



GREENLIGHTS GRANT INITIATIVE

A PROJECT OF THE JUST KEEP LIVIN FOUNDATION



BJA Student, Teachers, and Officers Preventing (STOP) School Violence Program - *Training #5:* *Budget*

March 25, 2025

Tracey Diefenbach, MPA, GPC, Assel Grant Services



MCALLISTER
& QUINN

AASA
THE SCHOOL SUPERINTENDENTS ASSOCIATION

The Salesforce logo, which is a black cloud shape with the word "salesforce" in white lowercase letters inside.

salesforce

Agenda and Learning Objectives

- ❖ Understand program-specific requirements and Federal regulations
- ❖ Learn how to create a comprehensive, detailed, and accurate budget
- ❖ Understand and use relevant resources for budget development

Developing a Budget

- Comprehensive, accurate budget reflective of true costs
- Concrete and specific estimates
- Align with narrative
- Know the requirements
 - Allowable vs Unallowable
 - Code of Federal Regulations [2 CFR Part 200](#)
 - [DOJ Grants Financial Guide](#)

Unallowable and Restricted Costs

- ❖ Hiring armed security officers or school resource officers
- ❖ Target hardening equipment (e.g., metal detectors, security cameras, gates, fencing, etc.)
- ❖ Covered telecommunications equipment or services
- ❖ Addressing violence on IHE campuses
- ❖ Construction costs typically unallowable
- ❖ Restrictions on use of funds for incentives, stipends, foods, conference costs (e.g., space, audio-visual equipment, etc.)

Allowable Costs

- ❖ **Reasonable** – reflects sound financial judgement
 - ❖ Consider: market rates for similar services, costs justified by specific project needs, costs incurred in efficient manner, and adequate documentation
- ❖ **Allocable** – allocated in full or proportion that can be calculated using reasonable, logical methods
- ❖ **Necessary** – essential for project implementation and completion; directly tied to project goals and objectives

Personnel Example

- List each project position by title and name of employee
- Show salary rate and percentage of time dedicated to project
- Provide justification for each position – necessary, reasonable, and allocable
- Must be able to document (e.g., timesheet, time and effort reports)
- Employee compensation must not exceed 110% of the annual maximum salary payable to a member of the Federal Government's Senior Executive Service (SES)

Personnel Example

Budget Detail - Year 1								
Does this budget contain conference costs which is defined broadly to include meetings, retreats, seminars, symposia, and training activities? - Y/N (DOJ Financial Guide, Section 3.10)								
A. Personnel								
Name	Position	Computation						
<i>List each name, if known.</i>	<i>List each position, if known.</i>	<i>Show annual salary rate & amount of time devoted to the project for each name/position.</i>						
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked (# of hours, days, months, years)	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request
John Smith	Project Director	\$80,000.00	yearly	1	20%	\$16,000		\$16,000
Jane Doe	School Counselor	\$65,000.00	yearly	1	100%	\$65,000		\$65,000
Bob Jones	Student Support Specialist	\$25.00	hourly	1,040	100%	\$26,000		\$26,000
Total(s)						\$107,000	\$0	\$107,000
Narrative								<input type="button" value="Add Additional Narrative Text Area"/>
<p>John Smith, Project Director, will oversee the project, including data collection and reporting, monitoring performance measures to ensure project is on track to achieve stated goals and objectives, coordinating and documenting project activities (e.g., multidisciplinary team meetings, trainings for staff and law enforcement, etc.). This position will spend 20% time dedicated to the project in year one at annual salary of \$80,000 ($\\$80,000 \times 20\% = \\$16,000$).</p> <p>Jane Doe, School Counselor, will deliver individual and group counseling services to students experiencing emotional or behavioral challenges. This position will conduct mental health assessments and screenings to identify students at risk, develop and implement crisis intervention plans for students, connect students to resources and supports, participate in the multidisciplinary team, and guide school staff in identifying and responding to student's emotional and behavioral concerns. This position will dedicate 100% time to the project in year one with an annual salary of \$65,000.</p> <p>Bob Jones, Student Support Specialist, will develop and implement intervention and prevention strategies for students, support the counselor in crisis intervention plans and conduct group counseling sessions on social-emotional skill development, and participate on the multidisciplinary team. This part-time position will dedicate 100% time to the project at an hourly rate of \$25 (20 hours per week x 52 weeks = 1,040 hours x \$25/hour = \$26,000).</p>								

Fringe Benefits Example

B. Fringe Benefits					
Name	Computation				
<i>List each grant-supported position receiving fringe benefits.</i>	<i>Show the basis for computation.</i>				
	Base	Rate	Total Cost	Non-Federal Contribution	Federal Request
John Smith, Project Director	\$16,000.00	26.15%	\$4,184		\$4,184
Jane Doe, School Counselor	\$65,000.00	26.15%	\$16,998		\$16,998
			\$0		\$0
Total(s)			\$21,182	\$0	\$21,182
Narrative					
<p>The fringe rate for full time staff is 26.15% broken down as follows: FICA (7.65%), Health Insurance (12%), Workers' compensation (1.5%), and Retirement (5%). Fringe costs for full time project staff are calculated at 26.15% of total annual salary costs for John Smith ($\\$16,000 \times 26.15\% = \\$4,184$) and Jane Doe at $\\$65,000 \times 25.16\% = \\$16,998$ for a total cost of \$21,182.</p>					

Travel



- Itemized by the purpose of travel
- Basis of calculation for each expense (e.g., airfare, lodging, meals, mileage*)
- Specify source of travel policies (e.g., district policies, federal travel regulations)
- Include two-day trip to Washington, D.C. for at least one project staff (up to three) to attend BJA sponsored grantee meeting
- Consultant travel expenses should be included in the “Consultant Travel” field

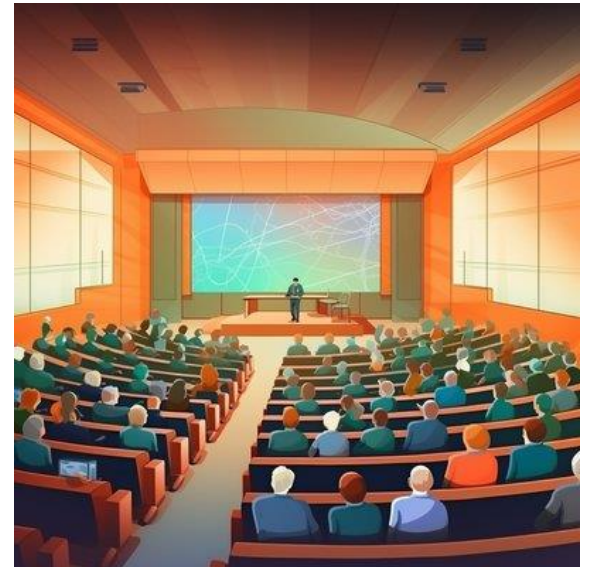
Travel Example

C. Travel										
Purpose of Travel	Location	Type of Expense	Basis	Computation						
<i>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</i>	<i>Indicate the travel destination.</i>	<i>Lodging, Meals, Etc.</i>	<i>Per day, mile, trip, Etc.</i>	<i>Compute the cost of each type of expense X the number of people traveling.</i>						
				Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
Behavioral Health Risk Assessment Training	Jefferson City, MO	Mileage	Mile	\$0.70	140	2	1	\$196		\$196
BJA-sponsored Grantee Meeting	Washinton, D.C.	Local Travel	N/A	\$35.00	1	2	2	\$140		\$140
BJA-sponsored Grantee Meeting	Washington, D.C.	Meals	Day	\$92.00	2	2	1	\$368		\$368
BJA-sponsored Grantee Meeting	Washington, D.C.	Lodging	Night	\$276.00	2	2	1	\$1,104		\$1,104
BJA-sponsored Grantee Meeting	Washington, D.C.	Transportation	Round-trip	\$520.00	1	2	1	\$1,040		\$1,040
Total(s)								\$2,848	\$0	\$2,848
Narrative										
<p>The project director and school counselor will travel by car to the Illinois State Board of Education to participate in a one day, four hour training on behavioral health risk assessments through the Education and Safety Security Center in year one of the project. Staff will travel from Bloomington, IL to Springfield, IL, which is a 70-mile trip each way. Staff will be reimbursed at a federally approved rate of \$.70 per mile traveled to attend this training. The total costs for 2 staff members x 140 miles round trip x 1 trip at \$.70 per mile = \$196.</p> <p>Two project staff members (project director and school counselor) will attend the two-day BJA-sponsored grantee meeting in Washington, D.C. in year one of the project. Cost for this travel include local travel, meals, lodging, and transportation. Local travel will include a rideshare service (e.g., uber, taxi) for two staff to travel to and from the airport once in Washington, D.C. Based on research, current pricing for this local transportation is estimated at \$35 per trip (\$35 x 2 trips x 2 staff = \$140). The federally allowed per diem rate for meals in Washington, D.C., is \$79 per day. Each staff will stay two days for the 2-day meeting (\$92 per day x 2 staff x 2 days = \$368). The federally allowable rate for lodging in Washington, D.C. is \$276 per night. Each staff will stay two nights for the 2-day meeting (\$276 per night x 2 staff x 2 nights= \$1,104). Transportation includes flights for the two staff members to travel from Springfield, IL to Washington, D.C. Based on current flight ticket prices for these departure and arrival destinations, the estimated cost for each round-trip ticket is \$520 (\$500 per round-trip ticket x 2 staff = \$1,040).</p>										

Travel – Bad Example

Mr. Smith, Project Director will travel for one conference during the year at an estimated cost of \$1,000 for round-trip airfare, two nights at a hotel, meals & rental car.

- No location
- No purpose
- No tie-in to project deliverables and objectives



Equipment and Supplies

- **Equipment:** Tangible personal property including information technology systems having: (1) **useful life of more than one year**; and (2) **a per acquisition cost of \$10,000 or greater** (or the organization's capitalization policy if it is less than \$10,000).
 - Consider cost benefit analysis for high cost items
 - Rented or leased equipment should be listed in Procurement Contracts
 - Unallowable expenses (e.g., target hardening, covered telecommunications)
- **Supplies:** Tangible personal property that are not equipment, **cost less than \$10,000 per unit** (or the organization's capitalization threshold).

Supplies Example

E. Supplies						
Supply Items <i>Provide a list of the types of items to be purchased with grant funds.</i>		Computation <i>Describe the item and the compute the costs. Computation: The number of each item to be purchased X the cost per item.</i>				
<input type="button" value="Add Supply Item"/> <input type="button" value="Delete Selected"/>		# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
Lenovo Thinkpad Laptop		1	\$2,559.00	\$2,559		\$2,559
HP Laserjet Pro Printer		1	\$600.00	\$600		\$600
Printed Materials (threat assessment guidelines, school safety plans)		100	\$20.00	\$2,000		\$2,000
Total(s)				\$5,159	\$0	\$5,159
Narrative					Add Additional Narrative Text	
<p>A laptop will be purchased in year one for use by the school counselor to collect and track student information and progress notes and analyze student data such as behavioral records, attendance, and academic data to assess needs and inform intervention strategies. To ensure capability and support with existing technology infrastructure within the school district, a Lenovo Thinkpad Laptop will be purchased at an estimated cost of \$2,559.</p> <p>A printer will also be purchased in year one for use by the school counselor to print and share reports, intervention plans, student resources, parent consent forms and other project-related materials. The estimated for a HP Laserjet Pro is \$600.</p> <p>All threat assessment team members and school staff will receive a hard copy of the threat assessment guidebook and school safety plans to support team members and staff in implementing threat assessments and enhancing their ability to prevent, prepare for, and respond to potential threats and emergencies. There are a total of 50 team members x 2 copies (guidelines and safety plans) x \$20 per copy = \$2,000.</p>						

Subawards vs Procurement Contracts

- **Subaward:** Award provided by a pass-through entity to a subrecipient to carry out part of Federal award received by the pass-through entity; may be in legal form of a contract.
- **Contract:** legal instrument by which a non-Federal entity purchases property or services needed to carry out the program or program under a Federal award.

Subrecipient	Contractor
Delegated program activities	Provides goods or services within normal business operations
Responsibility for programmatic decision making	Provides similar goods or services to many different purchasers
Has its performance measured to determine whether grant objectives were met	Typically operates in competitive environment
Uses Federal funds to carry out a program for public purpose	Provides goods or services that are ancillary to operation of Federal program

Subawards

- Requirements: conducting risk assessment, monitoring subrecipient activities and performance to ensure proper use and goals are met, ensure compliance with federal laws and award
- Identify proposed subrecipient (if known)
- Describe in detail subrecipient's role and responsibilities
- Provide justification for subaward (e.g., qualifications, expertise)
- Describe how value of subaward was calculated
- Include travel-related costs associated with subawards
- Demonstrate capacity to monitor subrecipient
- Further details must be included throughout proposal narrative and attachments (e.g., MOU)
- Priority 1B: 40% of total funding must be provided to subrecipient

Subawards Example

G. Subawards (Subgrants)											
Description			Purpose			Consultant?					
<i>Provide a description of the activities to be carried out by subrecipients.</i>			<i>Describe the purpose of the subaward (subgrant)</i>			<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>					
Add Item		Delete Selected				Total Cost		Non-Federal Contribution	Federal Request		
XYZ Mental Health Services			Deliver on-site group counseling sessions to students			No		\$64,800		\$64,800	
						Total(s)		\$66,816	\$0	\$66,816	
Consultant Travel (if necessary)											
Purpose of Travel		Location		Type of Expense		Computation					
<i>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</i>		<i>Indicate the travel destination.</i>		<i>Hotel, airfare, per diem</i>		<i>Compute the cost of each type of expense X the number of people traveling.</i>					
Add Travel Expense		Delete Selected				Cost	Duration or Distance	# of Staff	Total Cost	Non-Federal Contribution	Federal Request
Group Counseling Sessions		Southwestern Illinois		Mileage		0.7	1,440	2	\$2,016		\$2,016
						Total		\$2,016	\$0	\$2,016	
Narrative							Add Additional Narrative Text Area				
<p>XYZ Mental Health Services will deliver on-site group counseling sessions to 60 students weekly in accordance with objective 2.1. This will include two, one-hour group sessions per week for the duration of the school year (36 weeks) for six groups of 10 students each. The estimated costs for this service is \$150 per group session x 6 groups x 2 sessions per week x 36 weeks = \$64,800. Sessions will focus on emotional regulation, conflict resolution, and skill development. The sessions will be conducted by two Licensed Clinical Social Workers (LCSW) who will use cognitive behavioral therapy (CBT) and other evidence-based therapeutic approaches to help students recognize feelings, identify and replace negative thoughts, understand and improve relationships, and learn and practice social skills.</p> <p>Consultant travel expenses will include mileage for the two LCSWs to travel to ABC School District to conduct group sessions. The estimated mileage is 20 miles round-trip x 72 trips (2 trips per week x 36 weeks) = 1,440 miles. Total mileage cost - 1,440 miles x \$.70 per mile x 2 LCSWs = \$2,016.</p> <p>XYZ Mental Health services is accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF) and has 20 years of experience in delivering counseling and therapy services in educational settings. Staff include a diverse team of licensed therapists, who specialize in child and adolescent mental health, trauma-informed care, and evidence-based therapies for youth and a strong existing relationship with the district to ensure seamless service coordination for students. The Project Director will monitor the subaward in accordance with 2 CFR 200 and ABC School District procurement policy to ensure compliance. The MOU will be reviewed and renewed on an annual basis.</p>											

Procurement Contracts

- Requirements and Restrictions:
 - Open and free competition (competitive bid process) with some exceptions
 - Sole source justification needed if contract exceeds \$250,000
 - Consultant rate must not exceed \$650/day (\$81.25/hr)
- Provide description of product or service to be procured
- Include estimated cost and calculation breakdown
- State whether you are following your own internal procurement policy or the Federal Acquisition Regulations
- Provide names of consultants, services provided, hourly or daily fee
- If consultant rate exceeds limit (\$650/day), provide adequate justification (e.g., detailed scope of work, costs beyond hourly rate, resume)
- Include travel-related costs associated with contracts

Procurement Contracts Example

H. Procurement Contracts								
Description	Purpose	Consultant?						
<i>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</i>	<i>Describe the purpose of the contract</i>	<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>						
			Total Cost	Non-Federal Contribution	Federal Request			
Training and Evaluation (School Safety Company)	Threat assessment training, data collection and evaluation	Yes	\$6,500		\$6,500			
			Total(s)	\$6,920	\$0	\$6,920		
Consultant Travel (if necessary)								
Purpose of Travel	Location	Type of Expense	Computation					
<i>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</i>	<i>Indicate the travel destination.</i>	<i>Hotel, airfare, per diem</i>	<i>Compute the cost of each type of expense X the number of people traveling.</i>					
			Cost	Duration or Distance	# of Staff	Total Cost	Non-Federal Contribution	Federal Request
Threat Assessment Training	Southwestern Illinois	Mileage	0.7	600	1	\$420		\$420
			Total			\$420	\$0	\$420
Narrative								

ABC School District will contract with School Safety Training (SST) to deliver threat assessment training to all members of the the ABC's multidisciplinary behavioral threat assessment (BTA) team. This will include a two-day, in-person training (6 hours per day) on understanding the concept of threat assessments as a proactive and preventative measure, recognizing concerning behaviors, conducting threat assessments and developing intervention plans, and ensuring compliance with safety and security policies, procedures, and FERPA. This training will also include a train-the-trainer component, enabling the Project Director to lead future trainings. SST will also collect and analyze data on the use of BTA to ensure follow up services and assess for disparate impact. The total cost of this training and evaluation is \$6,500.

Consultant travel cost will include mileage for one trainer to travel to ABC School District to deliver the trainings, which is approximately 300 miles round trip x 2 trips =600 miles. Total mileage cost is 600 miles x \$.70 per mile = \$420.

SST is a nationally recognized expert services firm with 30 years of experience in delivering school safety training, education, and consultation services. The firm has a team of senior-level educational staff with expertise in preventative behavioral threat assessment and emergency management, crisis intervention, and risk management consultation.

Other Costs Example

I. Other Costs								
Description		Computation						
<i>List and describe items that will be paid with grants funds (e.g. rent, reproduction, telephone, janitorial, or security services, and investigative or confidential funds).</i>		<i>Show the basis for computation</i>						
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>		Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request
Rent		400	sq. feet	\$3.75	12	\$18,000		\$18,000
Printing		600	per copy	\$0.25	1	\$150		\$150
General Office Supplies								
Total(s)						\$18,150	\$0	\$18,150
Narrative		<input type="button" value="Add Additional Narrative"/>						
<p>Rent cost include office space (400 square feet) for the School Counselor to meet with students, parents, and school staff. Total rent cost for this office space is 400 square feet x \$3.75 per square foot per mont x 12 months =\$18,000.</p> <p>Printing costs will include pamphlets on mental health services and resources and contact information (450 copies) and safety safety plans and threat assessment toolkits for the threat assessment team and school staff (150 copies). Total cost is 600 copies at \$.25 per color copy =\$150.</p>								

Indirect Costs

- Allowable only if applicant:
 - A. Has a current federally approved indirect cost rate (must attach negotiated agreement); or
 - B. Is eligible use “de minimis” indirect cost rate described in 2 CFR 200.414 (must attach written documentation confirming eligibility and decision to use rate).
- Direct cost bases:
 - Modified Total Direct Cost – includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 of each subaward (regardless of the period of performance of the subaward);
 - **Direct Salaries and Wages** incurred by the organization; or
 - **Direct Salaries and Wages** including Fringe Benefits incurred by the organization.

Indirect Cost

J. Indirect Costs						
Description <i>Describe what the approved rate is and how it is applied.</i>		Computation <i>Compute the indirect costs for those portions of the program which allow such costs.</i>				
<input type="button" value="Add Indirect Cost"/> <input type="button" value="Delete Selected"/>		Base	Indirect Cost Rate	Total Cost	Non-Federal Contribution	Federal Request
Indirect Costs		\$128,182.00	21.20%	\$27,175		\$27,175
Total(s)				\$27,175	\$0	\$27,175
Narrative		<input type="button" value="Add Additional Narrative Text"/>				
<p>ABC School District has a negotiated indirect cost rate of 21.2% (aggrement attached). The district is requesting indirect costs based on total personnel (\$107,000) and fringe benefits (\$21,182) only, for a total base of \$128,182.</p>						

Sustainability

- ❖ How will you ensure long-term sustainability?
- ❖ Consider –
 - ❖ Key personnel positions
 - ❖ Technology
 - ❖ Subawards and contracts
 - ❖ Partnerships

Budget and Associated Documents/Other Requested Information

- ❖ JustGrants Budget Detail Form
- ❖ Indirect Cost Rate Agreement (if applicable)
- ❖ Disclosure of Process Related to Executive Compensation (if applicable)
- ❖ Financial Management and System of Internal Controls Questionnaire

Assignment and Key Resources

- ❖ Complete Budget Detail Worksheet
- ❖ Resources:
 - ❖ NOFO
 - ❖ Application Resource Guide
 - ❖ [DOJ Financial Guide](#)
 - ❖ [2 C.F.R. Part 200, Subpart E](#)
 - ❖ [JustGrants webpage](#)
 - ❖ [OJP budget quick reference guide](#)





GREENLIGHTS

GRANT INITIATIVE

A PROJECT OF THE JUST KEEP LIVIN FOUNDATION

End/ Thank you

