

**Department of Public Safety**

**Additional Info for CJPS Committee**

**Statewide Cost Allocation Plan (STACAP) Information**

**This information applies to: Ref# 2391, 2303, 2349, & 2340**

**STACAP is charged to non-general fund accounts to recover the costs associated with providing certain central services that are paid for through the general fund. Below is the definition and description of services from the State of Maine Controller's website.**

**For Ref # 2391, the Emergency Communications Fund baseline amount for STACAP was based on the FY19 rate of 1.790%. The FY21 rate has increased to 3.975%. The 3.975% is multiplied by the new program summary as seen on page 44 to determine the STACAP charges for FY22/23 and the baseline STACAP is removed to determine the amount of additional funding needed. This same process resulted in increases for Ref # 2303, 2349, and 2340. The Controller's website has the STACAP rates for FY21 as well as past years posted. The STACAP rate for any year is not the same for the different DPS agencies**

## **Statewide Cost Allocation Plan (STACAP)**

The State of Maine provides un-billed central services to State Programs that operate with Federal and/or special revenue funds. In order to recover the costs of providing these services, the State must prepare a Statewide Indirect Cost Allocation Plan or **STACAP** also known as **SWCAP**.

The plan is used to develop indirect cost rates, which are used to bill the Federal and special revenue fund units, their "fair share" of the indirect costs. Furthermore, to recover indirect costs from Federal funds, the State Controller's Office must successfully negotiate the STACAP plan with representatives of the U.S. Department of Health and Human Services (HHS), Division of Cost Allocation.

### **Maine Statute**

**<http://janus.state.me.us/legis/statutes/5/title5sec1877-A.html>**

*4. State cost allocation program. The state cost allocation program must annually identify the kind and cost of central services furnished to each state agency from General Fund appropriations. The non-General Fund portion of each agency must be assessed for these services as determined by the state cost allocation program procedures to the extent that payments are not expressly prohibited by state or federal law or by the terms of a gift or donation made to the State from private sources. These payments must be credited to the General Fund as undedicated revenue. The state cost allocation program may provide for the separate assessment of certain statewide single audit costs to federally funded programs. The commissioner, or the commissioner's designee, may adjust this assessment to any individual account.*

*Non-General Fund resources that contribute to funding costs related to general department wide functions, such as accounting, personnel administration, maintenance of property records and general purchasing, that have been made available to an account by legislative action may be consolidated into one or more administrative accounts, unless such a consolidation is expressly prohibited by state or federal law. All resources and costs affected by such a consolidation must be properly identified and included in the budget process in accordance with chapter 149. When the Legislature is not in session and upon recommendation of the State Budget Officer, the Governor may approve necessary adjustments to these consolidations for a period not to extend beyond the end of the current fiscal year. The Director of the Office of Fiscal and Program Review must be notified of any such action. The unencumbered balance of each administrative account established pursuant to this section must be carried forward at the end of each fiscal year, and the budgeted transfers to the administrative account for the ensuing fiscal year must be proportionally reduced by the amount of that carried balance.*

*[2005, c. 12, Pt. T, §11 (new).]*