or third-year costs for salaries and/or fringe benefits increase after the first year, check the reason(s) why in the space below:

- Cost of living adjustment (COLA) Step Raises Change in benefit costs
- Other - please explain briefly: _____

**2. If an explanation is required for any of the following categories, please provide in the space below:
1) Social Security, 2) Medicare, 3) Health Insurance, 4) Retirement, 5) Worker's Compensation, and
6) Unemployment Insurance**

- 1) Social Security: _____
- 2) Medicare: _____
- 3) Health Insurance: _____
- 4) Retirement: _____
- 5) Worker's Compensation: _____
- 6) Unemployment Insurance: _____

B. CIVILIAN/NON-SWORN PERSONNEL No Civilian/Non-Sworn Personnel Positions Requested

Instructions: Each position must be listed and computed separately. If additional space is necessary, please make copies of this table and attach them to your application.

Part 1: Total Base Salary and Fringe Benefits for Civilian/Non-Sworn Personnel			
A. POSITION TITLE:			
Base Salary Computation: (_____ X _____) X _____ = \$ _____ .00 (Base Salary Subtotal)			
(Annual Base Salary X Percent of Time Devoted to the Project) X Number of Years Devoted to the Project			
B. FRINGE BENEFITS:	COST:	% OF BASE:	ADDITIONAL INFORMATION:
Social Security	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 6.2% of Total Base Salary. If less than 6.2%, exempt, or fixed rate, provide an explanation in "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Medicare	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 1.45% of Total Base Salary. If less than 1.45%, exempt, or fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Health Insurance	\$ _____ .00	_____ %	Family Plan: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 30% of the Total Base Salary for individual plans, or 45% for family plans. If it exceeds these rates or is a fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Life Insurance	\$ _____ .00	_____ %	
Vacation	\$ _____ .00	_____ %	Number of Hours Annually: _____
Sick Leave	\$ _____ .00	_____ %	Number of Hours Annually: _____
Retirement	\$ _____ .00	_____ %	Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 20% of the Total Base Salary (unless a fixed rate). If a fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Worker's Compensation	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 10% of the Total Base Salary. If exempt or if it exceeds this rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Unemployment Insurance	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 5% of the Total Base Salary. If exempt or if it exceeds this rate, please provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 50.</i>
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
C. Subtotal Position Salary (Part A) _____ + Benefits (Part B) _____ = _____			

Please include a detailed position description for all positions listed in the Budget Narrative.

Total Base Salary and Fringe Benefits for Civilian/Non-Sworn Personnel			
A. POSITION TITLE:			
Base Salary Computation: (_____ X _____) X _____ = \$ _____ .00 (Base Salary Subtotal) (Annual Base Salary X Percent of Time Devoted to the Project) X Number of Years Devoted to the Project			
B. FRINGE BENEFITS:	COST:	% OF BASE:	ADDITIONAL INFORMATION:
Social Security	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 6.2% of Total Base Salary. If less than 6.2%, exempt, or fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Medicare	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 1.45% of Total Base Salary. If less than 1.45%, exempt, or fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Health Insurance	\$ _____ .00	_____ %	Family Plan: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 30% of the Total Base Salary for individual plans, or 45% for family plans. If it exceeds these rates or is a fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Life Insurance	\$ _____ .00	_____ %	
Vacation	\$ _____ .00	_____ %	Number of Hours Annually: _____
Sick Leave	\$ _____ .00	_____ %	Number of Hours Annually: _____
Retirement	\$ _____ .00	_____ %	Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 20% of the Total Base Salary (unless a fixed rate). If a fixed rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Worker's Compensation	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 10% of the Total Base Salary. If exempt or if it exceeds this rate, provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Unemployment Insurance	\$ _____ .00	_____ %	Exempt: <input type="checkbox"/> Fixed Rate: <input type="checkbox"/> <i>Cannot exceed 5% of the Total Base Salary. If exempt or if it exceeds this rate, please provide an explanation in the "Civilian/Non-Sworn Personnel Budget Summary" on page 51.</i>
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
Other	\$ _____ .00	_____ %	Describe:
Civilian/Non-Sworn Personnel Total \$ _____ <i>(add together all subtotals per position)</i>			

C. Subtotal Position Salary (Part A) _____ + Benefits (Part B) _____ = _____
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D. Civilian/Non-Sworn Personnel Total: \$ _____ <i>Add together all Subtotals per position. Transfer Total Civilian/Non-Sworn Personnel Cost to Budget Summary Line 2.</i>
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Please include a detailed position description for all positions listed in the Budget Narrative.

Part 2: Civilian/Non-Sworn Personnel Budget Summary (all applicants requesting civilian/non-sworn position(s) must complete this section)

After completing Part 1 of this form, answer the following questions. If necessary, attach an explanation of how you computed salaries and benefits for this worksheet. Be sure to answer EVERY question. Missing or erroneous information could significantly delay the review of your agency's request.

1. If your agency's second and/or third-year costs for salaries and/or fringe benefits increase after the first year, check the reason(s) why in the space below:

Cost of living adjustment (COLA) Step Raises Change in benefit costs

Other - please explain briefly: _____

**2. If an explanation is required for any of the following categories, please provide in the space below:
1) Social Security, 2) Medicare, 3) Health Insurance, 4) Retirement, 5) Worker's Compensation, and
6) Unemployment Insurance**

1) Social Security: _____

2) Medicare: _____

3) Health Insurance: _____

4) Retirement: _____

5) Worker's Compensation: _____

6) Unemployment Insurance: _____

C. EQUIPMENT/TECHNOLOGY

No Equipment/Technology Requested

Instructions: List non-expendable items that are to be purchased. Non-expendable equipment is tangible property (e.g., technology) having a useful life of more than one year. Expendable items should be included either in the **"SUPPLIES"** or **"OTHER"** categories. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially for high-price items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the **"CONTRACTS / CONSULTANTS"** category.

Pursuant to the Continuing Appropriations Resolution, 2008 (P.L. 110-005), be advised that, to the greatest extent practical, all equipment and products purchased with these funds must be American-made.

For agencies purchasing items related to enhanced communications systems, the COPS Office expects and encourages that, wherever feasible, such voice or data communications equipment should be incorporated into an intra- or interjurisdictional strategy for communications interoperability among federal, state, and local law enforcement agencies.

See the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

Unit/Item Description	Computation (# of Items/Units X Unit Cost)	Per Item Subtotal
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
Equipment/Technology Total:		\$ _____ Transfer to Budget Summary Line 3

Please include a detailed description for all items listed in the Budget Narrative

D. OTHER COSTS

No Other Costs Requested

Instructions: List other requested items that will support the project goals and objectives as outlined in your application. Other costs may include items such as overtime and background investigations for law enforcement officer positions(s) and/or civilian position(s) if allowable under the program for which you are applying.

Pursuant to the Continuing Appropriations Resolution, 2008 (P.L. 110-005), be advised that, to the greatest extent practical, all equipment and products purchased with these funds must be American-made.

See the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

Unit/Item Description	Computation (# of Items/Units X Unit Cost)	Per Item Subtotal
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
Other Cost Total:		\$ _____ Transfer to Budget Summary Line 4

Please include a detailed description for all items listed in the Budget Narrative

E. SUPPLIES

No Supplies Requested

Instructions: List items by type (office supplies; postage; training materials; copying paper; books; hand-held tape recorders; etc). Generally, supplies include any materials that are expendable or consumed during the course of the project.

See the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

Unit/Item Description	Computation (# of Items/Units X Unit Cost)	Per Item Subtotal
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
	(X)	\$
Supplies Total:		\$ _____ Transfer to Budget Summary Line 5

Please include a detailed description for all items listed in the Budget Narrative

F. TRAVEL/TRAINING

No Travel/Training Requested

Instructions: Itemize travel expenses of project personnel by purpose (e.g., mandatory training, staff to training, field interviews, advisory group meetings). Show the basis of computation (e.g., 6 staff members times the unit cost per person for lodging for 3 days). Training projects, training fees, travel, lodging and per diem rates for trainees should be listed as separate travel items. Show the number of staff attending any event and the unit costs per person involved. Identify the location of travel, when possible. Note: Any local training costs (within a 50-mile radius) should be listed under Section D ("Other Costs").

See the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

Reason for Travel/Training & Location of Travel/Training	Travel/Training Item	Computation (# of Staff X Unit Cost X # of Days/Trips/Events)	Per Item Subtotal
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
		(____ X _____ X ____)	\$
Travel/Training Total:			\$ _____ Transfer to Budget Summary Line 6

Please include a detailed description and justification for travel listed in the Budget Narrative

G. CONTRACTS/CONSULTANTS **No Contracts/Consultants Costs Requested**

Instructions: See the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

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.

Contract Description	Contract Bid Type (Open-Competitive or Sole Source)	Per Contract Subtotal
		\$
		\$
		\$
		\$
Contracts Subtotal:		\$ (G1)

Consultant Fees: For each consultant enter the name (if known), service to be provided, hourly or daily fee (based upon an 8-hour day), and estimated length of time on the project. Consultant fees in excess of \$450 per day require additional written justification in the Budget Narrative and must be pre-approved in writing by the COPS Office.

Consultant Name/Title	Service Provided	Computation (Cost X # Days or # Hours)	Per Consultant Fee Subtotal
		(_____ X _____)	\$
		(_____ X _____)	\$
		(_____ X _____)	\$
Consultant Fees Subtotal:			\$ (G2)

Consultant Expenses: *Consultant Expenses:* List all expenses to be paid from the grant to the individual consultants separate from their consultant fees (e.g., travel, meals, lodging).

Consultant Name/Title	Service Provided	Computation (Cost X # Days)	Per Consultant Fee Subtotal
		(_____ X _____)	\$
		(_____ X _____)	\$
		(_____ X _____)	\$
		(_____ X _____)	\$
Consultant Subtotal:			\$ (G3)

Contracts/Consultants Total:			\$ _____
Contracts (G1) + Consultant Fees (G2) + Consultant Expenses (G3)			Transfer to Budget Summary Line 7

Please include a detailed description for all contracts listed in the Budget Narrative

H. INDIRECT COSTS

No Indirect Costs Requested

Instructions: Indirect costs are allowed under a **very limited** number of specialized COPS Training and Technical Assistance programs. Please see the COPS Application Guide for a list of allowable/unallowable costs for the particular program for which you are applying.

If indirect costs are requested, a copy of the agency's fully-executed, negotiated Federal Rate Approval Agreement must be attached to this application.

Indirect Cost Description	Computation	Per Indirect Cost Subtotal
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
Indirect Costs Total:		\$ _____ Transfer to Budget Summary Line 8

BUDGET SUMMARY

Instructions: When you have completed the Budget Detail Worksheets, please transfer the category totals to the spaces below. Please compute the Total Project Amount, Total Federal Share Amount, and Total Local Share (if applicable). Please see the Application Guide for information on the maximum federal share and local matching requirements for the grant for which you are applying.

Budget Category		Category Total	Line #
A.	Sworn Officer Positions	\$ _____ . 00	1
B.	Civilian/Non-Sworn Personnel	\$ _____ . 00	2
C.	Equipment/Technology	\$ _____ . 00	3
D.	Other Costs	\$ _____ . 00	4
E.	Supplies	\$ _____ . 00	5
F.	Travel/Training	\$ _____ . 00	6
G.	Contracts/Consultants	\$ _____ . 00	7
H.	Indirect Costs	\$ _____ . 00	8
Total Project Amount:		\$ _____ . 00	
Total Federal Share Amount: (Total Project Amount X Federal Share Percentage Allowable)		\$ _____ . 00	
Total Local Share Amount (If applicable): (Total Project Amount - Total Federal Share Amount)		\$ _____ . 00	

Contact Information for Budget Questions

Please provide contact information of the financial official that the COPS Office may contact with questions related to your budget submission.

Authorized Official's Typed Name: _____

Title: _____

Phone: _____

Fax: _____

E-mail Address: _____

Paperwork Reduction Act Notice

The public reporting burden for this collection of information is estimated to be up to two hour per response, depending upon the COPS program being applied for, which includes time for reviewing instructions. Send comments regarding this burden estimate or any other aspects of the collection of this information, including suggestions for reducing this burden, to the Office of Community Oriented Policing Services, U.S. Department of Justice, 1100 Vermont Avenue, N.W., Washington, DC 20530; and to the Public Use Reports Project, Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

You are not required to respond to this collection of information unless it displays a valid OMB control number. The OMB control number for this application is 1103-0097 and the expiration date is 2/29/2008.

