

B. Summary of Requirements

Summary of Requirements Community Oriented Policing Services(COPS) Salaries and Expenses (Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
2025 Enacted*	85	83	32,677
2025 Balance Rescission (if applicable)			0
Total 2025 Enacted (with Rescission)	85	83	32,677
2026 Enacted	81	81	28,965
Technical Adjustments			
FY 2026 Rebaseline Adjustment	0	0	2
Total Technical Adjustments	0	0	2
Base Adjustments			
Pay and Benefits	0	0	0
Annualization of FY 2026 Pay Raise ATB	0	0	30
FERS Retirement Adjustment	0	0	-65
Health Insurance	0	0	86
Subtotal, Pay and Benefits	0	0	64
Domestic Rent & Facilities			
GSA Rent			572
Guard Service			3
			575
Subtotal, Base Adjustments			639
Total, Technical and Base Adjustments			641
2027 Current Services	81	81	29,606
2027 Total Request	81	81	29,606
2027 Balance Rescission (if applicable)			0
2027 Total Request (with Rescission)	81	81	29,606
2026 - 2027 Total Change	0	0	641

* FTE is actual.

B. Summary of Requirements

Summary of Requirements Community Oriented Policing Services(COPS) Salaries and Expenses (Dollars in Thousands)

Program Activity	2025 Enacted			2026 Enacted			2027 Technical and Base Adjustments			2027 Current Services		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
Management and Administration	85	83	32,677	81	81	28,965	0	0	641	0	81	29,606
Supplemental - Bipartisan Safer Communities Act	0	0	0	0	0	0	0	0	0	0	0	0
Total Direct	85	83	32,677	81	81	28,965	0	0	641	0	81	29,606
Balance Rescission			0			0			0			0
Total Direct with Rescission			32,677			28,965			641			29,606
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		83			81			0			81	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		83			81			0			81	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
Management and Administration	0	0	0	0	0	0	0	81	29,606
Supplemental - Bipartisan Safer Communities Act	0	0	0	0	0	0	0	0	0
Decision Unit 3	0	0	0	0	0	0	0	0	0
Decision Unit 4	0	0	0	0	0	0	0	0	0
Total Direct	0	0	0	0	0	0	0	81	29,606
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			29,606
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			81	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			81	

E. Justification for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Community Oriented Policing Services(COPS)

Salaries and Expenses

(Dollars in Thousands)

	Direct Pos.	Estimate FTE	Amount
Technical Adjustments			
2 <u>FY 2026 Rebaseline Adjustment</u> Non-categorical adjustment to base change resulting from FY 2026 enacted funding levels.	0	0	2
Subtotal, Technical Adjustments	0	0	2
Pay and Benefits			
1 <u>Annualization of 2026 Pay Raise:</u> This pay annualization represents first quarter amounts (October through December) of the 2026 pay increase of 2.0 percent for non-law enforcement and 3.8 percent under a Special Salary Rate for selected law enforcement positions. The amount requested, \$30,000,000, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$ 22,500,000 for pay and \$7,500,000 for benefits).	0	0	0
4 <u>Employee Compensation Fund:</u> The \$13,000,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.			30
5 <u>Health Insurance:</u> Effective January 2027, the component's contribution to Federal employees' health insurance increases by 1% percent. Applied against the 2026 estimate of \$86,000,000, the additional amount required is \$0.	0	0	13
6 <u>Retirement Rate Decrease</u> Per 2025 OMB Circular A-11 section 32, Personnel Compensation, Benefits, and Related Costs, the agency contribution of regular retirement under FERS, FERS-RAE and FERS-FRAE will decrease by approximately 0.5%, for both Law Enforcement and Non-Law Enforcement. The amount requested, \$0, represents the funds resulting from the decrease in contribution rates.			0
Subtotal, Pay and Benefits	0	0	64
Domestic Rent and Facilities			
1 <u>General Services Administration (GSA) Rent:</u> GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$572,000 is required to meet our commitment to GSA. The costs associated with GSA rent were derived through the use of an automated system, which uses the latest inventory data, including rate increases to be effective FY 2027 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied. GSA provides data on the rate increases.			0
2 <u>Guard Services:</u> This includes Department of Homeland Security (DHS) Federal Protective Service charges, Justice Protective Service charges and other security services across the country. The requested increase of \$3,000,000 is required to meet these commitments.			572
3 <u>Moves (Lease Expirations):</u>			0

E. Justification for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Community Oriented Policing Services(COPS)

Salaries and Expenses

(Dollars in Thousands)

	Direct Pos.	Estimate FTE	Amount
GSA requires all agencies to pay relocation costs associated with lease expirations. This request provides for the costs associated with new office relocations caused by the expiration of leases in FY 2027.			
Subtotal, Domestic Rent and Facilities	0	0	575
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	0	0	641

F. Crosswalk of 2025 Availability

Crosswalk of 2025 Availability
Community Oriented Policing Services(COPS)
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2025 Actual			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2025 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Community Oriented Policing	85	83	35,596	0	0	0	12,956	1,465	85	83	50,017
Total Direct	85	83	35,596	0	0	0	12,956	1,465	85	83	50,017
Balance Rescission			0								0
Total Direct with Rescission			35,596								35,596
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		83			0		0			83	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		83			0		0			83	

Carryover: \$61,092,413.66 carryforward into FY25 which includes \$48,136,888.52 from Grant programs and \$12,955,525.14 for M&A.

Recoveries/Refunds: \$57,812,222.99 recoveries which include \$56,347,329.57 from Grants programs and \$1,464,893.42 for M&A

G. Crosswalk of 2026 Availability

Crosswalk of 2026 Availability
Community Oriented Policing Services(COPS)
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2026 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2026 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Community Oriented Policing	81	81	28,965	0	0	0	9,995	0	81	81	38,960
Total Direct	81	81	28,965	0	0	0	9,995	0	81	81	38,960
Balance Rescission			0								0
Total Direct with Rescission			28,965								28,965
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		81			0		0			81	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		81			0		0			81	

Carryover: \$34,552,262.27 carryforward into FY26 which includes \$24,557,727.43 from Grant programs and \$9,994,534.84 for M&A.

I. Detail of Permanent Positions by Category

Detail of Permanent Positions by Category

Community Oriented Policing Services(COPS)

Salaries and Expenses

(Dollars in Thousands)

Category	2025 Enacted		2026 Enacted		2027 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Clerical and Office Services (300-399)	72	0	68	0	0	0	0	68	0
Accounting and Budget (500-599)	2	0	2	0	0	0	0	2	0
Attorneys (905)	6	0	6	0	0	0	0	6	0
Information & Arts (1000-1099)	3	0	3	0	0	0	0	3	0
Information Technology Mgmt (2210)	2	0	2	0	0	0	0	2	0
Total	85	0	81	0	0	0	0	81	0
Headquarters (Washington, D.C.)	0	0	0	0	0	0	0	0	0
U.S. Field	0	0	0	0	0	0	0	0	0
Foreign Field	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0

Footnotes:

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class

Community Oriented Policing Services(COPS)

Salaries and Expenses

(Dollars in Thousands)

Object Class	2025 Actual		2026 Enacted		2027 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 Full-Time Permanent	83	12,426	81	10,574	81	10,680	0	106
11.3 Other than Full-Time Permanent	0	273	0	100	0	101	0	1
11.5 Other Personnel Compensation	0	289	0	200	0	202	0	2
Overtime	0	0	0	0	0	0	0	0
Other Compensation	0	0	0	0	0	0	0	0
11.8 Special Personal Services Payments	0	1	0	0	0	0	0	0
Total	83	12,989	81	10,874	81	10,983	0	109
Other Object Classes								
12.1 Civilian Personnel Benefits		4,595		4,500		4,545		45
13.0 Benefits for former personnel		0		0		0		0
21.0 Travel and Transportation of Persons		365		256		259		3
22.0 Transportation of Things		0		0		0		0
23.1 Rental Payments to GSA		3,451		3,435		3,469		34
23.2 Rental Payments to Others		176		245		247		2
23.3 Communications, Utilities, and Miscellaneous Charges		358		214		216		2
24.0 Printing and Reproduction		61		45		45		0
25.1 Advisory and Assistance Services		8,447		6,119		6,180		61
25.2 Other Services from Non-Federal Sources		6		2		2		0
25.3 Other Goods and Services from Federal Sources		4,799		2,429		2,453		24
25.4 Operation and Maintenance of Facilities		517		352		356		4
25.5 Research and Development Contracts		0		0		0		0
25.6 Medical Care		0		0		0		0
25.7 Operation and Maintenance of Equipment		773		423		427		4
25.8 Subsistence and Support of Persons		0		0		0		0
26.0 Supplies and Materials		49		0		0		0
31.0 Equipment		17		0		0		0
32.0 Land and Structures		0		0		0		0
41.0 Grants, Subsidies, and Contributions		0		0		0		0
42.0 Insurance Claims and Indemnities		0		0		0		0
Total Obligations		36,603		28,894		29,183		289
Net of:								
Unobligated Balance, Start-of-Year		-12,956		-10,495		-10,566		-71
Transfers/Reprogramming		0		0		0		0
Recoveries/Refunds		-1,465		0		0		0
Balance Rescission		0		0		0		0
Unobligated End-of-Year, Available		10,495		10,566		10,989		423
Unobligated End-of-Year, Expiring		0		0		0		0
Total Direct Requirements	0	32,677	0	28,965	0	29,606	0	641
Reimbursable FTE		32,677	0	28,965	0	29,606		
Full-Time Permanent	0		0		0	0	0	
				0				
^{1/} Non-SES/SL/ST Salary		0		0		0		0
^{2/} Non-SES/SL/ST Award (FY2026 = X.XX% of Salary, FY 2027 = X.XX% of Salary)				0		0		0