

U.S. Department of Justice Coordinated Tribal Assistance Solicitation

Purpose Area #1—Office of Community Oriented Policing Services (COPS Office)

FY 2025 Allowable/Unallowable Costs List

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

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

This is not an exhaustive list, and items not listed below are 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.

Purpose Area #1 (PA1) is designed to expand the implementation of community policing and meet the most serious needs of law enforcement in tribal nations. Funding can be requested for two funding activities: (1) to hire or re-hire career law enforcement officers, tribal/village police officers, or village public safety officers, as well as school resource officers; and (2) to procure basic equipment and training to assist in the initiation or enhancement of tribal community policing efforts.

To maximize the reach and impact of TRGP funding, the COPS Office has award maximums based on sworn strength levels as follows:

- **Sworn force size less than 20 officers: Can apply for up to \$700,000 in funding**
- **Sworn force size 20 or more: Can apply for up to \$900,000 in funding**

Allowable Costs

Personnel / Fringe Benefits

- Approved entry-level salaries and benefits for full time newly hired career law enforcement officers, rehired sworn law enforcement officers, tribal/village police officers, village public safety officers, or school resource officers. **Note:** Rehired officers include 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.

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.

- If awarded funding for a School Resource Officer (SRO), the COPS Office requires a memorandum of understanding between the law enforcement agency and the school. The SRO must also complete a 40-hour Basic School Resource Officer Course conducted by the COPS Office approved training provider.
- **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 employer's 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 employer's 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
- 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
- “Cafeteria plan” (a separate written plan maintained by an employer for employees that meets the specific requirements and regulations of section 125 of the Internal Revenue Code. It provides participants to receive certain benefits on a pre-tax basis. The 125 cafeteria plans allow employees to withhold a portion of their salary on a pre-tax basis to pay for their qualified expenses.

Other costs section in fringe benefits

Dental insurance, vision insurance, prescription drugs, holiday pay, retirement pension, disability insurance, accidental death and disability, 401(k) plan, liability insurance, shift differential payments, accident insurance, bonding insurance, police trust, state funded retirement system, professional liability insurance, survivor benefit, FUTA tax, flat fringe benefits

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.

Indirect costs

If requesting indirect costs, a signed current indirect cost rate agreement must be included with application.

If the rate agreement is expired at the time of application, then the applicant should be able to demonstrate that negotiations with the Interior Business Center for a current rate are in progress. Attach a copy of the expired fully-executed and approved Indirect Cost Negotiation Agreement to the application, and the approved amount of indirect cost will be calculated and placed on hold until a current fully-executed and approved Indirect Cost Negotiation Agreement is submitted to the COPS Office.

De minimis rate. Recipients that do not have a current Federal negotiated indirect cost rate, (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of modified total direct costs (MTDC).

Civilian positions

Tribes may request funding for salaries and fringe benefits for civilian methamphetamine or opioid coordinators. The full-time anti-opioid or anti-methamphetamine coordinators 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/polo shirts with department's logo (subject to approval)
- Outerwear (raincoat, coat, jacket, reflective vest)
- Standard uniforms (uniform shirts, trousers, ties, belts)
- Gas masks
- Ballistic resistant body armor (i.e., ballistic vests, carriers, rifle plates) (**Note: Ballistic resistant body armor vests purchased with TRGP funds must have been tested and found to comply with the latest applicable National Institute of Justice ballistic resistant body armor standards and appear on the [NIJ Compliant Products List.](#)**)

Basic issue equipment

- Basic search and rescue equipment
- Baton and baton holders
- Body-worn cameras (including related expenses, e.g., software, service, storage)
- Pepper spray and holders
- Handcuffs, cases/holders/leg irons/leg shackles
- Holsters, gun belts, and belt accessories (standard issue 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
- Marked patrol sedans
- Snow vehicles (based on demonstration of need)
- Special conveyances such as sport utility vehicles, bicycles, motorcycles, snowmobiles, all-terrain vehicles (ATV) / utility terrain vehicles (UTV), boats, evidence collection vans, etc. (based on demonstration of need)
- Speed detection equipment (radar detectors, LIDAR, license plate readers, speed trailers)
- ATV/UTV trailers

Weapons

- Gun magazines (standard issue equipment); three per officer allowed (one with the firearm and two backup magazines for officer's belt)
- Gun racks
- Gun safes in police vehicles only
- Primary issue handguns, shotguns, and rifles
- Tasers (conducted energy weapon [CEW]) and Taser accessories
- Pepper ball guns and beanbag shotguns (no ammunition)
- Weapon sights (as part of a standard issue weapon)
- Gunshot detection systems

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 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 (software related to accreditation)
- Crime mapping software
- Defibrillators
- Digital 3D camera used for crime scene investigating and processing
- E-citation equipment
- Global positioning systems (GPS)
- Hardware/software upgrades
- In-car video cameras
- Interoperable communications technology
- 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, drug test kits

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/>.

- National Crime Information Center (NCIC) 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 (for search and rescue purposes only)
- Uniform Crime Report (UCR) / National Incident-Based Reporting System (NIBRS) compliant crime data systems
- Vehicular satellite radio systems (does not include airtime/service plans)

Training

- Basic law enforcement training (state academy; BIA Indian Police Academy in Artesia, New Mexico; Navajo Nation's Academy) (No cost registration, lodging, and meals at BIA) **Hiring awardees are required to complete basic officer training for their hired officers.** For Alaska hiring awardees, training such as the Basic Village Police Officer (VPO) / Tribal Police Officer (TPO) Academy offered by Yuut Elitnaurviat in Bethel, Alaska, is available on a regular basis.
- Computer training
- Fire investigation training
- CTAS New Grantee Orientation (estimated cost for travel and accommodations for two staff members to attend one (three-day) meeting in Washington, D.C. **Awardees are required to attend the CTAS new grantee orientation.** Attendance is required whether or not you have a previous Purpose Area 1 award. We recommend you attend during the first year of your grant period.
- Human trafficking training
- Missing or Murdered Indigenous Persons (MMIP) training
- 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
- UCR / NIBRS training
- Urban search and rescue training equipment

Other costs

- Background investigations (for newly hired officers only). **Hiring awardees *are required to complete background investigations for their newly hired officers.***
- **Procurement Contracts/Consultants** *If an applicant proposes a program or activity that would deliver services or benefits to individuals, the costs of taking reasonable steps to provide meaningful access to those services or benefits for individuals with limited English proficiency may be allowable. Reasonable steps to provide meaningful access to services or benefits may include interpretation or translation services, where appropriate.*
- Evaluations costs
- Indirect costs
- Labor costs for installation, e.g., vehicle accessory packages, CAD/RMS systems, other technology
- Maintenance agreements/warranties (**limited to equipment and training award period**, three years)
- Marketing materials for anti-methamphetamine / anti-opioid 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 / anti-opioid 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 and missing and MMIP investigative activities (requested items can be in addition to anything within the allowable cost list of equipment and training items)
- Shipping costs

If awarded, recipient will agree that it and its subrecipients, to the greatest extent practicable, will provide a preference for the purchase, acquisition, or use of goods, products, and materials produced in and services offered in the United States. 2 C.F.R. § 200.322 and Executive Order 14005 “Ensuring the Future is Made in All of America by All of America’s Workers,” January 25, 2021.

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 anti-methamphetamine or anti-opioids coordinator only.
- Active shooter gear, kits, etc.
- 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
- Airtime, service agreements, or prepaid voice and data plans for communications networks, cellular phones, and satellite phones
- Ammunition
- Ammunition of .50 caliber or higher
- Armored vehicles
- Bayonets
- Biometric technology, including facial recognition technology
- Camouflage uniforms (does not include woodland or desert patterns based on demonstration of need or solid color uniforms)
- Certain telecommunication and surveillance video equipment²
- 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, canine vehicles)
- Drug laboratory cleanup expenses (hazmat suits, storage and disposal, etc. for actual cleanup expenses)
- Electronic Storage Area network, electronic door control system
- Extended warranties and maintenance agreements (that exceed the award period)

² Telecommunications equipment or services by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities) and video surveillance, telecommunication equipment, or services by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities) are prohibited.

- Firearms of .50 caliber or higher
- Fitness instructor courses/training, defense tactics equipment (gym mat)
- Grenade launchers
- Grenades
- Labor costs related to a physical structure/construction/renovation costs
- Luxury line vehicles
- Manned aircraft
- Metal detectors
- Modular buildings for office space
- Office equipment (copiers, fax machines, etc.)
- Office furniture (desk, chairs, file cabinets, etc.)
- Office rental space
- Opioid reversal agents such as Naloxone
- Personnel or equipment that does not benefit the law enforcement agency
- Phone lines/utilities/voice-mail systems
- 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, New Mexico (free)
- Sports car-type vehicles (Camaro, Mustang, etc.)
- Surveillance equipment, systems, towers
- Supplies (stamps, paper, pencils, pens, stationary, etc.)
- SWAT Items (e.g., weapons, battering ram / similar entry device, entry tool set, electronic sights)
- Tactical gear (tactical body armor, tactical gas masks, tactical vests, tactical shields, tactical helmets, and tactical uniforms, suppressors/silencers)
- Travel costs associated with requesting to send more than two individuals to the CTAS new awardee orientation
- Trinkets and other conference takeaways
- Unmanned aircraft systems (also commonly referred to as unmanned aerial vehicles or “drones”)
- Unmarked/undercover vehicles

- Vehicle leasing
- Vehicle maintenance costs (oil changes, fuel costs, vehicle insurance, etc.)
- Weaponized aircraft and vessels and weaponized vehicles of any kind