

B. Summary of Requirements

Summary of Requirements Community Oriented Policing Services(COPS) GRANTS (Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
2025 Enacted*	0	0	417,169
2025 Balance Rescission	0		-20,000
Total 2025 Enacted (with Rescission)	0	0	397,169
2026 Enacted	0	0	800,000
2026 Balance Rescission	0		-25,000
Total 2025 Enacted (with Rescission)	0	0	775,000
Technical Adjustments			
Rescission Restoration	0	0	25,000
Total Technical Adjustments	0	0	25,000
Base Adjustments			
Transfers:			
Other Adjustments	0	0	0
Total Base Adjustments	0	0	0
Total Technical and Base Adjustments	0	0	25,000
2027 Current Services	0	0	800,000
Program Changes			
Increases: [list all]			
COPS Hiring Program	0	0	3,106
Preparing for Active Shooter Situations (PASS) Police Act	0	0	500
Subtotal, Increases	0	0	3,606
Offsets: [list all]			
Anti-Methamphetamine Task Forces			-13,500
Anti-Heroin Task Forces			-34,500
Community Policing Development			-18,000
De-escalation Training			-15,000
COPS Discretionary Grants			-401,406
STOP School Violence Act	0	0	-18,000
Subtotal, Offsets	0	0	-500,406
Total Program Changes	0	0	-496,800
2027 Total Request	0	0	303,200
2027 Balance Rescission (if applicable)			-15,000
2027 Total Request (with Rescission)	0	0	288,200
2026 - 2027 Total Change	0	0	-496,800

B. Summary of Requirements

Summary of Requirements Community Oriented Policing Services(COPS) GRANTS (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
COPS Hiring Program	0	0	256,169	0	0	253,094	0	0		0	0	253,094
Community Policing Development			45,000			18,000						18,000
De-escalation Training						15,000						15,000
Police Act			12,000			11,500						11,500
Anti-Methamphetamine Task Forces			16,000			13,500						13,500
Anti-Heroin Task Forces			35,000			34,500						34,500
STOP School Violence Act			53,000			53,000						53,000
COPS Discretionary Grants (Earmark)			0			401,406						401,406
Total Direct	0	0	417,169	0	0	800,000	0	0	0	0	0	800,000
Balance Rescission			-20,000			-25,000			25,000			0
Total Direct with Rescission			397,169			775,000			25,000			800,000
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		0			0			0			0	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		0			0			0			0	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
COPS Hiring Program	0	0	3,106	0	0	0	0	0	256,200
Community Policing Development			0			-18,000			0
De-escalation Training						-15,000			0
Police Act			500			0			12,000
Anti-Methamphetamine Task Forces						-13,500			0
Anti-Heroin Task Forces						-34,500			0
STOP School Violence Act					0	-18,000			35,000
COPS Discretionary Grants (Earmark)						-401,406			0
Total Direct	0	0	3,606	0	0	-500,406	0	0	303,200
Balance Rescission			0			0			-15,000
Total Direct with Rescission			3,606			-500,406			288,200
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			0	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			0	

C. Program Changes by Decision Unit

FY 2027 Program Changes by Decision Unit

Community Oriented Policing Services(COPS)

GRANTS

(Dollars in Thousands)

Program Increases	Location of Description in Narrative	Decision Unit 1			
		Direct Pos.	Agt./ Atty.	Est. FTE	Amount
COPS Hiring Program		0	0	0	3,106
Preparing for Active Shooter Situations (PASS) Police Act		0	0	0	500
Total Program Increases		0	0	0	3,606

Program Offsets	Location of Description in Narrative	Decision Unit 1			
		Direct Pos.	Agt./ Atty.	Est. FTE	Amount
COPS Hiring Program		0	0	0	0
Community Policing Development					-18,000
De-escalation Training					-15,000
Anti-Methamphetamine Task Forces					-13,500
Anti-Heroin Task Forces					-34,500
STOP School Violence Act					-18,000
COPS Discretionary Grants (Earmark)		0	0	0	-401,406
Total Program Offsets		0	0	0	-500,406

F. Crosswalk of 2025 Availability

Crosswalk of 2025 Availability

Name of Budget Account
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
COPS Hiring Program	0	0	256,169	0	0	-54,400	48,137	56,347	0	0	306,253
Community Policing Development			45,000								45,000
Police Act			12,000								12,000
Anti-Methamphetamine Task Forces			16,000								16,000
Anti-Heroin Task Forces			35,000								35,000
STOP School Violence Act			53,000								53,000
COPS Discretionary Grants (Earmark)			0								0
Total Direct	0	0	417,169	0	0	-54,400	48,137	56,347	0	0	467,253
Balance Rescission			-20,000								-20,000
Total Direct with Rescission			397,169								397,169
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		0			0		48,137			0	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		0			0		48,137			0	

Reprogramming/Transfers :Transfer of \$44,000,000 to OJP for RISS, \$300,000 to OJP S&L for CTAS, and 205 transfer of \$10,100,000.00.

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)
GRANTS
(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
COPS Hiring Program	0	0	253,094	0	0	-44,000	24,558		0	0	233,652
Community Policing Development			33,000								33,000
Police Act			11,500								11,500
Anti-Methamphetamine Task Forces			13,500								13,500
Anti-Heroin Task Forces			34,500								34,500
STOP School Violence Act			53,000								53,000
COPS Discretionary Grants (Earmark)			401,406								401,406
Total Direct	0	0	800,000	0	0	-44,000	24,558	0	0	0	780,558
Balance Rescission			-25,000								-25,000
Total Direct with Rescission			775,000			-44,000	24,558				755,558
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		0			0		0			0	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		0			0		0			0	

Reprogramming/Transfers: Transfer of \$44,000,000 to OJP for RISS

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.

Recoveries/Refunds

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class

Community Oriented Policing Services(COPS)

GRANTS

(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	0	0	0	0	0	0	0	0
11.3 Other than Full-Time Permanent	0	0	0	0	0	0	0	0
11.5 Other Personnel Compensation	0	0	0	0	0	0	0	0
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 Special Personal Services Payments	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
Other Object Classes								
12.1 Civilian Personnel Benefits		0		0		0		0
13.0 Benefits for former personnel		0		0		0		0
21.0 Travel and Transportation of Persons		0		0		0		0
22.0 Transportation of Things		0		0		0		0
23.1 Rental Payments to GSA		0		0		0		0
23.2 Rental Payments to Others		0		0		0		0
23.3 Communications, Utilities, and Miscellaneous Charges		0		0		0		0
24.0 Printing and Reproduction		0		0		0		0
25.1 Advisory and Assistance Services		0		0		0		0
25.2 Other Services from Non-Federal Sources		0		0		0		0
25.3 Other Goods and Services from Federal Sources		0		0		0		0
25.4 Operation and Maintenance of Facilities		0		0		0		0
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		0		0		0		0
25.8 Subsistence and Support of Persons		0		0		0		0
26.0 Supplies and Materials		0		0		0		0
31.0 Equipment		0		0		0		0
32.0 Land and Structures		0		0		0		0
41.0 Grants, Subsidies, and Contributions		410,018		771,000		251,000		-520,000
42.0 Insurance Claims and Indemnities		0		0		0		0
Total Obligations		410,018		771,000		251,000		-520,000
Net of:								
Unobligated Balance, Start-of-Year		-48,137		-24,558		-26,815		-2,257
Transfers/Reprogramming		54,400		44,000		44,000		0
Recoveries/Refunds		-56,347		-22,257		0		22,257
Balance Rescission		20,000		25,000		15,000		-10,000
Unobligated End-of-Year, Available		24,558		26,815		20,015		-6,800
Unobligated End-of-Year, Expiring		0		0		0		0
Total Direct Requirements	0	404,492	0	820,000	0	303,200	0	-516,800
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	
1/ Non-SES/SL/ST Salary				0		0		0
2/ Non-SES/SL/ST Award (FY2026 = X.XX% of Salary, FY 2027 = X.XX% of Salary)				0		0		0