

# U.S. Department of Justice Coordinated Tribal Assistance Solicitation

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

### FY 2024 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 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.**

#### 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, tribal/village police officers, village public safety officers, and school resource 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 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
- Salaries and fringe benefits for methamphetamine or opioids civilian 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.

### **Civilian positions**

Tribes may request funding for civilian salaries and benefits for a full-time anti-opioids coordinator or an anti-methamphetamine coordinator. The full-time anti-opioids / anti-methamphetamine coordinator is the only allowable civilian position.

### **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.

### **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
- 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
- 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
- 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, 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 solutions<sup>1</sup>
- Mobile data computers/laptops/terminals
- Narcotics and explosives tester

---

<sup>1</sup> 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
- 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 (for search and rescue purposes only)
- 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
- 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 (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 (a signed current indirect cost rate agreement must be included at time of application) or de minimis rate
- Labor costs for installation, e.g., vehicle accessory packages, CAD/RMS systems, other technology
- Maintenance agreements/warranties (limited to equipment and training award period, i.e., three years)
- Marketing materials for anti-methamphetamine / anti-opioids 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-opioids 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 murdered indigenous persons (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

- 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
- Bayonets
- 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, canine vehicles)
- Drones
- 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)
- Facial recognition tools and other biometric technology
- 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
- Luxury line vehicles
- 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
- 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)
- 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.)
- 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)
- Certain telecommunication and surveillance video equipment<sup>2</sup>
- Tracked armored vehicles
- Unmarked/undercover vehicles
- Vehicle leasing
- Vehicle maintenance costs (oil changes, fuel costs, etc.)

---

<sup>2</sup> 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.