

2026 Community Policing Programs

Budget Narrative Template

The COPS Office is providing this template as a voluntary tool to assist your organization or agency in developing your budget narrative, which is required by this program. Instructions are in italics. If you choose to use this template, please make sure to delete the instructions before submitting so that they do not count against you in the page count.

For more information about the budget narrative requirements, please see the appropriate funding opportunity materials at <https://cops.usdoj.gov/grants>.

FY26 CPA Budget Narrative Template

Insert COPS Office Program Name

Insert Subcategory

Insert Organization Name

Budget Narrative

Submission Date

Sworn personnel (base salary and fringe benefits)

Salaries of sworn officer positions are not allowable under this program, with the exception of overtime. All overtime requests should be in the "Other Costs" section.

Civilian personnel (base salary and fringe benefits)

Salaries of personnel are costs based on the percentage of time spent (full time equivalent [FTE]) working directly on the project. The total salary percentage should be comparable and consistent with organizational policy. The total amount paid is comparable to industry standards and the type of work being performed. Fringe benefits are allowances and services provided by the organization to its employees as compensation in addition to regular salary. Fringe benefits should be based on actual known costs or an established formula. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

Each position should include employee name, position title, description/justification, base salary, and percentage of time on project. Each position should include the percentage of salary for each fringe benefit.

Travel

Travel costs include the costs of transportation, lodging, meals, temporary dependent care, and incidental expenses incurred by personnel while on official business, such as attendance at an award-related meeting or conference when travel is further than 50 miles from program location. Travel and subsistence estimates are based on the contemplated number of trips, places to be visited, length of stay, transportation costs, subsistence allowances, and the recipient's own travel policies. For additional guidance, please see the Uniform Guidance 2 C.F.R. § 200.474. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

Each travel/training/conference request should include title of trip, registration amount (if applicable), lodging costs (if applicable), per diem costs (if applicable), transportation costs (if applicable), number of staff, and description, justification, and purpose of cost.

Equipment

Necessary equipment must be specifically purchased to implement or enhance the proposed project. Equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$5,000. 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 “Sub-awards” or “Procurement Contracts.” Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

Each type of equipment should include name of equipment, base cost, quantity, and description and justification of cost.

Supplies

“Supplies” means all tangible personal property other than those items described under “Equipment.” Supplies costs consist of those incurred for purchased goods and fabricated parts directly related to an award proposal. Supplies differ from equipment in that they are consumable, expendable, and of a relatively low unit cost, defined as less than \$5,000 per unit. Such costs may include paper, printer ink, pens, pencils, laptops, etc. A computing device is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

For broad category requests (such as “office supplies”), explanation for project amounts should be provided with calculations. Broad grouping of items under supplies will be limited to \$50 per month; otherwise items must be individually captured and justified in the budget request.

Each supply item should include supply name, base cost, quantity, and description and justification of cost.

Sub-awards

Pursuant to 2 C.F.R. § 200.1, “sub-award” means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A sub-award may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. The substance of the relationship is more important than the form of the agreement in determining whether the recipient of the pass-through funds is a subrecipient or a contractor. Keep in mind that the awarding and monitoring of contracts must follow documented procurement procedures, including full and open competition, pursuant to the procurement standards in 2 C.F.R. §§ 200.318 – 200.327, and the issuance of sub-awards must meet the requirements of 2 C.F.R. § 200.332. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

Unless otherwise approved by the COPS Office, independent consultant rates will be approved based on the salary a consultant receives from his or her primary employer, as applicable, up to \$650 per day (or \$81.25 per hour). Please note that this does not mean that the rate can or should be as high as \$650 for all consultants. If individuals receive fringe benefits from their primary employer, such fringe benefit

costs should not be included in the calculation of consultant rates. A consultant rate justification will need to be submitted for review and approval to the COPS Office for any consultants hired through a noncompetitive bidding process and paid more than \$650 per day prior to incurring any costs. Determinations of approval will be made on a case-by-case basis.

Consultant travel costs follow the same guidelines as “Travel” but should be costs associated with consultant travel. These costs should not be reflected in the “Personnel” or “Travel” categories.

All sole source procurements of goods and services (those not awarded competitively) in excess of \$250,000 require prior approval from the COPS Office.

Each sub-award request should include name of contract, base cost, quantity, and description and justification of cost.

Each consultant request should include name of the consultant, base cost, quantity, and description/justification of cost.

Each consultant travel request should include title of trip, registration amount (if applicable), lodging costs (if applicable), per diem costs (if applicable), transportation costs (if applicable), number of consultants or participants, and description, justification, and purpose of cost.

Each consultant expense request should include name of the consultant-related expense, base cost, quantity, and description and justification of cost.

Procurement contracts

Pursuant to 2 C.F.R. § 200.1, “contract” means, for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see § 200.331. The applicant should distinguish clearly between sub-awards and procurement contracts in allocating any funds to other entities. The substance of the relationship is more important than the form of the agreement in determining whether the recipient of the pass-through funds is a subrecipient or a contractor. Keep in mind that the awarding and monitoring of contracts must follow documented procurement procedures, including full and open competition, pursuant to the procurement standards in 2 C.F.R. §§ 200.317– 200.326, and the issuance of sub-awards must meet the requirements of 2 C.F.R. § 200.331. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

All sole source procurements of goods and services (those not awarded competitively) in excess of \$250,000 require prior approval from the COPS Office.

Each procurement contract request should include name of contract, base cost, quantity, and description and justification of cost.

Other costs

Items not included in the previous categories but that have a direct correlation to the overall success of a recipient's project objectives and are necessary for the project to reach full implementation will be considered on a case-by-case basis by the COPS Office. Requests that may fall under the "other" category include officer overtime, rent, or software purchases. Applicants must provide a comprehensive, logical, and clear description of how each budget request will advance the goals and objectives of the funding opportunity.

Each other expense request should include name of the expense, base cost, quantity, and description/justification of cost.

Indirect costs

"Indirect costs" means those costs incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to a particular project but necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.

Each indirect request should include type of rate, budget base total, indirect rate (%), and description of the calculation.