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## STATE AID FOR POLICE PROTECTION GUIDELINES FOR COMPLETING FORM NO. 1 AND NO. 2

### PART I

#### A. 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 will be excluded from the amount reported on Forms No. 1 and No. 2.

Payments made to full-time civilian employees of the police department are to be included.

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.

#### B. CAPITAL OUTLAY

Include all expenditures from current operating 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. Copies of invoices expended for capital outlay in the amount of \$1,000 and over should be readily available for review at the time of the annual audit by the State Police in connection with this program.

#### C. DEBT SERVICE

Include all current year's payments of interest and principal that can be identified with police protection. Include schedule showing computation. Payments made to retire bonds are not to be included.

#### D. OTHER OPERATING EXPENSES

##### 1. COMMUNICATIONS

Include charges for transmission of messages such as: telegraph radio, telephone, teletype services and postage and costs related thereto. Include computation used to arrive at portion claimed on Form No. 1 and 2 in all cases where these expenses are shared with others.

## 2. TRAVEL

Include subsistence allowances for special assignments. In-state and out-of-state (school, seminars, conferences) travel for activities interpreted as police protection functions.

## 3. FUEL AND UTILITIES

Include all the 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 percentage police expenditure multiplied by police department percentages. Exclude fuel used in motor vehicles. This should be charged to "Motor Vehicle Operation and Maintenance".

## 4. 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 herein. 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 No. 1 and No. 2 a supporting schedule listing:

1. Name of personnel or organization providing service
2. Type of contractual services provided
3. Amount of each service provided
4. Total of all contractual services claimed on Forms No. 1 and No. 2.

Any single invoice for contractual service in the amount of \$1,000 or more should be available for review at the time of the annual audit by GOCCP in connection with this program.

## 5. SUPPLIES AND MATERIALS

Include all commodities which are ordinarily consumed or expended within one year. Allowable items are office, medical, and vocational supplies, clothing and footwear allowances, radio, ordnance, photographic, K-9 and riot supplies.

## 6. FIXED CHARGES

Include rent paid for use of buildings, land, equipment, and 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. Include Workman's compensation, Public Employment, and the Law Enforcement Officer Liability insurances. Worksheets must include calculations disclosing the method used to arrive at the amount reported on Forms No. 1 and No. 2.

Do not include garage rent or automobile insurance. These are to be charged to "Motor Vehicle Operation and Maintenance."

## 7. 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 the 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.

## 8. CONTRIBUTIONS

Include the county or municipality's contributions to the retirement and disability funds, pension, and retirement allowances. Worksheet must include calculations disclosing allowances. Worksheet must include calculations disclosing method used to arrive at amounts reported on Forms No. 1 and No. 2.

### SHERIFF'S DEPARTMENT

No part 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 No. 1 and No. 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, court room duty, and the guarding and transportation 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[1], then those separate expenses should be listed under column (a) "Police Department" rather than under column (b) "Sheriff's Department."

If salaries for police patrol activity can be separately identified from other sheriff's activities, these salaries can also be listed under column (a).

Include, "Contributions (Retirement and Social Security Salaries Only)", in column (a). The balance of Retirement and Social Security applicable to Sheriff's Department salaries should be listed on the "Contributions" line under column (b).

Detailed worksheets must be included to substantiate figures when they are reported on Form No. 1 in this manner.

Any Sheriff's Department that keeps separate records of other expenses on Form No. 1 for its patrol division expenditures may claim them under column (a) rather than column (b). However, when expenses are claimed in this manner, they must be fully substantiated to our complete satisfaction.

\*Patrol Division to include traffic as well as criminal sections.

## **PART II**

### **E. 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.

Salaries, social security, retirement, hospitalization and health insurance, uniform and other expenses identifiable with school crossing guards are allowable.

Do not include street name signs, street lights, parking lots, meter maids, traffic engineering, or any part of the expenditures for collecting from or servicing parking meters.

### **F. 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 amount claimed on Forms No. 1 and No. 2.

## **PART III**

Subtotals from Parts I and II will be entered in this section. The third entry in this section will represent the total applicable expenditure for police protection.

### **INDIRECT COSTS**

Any municipality or subdivision, which at the present time is 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 State Aid for Police Protection. A complete copy of the indirect cost plan used must be submitted to GOCCP as a supporting document for Form No. 1.

Any municipality which 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 State Aid for Police Protection. Such municipality or subdivision will be required to submit a plan showing how the percentage was developed and what it was applied to. If GOCCP approves of the plan, such indirect costs will be eligible to be included as police expenditures on Forms No. 1 and No. 2.

In any and all cases where indirect costs are allowed to be included as expenditures, any other type of allocations will not be allowed.