

U.S. Department of Justice
Coordinated Tribal Assistance Solicitation
Purpose Area #1—Office of Community Oriented
Policing Services (COPS Office)
FY 2019 Allowable/Unallowable Costs List

COPS Office Tribal Resources Grant Program Hiring (Public safety and community policing, CFDA #16.710)

COPS Office Tribal Resources Grant Program-Equipment/Training (Public safety and community policing, CFDA #16.710)

This is not an exhaustive list, and items not listed below will be reviewed on a case-by-case basis. The COPS Office reserves the right to deny funding for items that may not be included on this list and to remove requested items from the applicant’s budget that are noted as unallowable. Our office will disallow an unallowable item and will not allow the applicant to re-program the disallowed item to an allowable item.

Allowable Costs

Personnel / Fringe Benefits

- Indirect costs (a signed current indirect cost rate agreement must be included at time of application)
- Approved entry-level salaries and benefits for full time newly hired career law enforcement officers, rehired sworn law enforcement officers, and Village Public Safety Officers. **Note:** Rehired officers includes those who have already been laid off by your jurisdiction (at the time of application) as a result of state, local, or BIA budget reductions and/or rehired officers who are (at the time of application) currently scheduled to be laid off by your jurisdiction on a specific future date as a result of state, local, or BIA budget reductions.

Recipients must rehire law enforcement officers who have been laid off because of state, tribal, or local budget reductions for deployment in community-oriented policing. 42 U.S.C. Section 3796dd(b)(1)

- **Special note to avoid duplicating sworn officer salary and fringe benefits:** For agencies that do not include fringe benefits (e.g., vacation, holiday, shift differential) as part of the base salary costs and typically calculate these separately, the allowable fringe benefits may be included in Section B of the Budget Detail Worksheet. Any fringe benefits that are already included as part of the agency’s base salary (within Section A of the Budget Detail Worksheet) should NOT be listed as a duplicative requested line item (within Section B of the Budget Detail Worksheet)

The following fringe benefit items are listed as separate line items on the Budget Detail Worksheet:

- Health insurance
- Life insurance
- Medicare taxes (disability insurance taxes); the current tax rate for Medicare is 1.45% for the employers' match portion
- Retirement pension
- Sick leave (if not included in base salary—calculate using 8-hour workday)
- Social Security taxes (old-age, survivors, and disability insurance taxes); the current tax rate is 6.2% for the employers' match portion
- Unemployment Insurance
- Vacation (if not included in base salary—calculate using 8-hour workday)
- Workers' Compensation

Other fringe benefit costs (must be described in the Narrative field of Section B Budget Detail Worksheet):

- 401(k) plan
- Accident insurance
- Accidental death and dismemberment insurance
- Bonding insurance
- Dental insurance
- Disability insurance
- Federal Unemployment Tax Act (FUTA) tax
- Holiday pay (if not included in base salary—calculate using 8-hour workday)
- Liability insurance
- Police trust
- Prescription drugs
- Professional liability insurance
- Salaries and fringe benefits for methamphetamine coordinator
- Shift differential payments (for example night differential pay)
- State funded retirement system
- State Unemployment Tax Act (SUTA) tax
- State versions of worker's compensation (e.g., Labor and Industries for the state of Washington)

- Federal Insurance Contributions Act (FICA) tax
- Survivor benefit
- Vision insurance

Other benefits, such as severance pay, hazard pay, non-holiday premium pay, employee's saving account, etc. are not allowed. The COPS Office will not pay for any fringe benefits not listed above, and if your agency routinely pays those benefits, your agency will be required to do so with local funds.

Please note we define a career law enforcement officer as a person hired on a permanent basis who is authorized by law or by a state or a local public agency to engage in or oversee the prevention, detection, or investigation of violations of criminal laws. Tribes may request funding for civilian salaries and benefits for a full time anti-opioids coordinator or a methamphetamine coordinator. The full time anti-opioids /meth coordinator are the only allowable civilian positions.

Uniforms

- Bicycle helmets
- Dress uniforms (dress coat, dress shirts, dress pants, ties)
- Footwear (dress shoes, athletic shoes, boots)
- Hats/caps/gloves
- Hazmat suits
- Other standard issue apparel/uniform accessories (subject to approval)
- Outerwear (raincoat, coat, jacket, reflective vest)
- Standard uniforms (uniform shirts, trousers, ties, belts)
- Gas masks
- Bulletproof vests/body armor (i.e., ballistic vests, carriers, rifle plates) **(Any bulletproof vest purchased under TRGP (CTAS) must meet National Institute of Justice standards.)**

Basic issue equipment

- Basic search and rescue equipment
- Baton and baton holders
- Pepper spray and holders
- Handcuffs, cases/holders/leg irons/leg shackles
- Holsters, gun belts, and belt accessories (standard issued equipment)
- Rescue equipment (first aid kits, diving gear, flotation devices, etc.)
- Wilderness rescue equipment

Police vehicles

- Basic vehicle accessory packages—include as cost of vehicle if installed before delivery
- Boats
- Hydraulic winches
- Police vehicles
- Snow vehicles (based on demonstration of need)
- Special conveyances such as sport utility vehicles, bicycles, motorcycles, snowmobiles, all-terrain vehicles (ATV), boats, evidence collection vans, etc. (based on demonstration of need)
- Speed detection equipment (radar detectors, LIDAR, speed trailers)

Weapons

- Gun magazines (standard issued equipment); three per officer allowed (one with the firearm and two back up magazines for officer's belt)
- Gun racks
- Gun safes in police vehicles only
- Primary issue handguns and shotguns
- Tasers (conducted electrical weapon (CEW)) and Taser accessories
- Weapon sights (as part of a standard issue shotgun)

Supplies

- Identification badge(s)/other insignia (nameplates, etc.)
- Manuals, reference books, etc.
- Other miscellaneous items issued to police recruits (e.g., flashlights, templates, and whistles)
- Signs (labor, maintenance, and or construction costs are not allowed)

Technology

- All-in-one printer/fax/copier (individual fax or copier not allowed)
- Automated fingerprint identification systems
- Automated/electronic booking systems
- Breathalyzers
- Cellular phones (does not include airtime/service plans)

- Communication systems including narrow band upgrade equipment and vehicular satellite radio systems
- Computer aided dispatch (CAD) systems/Dispatch systems
- Computer hardware and tablets
- Computer software
- Crime mapping software
- Defibrillators
- E-citation equipment
- Global positioning systems (GPS)
- Hardware/software upgrades
- In-car video cameras
- Interoperable communications technology
- License plate readers
- Equipment to support the rapid deployment of the Nationwide Public Safety Broadband Network (NPSBN) and use of FirstNet device and application portfolio dedicated for public safety using multilayered, proven cybersecurity and network security solutions¹
- Mobile data computers/laptops/terminals
- Narcotics and explosives tester
- National Crime Information Center (NCIC) systems
- National Incident-Based Reporting System (NIBRS)/UCR compliant crime data systems
- Night vision equipment
- Portable/mobile radios and holders
- Radio Frequency Identification Reader Technology for tribal patrol cars and officers
- Records management systems (RMS)
- Satellite communications system
- Satellite phones (does not include airtime/service plans)
- Thermal imaging equipment
- Vehicular satellite radio systems (does not include airtime/service plans)

¹ 1 Applicants interested in broadband investments should consult with FirstNet to ensure investments meet all technical requirements to operate on the network. Please refer to FirstNet's contact information at <http://www.firstnet.gov/>.

Training

- Basic law enforcement training (state academy, BIA Indian Police Academy in Artesia, NM, Navajo Nation's Academy) (No cost registration)
- Computer training
- Fire investigation training
- Grant management training (estimated cost for travel and accommodations for two staff members to attend one (three-day) meeting in Washington, D.C., for the required CTAS training/orientation)
- Human trafficking training simulator
- Reimbursement for transportation (travel must be more than 50 miles from program location), lodging, per diem (meals and incidental expenses) costs associated with training
- Specialized law enforcement training
- Uniform Crime Reporting (UCR) training
- Urban search and rescue training equipment

Other Costs

- Background investigations (newly hired officers only)
- Evaluations costs
- Indirect costs (a signed current indirect cost rate agreement must be included at time of application)
- Labor costs for installation, e.g., vehicle accessory packages, CAD/RMS systems, other technology
- Maintenance agreements/warranties (limited to award period, i.e., three years)
- Marketing materials for anti-methamphetamine projects only (the marketing materials can be in addition to anything within the allowable cost list of equipment and training items)
- Office supplies for anti-methamphetamine projects only (the office supplies can be in addition to anything within the allowable cost list of equipment and training items)
- Overtime hours, limited as follows:
 - Fewer than 10 officers: Maximum \$25,000 in overtime costs
 - 10–19 officers: Maximum \$50,000 in overtime costs
 - 20 or more officers: Maximum \$75,000 in overtime costs
- Human trafficking investigative activities (requested items can be in addition to anything within the allowable cost list of equipment and training items)
- Shipping costs (state of Alaska only)

Unallowable Costs

- Salaries and benefits for existing employees
- Salaries and benefits for civilian personnel * administrative assistant, evidence technician, etc.

***Tribes may request funding for civilian salaries and benefits for a full time antimethamphetamine or antiopioids coordinator only**

- Additional inventory such as vehicle parts, replacement boat trailer for an existing boat or replacement tires for an existing vehicle, overstock/spare items, excessive supplies, etc. that are not part of the original awarded purchase and or accessory package
- Air time, service agreements, or prepaid voice and data plans for communications networks, cellular phones, and satellite phones
- Ammunition
- Ammunition of .50-caliber or higher
- Assault weapons and rifles
- Battering ram or similar entry device
- Bayonets
- Body worn cameras
- Camouflage uniforms (does not include woodland or desert patterns based on demonstration of need or solid color uniforms)
- Conference costs for food and beverages
- Construction/renovation costs (movement of dirt)
- Contracts/Consultant expenses for grant management purposes
- Crisis negotiation equipment (through-wall imaging system, team rappel package etc. for crisis negotiation purposes)
- Dogs (K-9) (associated expenses for the dogs, dog training)
- Drones
- Drug laboratory cleanup expenses (i.e., hazmat suits, storage and disposal, etc. for actual clean up expenses)
- Electronic Storage Area network, electronic door control system
- Extended warranties and maintenance agreements (that exceed the award period)
- Firearms of .50-caliber or higher
- Fitness instructor courses/training, defense tactics equipment (gym mat)

- Grenade launchers
- Labor costs related to a physical structure/construction/renovation costs
- Metal detectors
- Modular buildings for office space
- Naloxone nasal spray
- Office equipment (copiers, fax machines, etc.)
- Office furniture (desk, chairs, file cabinets, etc.)
- Office rental space
- Phone lines/utilities/voice-mail system
- Portable/modular structures
- Prisoner transport vehicles
- Reimbursement of expenses for local travel (less than 50 miles from program location)
- Registration/tuition fees for training at BIA Indian Police Academy in Artesia, NM (free)
- Travel costs associated with requesting to send more than two individuals to the CTAS orientation
- Sports car type vehicles (Camaro, Mustang, etc.)
- Surveillance equipment, systems, towers
- Supplies (stamps, paper, pencils, pens, stationary, etc.)
- Tactical gear (tactical body armor, gas masks, vests, shields, helmets, and uniforms)
- Tracked armored vehicles
- Vehicle maintenance costs (oil changes, fuel costs, etc.)