

SFY 2027 State Aid for Police Protection (SAPP) Fund



Form 1 and Form 2: Guidelines

Please refer to the following categories and descriptions to complete Part I, Part II, and/or Part III of the **Application Form 1: Actual Expenditures for Police Protection** and **Form 2: Estimated Expenditures for Police Protection**.

Part I

Salaries and Wages: Include all payments made to officers whose duties are completely devoted to police protection. If any officers perform any other duties, such as prisoner detention, turnkey, etc., as their primary duty, that portion devoted to such duties must be excluded from the amount reported on Forms 1 and 2. Costs associated with a county's or municipality's code enforcement are not allowable and need to be excluded. Payments made to full-time civilian employees of the police department are to be included. Costs associated with Animal Control are also not allowable expenditures; and costs associated need to be excluded. In the case of any municipal or county employee who performs some service for the police department, the pro-rata portion of their salaries which is devoted to the police department should be included. However, explanations of how the pro-rata portions were determined and calculated need to be provided.

Capital Outlay: Include all expenditures from current operation funds for assets intended for long and continued use. This includes the actual purchase of equipment necessary for the performance of police protection functions. For example, radios, typewriters, office furniture, vehicles, investigation equipment, etc. Do not include budget amounts which are not actually expended.

Debt Service: Include all current year's payments of interest and principal that can be identified with police protection. Debt service costs need to relate specifically to police activities. Claiming pro-rata allocation of a county's or municipality's overall debt service is not allowable. Include the schedule showing computation.

Other Operation Expenses:

- **Communications:** Include charges for transmission of messages such as telegraph, radio, telephone, teletype services, and postage and associated costs. Include the computation used to arrive at the portion claimed on Forms 1 and 2 in all cases where these expenses are shared with others.
- **Travel:** Include subsistence allowances for special assignments and in-State and out-of-State travel for activities interpreted as police functions (school, seminars, conferences, etc.).
- **Fuel and Utilities:** Include all utilities necessary for the operation of the police department (gas, oil, electricity, etc.). Should a police department share an office building, that portion of the cost for maintenance, fuel and utilities identifiable with the police department, is allowable. Show the aggregate amount multiplied by police department percentages and provide explanations as to how the percentages were determined. Exclude fuel used in motor vehicles. This should be charged to Motor Vehicle Operation and Maintenance.

- **Contractual Services:** Include all payments made for services rendered to the county or municipality under an expressed or implied contract with the exception of costs itemized under other captions. These costs may consist of labor, together with the use of equipment, or labor, together with materials furnished in the performance of such services, but shall not include such amounts when the materials are furnished by the county or municipality, and when the services are performed by an employee of the county or municipality. Submit with Forms 1 and 2 a supporting scheduling listing:
 - Name of personnel or organization providing service
 - Type of contractual services provided
 - Amount of each service provided
 - Total of all contractual services claims on Forms 1 and 2

A single invoice for contractual services in the amount of \$1,000 or more should be available for review at the time of the annual review by the Governor's Office of Crime Prevention and Policy in connection with this program.

- **Supplies and Materials:** Include all commodities which are ordinarily consumed or expended within one year. Allowable items are office/medical/vocational supplies, clothing and footwear, alliances, radio, ordnance, photographic, K-9, and riot supplies.
- **Fixed Charges (Rent, Insurance, etc.):** Include rent paid for use of buildings, land, equipment, or safe deposit boxes applicable to the police department. Where buildings or equipment are shared with other departments or agencies, show what percentage of the total is applicable to the police department and explain how the percentage was calculated. Include workman's compensation, public employment, and law enforcement officer liability insurances. Worksheets must include calculations disclosing the method used to arrive at the amount reported on Forms 1 and 2. Do not include garage rent or automobile insurance which should be charged to Motor Vehicle Operation and Maintenance.
- **Motor Vehicle Operation and Maintenance:** Include costs such as gasoline, oil, vehicle rental, garage rent, automobile insurance, repairs, and other supplies used in the operation of motor vehicles for police protection. Worksheets should include a list of all applicable classifications and amounts expended for each classification. Amounts should be reconciled to the general ledger and auditor's report.
- **Contributions (Retirement and Social Security - Salaries Only):** Include the county's or municipality's contributions to the retirement and disability funds, pension, and retirement allowances. Worksheet must include calculations disclosing allowances and include calculations disclosing the method used to arrive at the amounts reported on Forms 1 and 2.

Important Information for Sheriff's Departments: No portion of expenditures for constructing or operating jails is allowable. Detention salaries are also to be excluded. The amount to be considered as expenditures for police protection is allowable only to the extent that the sheriff's department performs police protection functions. These police protection functions will be identified in terms of a percentage of the sheriff's overall activities. This percentage figure will be applied to the cost of the sheriff's department as it is summarized on Forms 1 and 2. Police protection functions include enforcement of traffic and criminal laws and any other police activities directly connected with the detection and prevention of crime. The serving of civil papers, courtroom duty, and the guarding and transporting of

prisoners after their initial incarceration, are not allowable. If a sheriff's department has a separate building, with separate meters for its patrol division (including traffic as well as criminal sections), then those separate expenses should be listed in the **Police Department** column rather than the **Sheriff's Department** column. If salaries for police patrol activity can be separately identified from other sheriff's activities, these salaries can also be listed in the **Police Department** column. Include contributions in the **Police Department** column, however, the balance of retirement and social security application to the sheriff's department salaries should be listed under Contributions in the **Sheriff's Department** column. Detailed worksheets must be included to substantiate figures when they are reported on Form 1 in this manner. Any sheriff's department that keeps separate records of their expenses on Form 1 for its patrol division expenditures may claim them under the **Police Department** column rather than the **Sheriff's Department** column. However, when expenses are claimed in this manner, they must be fully substantiated to the Governor's Office of Crime Prevention and Policy's complete satisfaction.

Part II

Traffic Control: Include costs of purchase, installation, operation, and maintenance of traffic control devices, including signs, signals, and markings used to regulate, warn, or guide the movement of traffic. Cost of material, labor, and other applicable costs for curb painting are allowable. Show calculations of all such costs and methods of calculation. Include costs associated with the operation of red light and speed cameras. Salaries, social security, retirement, hospitalization and health insurance, uniform and other expenses identifiable with school crossing guards are also allowable. Do not include street names, signs, street lights, parking lots, meter maids, traffic engineering, or any part of the expenditures for collecting from or servicing parking meters.

Central Alarm System: A share of the cost of a central alarm system proportionate to its police use is allowable. For example, that portion of the aggregate number of calls from the police for auxiliary services. The calculation used to arrive at the police department portion must be included in worksheets supporting the amount claimed on Forms 1 and 2.

Part III

Sub-totals from Part I and Part II will be entered in this section, along with the total applicable expenditures for police protection.

Additional Notes (Forms 1 and 2): Donations to the municipal fire department or an ambulance service are not considered as police protection expenditures and therefore should not be reported on Forms 1 and 2. *Encumbrances are not consistent as allowable actual expenditures for Forms 1 and 2.*

Indirect Costs: Any municipality or subdivision that is presently including indirect costs in its reports to various federal or State departments, and where such costs have been accepted by the federal government or State government, may use those percentages of indirect costs under the SAPP program. A complete copy of the indirect cost plan used must be submitted to the Governor's Office of Crime Prevention and Policy as a supporting document for Form 1. Any municipality that does not have

acceptance for indirect costs by the federal government or state of Maryland will be considered for qualifying to submit such costs under the SAPP program. Such municipality or subdivision will be required to submit a plan showing how the percentage was developed and what it was applied to. If the Governor's Office of Crime Prevention and Policy approves of the plan, such indirect costs will be eligible to be included as police expenditures for Forms 1 and 2. In any and all cases where indirect costs are allowed to be included as expenditures, any other type of allocation will not be allowed.