

1. INCORRECT REDUCTION CLAIM TITLE

Peace Officers Procedural Bill of Rights (POBOR)

2. CLAIMANT INFORMATION

City of Los Angeles

Name of Local Agency or School District

Laura Luna

Claimant Contact

Commanding Officer, Fiscal Ops. Div., Police Dept.

Title

100 West First Street, Room 774

Street Address

Los Angeles, CA 90012

City, State, Zip

(213) 486-8598

Telephone Number

(213) 486-0299

Fax Number

laura.luna@lapd.lacity.org

E-Mail Address

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Claimant Representative Name

Title

Organization

Street Address

City, State, Zip

Telephone Number

Fax Number

E-Mail Address

For CSM Use Only

Filing Date:

Received
September 28, 2012
Commission on
State Mandates

IRC #: 12-4499-I-02

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Please specify the subject statute or executive order that claimant alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174 and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990

5. AMOUNT OF INCORRECT REDUCTION

Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.

Fiscal Year	Amount of Reduction
2003-04	\$5,322,345.00
2004-05	\$5,246,404.00
2005-06	\$5,623,807.00
2006-07	\$5,075,344.00
2007-08	\$8,173,996.00

TOTAL: \$29,441,896.00

6. NOTICE OF INTENT TO CONSOLIDATE

Please check the box below if there is intent to consolidate this claim.

Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.

Sections 7 through 11 are attached as follows:

7. Written Detailed

Narrative: pages 1 to 7.

8. Documentary Evidence and Declarations:

Exhibit I.

9. Claiming Instructions:

Exhibit II.

10. Final State Audit Report or Other Written Notice of Adjustment:

Exhibit III.

11. Reimbursement Claims:

Exhibit IV.

12. CLAIM CERTIFICATION

*Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.**

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Laura Luna

Print or Type Name of Authorized Local Agency
or School District Official

Commanding Officer, Fiscal Operations Div

Print or Type Title



Signature of Authorized Local Agency or
School District Official

9/27/12

Date

** If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.*

INCORRECT REDUCTION CLAIM

Police Officers Procedural Bill of Rights

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174 and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990

Filed on behalf of the City of Los Angeles
Annual Reimbursement Claims for Fiscal Years:

2003-04
2004-05
2005-06
2006-07
2007-08

On September 29, 2009, the State Controller's Office (hereinafter "SCO") issued its final audit report on the City of Los Angeles's (hereinafter "City") claims for costs incurred based on the Peace Officers Procedural Bill of Rights (POBOR) program covering five fiscal years. The SCO audited the costs claimed by the City for the period July 1, 2003 through June 30, 2008.

The SCO findings are based on the Commission's statement of decision adopted on September 1, 1999. On March 28, 2008, the Commission adopted amended Parameters and Guidelines which were used by SCO to conduct the audit.

This incorrect reduction claim (IRC) is challenging the SCO's disallowance of all salary, benefit and related indirect costs for the three components included in Finding 1 of the audited claims. The three components are (1) Administrative Activities, (2) Interrogations, and (3) Adverse Comments. The total disallowance was \$29,771,559 in costs claimed to carryout the mandated activities covered by the three components. The disagreement in each of the three is based on the City's contention the SCO erred by limiting the scope of the eligible interrogation, administrative, and adverse comment activities. The City is not seeking restoration of the costs disallowed in the other audit findings.

State Controller's Findings

The SCO had three findings in the audit report. The first finding was for "unallowable salaries, benefits and indirect costs." The second finding was for "overstated services and supplies" and the third finding was for "misstated productive hour rates." As mentioned above, the only disallowances being contested by the City were contained in the SCO's first finding.

Finding 1 – Unallowable salaries, benefits and related indirect costs

The SCO found the City claimed \$35,648,462 in salaries and benefits for all components in the audit period. It determined that \$14,183,993 is allowable and \$21,464,469 is

unallowable. The costs were disallowed because the activities claimed are not identified in the parameters and guidelines as reimbursable costs. The related unallowable indirect costs totaled \$8,307,090.

The City only claimed costs for three of the four eligible cost components. It did not claim costs during the audit period for the Administrative Appeals component. The following table summarizes the claimed, allowable, and unallowable costs for the audit period by reimbursement component.

<u>Reimbursable Component</u>	<u>Claimed</u>	<u>Allowable Costs</u>	<u>Adjustment</u>
Direct Costs:			
Administrative Activities	\$2,864,828	\$118,411	(\$ 2,746,417)
Interrogations	\$12,505,518	\$1,216,206	(\$11,289,312)
Adverse Comments	<u>\$20,278,116</u>	<u>\$12,849,376</u>	<u>(\$ 7,428,740)</u>
Total Direct Costs	\$35,648,462	\$14,183,993	(\$21,464,469)
Total Indirect Costs	<u>\$13,924,628</u>	<u>\$5,617,538</u>	<u>(\$ 8,307,090)</u>
Total	<u>\$49,573,090</u>	<u>\$19,801,531</u>	<u>(\$29,771,559)</u>

The SCO broke down its audit findings for overstated salaries and benefits by the three individual cost components in its final audit report. The City's reasons for its request to restore the disallowances in Finding 1 are presented in the same order as the three cost components shown above.

Administrative Activities Cost Component

For the Administrative Activities cost component, the City claimed \$2,864,828 in salaries and benefits for the audit period. The SCO determined that \$118,411 is allowable and \$2,746,417 is unallowable. The SCO disallowed the costs because it believed the City claimed reimbursement for unallowable activities. Related unallowable indirect costs totaled \$1,054,878. The total disallowed costs were \$3,801,295.

The City claimed costs for nine activities under this component. The SCO determined that the following two activities are reimbursable:

- **Status:** This activity occurs in the Administrative Records Section (ARS) and involves the time needed to update status changes within POBOR case files. Per LAPD staff, the cases are updated for every activity and/or procedural change.
- **Assign:** This activity consists solely of updating the database and noting the case assignment to an investigator for adjudication.

The SCO disallowed all costs claimed for all other activities included in the Administrative Activities component of the claims. The seven activities as defined by the City's Police Department are as follows:

- **Locate:** This activity denotes the time required for the Classifications Unit to read the complaint form and determine the best entity to perform the investigation. After determining which entity will investigate, the form is sent to the Administrative Records Section.
- **Invest:** When the investigation is complete, the case file is sent to the Review and Evaluation Section. This activity consists of updating the database to note this information.
- **IA Review:** This activity consists of the time it takes to update the database for Internal Affairs Group (IAG) review. Per LAPD staff, this activity is similar to Invest, but one IAG section or division will review the investigation of another IAG investigation unit for thoroughness, facts, results, and conclusions. It is another level of review and another change in status.
- **Appeal:** This activity takes place when the case is going to the Advocate Section, where another file is created and entered into the Advocate Database. Per LAPD staff, the case is in the appeal phase and is no longer being investigated or reviewed. This activity pertains to the procedural process of transferring a case in the Advocate Unit, tracking the appeal process, and tracking where the case is in the process.
- **Note:** This activity consists of distributing copies of the face sheet, which contains the summary of allegations and the names of the involved parties, to concerned parties. This activity occurs in ARS and is based on the time it takes to update the database for the activity.
- **Close Out:** Staff of ARS closes out the case file and documents this activity. This activity is a database update function.

The SCO's audit adjustment is based on their contention that the costs are unallowable because the City claimed reimbursement for activities that are not identified in the parameters and guidelines as reimbursable costs. As mentioned above, the SCO found that only two (2) of the nine (9) administrative activities included in the City's time study were allowable. The SCO determined that seven (7) administrative activities for which time was claimed by the City are not reimbursable because they include a number of administrative steps not covered by the parameters and guidelines and are not necessary to complete the administrative activities associated with each case. The SCO believes the activities are related to managing those case files.

The City finds the SCO has incorrectly interpreted the parameters and guidelines and statement of decision for the POBOR program. Their extremely narrow and limited interpretation has resulted in the disallowance of nearly 95% of the costs. The City does not agree with the SCO's interpretation of what is necessary to comply with the constitutional "due process" activities afforded all government employees and what additional activities are imposed on peace officers by the POBOR mandate. The City asserts that all of the seven activities are necessary for a local agency the size and complexity of the Los Angeles Police Department to carry out the administrative activities associated with the mandate.

Interrogations Cost Component

For the Interrogations cost component, the city claimed \$12,505,518 in salaries and benefits for the audit period. The SCO determined that \$1,216,206 in salaries and benefits is allowable and \$11,289,312 is unallowable. The costs were unallowable

because, according to the SCO, the City claimed reimbursement for unallowable activities. The related unallowable indirect costs totaled \$4,525,705. The total direct and indirect costs for the audit period were \$15,815,017.

The parameters and guidelines for the POBOR program allow the following activities for reimbursement under the Interrogation cost component:

- When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during the off-duty time in accordance with regular department procedures.
- Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers.
- Tape recording the interrogation when the peace officers employee records the interrogation.
- Providing the peace officer employee with access to the recording prior to any further investigation at a subsequent, or if any further proceedings are contemplated.
- Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer.

The City claimed the following 15 activities under the cost component of Interrogations:

- Admin Task (Administrative Task)
- Call Out
- CO Contact (Commanding Officer Contact)
- Evidence Collect
- Interview Person
- Interview Telephone
- Kickback Editing
- Meet/Brief/Notify
- Non-Evidence Task
- Paraphrasing
- Prep of Interview
- Report Formatting
- Telephone Contact
- Travel
- VI Computer Task

The SCO determined that the activities above are unallowable because they relate to the investigation process. In explaining its position in its final audit report, the SCO referenced the CSM's final staff analysis. The SCO stated: "In reference to compensation and timing of the interrogation pursuant to Government Code section 3303,

subdivision (a), the CSM final staff analysis to the adopted parameters and guidelines states:

It does not require local agencies to investigate an allegation, prepare for the interrogation, and review the responses given by the officers and/or witnesses, as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBOR was enacted.

In addition, the amended parameters and guidelines (section VIC.-Interrogations) state that the Investigative activities, including assigning an investigator to the case, reviewing the allegations, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses are not reimbursable.

The City disagrees with the State Controller's interpretation of the primary eligible activities of the Interrogation component. The City asserts the Parameters and Guidelines, as amended by the CSM based on the Controller's request at its March 28, 2008 hearing, do not accurately reflect the original Statement of Decision which found that eligible costs included: "Conducting the investigation when the peace officer is on duty, and compensating the peace officer for off-duty time in accordance with regular department procedures are new requirements not previously imposed on local agencies and school districts." The Controller has limited reimbursement to only officers being compensated for overtime. The City believes the costs for conducting interrogations during regular work time is reimbursable, as is preparation for those interrogations.

The City's position is based on the SCO's interpretation of the POBOR Parameters and Guidelines used when auditing the claims. That interpretation is not consistent with the Statement of Decision. The Statement of Decision is given deference when there is a discrepancy between the finding of a judicial body (CSM) and the documents that arise from that finding.

The Commission, in 1999, addressed the various POBOR test claim statutes which provide safeguards and protections of peace officers that are subject of investigation or discipline. Of primary concern is whether, or to what extent, these safeguards or protections were more expansive than those already in existence through statute, case law and the Constitution. As evidenced in the SOD, the Commission clearly made sure it separated out the pre-existing due process rights and to delineate the scope and extent of those state mandated activities. The SOD stated:

Government Code section 3303, subdivision (a) establishes procedures for the timing and compensation of a peace officer subject to investigation and interrogation by an employer.

This section requires that the interrogation be conducted at a reasonable hour, preferably at a time when the peace officer is on duty, or during the "normal waking hours" of the peace officer, unless the seriousness of the investigation requires otherwise. If the interrogation takes place during the off-duty time of the peace officer, the peace officer "shall" be compensated for the off-duty time in accordance with regular department procedures.

The claimant contended the Government Code section 3303, subdivision (a) results in the payment of overtime to the investigated employee and, thus imposes reimbursable state mandated activities. The claimant stated the following:

“If a typical police department works in three shifts, such as the Police Department for this City, two-thirds of the police force works hours that are not consistent with the work hours of the Investigators in the Internal Affairs section. Even in smaller departments without such a section, hours conflict if command staff assigned to investigate works a shift different than the employees investigated. Payment of overtime occurs when the employees investigated or those performing the required investigation, or is at least a potential risk to an employer for the time an employee is interrogated pursuant to this section.”

The Commission agreed. Conducting the investigation when the peace officer is not on duty, **and** compensating the peace officer for off-duty time in accordance with regular department procedures are new requirements not previously imposed on local agencies and school districts. (See pages 12 and 13 of the SOD).

On November 30, 1999, the CSM adopted its SOD that the test claim legislation constitutes a partial reimbursable state mandated program. The City re-examined the statement of decision and noted that the SCO is taking the language in their response out of context. The language cited by the City is found in the SOD titled “Compensation and Timing of an Interrogation.” The purpose of this section was to address the test claimant’s assertion that government code section 3303, subdivision (a) results in payments of overtime to the investigated employee and, thus imposes reimbursable state mandated activities. (See page 12 and 13 of the SOD).

The use of the conjunctive “and” and the plural “requirements” refers to the fact that the Commission found that both costs of conducting the interrogation during on-duty hours and the costs of paying overtime for off-duty time are reimbursable activities of the mandate. Based on the above, the City believes it properly claimed the costs of conducting the interrogation while the officer was on duty and those costs for compensating officers when the interrogation was performed during off-duty hours.

Adverse Comment Claim Component

The City claimed \$20,278,116 in salaries and benefits for the Adverse Comment component in the audit period. The Controller determined that \$12,849,376 is allowable and \$7,428,740 is unallowable. The SCO deemed the costs were unallowable because the City claimed reimbursement for unallowable activities. The related disallowed or unallowable indirect costs were \$2,726,507. The total disallowed costs contested by the City for this component is \$10,115,247.

The City identified 16 activities in its time study under this cost component. The Controller found that 11 activities were eligible for reimbursement and five were not. The City appreciates the fact the Controller did find the majority of the activities were reimbursable. Once again, the disagreement between the City and the SCO is over the interpretation of the parameters and guidelines and original statement of decision. The

Controller commented the five disallowed activities are part of the investigative process and therefore, not reimbursable. It is the City's position that most of those activities are necessary to meet the mandated activities necessary to comply with the Adverse Comment requirements and therefore should be reimbursable. The activities which the SCO disallowed which City believes are eligible for reimbursement are as follows:

The five activities for which the City claimed costs that were disallowed by the State Controller's office are as follows:

- **Preliminary:** This activity involves investigating the circumstances surrounding the adverse comment.
- **Collect:** This activity consists of the preliminary investigation conducted by supervisors, detectives, and the command staff in the Area where the complaint was taken. This activity can include report writing, interviews, or any activity in which information is gathered for the Police Department's complaint form.
- **Area Invest:** This activity consists of the time spent by Area staff to investigate the complaint. This activity occurs after the preliminary investigation.
- **Inspect:** This activity occurs when the assigned Advocate reviews the investigation for status and thoroughness.
- **RE Invest:** This activity involves the time needed to conduct any additional investigations.

The SCO pointed out that the amended parameters and guidelines (section IV.D.—Adverse Comment) state that —investigating a complaint, interviewing a complainant, and preparing a complaint investigation report are not reimbursable activities. As is the case with the other two claim components, Interrogations and Administrative Activities, the parameters and guidelines are not consistent with the mandate requirements and the original statement of decision.

CONCLUSION

Based on the arguments presented above, the City requests that the Commission direct the SCO to recalculate the eligible costs to include the \$21,134,806 in direct salary and benefit costs and \$8,307,090 in related indirect costs for the three cost components and award the City the corrected claim amount of \$29,441,896.

Respectfully submitted,



Laura Luna
Commanding Officer
Fiscal Operations Division
Los Angeles Police Department

Date: 9/27/12

EXHIBIT I

**DOCUMENTARY
EVIDENCE**

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

PARAMETERS AND GUIDELINES ON:

Government Code Sections 3301, 3303, 3304, 3305, and 3306

As Added and Amended by Statutes 1976, Chapter 465; Statutes 1978, Chapters 775, 1173, 1174, and 1178; Statutes 1979, Chapter 405; Statutes 1980, Chapter 1367; Statutes 1982, Chapter 994; Statutes 1983, Chapter 964; Statutes 1989, Chapter 1165; and Statutes 1990, Chapter 675 (CSM 4499)

Directed by Government Code Section 3313, Statutes 2005, Chapter 72, Section 6 (Assem. Bill (AB) No. 138), Effective July 19, 2005.

Case Nos.: 05-RL-4499-01 and 06-PGA-06

Peace Officer Procedural Bill of Rights

AMENDED PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 6

(Amended on March 28, 2008)

AMENDED IN PART PURSUANT TO *DEPARTMENT OF FINANCE V. COMMISSION ON STATE MANDATES* (2009) 170 CAL.APP.4TH 1355; JUDGMENT AND WRIT ISSUED MAY 8, 2009, BY THE SACRAMENTO COUNTY SUPERIOR COURT, CASE NO. 07CS00079

(Amended on July 31, 2009)

AMENDED PARAMETERS AND GUIDELINES

The attached Amended Parameters and Guidelines of the Commission on State Mandates are hereby adopted in the above-entitled matter.

PAULA HIGASHI, Executive Director

Dated: August 4, 2009

Adopted: July 27, 2000
Corrected: August 17, 2000
Amended: December 4, 2006
Amended: March 28, 2008
Amended: July 31, 2009

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 3301, 3303, 3304, 3305, 3306

As Added and Amended by Statutes 1976, Chapter 465;
Statutes 1978, Chapters 775, 1173, 1174, and 1178;
Statutes 1979, Chapter 405; Statutes 1980, Chapter 1367; Statutes 1982,
Chapter 994; Statutes 1983, Chapter 964; Statutes 1989, Chapter 1165; and
Statutes 1990, Chapter 675

Peace Officers Procedural Bill of Rights

05-RL-4499-01(4499)

06-PGA-06

BEGINNING IN FISCAL YEAR 2006-2007

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBOR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file.

In 1999, the Commission approved the test claim and adopted the original Statement of Decision. The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved

¹ Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

the activities required by POBOR that exceeded the requirements of existing state and federal law.

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.

A technical correction was made to the parameters and guidelines on August 17, 2000.

In 2005, Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim (commonly abbreviated as “POBOR”) to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.

On April 26, 2006, the Commission reviewed its original findings and adopted a Statement of Decision on reconsideration (05-RL-4499-01). The Statement of Decision on reconsideration became final on May 1, 2006.

The Commission found that the *San Diego Unified School Dist.* case supports the Commission’s 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission for counties, cities, school districts, and

special districts identified in Government Code section 3301 that employ peace officers, except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers “who successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)
- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause² does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

The Statement of Decision adopted by the Commission on this reconsideration applies to costs incurred and claimed for the 2006-2007 fiscal year.

On February 6, 2009, the Third District Court of Appeal, in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, 1357, determined that POBOR is not a reimbursable mandate as to school districts and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

On May 8, 2009, the Sacramento County Superior Court issued a judgment and writ in Case No. 07CS00079, pursuant to the Third District Court of Appeal’s decision in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, requiring the Commission to:

- a. Set aside the portion of its reconsideration decision in “Case No. 05-RL-4499-01 Peace Officer Procedural Bill of Rights” (reconsideration decision) that found that the Peace Officer Procedural Bill of Rights program constitutes a reimbursable state-mandated program for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties;
- b. Issue a new decision denying the portion of the reconsideration decision approving reimbursement for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties; and

² Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee’s reputation and ability to find future employment and, thus, a name-clearing hearing is required.

c. Amend the parameters and guidelines consistent with this judgment.

This judgment does not affect cities, counties, or special police protection districts named in Government Code section 53060.7, which wholly supplant the law enforcement functions of the County within their jurisdiction.

Accordingly, on July 31, 2009, the Commission amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, and special police protection districts named in Government Code section 53060.7 that wholly supplant the law enforcement functions of the county within their jurisdiction are eligible claimants.

School districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties are not eligible claimants entitled to reimbursement.

III. PERIOD OF REIMBURSEMENT

The period of reimbursement for the activities and reasonable reimbursement methodology in this parameters and guidelines amendment begins on July 1, 2006.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim for that fiscal year.
2. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable costs for one fiscal year shall be included in each claim. If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, an eligible claimant may file a reimbursement claim based on the reasonable reimbursement methodology described in Section V A. or for actual costs, as described in Section V. B.

For each eligible claimant, the following activities are reimbursable:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities.

2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate. The training must relate to mandate-reimbursable activities.

3. Updating the status report of mandate-reimbursable POBOR activities. “Updating the status report of mandate-reimbursable POBOR-activities” means tracking the procedural status of the mandate-reimbursable activities only. Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.

B. Administrative Appeal

1. The administrative appeal activities listed below apply to permanent peace officer employees as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers.³

The following activities and costs are reimbursable:

- a. Providing the opportunity for, and the conduct of an administrative appeal hearing for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):
 - Transfer of permanent-employees for purposes of punishment;
 - Denial of promotion for permanent-employees for reasons other than merit; and
 - Other actions against permanent employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.
- b. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- c. Legal review and assistance with the conduct of the administrative appeal hearing.
- d. Preparation and service of subpoenas.
- e. Preparation and service of any rulings or orders of the administrative body.
- f. The cost of witness fees.
- g. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

³ *Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the peace officer.
- d. Litigating the final administrative decision.

2. Providing the opportunity for, and the conduct of an administrative appeal hearing for removal of the chief of police under circumstances that do not create a liberty interest (i.e., the charges do not constitute moral turpitude, which harms the employee's reputation and ability to find future employment). (Gov. Code, § 3304, subd. (b).)

The following activities and costs are reimbursable:

- a. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- b. Legal review and assistance with the conduct of the administrative appeal hearing.
- c. Preparation and service of subpoenas.
- d. Preparation and service of any rulings or orders of the administrative body.
- e. The cost of witness fees.
- f. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the chief of police.
- d. Litigating the final administrative decision.

C. Interrogations

The performance of the activities listed in this section are eligible for reimbursement only when a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5, is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)⁴

⁴ Interrogations of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

The following activities are reimbursable:

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Preparation and review of overtime compensation requests are reimbursable.

2. Providing notice to the peace officer before the interrogation. The notice shall inform the peace officer of the rank, name, and command of the officer in charge of the interrogation, the interrogating officers, and all other persons to be present during the interrogation. The notice shall inform the peace officer of the nature of the investigation. (Gov. Code, § 3303, subs. (b) and (c).)

The following activities relating to the notice of interrogation are reimbursable:

- a. Review of agency complaints or other documents to prepare the notice of interrogation.
 - b. Identification of the interrogating officers to include in the notice of interrogation.
 - c. Preparation of the notice.
 - d. Review of notice by counsel.
 - e. Providing notice to the peace officer prior to interrogation.
3. Recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

The cost of media and storage, and the cost of transcription are reimbursable. The investigator's time to record the session and transcription costs of non-sworn peace officers are **not** reimbursable.

4. Providing the peace officer employee with access to the recording prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g)):
 - a. The further proceeding is not a disciplinary action;
 - b. The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty

security officers, police security officers, and school security officers are not reimbursable. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);

- c. The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
- d. The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
- e. The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

The cost of media copying is reimbursable.

- 5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
 - a) When the investigation does not result in disciplinary action; and
 - b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Review of the complaints, notes or recordings for issues of confidentiality by law enforcement, human relations or counsel; and the cost of processing, service and retention of copies are reimbursable.

The following activities are **not** reimbursable:

- 1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
- 2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.

3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition reports and attending executive review or committee hearings related to the investigation.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment concerning a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. (Gov. Code, §§ 3305 and 3306.):⁵

Counties

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
 1. Providing notice of the adverse comment: and
 2. Obtaining the signature of the peace officer on the adverse comment; or
 3. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Police Protection Districts

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;

⁵ The adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, or school security officers. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to respond to the adverse comment within 30 days; and
 3. Obtaining the signature of the peace officer on the adverse comment; or
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

The following adverse comment activities are reimbursable:

1. Review of the circumstances or documentation leading to the adverse comment by supervisor, command staff, human resources staff, or counsel to determine whether the comment constitutes a written reprimand or an adverse comment.
2. Preparation of notice of adverse comment.
3. Review of notice of adverse comment for accuracy.
4. Informing the peace officer about the officer's rights regarding the notice of adverse comment.
5. Review of peace officer's response to adverse comment.
6. Attaching the peace officers' response to the adverse comment and filing the document in the appropriate file.

The following activities are **not** reimbursable:

1. Investigating a complaint.
2. Interviewing a complainant.
3. Preparing a complaint investigation report.

V. CLAIM PREPARATION AND SUBMISSION

Claimants may be reimbursed for the Reimbursable Activities described in Section IV above by claiming costs mandated by the state pursuant to the reasonable reimbursement methodology or by filing an actual cost claim, as described below:

A. Reasonable Reimbursement Methodology

The Commission is adopting a *reasonable reimbursement methodology* to reimburse local agencies for all direct and indirect costs, as authorized by Government Code section 17557, subdivision (b), in lieu of payment of total actual costs incurred for the reimbursable activities specified in Section IV above.

1. Definition

The definition of reasonable reimbursement methodology is in Government Code section 17518.5, as follows:

- (a) *Reasonable reimbursement methodology* means a formula for reimbursing local agency and school districts for costs mandated by the state, as defined in Section 17514.
- (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.
- (d) Whenever possible, a *reasonable reimbursement methodology* shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.
- (e) A reasonable reimbursement methodology may be developed by any of the following:
 - (1) The Department of Finance.
 - (2) The Controller.
 - (3) An affected state agency.
 - (4) A claimant.
 - (5) An interested party.

2. Formula

The reasonable reimbursement methodology shall allow each eligible claimant to be reimbursed at the rate of \$ 37.25 per full-time sworn peace officer employed by the agency for all direct and indirect costs of performing the activities, as described in Section IV, Reimbursable Activities.

The rate per full-time sworn peace officer shall be adjusted each year by the Implicit Price Deflator referenced in Government Code section 17523.

Reimbursement is determined by multiplying the rate per full time sworn peace officer for the appropriate fiscal year by the number of full time sworn peace officers employed by the agency and reported to the Department of Justice.

B. ACTUAL COST CLAIMS

Although the Commission adopted a reasonable reimbursement methodology for this mandated program, any eligible claimant may instead choose to file a reimbursement claim based on actual costs.

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified above. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described above. Additionally, each reimbursement claim must be filed in a timely manner.

1. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

a. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

b. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

c. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the

number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

d. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

e. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element B. 1. a. Salaries and Benefits, for each applicable reimbursable activity.

f. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1.a, Salaries and Benefits, and B.1.b, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.1.c, Contracted Services.

2. Indirect Cost Rates

a. Local Agencies

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (the Office of Management and Budget

(OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- i. The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- ii The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁶ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the application of a reasonable reimbursement methodology

⁶ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

must also be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision (CSM 4499) and the Statement of Decision on Reconsideration (05-RL-4499-01) are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim, and in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355. The administrative record, including the Statement of Decision and the Statement of Decision on Reconsideration, is on file with the Commission.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

RECONSIDERATION OF PRIOR
STATEMENT OF DECISION ON:

Government Code Sections 3300 through 3310

As Added and Amended by Statutes 1976,
Chapter 465; Statutes 1978, Chapters 775, 1173,
1174, and 1178; Statutes 1979, Chapter 405;
Statutes 1980, Chapter 1367; Statutes 1982,
Chapter 994; Statutes 1983, Chapter 964;
Statutes 1989, Chapter 1165; and
Statutes 1990, Chapter 675 (CSM 4499)

Directed by Government Code Section 3313,
Statutes 2005, chapter 72, section 6
(Assem. Bill (AB) No. 138),
Effective July 19, 2005.

Case No.: 05-RL-4499-01

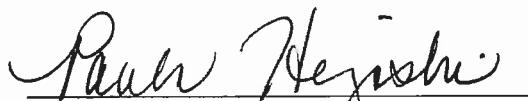
Peace Officer Procedural Bill of Rights

STATEMENT OF DECISION PURSUANT
TO GOVERNMENT CODE SECTION 17500
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7

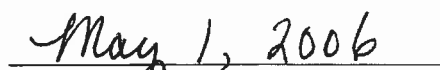
(Adopted on April 26, 2006)

STATEMENT OF DECISION

The attached Statement of Decision of the Commission on State Mandates is hereby
adopted in the above-entitled matter.



PAULA HIGASHI, Executive Director



Date

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

RECONSIDERATION OF PRIOR
STATEMENT OF DECISION ON:

Government Code Sections 3300 through 3310

As Added and Amended by Statutes 1976,
Chapter 465; Statutes 1978, Chapters 775, 1173,
1174, and 1178; Statutes 1979, Chapter 405;
Statutes 1980, Chapter 1367; Statutes 1982,
Chapter 994; Statutes 1983, Chapter 964;
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Directed by Government Code Section 3313,
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Case No.: 05-RL-4499-01

Peace Officer Procedural Bill of Rights

STATEMENT OF DECISION PURSUANT
TO GOVERNMENT CODE SECTION 17500
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7

(Adopted on April 26, 2006)

STATEMENT OF DECISION

The Commission on State Mandates (“Commission”) heard and decided this test claim during a regularly scheduled hearing on April 26, 2006. Pam Stone, Dee Contreras, and Ed Takach appeared for the City of Sacramento. Lt. Dave McGill appeared for the Los Angeles Police Department. Susan Geanacou appeared for the Department of Finance.

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the staff analysis to partially approve the test claim at the hearing by a vote of 5 to 1.

Summary of Findings

Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim (commonly abbreviated as “POBOR”) to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.

In 1999, the Commission approved the test claim and adopted the original Statement of Decision. The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the

United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved the activities required by POBOR that exceeded the requirements of existing state and federal law.

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.

On review of this claim pursuant to Government Code section 3313, the Commission finds that the *San Diego Unified School Dist.* case supports the Commission's 1999 Statement of Decision, which found that the POBOR legislation constitutes a state-mandated program within the meaning of article XIII B, section 6 of the California Constitution for counties, cities, school districts, and special districts identified in Government Code section 3301 that employ peace officers.

The Commission further finds that the *San Diego Unified School Dist.* case supports the Commission's 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B,

section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers “who successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)
- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause¹ does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

BACKGROUND

Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim. Government Code section 3313 states the following:

In the 2005-06 fiscal year, the Commission on State Mandates shall review its statement of decision regarding the Peace Officer Procedural Bill of Rights test claim and make any modifications necessary to this decision to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions. If the Commission on State Mandates revises its statement of decision regarding the Peace Officer Procedural Bill of Rights test claim, the revised decision shall apply to local government Peace Office Procedural Bill of Rights activities occurring after the date the revised decision is adopted.

Commission’s Decision on *Peace Officer Procedural Bill of Rights* (CSM 4499)

The Legislature enacted the Peace Officers Procedural Bill of Rights Act (commonly abbreviated as “POBOR”), by adding Government Code sections 3300 through 3310, in 1976. POBOR provides a series of rights and procedural safeguards to peace officers employed by local agencies and school districts that are subject to investigation or

¹ Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee’s reputation and ability to find future employment and, thus, a name-clearing hearing is required.

discipline. Generally, POBOR prescribes certain protections that must be afforded officers during interrogations that could lead to punitive action against them; gives officers the right to review and respond in writing to adverse comments entered in their personnel files; and gives officers the right to an administrative appeal when any punitive action is taken against them, or they are denied promotion on grounds other than merit.²

Legislative intent for POBOR is expressly provided in Government Code section 3301 as follows:

The Legislature hereby finds and declares that the rights and protections provided to peace officers under this chapter constitute a matter of statewide concern. The Legislature further finds and declares that effective law enforcement depends upon the maintenance of stable employer-employee relations, between public safety employees and their employers. In order to assure that stable relations are continued throughout the state and to further assure that effective services are provided to all people of the state, it is necessary that this chapter be applicable to all public safety officers, as defined in this section, within the State of California.

POBOR applies to all employees classified as “peace officers” under specified provisions of the Penal Code, including those peace officers employed by counties, cities, special districts and school districts.³

In 1995, the City of Sacramento filed a test claim alleging that POBOR, as it existed from 1976 until 1990, constituted a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution.⁴ In 1999, the Commission approved the test claim and adopted a Statement of Decision.⁵ The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or

² See California Supreme Court’s summary of the legislation in *Baggett v. Gates* (1982) 32 Cal.3d 128, 135.

³ Government Code section 3301 states: “For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code.”

⁴ The POBOR Act has been subsequently amended by the Legislature. (See Stats. 1994, ch. 1259; Stats. 1997, ch. 148; Stats. 1998, ch. 263; Stats. 1998, ch. 786; Stats. 1999, ch. 338; Stats. 2000, ch. 209; Stats. 2002, ch. 1156; Stats. 2003, ch. 876; Stats. 2004, ch. 405; and Stats. 2005, ch. 22.) These subsequent amendments are outside the scope of the Commission’s decision in POBOR (CSM 4499), and therefore are *not* analyzed to determine whether they impose reimbursable state-mandated activities within the meaning of article XIII B, section 6.

⁵ Administrative Record, page 859.

higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved the activities required by POBOR that exceeded the requirements of existing state and federal law.

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.⁶

On March 29, 2001, the Commission adopted a statewide cost estimate covering fiscal years 1994-1995 through 2001-2002 in the amount of \$152,506,000.⁷

Audit by the Bureau of State Audits

The Legislative Analyst's Office (LAO), in its Analysis of the 2002-2003 Budget Bill, reviewed a sample of POBOR reimbursement claims and found that the annual state costs associated with the program was likely to be two to three times higher than the amount projected in the statewide cost estimate and significantly higher than what the Legislature initially expected. LAO projected costs in the range of \$50 to \$75 million annually.

⁶ Administrative Record, page 1273.

⁷ Administrative Record, page 1309.

LAO also found a wide variation in the costs claimed by local governments. Thus, LAO recommended that the Legislature refer the POBOR program to the Joint Legislative Audit Committee for review, possible state audit, and possible revisions to the parameters and guidelines.

In March 2003, the Joint Legislative Audit Committee authorized the Bureau of State Audits to conduct an audit of the process used by the Commission to develop statewide cost estimates and to establish parameters and guidelines for the claims related to POBOR.

On October 15, 2003, the Bureau of State Audits issued its audit report, finding that reimbursement claims were significantly higher than anticipated and that some agencies claimed reimbursement for questionable activities.⁸ While the Bureau of State Audits recommended the Commission make changes to the overall mandates process, it did not recommend the Commission make any changes to the parameters and guidelines for the POBOR program. The Commission implemented all of the Bureau's recommendations.

On July 19, 2005, the Legislature enacted Government Code section 3313 (Stats. 2005, ch. 72, § 6 (AB 138)) and directed the Commission to "review" the Statement of Decision in POBOR.

Comments Filed Before the Issuance of the Draft Staff Analysis by the City and County of Los Angeles

On October 19, 2005, Commission staff requested comments from interested parties, affected state agencies, and interested persons on the Legislature's directive to "review" the POBOR program. Comments were received from the City of Los Angeles and the County of Los Angeles. The City and County both contend that the Commission properly found that POBOR constitutes a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution. The County further argues that, under the California Supreme Court decision in *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, reimbursement must be expanded to include all activities required under the test claim statutes including those procedures required by the federal due process clause. The County of Los Angeles also proposes that the Commission adopt a reasonable reimbursement methodology in the parameters and guidelines to reimburse these claims.

Comments Filed on the Draft Staff Analysis

On February 24, 2006, Commission staff issued the draft staff analysis and requested comments on the draft. The Commission received responses from the following parties:

City of Sacramento

The City of Sacramento argues the following:

- Prior law does not require due process protections for employees receiving short-term suspensions, reclassifications, or reprimands. Therefore, the administrative appeal required by the test claim legislation constitutes a new program or higher

⁸ Administrative Record, page 1407 et seq.

level of service when an officer receives a short-term suspension, reclassification, or reprimand.

- Not every termination of a police chief warrants a liberty interest hearing required under prior law. The decision of the Commission should distinguish between those situations where there is a valid right to a liberty interest hearing under principles of due process, from the remaining situations where a police chief is terminated.
- The decision of the Commission should reflect “the onerous requirements imposed when interrogations are handled under POBOR.”
- All activities required when an officer receives an adverse comment are reimbursable.

County of Alameda

The County of Alameda states that interrogation of a sworn officer under POBOR is difficult and requires preparation. The County alleges that ten hours of investigation must be conducted before an interview that might take thirty minutes.

County of Los Angeles

The County of Los Angeles contends that investigation is a reimbursable state-mandated activity. The County also argues that, pursuant to the *San Diego Unified School Dist.* case, all due process activities are reimbursable.

County of Orange

The County of Orange believes the staff analysis “does not fully comprehend or account for the [investigation] requirements of interrogation governed by Government Code section 3303.” The County contends that the requirements of law enforcement agencies to investigate complaints have correspondingly increased under POBOR. When a complaint is received, the County argues that “every department is called upon to conduct very detailed investigations when allegations of serious misconduct occur. These investigations can vary in scope and depth from abuses of authority, the use of deadly force, excessive force where injuries may be significant, serious property damage, and criminal behavior.” The County also contends that the investigation involves the subject officer and other officer witnesses.

Department of Finance

The Department of Finance contends that the *San Diego Unified School Dist.* case does not support the finding that the test claim legislation constitutes a reimbursable state-mandated program for school districts. Finance acknowledges the language in *San Diego Unified School Dist.* declining to extend the *City of Merced* decision to preclude reimbursement whenever any entity makes a discretionary decision that triggers mandated costs. Finance argues, however, that the Supreme Court’s findings are not applicable to school districts since there is no requirement in law for school districts to form a police department. Finance states the following:

. . . there is no requirement in law for these districts to form a police department and safe schools can be maintained without the need to hire

police officers as is evidenced by the many school districts that do not have police departments. The fact that the Legislature has declared it necessary for POBOR to apply to all public safety officers is not the same as requiring their hiring in the first place. School districts could, indeed, control or even avoid the extra cost of the POBOR legislation by not forming a police department at all, which is materially different from fire protection services that must be provided by fire protection districts. POBOR activities that might be claimed by school districts are, instead, analogous to non-reimbursable activities in the *Department of Finance v. Commission on State Mandates [Kern High School Dist.]* case that flowed from an underlying exercise of discretion and those in past Commission decisions that denied reimbursement to school districts for other peace officer activities.

Discussion

The courts have found that article XIII B, section 6 of the California Constitution⁹ recognizes the state constitutional restrictions on the powers of local government to tax and spend.¹⁰ “Its purpose is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ‘ill equipped’ to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose.”¹¹ A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school district to engage in an activity or task.¹² In addition, the required activity or task must be new, constituting a “new program,” or it must create a “higher level of service” over the previously required level of service.¹³

⁹ Article XIII B, section 6, subdivision (a), (as amended by Proposition 1A in November 2004) provides: “(a) Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service, except that the Legislature may, but need not, provide a subvention of funds for the following mandates: (1) Legislative mandates requested by the local agency affected. (2) Legislation defining a new crime or changing an existing definition of a crime. (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.”

¹⁰ *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 735.

¹¹ *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

¹² *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

¹³ *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 878 (*San Diego Unified School Dist.*); *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835-836 (*Lucia Mar*).

The courts have defined a “program” subject to article XIII B, section 6, of the California Constitution, as one that carries out the governmental function of providing public services, or a law that imposes unique requirements on local agencies or school districts to implement a state policy, but does not apply generally to all residents and entities in the state.¹⁴ To determine if the program is new or imposes a higher level of service, the test claim legislation must be compared with the legal requirements in effect immediately before the enactment of the test claim legislation.¹⁵ A “higher level of service” occurs when the new “requirements were intended to provide an enhanced service to the public.”¹⁶

Finally, the newly required activity or increased level of service must impose costs mandated by the state.¹⁷

The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.¹⁸ In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”¹⁹

I. Commission Jurisdiction and Period of Reimbursement for Decision on Reconsideration

It is a well-settled issue of law that administrative agencies, such as the Commission, are entities of limited jurisdiction. Administrative agencies have only the powers that have been conferred on them, expressly or by implication, by statute or constitution. The Commission’s jurisdiction in this case is based solely on Government Code section 3313. Absent Government Code section 3313, the Commission would have no jurisdiction to review and reconsider its decision on POBOR since the decision was adopted and issued well over 30 days ago.²⁰

¹⁴ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 874, (reaffirming the test set out in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56; *Lucia Mar*, *supra*, 44 Cal.3d 830, 835.)

¹⁵ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878; *Lucia Mar*, *supra*, 44 Cal.3d 830, 835.

¹⁶ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878.

¹⁷ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284 (*County of Sonoma*); Government Code sections 17514 and 17556.

¹⁸ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹⁹ *County of Sonoma*, *supra*, 84 Cal.App.4th 1265, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

²⁰ Government Code section 17559.

Thus, the Commission must act within the jurisdiction granted by Government Code section 3313, and may not substitute its judgment regarding the scope of its jurisdiction on reconsideration for that of the Legislature.²¹ Since an action by the Commission is void if its action is in excess of the powers conferred by statute, the Commission must narrowly construe the provisions of Government Code section 3313.

Government Code section 3313 provides:

In the 2005-06 fiscal year, the Commission on State Mandates shall review its statement of decision regarding the Peace Officer Procedural Bill of Rights test claim and make any modifications necessary to this decision *to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in San Diego Unified School Dist. v. Commission on State Mandates (2004) 33 Cal.4th 859 and other applicable court decisions.* If the Commission on State Mandates revises its statement of decision regarding the Peace Officer Procedural Bill of Rights test claim, the revised decision shall apply to local government Peace Office Procedural Bill of Rights activities occurring after the date the revised decision is adopted. (Emphasis added.)

The Commission’s jurisdiction on review is limited by Government Code section 3313, to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. ... and other applicable court decisions.*”

In addition, Government Code section 3313 states that “the revised decision shall apply to local government Peace Officer Procedural Bill of Rights activities *occurring after the date the revised decision is adopted.*” Thus, the Commission finds that the decision adopted by the Commission on this reconsideration or “review” of POBOR applies to costs incurred and claimed for the 2006-2007 fiscal year.

II. Is the test claim legislation subject to article XIII B, section 6 of the California Constitution?

In 1999, the Commission found that the test claim legislation mandates law enforcement agencies to take specified procedural steps when investigating or disciplining a peace officer employee.²² The Commission found that Government Code section 3304 mandates, under specified circumstances, that “no punitive action [‘any action that may lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment’], nor denial of promotion on grounds other than merit, shall be undertaken by any public agency without providing the public safety officer with an opportunity for administrative appeal.”

The Commission also found that the following activities are mandated by Government Code section 3303 when the employer wants to interrogate an officer:

²¹ *Cal. State Restaurant Assn. v. Whitlow* (1976) 58 Cal.App.3d 340, 346-347.

²² Original Statement of Decision (AR, p. 862).

- When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)
- Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c).)
- Providing the peace officer employee with access to a tape recording of his or her interrogation prior to any further interrogation at a subsequent time, as specified. (Gov. Code, § 3303, subd. (g).)
- Under specified circumstances, producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons when requested by the officer. (Gov. Code, § 3303, subd. (g).)

Finally, Government Code sections 3305 and 3306 provide that no peace officer shall have any adverse comment entered into the officer's personnel file without having first read and signed the adverse comment. If the peace officer refuses to sign the adverse comment, that fact shall be noted on the document and signed or initialed by the peace officer. In addition, the peace officer shall have 30 days to file a written response to any adverse comment entered into the personnel file. The Commission found that Government Code sections 3305 and 3306 impose the following requirements on employers before an adverse comment is placed in an officer's personnel file:

- To provide notice of the adverse comment to the officer.
- To provide an opportunity to review and sign the adverse comment.
- To provide an opportunity to respond to the adverse comment within 30 days.
- To note on the document that the peace officer refused to sign the adverse comment and to obtain the peace officer's signature or initials under such circumstances.

POBOR, by the terms set forth in Government Code section 3301, expressly applies to counties, cities, school districts, and special districts and the Commission approved the test claim for these local entities. Government Code section 3301 states the following: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5 of the Penal Code." The legislation, however, does not apply to reserve or recruit officers,²³ coroners, or railroad police officers commissioned by the Governor.

Government Code section 3313 requires the Commission to review these findings to clarify whether the subject legislation imposes a mandate consistent with the California Supreme Court Decision in *San Diego Unified School Dist.* and other applicable court decisions.

²³ *Burden v. Snowden* (1992) 2 Cal.4th 556, 569.

Generally, in order for test claim legislation to impose a reimbursable state-mandated program, the statutory language must mandate an activity or task on local governmental entities. If the statutory language does not impose a mandate, then article XIII B, section 6 of the California Constitution is not triggered and reimbursement is not required.

In the present case, although the procedural rights and protections afforded a peace officer under POBOR are expressly required by statute, the required activities are not triggered until the employing agency makes certain local decisions. For example, in the case of a city or county, agencies that are required by the Constitution to employ peace officers,²⁴ the POBOR activities are not triggered until the city or county decides to interrogate the officer, take punitive action against the officer, or place an adverse comment in the officer's personnel file. These initial decisions are not expressly mandated by state law, but are governed by local policy, ordinance, city charter, or memorandum of understanding.²⁵

In the case of a school district or special district, the POBOR requirements are not triggered until the school district or special district (1) decides to exercise the statutory authority to employ peace officers, and (2) decides to interrogate the officer, take punitive action against the officer, or place an adverse comment in the officer's personnel file.

After the Commission issued its decision in this case, two California Supreme Court decisions were decided that address the "mandate" issue; *Kern High School Dist.* and *San Diego Unified School Dist.*²⁶ Thus, based on the court's ruling in these cases, the issue is whether the test claim legislation constitutes a state-mandated program within the meaning of article XIII B, section 6 in light of the local decisions that trigger the POBOR requirements.

As described below, the Legislature expressly declared its intent that the POBOR legislation is a matter of statewide concern and was designed to assure that effective police protection services are provided to all people of the state. The California Supreme Court found that POBOR protects the health, safety, and welfare of the citizens. Thus,

²⁴ Article XI of the California Constitution provides for the formation of cities and counties. Section 1, Counties, states that the Legislature shall provide for an elected county sheriff. Section 5, City charter provision, specifies that city charters are to provide for the "government of the city police force."

²⁵ See *Baggett v. Gates* (1982) 32 Cal.3d 128, 137-140, where the California Supreme Court determined that POBOR *does not* (1) interfere with the setting of peace officers' compensation, (2) regulate qualifications for employment, (3) regulate the manner, method, times, or terms for which a peace officer shall be elected or appointed, nor does it (4) affect the tenure of office or purpose to regulate or specify the causes for which a peace officer can be removed. These are local decisions. But the court found that POBOR impinges on the city's implied power to determine the *manner* in which an employee can be disciplined.

²⁶ *Kern High School Dist.*, *supra*, 30 Cal.4th 727; *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859.

based on the facts of this case, the Commission finds that the Supreme Court's decision in *San Diego Unified School Dist.* supports the Commission's original finding that the test claim legislation constitutes a state-mandated program for cities, counties, school districts, and special districts as described below.

A. POBOR constitutes a state-mandated program even though a local decision is first made to interrogate the officer, take punitive action against the officer, or place an adverse comment in the officer's personnel file.

The procedural rights and protections afforded a peace officer under POBOR are required by statute. The rights are not triggered, however, until the employing agency decides to interrogate an officer, take punitive action against the officer, or place an adverse comment in an officer's personnel file. These initial decisions are not mandated by the state, but are governed by local policy, ordinance, city charter, or a memorandum of understanding.

Nevertheless, based on findings made by the California Supreme Court regarding the POBOR legislation and in *San Diego Unified School Dist.*, the Commission finds that the test claim legislation constitutes a state-mandated program within the meaning of article XIII B, section 6 of the California Constitution.

After the Commission issued its Statement of Decision in this case, the California Supreme Court decided the *Kern High School Dist.* case and considered the meaning of the term "state mandate" as it appears in article XIII B, section 6 of the California Constitution.²⁷ In *Kern High School Dist.*, school districts requested reimbursement for notice and agenda costs for meetings of their school site councils and advisory bodies. These bodies were established as a condition of various education-related programs that were funded by the state and federal government.

When analyzing the term "state mandate," the court reviewed the ballot materials for article XIII B, which provided that "a state mandate comprises something that a local government entity is required or forced to do."²⁸ The ballot summary by the Legislative Analyst further defined "state mandates" as "requirements imposed on local governments by legislation or executive orders."²⁹

The court also reviewed and affirmed the holding of *City of Merced v. State of California* (1984) 153 Cal.App.3d 777, determining that, when analyzing state-mandate claims, the Commission must look at the underlying program to determine if the claimant's participation in the underlying program is voluntary or legally compelled.³⁰ The court stated the following:

In *City of Merced*, the city was under no legal compulsion to resort to eminent domain-but when it elected to employ that means of acquiring property, its obligation to compensate for lost business goodwill was not a

²⁷ *Kern High School Dist.*, *supra*, 30 Cal.4th 727.

²⁸ *Id.* at page 737.

²⁹ *Ibid.*

³⁰ *Id.* at page 743.

reimbursable state mandate, because the city was not required to employ eminent domain in the first place. Here as well, if a school district elects to participate in or continue participation in any underlying *voluntary* education-related funded program, the district’s obligation to comply with the notice and agenda requirements related to that program does not constitute a reimbursable state mandate. (Emphasis in original.)³¹

Thus, the Supreme Court held as follows:

[W]e reject claimants’ assertion that they have been legally compelled to incur notice and agenda costs, and hence are entitled to reimbursement from the state, based merely upon the circumstance that notice and agenda provisions are mandatory elements of education-related programs in which claimants have participated, *without regard to whether claimant’s participation in the underlying program is voluntary or compelled.* [Emphasis added.]³²

Based on the plain language of the statutes creating the underlying education programs in *Kern High School Dist.*, the court determined that school districts were not legally compelled to participate in eight of the nine underlying programs.³³

The school districts in *Kern High School Dist.*, however, urged the court to define “state mandate” broadly to include situations where participation in the program is coerced as a result of severe penalties that would be imposed for noncompliance. The court previously applied such a broad construction to the definition of a federal mandate in the case of *City of Sacramento v. State* (1990) 50 Cal.3d 51, 74, where the state’s failure to comply with federal legislation that extended mandatory coverage under the state’s unemployment insurance law would result in California businesses facing “a new and serious penalty – full, double unemployment taxation by both state and federal governments.”³⁴ Although the court in *Kern High School Dist.* declined to apply the reasoning in *City of Sacramento* that a state mandate may be found in the absence of strict legal compulsion on the facts before it in *Kern*, after reflecting on the purpose of article XIII B, section 6 – to preclude the state from shifting financial responsibilities onto local agencies that have limited tax revenue– the court stated:

In light of that purpose, we do not foreclose the possibility that a reimbursable state mandate under article XIII B, section 6, properly might be found in some circumstances in which a local entity is not legally compelled to participate in a program that requires it to expend additional funds.³⁵

³¹ *Ibid.*

³² *Id.* at page 731.

³³ *Id.* at pages 744-745.

³⁴ *City of Sacramento, supra*, 50 Cal.3d 51, 74.

³⁵ *Kern High School Dist., supra*, 30 Cal.4th 727, 752.

Thus, the court in *Kern* recognized that there could be a case, based on its facts, where reimbursement would be required under article XIII B, section 6 in circumstances where the local entity was not legally compelled to participate in a program.

One year later, the Supreme Court revisited the “mandate” issue in *San Diego Unified School Dist.*, a case that addressed a challenge to a Commission decision involving a school district’s expulsion of a student. The school district acknowledged that under specified circumstances, the statutory scheme at issue in the case gave school districts discretion to expel a student. The district nevertheless argued that it was mandated to incur the costs associated with the due process hearing required by the test claim legislation when a student is expelled. The district argued that “although any particular expulsion recommendation may be discretionary, as a practical matter it is inevitable that some school expulsions will occur in the administration of any public school program” and, thus, the ruling in *City of Merced* should not apply.³⁶

In *San Diego Unified School Dist.*, the Supreme Court did not overrule the *Kern* or *City of Merced* cases, but stated that “[u]pon reflection, we agree with the District and amici curiae that there is reason to question an extension of the holding of *City of Merced* so as to preclude reimbursement under article XIII B, section 6 of the state Constitution and Government Code section 17514, whenever an entity makes an initial discretionary decision that in turn triggers mandated costs.”³⁷ The court explained as follows:

Indeed, it would appear that under a strict application of the language of *City of Merced*, public entities would be denied reimbursement for state-mandated costs in apparent contravention of the intent underlying article XIII B, section 6 of the state Constitution and Government Code section 17514 and contrary to past decisions in which it has been established that reimbursement was in fact proper. For example, in *Carmel Valley* [citation omitted] an executive order requiring that county firefighters be provided with protective clothing and safety equipment was found to create a reimbursable state mandate for the added costs of such clothing and equipment. [Citation omitted.] the court in *Carmel Valley* apparently did not contemplate that reimbursement would be foreclosed in that setting merely because a local agency possessed discretion concerning how many firefighters it would employ – and hence, in that sense, could control or perhaps even avoid the extra costs to which it would be subjected. Yet, under a strict application of the rule gleaned from *City of Merced* [citation omitted], such costs would not be reimbursable for the simple reason that the local agency’s decision to employ firefighters involves an exercise of discretion concerning, for example, how many firefighters are needed to be employed, etc. We find it doubtful that the voters who enacted article XIII B, section 6, or the Legislature that adopted Government Code section 17514, intended that result, and hence

³⁶ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 887.

³⁷ *Id.* at page 887.

we are reluctant to endorse, in this case, an application of the rule of *City of Merced* that might lead to such result.³⁸

Ultimately, however, the court did not resolve the issue regarding the application of the *City of Merced* case to the discretionary expulsions, and resolved the case on alternative grounds.³⁹

In the present case, the purpose of POBOR, as stated in Government Code section 3301, is to assure that stable employment relations are continued throughout the state and to further assure that effective law enforcement services are provided to all people of the state. The Legislature declared POBOR a matter of statewide concern.

In 1982, the California Supreme Court addressed the POBOR legislation in *Baggett v. Gates*.⁴⁰ In *Baggett*, the City of Los Angeles received information that certain peace officer employees were engaging in misconduct during work hours. The city interrogated the officers and reassigned them to lower paying positions (a punitive action under POBOR). The employees requested an administrative appeal pursuant to the POBOR legislation and the city denied the request, arguing that charter cities cannot be constitutionally bound by POBOR. The court acknowledged that the home rule provision of the Constitution gives charter cities the power to make and enforce all ordinances and regulations, subject only to the restrictions and limitations provided in the city charter. Nevertheless, the court found that the City of Los Angeles was required by the POBOR legislation to provide the opportunity for an administrative appeal to the officers.⁴¹ In reaching its conclusion, the court relied, in part, on the express language of legislative intent in Government Code section 3301 that the POBOR legislation is a “matter of statewide concern.”⁴²

The court in *Baggett* also concluded that the consequences of a breakdown in employment relations between peace officers and their employers would create a clear and present threat to the health, safety, and welfare of the citizens of the city, which would extend far beyond local boundaries.

Finally, it can hardly be disputed that the maintenance of stable employment relations between police officers and their employers is a matter of statewide concern. The consequences of a breakdown in such relations are not confined to a city’s borders. These employees provide an essential service. Its absence would create a clear and present threat not only to the health, safety, and welfare of the citizens of the city, but also to the hundreds, if not thousands, of nonresidents who daily visit there. Its effect would also be felt by the many nonresident owners of property and businesses located within the city’s borders. Our society is no longer a

³⁸ *Id.* at pages 887-888.

³⁹ *Id.* at page 888.

⁴⁰ *Baggett v. Gates* (1982) 32 Cal.3d 128.

⁴¹ *Id.* at page 141.

⁴² *Id.* at page 136.

collection of insular local communities. Communities today are highly interdependent. The inevitable result is that labor unrest and strikes produce consequences which extend far beyond local boundaries.⁴³

Thus, the court found that “the total effect of the POBOR legislation is not to deprive local governments of the right to manage and control their police departments but to secure basic rights and protections to a segment of public employees who were thought unable to secure them for themselves.”⁴⁴

In 1990, the Supreme Court revisited the POBOR legislation in *Pasadena Police Officers Assn. v. City of Pasadena (Pasadena)*.⁴⁵ The *Pasadena* case addressed the POBOR requirement in Government Code section 3303 to require the employer to provide an officer subject to an interrogation with any reports or complaints made by investigators. In the language quoted below, the court described the POBOR legislation and recognized that the public has a high expectation that peace officers are to be held above suspicion of violation of the laws they are sworn to enforce. Thus, in order to maintain the public’s confidence, “a law enforcement agency *must* promptly, thoroughly, and fairly investigate allegations of officer misconduct ... [and] institute disciplinary proceedings.” (Emphasis added.)

Courts have long recognized that, while the off-duty conduct of employees is generally of no legal consequence to their employers, the public expects peace officers to be “above suspicion of violation of the very laws they are sworn ... to enforce.” [Citations omitted.] Historically, peace officers have been held to a higher standard than other public employees, in part because they alone are the “guardians of peace and security of the community, and the efficiency of our whole system, designed for the purpose of maintaining law and order, depends upon the extent to which such officers perform their duties and are faithful to the trust reposed in them.” [Citation omitted.] To maintain the public’s confidence in its police force, a law enforcement agency must promptly, thoroughly, and fairly investigate allegations of officer misconduct; if warranted, it must institute disciplinary proceedings.⁴⁶

Under a strict application of the *City of Merced* case, the requirements of the POBOR legislation would not constitute a state-mandated program within the meaning of article XIII B, section 6 “for the simple reason” that the local entity’s ability to decide who to discipline and when “could control or perhaps even avoid the extra costs” of the POBOR legislation.⁴⁷ But a local entity does not decide who to investigate or discipline based on the costs incurred to the entity. The decision is made, as indicated by the Supreme Court, to maintain the public’s confidence in its police force and to protect the health, safety,

⁴³ *Id.* at page 139-140.

⁴⁴ *Id.* at page 140.

⁴⁵ *Pasadena Police Officers Assn. v. City of Pasadena* (1990) 51 Cal.3d 564.

⁴⁶ *Id.* at page 571-572.

⁴⁷ *San Diego Unified School Dist., supra*, 33 Cal.4th 859, 887-888.

and welfare of its citizens. Thus, as indicated by the Supreme Court in *San Diego Unified School Dist.*, a finding that the POBOR legislation does not constitute a mandated program would conflict with past decisions like *Carmel Valley*, where the court found a mandated program for providing protective clothing and safety equipment to firefighters and made it clear that “[p]olice and fire protection are two of the most essential and basic functions of local government.”⁴⁸ Moreover, the POBOR legislation implements a state policy to maintain stable employment relations between police officers and their employers to “assure that effective services are provided to all people of the state.” POBOR, therefore, carries out the governmental function of providing a service to the public, and imposes unique requirements on local agencies to implement the state policy.⁴⁹ Thus, a finding that the test claim legislation does not impose a state-mandated program contravenes the purpose of article XIII B, section 6 “to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ‘ill-equipped’ to assume increased financial responsibilities” due to the tax and spend provisions of articles XIII A and XIII B.⁵⁰

Accordingly, even though local decisions are first made to interrogate an officer, take punitive action against the officer, or to place an adverse comment in an officer’s personnel file, the Commission finds, based on *San Diego Unified School Dist.* and the facts presented in this case, that POBOR constitutes a state-mandated program within the meaning of article XIII B, section 6 of the California Constitution.

B. POBOR constitutes a state-mandated program for school districts and for special districts identified in Government Code section 3301 that employ peace officers.

Government Code section 3301, the statute that identifies the peace officers afforded the rights and protections granted in the POBOR legislation, expressly includes peace officers employed by school districts and community college districts pursuant to Penal Code section 830.32. Penal Code section 830.32 provides that members of a school district and community college district police department appointed pursuant to Education Code sections 39670 and 72330 are peace officers if the primary duty of the officer is the enforcement of law as prescribed by Education Code sections 39670 (renumbered section 38000) and 72330, and the officers have completed an approved course of training prescribed by the Commission on Peace Officer Standards and Training (POST) before exercising the powers of a peace officer.

POBOR also applies to special districts authorized by statute to maintain a police department, including police protection districts, harbor or port police, transit police, peace officers employed by the San Francisco Bay Area Rapid Transit District (BART),

⁴⁸ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 887-888; *Carmel Valley Fire Protection Dist. v. State* (1987) 190 Cal.App.3d 521, 537.

⁴⁹ *San Diego Unified School*, *supra*, 33 Cal.4th at page 874.

⁵⁰ *Id.* at page 888, fn. 23.

peace officers employed by airport districts, peace officers employed by a housing authority, and peace officers employed by fire protection districts.⁵¹

While counties and cities are mandated by the California Constitution to employ peace officers,⁵² school districts and special districts are not expressly required by the state to employ peace officers. School districts and special districts have statutory authority to employ peace officers.

Following the Supreme Court's decision in *Kern High School Dist.*, the Commission denied school district test claims addressing peace officer employees on the ground that school districts are not mandated by state law to have a police department and employ peace officers. In these decisions, the Commission acknowledged the provision in the Constitution (Cal. Const., art. 1, § 28, subd. (c)) that requires K-12 school districts to maintain safe schools. The Commission found, however, that there is no constitutional or statutory requirement to maintain safe schools through school security or a school district police department. Moreover, school districts have governmental immunity under Government Code section 845 and cannot be liable for civil damages for "failure to establish a police department or otherwise to provide police protection service or, if police protection service is provided, for failure to provide sufficient police protection service."⁵³ Comments on Government Code section 845 by the Law Revision Commission state that the immunity was enacted by the Legislature to prevent judges and juries from removing the ultimate decision-making authority regarding police protection from those (local governments) that are politically responsible for making the decision.⁵⁴

⁵¹ Government Code section 3301; Penal Code section 830.1, subdivision (a) ["police officer of a district (including police officers of the San Diego Unified Port District Harbor Police) authorized by statute to maintain a police department"]; Penal Code section 830.31, subdivision (d) ["A housing authority patrol officer employed by the housing authority of a ... district ..."]; Penal Code section 830.33 [(a) A member of the San Francisco Bay Area Rapid Transit District Police Department appointed pursuant to Section 28767.5 of the Public Utilities Code ... (b) Harbor or port police regularly employed and paid ... by a ... district ... (c) Transit police officers or peace officers of a ... district ... (d) Any person regularly employed as an airport law enforcement officer by a ... district ...]; and Penal Code section 830.37 [(a) Members of an arson-investigating unit ... of a fire department or fire protection agency of a ... district ... if the primary duty of these peace officers is the detection and apprehension of persons who have violated any fire law or committed insurance fraud ... (b) Members ... regularly paid and employed in that capacity, of a fire department or fire protection agency of a ... district ... if the primary duty of these peace officers ... is the enforcement of law relating to fire prevention or fire suppression.]

⁵² See ante, footnote 21.

⁵³ See *Leger v. Stockton Unified School Dist.* (1988) 202 Cal.App.3d 1448.

⁵⁴ 4 California Law Revision Commission Reports 801 (1963).

Immunity under Government Code section 845 also applies to community college districts and special districts.⁵⁵

Thus, based on the Supreme Court's holding in *Kern High School Dist.*, past decisions of the Commission have determined that local entities, such as school districts, are not entitled to reimbursement for activities required by the state when the activities are triggered by the discretionary local decision to employ peace officers.

This case presents different facts, however. Here, unlike the other cases, the Legislature expressly stated in Government Code section 3301 that POBOR is a matter of statewide concern and found that it was necessary to apply the legislation to all public safety officers, as defined. Government Code section 3301 states the following:

The Legislature hereby finds and declares that the rights and protections provided to peace officers under this chapter constitute a matter of statewide concern. The Legislature further finds and declares that effective law enforcement depends upon the maintenance of stable employer-employee relations, between public safety employees and their employers. In order to assure that stable relations are continued throughout the state and to assure that effective services are provided to all people of the state, it is necessary that this chapter be applicable to all public safety officers, as defined in this section, wherever situated within the State of California.

Legislative declarations of policy are entitled to great weight by the courts "and it is not the duty or prerogative of the courts to interfere with such legislative finding unless it clearly appears to be erroneous and without reasonable foundation."⁵⁶

Furthermore, in *San Diego Unified School Dist.*, the Supreme Court acknowledged the school district's argument that the due process hearing procedures were mandated when the district exercised its discretion and expelled a student, despite the *City of Merced* and *Kern* cases. The court stated the following:

Indeed, the Court of Appeal below suggested that the present case is distinguishable from *City of Merced* [citation omitted], in light of article I, section 28, subdivision (c), of the state Constitution. That constitutional subdivision, part of Proposition 8 (known as the Victim's Bill of Rights initiative, adopted by the voters at the Primary Election in June 1982), states: "All students and staff of public primary, elementary, junior high and senior high schools have the inalienable right to attend campuses which are safe, secure, and peaceful." The Court of Appeal below concluded: "In light of a school district's constitutional obligation to provide a safe educational environment ..., the incurring [due process] hearing costs ... cannot properly be viewed as a nonreimbursable 'downstream' consequence of a decision to seek to expel a student under

⁵⁵ *Peterson v. San Francisco Community College Dist.* (1984) 36 Cal.3d 799; *Hernandez v. Southern California Rapid Transit Dist.* (1983) 142 Cal.App.3d 1063.

⁵⁶ *Paul v. Eggman* (1966) 244 Cal.App.2d 461, 471-472.

Education Code section 48915's discretionary provision for damaging or stealing school or private property, receiving stolen property, engaging in sexual harassment or hate violence, or committing other specified acts of misconduct ... that warrant such expulsion."⁵⁷

In response, the Supreme Court stated that "[u]pon reflection, we agree with the District and amici curiae that there is reason to question an extension of the holding of *City of Merced* so as to preclude reimbursement under article XIII B, section 6 of the state Constitution and Government Code section 17514, whenever an entity makes an initial discretionary decision that in turn triggers mandated costs."⁵⁸ The court explained as follows:

Indeed, it would appear that under a strict application of the language of *City of Merced*, public entities would be denied reimbursement for state-mandated costs in apparent contravention of the intent underlying article XIII B, section 6 of the state Constitution and Government Code section 17514 and contrary to past decisions in which it has been established that reimbursement was in fact proper. For example, in *Carmel Valley* [citation omitted] an executive order requiring that county firefighters be provided with protective clothing and safety equipment was found to create a reimbursable state mandate for the added costs of such clothing and equipment. [Citation omitted.] The court in *Carmel Valley* apparently did not contemplate that reimbursement would be foreclosed in that setting merely because a local agency possessed discretion concerning how many firefighters it would employ – and hence, in that sense, could control or perhaps even avoid the extra costs to which it would be subjected. Yet, under a strict application of the rule gleaned from *City of Merced* [citation omitted], such costs would not be reimbursable for the simple reason that the local agency's decision to employ firefighters involves an exercise of discretion concerning, for example, how many firefighters are needed to be employed, etc. We find it doubtful that the voters who enacted article XIII B, section 6, or the Legislature that adopted Government Code section 17514, intended that result, and hence we are reluctant to endorse, in this case, an application of the rule of *City of Merced* that might lead to such result.⁵⁹

The Department of Finance contends that the *San Diego Unified School Dist.* case does not support the finding that the test claim legislation constitutes a reimbursable state-mandated program for school districts. Finance acknowledges the language in *San Diego Unified School Dist.* declining to extend the *City of Merced* decision to preclude reimbursement whenever any entity makes a discretionary decision that triggers mandated costs. Finance argues, however, that the Supreme Court's findings are not

⁵⁷ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th at page 887, footnote 22.

⁵⁸ *Id.* at page 887.

⁵⁹ *Id.* at pages 887-888.

applicable to school districts since there is no requirement in law for school districts to form a police department. Finance states the following:

In the *Carmel Valley Fire Protection District* case ((1987) 190 Cal.App.3d 521), unlike the situation here, the fire districts did not have the option to form a fire department and hire firefighters. In fact, the *San Diego Unified School Dist.* case cited *Carmel Valley* to make it clear that “[p]olice and fire protection are two of the most essential and basic functions of local government.” (*San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 887-888, *Carmel Valley Fire Protection Dist.*, *supra*, 190 Cal.App.3d 521, 537). Such is not the case for school districts and community college districts.

As stated above, there is no requirement in law for these districts to form a police department and safe schools can be maintained without the need to hire police officers as is evidenced by the many school districts that do not have police departments. The fact that the Legislature has declared it necessary for POBOR to apply to all public safety officers is not the same as requiring their hiring in the first place. School districts could, indeed, control or even avoid the extra cost of the POBOR legislation by not forming a police department at all, which is materially different from fire protection services that must be provided by fire protection districts. POBOR activities that might be claimed by school districts are, instead, analogous to non-reimbursable activities in the *Department of Finance v. Commission on State Mandates [Kern High School Dist.]* case that flowed from an underlying exercise of discretion and those in past Commission decisions that denied reimbursement to school districts for other peace officer activities.

Finance, in response to the draft staff analysis, makes no comments with respect to special districts that also have the authority, but are not required, to employ peace officers.⁶⁰ At the hearing, however, Finance argued that its comments apply equally to special districts.

The Commission disagrees with the Department of Finance. The fire protection districts in *Carmel Valley* were not mandated by the state to be formed, as asserted by Finance. Fire protection districts are established either by petition of the voters or by a resolution adopted by the legislative body of a county or city within the territory of the proposed district. Once a petition has been certified or a resolution adopted, the local agency

⁶⁰ See, for example, Public Utilities Code section 28767.5, which authorizes BART to employ peace officers:

The district may employ a suitable security force. The employees of the district that are designated by the general manager as security officers shall have the authority and powers conferred by Section 830.9 of the Penal Code upon peace officers. The district shall adhere to the standards for recruitment and training of peace officers established by the Commission on Peace Officer Standards and Training ...

formation commission must approve the formation of the district “with or without amendment, wholly, partially, or conditionally.” A local election is then held and the district is created if a majority of the votes are cast in favor of forming the district.⁶¹ Furthermore, the implication that the phrase “local government” in the *Carmel Valley* case excludes school districts is wrong. “Local government” is specifically defined in article XIII B, section 8 of the Constitution to include school districts and special districts. The definitions in article XIII B, section 8 apply to the mandate reimbursement provisions of section 6. Article XIII B, section 8 states in relevant part the following:

As used in this article and except as otherwise expressly provided herein:

(d) “Local government” means any city, county, city and county, school district, special district, authority, or other political subdivision of or within the state.

Therefore, the arguments raised by the Department of Finance do not resolve the issue. The Supreme Court in *San Diego Unified School Dist.* did not resolve the issue either. Rather, the court stated the following:

In any event, we have determined that we need not address in this case the problems posed by such an application of the rule articulated in *City of Merced*, because this aspect of the present case can be resolved on an alternative basis.⁶²

Thus, the Commission has the difficult task of resolving the issue for purposes of this claim. For the reasons below, the Commission finds that the POBOR legislation constitutes a state-mandated program for school districts and the special districts identified in Government Code section 3301 that employ peace officers.

Under a strict application of the *City of Merced* case, the requirements of the POBOR legislation would not constitute a state-mandated program within the meaning of article XIII B, section 6 for school districts and the special districts that employ peace officers “for the simple reason” that the ability of the school district or special district to decide whether to employ peace officers “could control or perhaps even avoid the extra costs” of the POBOR legislation.⁶³ But here, the Legislature has declared that, as a matter of statewide concern, it is necessary for POBOR to apply to all public safety officers, as defined in the legislation. As previously indicated, the California Supreme Court concluded that the peace officers identified in Government Code section 3301 of the POBOR legislation provide an “essential service” to the public and that the consequences of a breakdown in employment relations between peace officers and their employers would create a clear and present threat to the health, safety, and welfare of the citizens of the state.⁶⁴

⁶¹ Health and Safety Code sections 13815 et seq.

⁶² *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 888.

⁶³ *Ibid.*

⁶⁴ *Baggett*, *supra*, 32 Cal.3d 128, 139-140.

In addition, in 2001, the Supreme Court determined that school districts, apart from education, have an “obligation to protect pupils from other children, and also to protect teachers themselves from violence by the few students whose conduct in recent years has prompted national concern.” The court further held that California fulfills its obligations under the safe schools provision of the Constitution (Cal. Const., art. I, § 28, subd. (c)) by permitting local school districts to establish a police or security department to enforce rules governing student conduct and discipline.⁶⁵ The arguments by the school districts regarding the safe schools provision of the Constitution caused the Supreme Court in *San Diego Unified School Dist.* to question the application of the *City of Merced* case.⁶⁶

The Legislature has also recognized the essential services provided by special district peace officers in Government Code section 53060.7. The special districts identified in that statute (Bear Valley Community Services District, Broadmoor Police Protection District, Kensington Police Protection and Community Services District, Lake Shastina Community Services District, and Stallion Springs Community Services District) “wholly supplant the law enforcement functions of the county within the jurisdiction of that district.”

Thus, as indicated by the Supreme Court in *San Diego Unified School Dist.*, a finding that the POBOR legislation does not constitute a state-mandated program for school districts and special districts identified in Government Code section 3301 would conflict with past decisions like *Carmel Valley*, where the court found a mandated program for providing protective clothing and safety equipment to firefighters and made it clear that “[p]olice and fire protection are two of the most essential and basic functions of local government.”⁶⁷ The constitutional definition of “local government” for purposes of article XIII B, section 6 includes school districts and special districts. (Cal. Const., art. XIII B, § 8.)

Accordingly, the Commission finds that POBOR constitutes a state-mandated program for school districts that employ peace officers. The Commission further finds that POBOR constitutes a state-mandated program for the special districts identified in Government Code section 3301. These districts include police protection districts, harbor or port police, transit police, peace officers employed by airport districts, peace officers employed by a housing authority, and peace officers employed by fire protection districts.

III. Does the test claim legislation constitute a new program or higher level of service and impose costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514?

Government Code section 3313 requires the Commission to review its previous findings to clarify whether the test claim legislation constitutes a new program or higher level of service and imposes costs mandated by the state consistent with the California Supreme

⁶⁵ *In re Randy G.* (2001) 26 Cal.4th 556, 562-563.

⁶⁶ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 887, fn. 22.

⁶⁷ *Id.* at pages 887-888; *Carmel Valley Fire Protection Dist. v. State* (1987) 190 Cal.App.3d 521, 537.

Court Decision in *San Diego Unified School Dist.* and other applicable court decisions. The test claim legislation will impose a new program or higher level of service, and costs mandated by the state when it compels a local entity to perform activities not previously required, and results in actual increased costs mandated by the state.⁶⁸ In addition, none of the exceptions to reimbursement found in Government Code section 17556 can apply. The activities found by the Commission to be mandated are analyzed below.

Administrative Appeal

Government Code section 3304, as added by the test claim legislation, provides that “no punitive action, nor denial of promotion on grounds other than merit, shall be undertaken by any public agency without providing the public safety officer with an opportunity for administrative appeal.”

Punitive action is defined in Government Code section 3303 as follows:

“For the purpose of this chapter, punitive action means any action that may lead to dismissal, demotion, suspension, reduction in salary,⁶⁹ written reprimand, or transfer for purposes of punishment.”

The California Supreme Court determined that the phrase “for purposes of punishment” in the foregoing section relates only to a transfer and not to other personnel actions.⁷⁰ Thus, in transfer cases, the peace officer is required to prove that the transfer was intended for purposes of punishment in order to be entitled to an administrative appeal. If the transfer is to “compensate for a deficiency in performance,” however, an appeal is not required.⁷¹

In addition, at least one California appellate court determined that employers must extend the right to an administrative appeal under the test claim legislation to peace officers for other actions taken by the employer that result in “disadvantage, harm, loss or hardship” and impact the peace officer’s career.⁷² In *Hopson*, the court found that an officer who received a report in his personnel file by the police chief regarding a shooting in violation of policies and procedures was entitled to an administrative appeal under Government Code section 3304. The court held that the report constituted “punitive action” under the

⁶⁸ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878; *Lucia Mar Unified School Dist.*, *supra*, 44 Cal.3d 830, 835.

⁶⁹ The courts have held that “reduction in salary” includes loss of skill pay (*McManigal v. City of Seal Beach* (1985) 166 Cal.App.3d 975, pay grade (*Baggett v. Gates* (1982) 32 Cal.3d 128, rank (*White v. County of Sacramento* (1982) 31 Cal.3d 676, and probationary rank (*Henneberque v. City of Culver City* (1983) 147 Cal.App.3d 250.

⁷⁰ *White v. County of Sacramento* (1982) 31 Cal.3d 676.

⁷¹ *Holcomb v. City of Los Angeles* (1989) 210 Cal.App.3d 1560; *Heyenga v. City of San Diego* (1979) 94 Cal.App.3d 756; *Orange County Employees Assn., Inc. v. County of Orange* (1988) 205 Cal.App.3d 1289.

⁷² *Hopson v. City of Los Angeles* (1983) 139 Cal.App.3d 347, 354, relying on *White v. County of Sacramento* (1982) 31 Cal.3d 676, 683.

test claim legislation based on the source of the report, its contents, and its potential impact on the career of the officer.⁷³

Thus, under Government Code section 3304, as it existed when the Statement of Decision was adopted, the employer is required to provide the opportunity for an administrative appeal to permanent, at-will or probationary peace officers for any action leading to the following actions:

- Dismissal.
- Demotion.
- Suspension.
- Reduction in salary.
- Written reprimand.
- Transfer for purposes of punishment.
- Denial of promotion on grounds other than merit.
- Other actions against the employee that results in disadvantage, harm, loss or hardship and impacts the career opportunities of the employee.

The test claim legislation does not specifically set forth the hearing procedures required for the administrative appeal. Rather, the type of administrative appeal is left up to the discretion of each local entity.⁷⁴ The courts have determined, however, that the type of hearing required under Government Code section 3304 must comport with due process standards.^{75, 76}

⁷³ *Id* at p. 353-354.

⁷⁴ *Binkley v. City of Long Beach* (1993) 16 Cal.App.4th 1795, 1806.

⁷⁵ *Doyle v. City of Chino* (1981) 117 Cal.App.3d 673, 684. In addition, the court in *Stanton v. City of West Sacramento* (1991) 226 Cal.App.3d 1438, 1442, held that the employee's due process rights were protected by the administrative appeals process mandated by Government Code section 3304.

⁷⁶ At least two cases have referred to the need for an administrative appeals procedure that would enable the officer to obtain court review pursuant to Code of Civil Procedure section 1094.5. Such a review implies that an evidentiary hearing be held from which a record and findings may be prepared for review by the court. (*Doyle, supra*, 117 Cal.App. 3d 673; *Henneberque, supra*, 147 Cal.App.3d 250. In addition, the California Supreme Court uses the words "administrative appeal" of section 3304 interchangeably with the word "hearing." (*White, supra*, 31 Cal.3d 676.) A hearing before the Chief of Police was found to be appropriate within the meaning of Government Code section 3304 in a case involving a written reprimand since the Chief of Police was not in any way involved in the investigation and the employee and his attorney had an opportunity to present evidence and set forth arguments on the employee's behalf. (*Stanton, supra*, 226 Cal.App,3d 1438, 1443.)

Finally, the courts have been clear that the administrative hearing required by Government Code section 3304 does *not* mandate an investigatory process. “It is an adjudicative process by which the [peace officers] hope to restore their reputations” and where “the reexamination [of the employer’s decision] must be conducted by someone who has not been involved in the initial determination.”⁷⁷

In 1999, the Commission concluded that under certain circumstances, the administrative appeal required by the POBOR legislation was already required to be provided by the due process clause of the United States and California Constitutions when an action by the employer affects an employee’s property interest or liberty interest. A permanent employee with civil service protection, for example, has a property interest in the employment position if the employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Under these circumstances, the permanent employee is entitled to a due process hearing.⁷⁸

In addition, the due process clause applies when the charges supporting a dismissal of a probationary or at-will employee harms the employee’s reputation and ability to find future employment.⁷⁹ For example, an at-will employee, such as the chief of police, is entitled to a liberty interest hearing (or name-clearing hearing) under the state and federal constitutions when the dismissal is supported by charges of misconduct, mismanagement, and misjudgment – all of which “stigmatize [the employee’s] reputation and impair his ability to take advantage of other employment opportunities in law enforcement administration.”⁸⁰ In *Williams v. Department of Water and Power*, a case cited by the City of Sacramento, the court explained that the right to a liberty interest hearing arises in cases involving moral turpitude. There is no constitutional right to a liberty interest hearing when an at-will employee is removed for incompetence, inability to get along with others, or for political reasons due to a change of administration.

The mere fact of discharge from public employment does not deprive one of a liberty interest hearing. [Citations omitted.] Appellant must show her dismissal was based on charges of misconduct which “stigmatize” her reputation or “seriously impair” her opportunity to earn a living. [Citations omitted.] ... “Nearly any reason assigned for dismissal is likely to be to some extent a negative reflection on an individual’s ability, temperament, or character. [Citation omitted.] But not every dismissal assumes a constitutional magnitude.” [Citation omitted.]

The leading case of *Board of Regents v. Roth* (1972) 408 U.S. 564, 574 [unofficial cite omitted] distinguishes between a stigma of moral turpitude, which infringes the liberty interest, and other charges such as incompetence or inability to get along with coworkers which does not. The Supreme Court recognized that where “a person’s good name,

⁷⁷ *Caloca v. County of San Diego* (2002) 102 Cal.App.4th 433, 443-444 and 447-448.

⁷⁸ See original Statement of Decision (AR, p. 864).

⁷⁹ See original Statement of Decision (AR, pp. 863-866, 870).

⁸⁰ *Binkley v. City of Long Beach* (1993) 16 Cal.App.4th 1795, 1807.

reputation, honor or integrity is at stake” his right to liberty under the Fourteenth Amendment is implicated and deserves constitutional protection. [Citation omitted.] “In the context of *Roth*-type cases, a charge which infringes one’s liberty can be characterized as an accusation or label given the individual by his employer which belittles his worth and dignity as an individual and, as a consequence is likely to have severe repercussions of which primarily affect professional life, and which may well force the individual down one or more notches in the professional hierarchy.” [Citation omitted.]⁸¹

Thus, the Commission found that, when a hearing was required by the due process clause of the state and federal constitutions, the activity of providing the administrative appeal did not constitute new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

The Commission found that the administrative appeal constitutes a new program or higher level of service, and imposes costs mandated by the state, in those situations where the due process clause of the United States and California Constitutions did not apply. These include the following:

- Dismissal, demotion, suspension, salary reduction or written reprimand received by *probationary and at-will employees* whose liberty interest *are not* affected (i.e.; the charges do not harm the employee’s reputation or ability to find future employment).
- Transfer of permanent, probationary and at-will employees for purposes of punishment.
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit.
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

As noted by the Commission in the Statement of Decision and parameters and guidelines, the Legislature amended Government Code section 3304 in 1998 by limiting the right to an administrative appeal to only those peace officers “who [have] successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.) Thus, as of January 1, 1999, providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) is no longer a reimbursable state-mandated activity.

Thus, the issue is whether the activity of providing the opportunity for an administrative appeal is reimbursable under current law when (1) permanent peace officer employees are subject to punitive actions, as defined in Government Code section 3303, or denials of promotion on grounds other than merit; and when (2) a chief of police is subject to removal.

⁸¹ *Williams v. Department of Water and Power* (1982) 130 Cal.App.3d 677, 684-685.

As indicated above, under prior law, permanent employees were already entitled to an administrative hearing pursuant to the due process clause of the United States and California Constitutions if they were subject to the following punitive actions: dismissal, demotion, suspension, reduction in salary, or a written reprimand. In addition, an at-will employee, such as the chief of police, was entitled to a due process liberty interest hearing under prior law if the charges supporting the dismissal constitute moral turpitude that harms the employee's reputation and ability to find future employment. The County of Los Angeles argues, however, that under the California Supreme Court decision in *San Diego Unified School District*, reimbursement must be expanded to include all activities required under the test claim statute, including those procedures previously required by the due process clause. A close reading of the *San Diego Unified School District* case, however, shows that it does not support the County's position.

The County relies on the Supreme Court's analysis on pages 879 (beginning under the header "2. Are the hearing costs state-mandated?") through page 882 of the *San Diego Unified School District* case. There, the court addressed two test claim statutes: Education Code section 48915, which *mandated* the school principal to immediately suspend and recommend the expulsion of a student carrying a firearm or committing another specified offense; and Education Code section 48918, which lays out the due process hearing requirements once the mandated recommendation is made to expel the student. The court recognized that the expulsion recommendation required by Education Code section 48915 was mandated "in that it establishes conditions under which the state, rather than local officials, has made the decision requiring a school district to incur the costs of an expulsion hearing."⁸² The Commission and the state, relying on Government Code section 17556, subdivision (c), argued, however, that the district's costs are reimbursable only if, and to the extent that, hearing procedures set forth in Education Code section 48918 exceed the requirements of federal due process.⁸³ The court disagreed. The court based its conclusion on the fact that the expulsion decision mandated by Education Code 48915, which triggers the district's costs incurred to comply with due process hearing procedures, did not implement a federal law. Thus, the court concluded that all costs incurred that are triggered by the state-mandated expulsion, including those that satisfy the due process clause, are fully reimbursable. The court's holding is as follows:

[W]e cannot characterize any of the hearing costs incurred by the District, triggered by the mandatory provision of Education Code section 48915, as constituting a federal mandate (and hence being nonreimbursable). We conclude that under the statutes existing at the time of the test claim in this case (state legislation in effect through mid-1994), all such hearing costs – those designed to satisfy the minimum requirements of federal due process, and those that may exceed those requirements – are, with respect

⁸² *San Diego Unified School Dist.*, *supra*, 33 Cal.4th at page 880.

⁸³ *Ibid.*

to the mandatory expulsion provision of section 48915, state mandated costs, fully reimbursable by the state.⁸⁴

The POBOR legislation is different. The costs incurred to comply with the administrative appeal are *not* triggered by a state-mandated event, but are triggered by discretionary decisions made by local officials to take punitive action, or deny a promotion on grounds other than merit against a peace officer employee. Therefore, the Commission finds that the court's holding, authorizing reimbursement for *all* due process hearing costs triggered by a state-mandated event, does not apply to this case.

Rather, what applies from the *San Diego Unified School Dist.* decision to the administrative appeal activity mandated by Government Code section 3304 is the court's holding regarding discretionary expulsions. In the *San Diego* case, the court analyzed the portion of Education Code section 48915 that provided the school principal with the discretion to recommend that a student be expelled for specified conduct. If the recommendation was made and the district accepted the recommendation, then the district was required to comply with the mandatory due process hearing procedures of Education Code section 48918.⁸⁵ In this situation, the court held that reimbursement for the procedural hearing costs triggered by a local discretionary decision to seek an expulsion was not reimbursable because the hearing procedures were adopted to implement a federal due process mandate.⁸⁶ The court found that the analysis by the Second District Court of Appeal in *County of Los Angeles v. Commission on State Mandates (County of Los Angeles II)* was instructive.⁸⁷ In the *County of Los Angeles II* case, the court determined that even in the absence of the test claim statute, counties would be still be responsible for providing services under the constitutional guarantees of federal due process.⁸⁸

This analysis applies here. As indicated above, permanent employees were already entitled to an administrative hearing pursuant to the due process clause of the United States and California Constitutions if they were subject to the following punitive actions: dismissal, demotion, suspension, reduction in salary, or a written reprimand. In addition, an at-will employee, such as the chief of police, was entitled to a due process hearing under prior state and federal law if the charges supporting the dismissal constitute moral turpitude that harms the employee's reputation and ability to find future employment.

⁸⁴ *Id.* at pages 881-882.

⁸⁵ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th at pages 884-890.

⁸⁶ *Id.* at page 888.

⁸⁷ *Id.* at page 888-889; *County of Los Angeles v. Commission on State Mandates* (1995) 32 Cal.App.4th 805. The test claim statute in *County of Los Angeles* required counties to provide indigent criminal defendants with defense funds for ancillary investigation services for capital murder cases. The court determined that even in the absence of the test claim statute, indigent defendants in capital cases were entitled to such funds under the Sixth Amendment of the federal Constitution. (*Id.* at p. 815.)

⁸⁸ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th at page 888-889; *County of Los Angeles*, *supra*, 32 Cal.App.4th at page 815.

Thus, even in the absence of Government Code section 3304, local government would still be required to provide a due process hearing under these situations.

The City of Sacramento, however, contends in comments to the draft staff analysis that prior law does not require due process protections outlined by the Supreme Court in *Skelly v. State Personnel Board* (1975) 15 Cal.3d 194, for employees receiving short-term suspensions, reclassifications, or reprimands. The City states that five-day suspensions, written reprimands and other lesser forms of punishment are covered by POBOR, but not *Skelly* and, thus, the administrative appeal required by POBOR is reimbursable for the lesser forms of punishment.

The City raised the same argument when the Commission originally considered the test claim, and the Commission disagreed with the arguments.⁸⁹ The Commission finds that the Commission's original conclusion on this issue is correct.

As discussed below, the City is correct that the *pre-disciplinary* protections outlined in *Skelly* do not apply to a short-term suspension or written reprimand. But prior law still requires due process protection, including an administrative hearing, when a permanent employee receives a short-term suspension, reprimand, or other lesser form of punishment. Thus, the administrative hearing required by the test claim legislation under these circumstances does not constitute a new program or higher level of service or impose costs mandated by the state.

Skelly involved the discharge of a permanent civil service employee. The court held that such employees have a property interest in the permanent position and the employee may not be dismissed or subjected to other forms of punitive action without due process of law. Based on the facts of the case (that a discharged employee faced the bleak prospect of being without a job and the need to seek other employment hindered by the charges against him), the court held that the employee was entitled to receive notice of the discharge, the reasons for the action, a copy of the charges and materials upon which the action is based, and the right to a hearing to respond to the authority imposing the discipline *before* the discharge became effective.⁹⁰ The Supreme Court in *Skelly* recognized, however, that due process requirements are not so inflexible as to require an evidentiary trial at the *preliminary* stage in every situation involving the taking or property. Although some form of notice and hearing must preclude a final deprivation of property, the timing and content of the notice, as well as the nature of the hearing will depend on the competing interests involved.⁹¹

Three years after *Skelly*, the Supreme Court decided *Civil Service Association v. the City and County of San Francisco*, a case involving the short-term suspensions of eight civil service employees.⁹² The court held that the punitive action involved with a short-term suspension is minor and does not require pre-disciplinary action procedures of the kind

⁸⁹ See original Statement of Decision (AR, pp. 865-866).

⁹⁰ *Skelly*, *supra*, 15 Cal.3d 194, 213-215.

⁹¹ *Id.* at page 209.

⁹² *Civil Service Association v. City and County of San Francisco* (1978) 22 Cal.3d 552.

required by *Skelly*.⁹³ But the employees were still entitled to due process protection, including the right to a hearing, since the temporary right of enjoyment to the position amounted to a taking for due process purposes.⁹⁴ The court held as follows:

However, while the principles underlying *Skelly* do not here compel the granting of predisciplinary procedures there mentioned, it does not follow that the employees are totally without right to hearing. *While due process does not guarantee to these appellants any Skelly-type predisciplinary hearing procedure, minimal concepts of fair play and justice embodied in the concept of due process require that there be a 'hearing,' of the type hereinafter explained.* The interest to be protected, i.e., the right to continuous employment, is accorded due process protection. While appellants may not in fact have been deprived of a salary earned but only of the opportunity to earn it, they had the expectancy of earning it free from arbitrary administrative action. [Citation omitted.] This expectancy is entitled to some modicum of due process protection. [Citation and footnote omitted.]

For the reasons state above, however, we believe that such protection will be adequately provided in circumstances such as these by procedures of the character outlined in *Skelly*, (i.e., one that will apprise the employee of the proposed action, the reasons therefore, provide for a copy of the charges including materials upon which the action is based, and the right to respond either orally or in writing, to the authority imposing the discipline) *if provided either during the suspension or within reasonable time thereafter.*⁹⁵ (Emphasis added.)

Thus, the court held that the employees that did not receive a hearing at all were entitled to one under principles of due process.⁹⁶ As indicated in the Commission's original Statement of Decision, the Third District Court of Appeal in the *Stanton* case also found that due process principles apply when an employee receives a written reprimand without a corresponding loss of pay.⁹⁷

Therefore, in the following situations, the Commission finds that the Commission's original decision in this case was correct in that Government Code section 3304 does not constitute a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c), since the administrative appeal merely implements the due process requirements of the state and federal Constitutions:

⁹³ *Id.* at page 560.

⁹⁴ *Ibid.*

⁹⁵ *Id.* at page 564.

⁹⁶ *Id.* at page 565.

⁹⁷ *Stanton, supra*, 226 Cal.App.3d 1438, 1442.

- When a permanent employee is subject to a dismissal, demotion, suspension, reduction in salary, or a written reprimand.
- When the charges supporting the dismissal of a chief of police constitute moral turpitude, which harms the employee's reputation and ability to find future employment, thus imposing the requirement for a liberty interest hearing.

The due process clause, however, does not apply when a permanent employee is transferred for purposes of punishment, denied a promotion on grounds other than merit, or suffers other actions that result in disadvantage, harm, loss or hardship that impacts the career opportunities of the permanent employee. In addition, the due process clause does not apply when local officials want to remove the chief of police under circumstances that do not create a liberty interest since the chief of police is an at-will employee and does not have a property interest in the position. Providing the opportunity for an administrative appeal under these circumstances is new and not required under prior law. In addition, none of the exceptions in Government Code section 17556 to the finding of costs mandated by the state apply to these situations.

Accordingly, the Commission finds that Government Code section 3304 constitutes a new program or higher level of service and imposes costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for providing the opportunity for an administrative appeal in the following circumstances only:

- When a permanent employee is transferred for purposes of punishment, denied a promotion on grounds other than merit, or suffers other actions that result in disadvantage, harm, loss or hardship that impacts the career opportunities of the permanent employee.
- When local officials want to remove the chief of police under circumstances that do not create a liberty interest (i.e., the charges do not constitute moral turpitude, which harms the employee's reputation and ability to find future employment).

Interrogations

Government Code section 3303 prescribes protections that apply when "any" peace officer is interrogated in the course of an administrative investigation that might subject the officer to the punitive actions listed in the section (dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment). The procedures and rights given to peace officers under section 3303 do not apply to any interrogation in the normal course of duty, counseling, instruction, or informal verbal admonition by, or other routine or unplanned contact with, a supervisor. In addition, the requirements do not apply to an investigation concerned solely and directly with alleged criminal activities.⁹⁸

The Commission found that the following activities constitute a new program or higher level of service and impose costs mandated by the state:

⁹⁸ Government Code section 3303, subdivision (i).

- When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)
- Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c).)
- Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

Government Code section 3313 directs the Commission to review these findings in order “to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.” The Commission finds that neither the *San Diego Unified School Dist.* case, nor any other court decision published since 1999, changes the Commission’s conclusion that these activities constitute a new program or higher level of service and impose costs mandated by the state. Thus, these activities remain eligible for reimbursement when interrogating “any” peace officer, including probationary, at-will, and permanent officers that might subject the officer to punitive action.

The Commission also found that Government Code section 3303, subdivision (g), requires that:

- The peace officer employee shall have access to the tape recording of the interrogation if (1) any further proceedings are contemplated or, (2) prior to any further interrogation at a subsequent time.
- The peace officer shall be entitled to a transcribed copy of any interrogation notes made by a stenographer or any reports or complaints made by investigators or other persons, except those that are deemed confidential.

The Commission found that providing the employee with access to the tape prior to a further interrogation at a subsequent time constitutes a new program or higher level of service and imposes costs mandated by the state. However, the due process clause of the United States and California Constitutions already requires the employer to provide an employee who holds either a property or liberty interest in the job with the materials upon which the punitive, disciplinary action is based. Thus, the Commission found that even in the absence of the test claim legislation, the due process clause requires employers to provide the tape recording of the interrogation, and produce the transcribed copy of any interrogation notes made by a stenographer or any reports or complaints made by investigators or other persons, except those that are deemed confidential, to the peace officer employee when:

- a permanent employee is dismissed, demoted, suspended, receives a reduction in pay, or written reprimand; or
- a probationary or at-will employee is dismissed and the employee’s reputation and ability to obtain future employment is harmed by charges of moral turpitude, which support the dismissal.

Under these circumstances, the Commission concluded that the requirement to provide these materials under the test claim legislation *does not* impose a new program or higher level of service because this activity was required under prior law through the due process clause. Moreover, pursuant to Government Code section 17556, subdivision (c), the costs incurred in providing these materials merely implements the requirements of the United States Constitution.

The Commission finds that the conclusion denying reimbursement to provide these materials following the interrogation when the activity is already required by the due process clause of the United States and California Constitutions is consistent with the Supreme Court's ruling in *San Diego Unified School Dist.* The costs incurred to comply with these interrogation activities are *not* triggered by a state-mandated event, but are triggered by discretionary decisions made by local officials to interrogate an officer. Under these circumstances, the court determined that even in the absence of the test claim statute, counties would still be responsible for providing services under the constitutional guarantees of due process under the federal Constitution.⁹⁹

Thus, the Commission finds that the Commission's decision, that Government Code section 3303, subdivision (g), constitutes a new program or higher level of service and imposes costs mandated by the state for the following activities, is legally correct:

- Provide the employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories:
 - (a) the further proceeding is not a disciplinary punitive action;
 - (b) the further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e., the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - (c) the further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - (d) the further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
 - (e) the further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.
- Produce transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer following the interrogation, in the following circumstances:
 - (a) when the investigation *does not* result in disciplinary punitive action; and

⁹⁹ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th at page 888-889; *County of Los Angeles*, *supra*, 32 Cal.App.4th at page 815.

(b) when the investigation results in:

- a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee’s reputation or ability to find future employment);
- a transfer of a permanent, probationary or at-will employee for purposes of punishment;
- a denial of promotion for a permanent, probationary or at-will employees for reasons other than merit; or
- other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

In comments to the draft staff analysis, the Counties of Orange, Los Angeles, and Alameda, and the City of Sacramento contend that the interrogation of an officer pursuant to the test claim legislation is complicated and requires the employer to fully investigate in order to prepare for the interrogation. The County of Orange further states that “[t]hese investigations can vary in scope and depth from abuses of authority, the use of deadly force, excessive force when injuries may be significant, serious property damage, and criminal behavior.” These local agencies are requesting reimbursement for the time to investigate.

The Commission disagrees and finds that investigation services are not reimbursable. First, investigation of criminal behavior is specifically excluded from the requirements of Government Code section 3303. Government Code section 3303, subdivision (i), states that the interrogation requirements do not apply to an investigation concerned solely and directly with alleged criminal activities. Moreover, article XIII B, section 6, subdivision (a)(2), and Government Code section 17556, subdivision (g), state that no reimbursement is required for the enforcement of a crime.

The County of Los Angeles supports the argument that reimbursement for investigative services is required by citing Penal Code section 832.5, which states that each department that employs peace officers shall establish a procedure to investigate complaints. Penal Code section 832.5, however, was not included in this test claim, and the Commission makes no findings on that statute. The County of Los Angeles also cites to the phrase in Government Code section 3303, subdivision (a), which states that “[t]he interrogation shall be conducted ...” to argue that investigation is required. The County takes the phrase out of context. Government Code section 3303, subdivision (a), states the following:

The interrogation shall be conducted at a reasonable hour, preferably at a time when the public safety officer is on duty, or during the normal waking hours for the public safety officer, unless the seriousness of the investigation requires otherwise. If the interrogation does occur during off-duty time of the public safety officer being interrogated, the public safety officer shall be compensated for any off-duty time in accordance

with regular department procedures, and the public safety officer shall not be released from employment for any work missed.

Government Code section 3303, subdivision (a), establishes the timing of the interrogation, and requires the employer to compensate the interrogated officer if the interrogation takes place during off-duty time. In other words, the statute defines the process that is due the peace officer who is subject to an interrogation. This statute does not require the employer to investigate complaints. When adopting parameters and guidelines for this program, the Commission recognized that Government Code section 3303 does not impose new mandated requirements to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review responses given by officers and/or witnesses to an investigation.¹⁰⁰

Thus, investigation services go beyond the scope of the test claim legislation and are *not* reimbursable. As explained by the courts, POBOR deals with labor relations.¹⁰¹ It does not interfere with the employer's right to manage and control its own police department.¹⁰²

Finally, the County of Orange contends that "[s]erious cases also tend to involve lengthy appeals processes that require delicate handling due to the increased rights under POBOR." For purposes of clarification, at the parameters and guidelines phase of this claim, the Commission denied reimbursement for the cost of defending lawsuits appealing the employer action under POBOR, determining that the test claim did not allege that the defense of lawsuits constitutes a reimbursable state-mandated program.¹⁰³ Government Code section 3313 does not give the Commission jurisdiction to change this finding.

Nevertheless, when adopting parameters and guidelines for this program, the Commission recognized the complexity of the procedures required to interrogate an officer, and approved several activities that the Commission found to be reasonable methods to comply with the mandated activities pursuant to the authority in section 1183.1, subdivision (a)(4), of the Commission's regulations. For example, the Commission authorized reimbursement, when preparing the notice regarding the nature of the interrogation, for reviewing the complaints and other documents in order to properly prepare the notice. The Commission also approved reimbursement for the mandated interrogation procedures when a peace officer witness was interrogated since the interrogation could lead to punitive action for that officer. Unlike other reconsideration statutes that directed the Commission to revise the parameters and guidelines, the Commission does not have jurisdiction here to change any discretionary findings or add any new activities to the parameters and guidelines that may be

¹⁰⁰ Analysis adopted by the Commission on the Parameters and Guidelines, July 22, 2000 (AR, p. 912).

¹⁰¹ *Sulier v. State Personnel Bd.* (2004) 125 Cal.App.4th 21, 26.

¹⁰² *Baggett, supra*, 32 Cal.3d 128, 135.

¹⁰³ Analysis adopted by the Commission on the Parameters and Guidelines, July 22, 2000 Commission hearing (AR, pp. 904-906).

considered reasonable methods to comply with the program. The jurisdiction in this case is very narrow and limited to reviewing the Statement of Decision to clarify, as a matter of law, whether the test claim legislation constitutes a new program or higher level of service and imposes costs mandated by the state consistent with the California Supreme Court Decision in *San Diego Unified School Dist.* and other applicable court decisions.¹⁰⁴

Adverse Comments

Government Code sections 3305 and 3306 provide that no peace officer “shall” have any adverse comment entered in the officer’s personnel file without the peace officer having first read and signed the adverse comment. If the peace officer refuses to sign the adverse comment, that fact “shall” be noted on the document and signed or initialed by the peace officer. In addition, the peace officer “shall” have 30 days to file a written response to any adverse comment entered in the personnel file. The response “shall” be attached to the adverse comment.

Thus, Government Code sections 3305 and 3306 impose the following requirements on employers:

- to provide notice of the adverse comment;¹⁰⁵
- to provide an opportunity to review and sign the adverse comment;
- to provide an opportunity to respond to the adverse comment within 30 days; and
- to note on the document that the peace officer refused to sign the adverse comment and to obtain the peace officer’s signature or initials under such circumstances.

As noted in the 1999 Statement of Decision, the Commission recognized that the adverse comment could be considered a written reprimand or could lead to other punitive actions taken by the employer. If the adverse comment results in a dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer or the comment harms an officer’s reputation and opportunity to find future employment, then the provisions of the test claim legislation which require notice and an opportunity to review and file a written response are already guaranteed under the due process clause of the state and federal constitutions.¹⁰⁶ Under such circumstances, the Commission found that the notice, review and response requirements of Government Code sections 3305 and 3306 *do not* constitute a new program or higher level of service pursuant to article XIII B, section 6 of the California Constitution. Moreover, the Commission recognized that pursuant to Government Code section 17556, subdivision (c), the costs incurred in

¹⁰⁴ However, any party may file a request to amend the parameters and guidelines pursuant to the authority in Government Code section 17557.

¹⁰⁵ The Commission found that notice is required since the test claim legislation states that “no peace officer shall have any adverse comment entered in the officer’s personnel file *without the peace officer having first read and signed the adverse comment.*” Thus, the Commission found that the officer must receive notice of the comment before he or she can read or sign the document.

¹⁰⁶ *Hopson, supra*, 139 Cal.App.3d 347.

providing notice and an opportunity to respond do not impose “costs mandated by the state”. The Commission finds that this finding is consistent with *San Diego Unified School Dist.* since the local entity would be required, in the absence of the test claim legislation, to perform these activities to comply with federal due process procedures.¹⁰⁷

However, the Commission found that under circumstances where the adverse comment affects the officer’s property or liberty interest as described above, the following requirements imposed by the test claim legislation *are not* specifically required by the case law interpreting the due process clause:

- obtaining the signature of the peace officer on the adverse comment, or
- noting the peace officer’s refusal to sign the adverse comment and obtain the peace officer’s signature or initials under such circumstances.

The Commission approved these two procedural activities since they were not expressly articulated in case law interpreting the due process clause and, thus, exceed federal law. The City of Sacramento contends that these activities remain reimbursable.

The Commission finds, however, that the decision in *San Diego Unified School Dist.* requires that these notice activities be denied pursuant to Government Code section 17556, subdivision (c), since they are “part and parcel” to the federal due process mandate, and result in “de minimis” costs to local government.

In *San Diego Unified School Dist.*, the Supreme Court held that in situations when a local discretionary decision triggers a federal constitutional mandate such as the procedural due process clause, “the challenged state rules or procedures that are intended to implement an applicable federal law -- and whose costs are, in context, de minimis -- should be treated as part and parcel of the underlying federal mandate.”¹⁰⁸ Adopting the reasoning of *County of Los Angeles II*, the court reasoned as follows:

In *County of Los Angeles II*, supra 32 Cal.App.4th 805 [unofficial cite omitted], the initial discretionary decision (in the former case, to file charges and prosecute a crime; in the present case, to seek expulsion) in turn triggers a federal constitutional mandate (in the former case, to provide ancillary defense services; in the present case, to provide an expulsion hearing). In both circumstances, the Legislature, in adopting specific statutory procedures to comply with the general federal mandate, reasonably articulated various incidental procedural protections. These protections are designed to make the underlying federal right enforceable and to set forth procedural details that were not expressly articulated in the case law establishing the respective rights; viewed singly or cumulatively, they do not significantly increase the cost of compliance with the federal mandate. The Court of Appeal in *County of Los Angeles II* concluded that, for purposes of ruling upon a claim for reimbursement, such incidental procedural requirements, producing at most de minimis added cost, should be viewed as part and parcel of the underlying federal

¹⁰⁷ *San Diego Unified School Dist.*, supra, 33 Cal.4th 859, 888-889.

¹⁰⁸ *Id.* at page 890.

mandate, and hence nonreimbursable under Government Code section 17556, subdivision (c). We reach the same conclusion here.¹⁰⁹

The Commission finds that obtaining the officer's signature on the adverse comment or indicating the officer's refusal to sign the adverse comment, when the adverse comment results in a punitive action protected by the due process clause, are designed to prove that the officer was on notice about the adverse comment. Since providing notice is already guaranteed by the due process clause of the state and federal constitutions under these circumstances, the Commission finds that the obtaining the signature of the officer or noting the officer's refusal to sign the adverse comment is part and parcel of the federal notice mandate and results in "de minimis" costs to local government.

Therefore, the Commission finds that, under current law, the Commission's conclusion that obtaining the signature of the peace officer on the adverse comment or noting the officer's refusal to sign the adverse comment, when the adverse comment results in a punitive action protected by the due process clause is not a new program or higher level of service and does not impose costs mandated by the state. Thus, the Commission denies reimbursement for these activities.

Finally, the courts have been clear that an officer's rights under Government Code sections 3305 and 3306 are not limited to situations where the adverse comment results in a punitive action where the due process clause may apply. Rather, an officer's rights are triggered by the entry of "any" adverse comment in a personnel file, "or any other file used for personnel purposes," that may serve as a basis for affecting the status of the employee's employment.¹¹⁰ In explaining the point, the Third District Court of Appeal stated: "[E]ven though an adverse comment does not directly result in punitive action, it has the potential for creating an adverse impression that could influence future personnel decisions concerning an officer, including decisions that do not constitute discipline or punitive action."¹¹¹ Thus, the rights under sections 3305 and 3306 also apply to uninvestigated complaints. Under these circumstances (where the due process clause does not apply), the Commission determined that the Legislature, in statutes enacted before the test claim legislation, established procedures for different local public employees similar to the protections required by Government Code sections 3305 and 3306. Thus, the Commission found no new program or higher level of service to the extent the requirements existed in prior statutory law. The Commission approved the test claim for the activities required by the test claim legislation that were not previously required under statutory law.¹¹² Neither *San Diego Unified School Dist.*, nor any other

¹⁰⁹ *Id.* at page 889.

¹¹⁰ *Sacramento Police Officers Assn. v. Venegas* (2002) 101 Cal.App.4th 916, 925.

¹¹¹ *Id.* at page 926.

¹¹² For example, for counties, the Commission approved the following activities that were not required under prior statutory law:

If an adverse comment is related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:

case, conflicts with the Commission's findings in this regard. Therefore, the Commission finds that the denial of activities following the receipt of an adverse comment that were required under prior statutory law, and the approval of activities following the receipt of an adverse comment that were *not* required under prior statutory law, was legally correct.

CONCLUSION

The Commission finds that the *San Diego Unified School Dist.* case supports the Commission's 1999 Statement of Decision, which found that the POBOR legislation constitutes a state-mandated program within the meaning of article XIII B, section 6 of the California Constitution for counties, cities, school districts, and special districts identified in Government Code section 3301 that employ peace officers.

The Commission further finds that the *San Diego Unified School Dist.* case supports the Commission's 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers "who successfully completed the probationary period that may be required" by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)

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- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

If an adverse comment is not related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for:

- Providing notice of the adverse comment; and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer's refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause¹¹³ does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

¹¹³ Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee's reputation and ability to find future employment and, thus, a name-clearing hearing is required.

EXHIBIT II

FINAL AUDIT REPORT

CITY OF LOS ANGELES

Audit Report

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS PROGRAM

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178,
Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980;
Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983;
Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990

July 1, 2003, through June 30, 2008



JOHN CHIANG
California State Controller

September 2009



JOHN CHIANG
California State Controller

September 29, 2009

The Honorable Antonio Villaraigosa
Mayor of the City of Los Angeles
200 North Main Street, Suite 303
Los Angeles, CA 90012

Dear Mayor Villaraigosa:

The State Controller's Office audited the costs claimed by the City of Los Angeles for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2003, through June 30, 2008.

The city claimed \$50,281,773 for the mandated program. Our audit disclosed that \$20,131,194 is allowable and \$30,150,579 is unallowable. The costs are unallowable primarily because the city claimed costs that are ineligible for reimbursement. The State will pay allowable costs claimed that exceed the amount paid, totaling \$5,938,160, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Wendy Greuel, City Controller
City of Los Angeles
Laura Filatoff, Commanding Officer
Fiscal Operations Division
Los Angeles Police Department
Todd Jerue, Program Budget Manager
Corrections and General Government
Department of Finance
Carla Castaneda
Principal Program Budget Analyst
Department of Finance
Paula Higashi, Executive Director
Commission on State Mandates

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Los Angeles for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2003, through June 30, 2008.

The city claimed \$50,281,773 for the mandated program. Our audit disclosed that \$20,131,194 is allowable and \$30,150,579 is unallowable. The costs are unallowable primarily because the city claimed costs that are ineligible for reimbursement. The State paid the city \$14,193,034. The State will pay allowable costs claimed that exceed the amount paid, totaling \$5,938,160, contingent upon available appropriations.

Background

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990 added and amended Government Code sections 3300 through 3310. This legislation, known as the Peace Officers Procedural Bill of Rights (POBOR) was enacted to ensure stable employer-employee relations and effective law enforcement services.

This legislation provides procedural protections to peace officers employed by local agencies and school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. The protections apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission on State Mandates (CSM) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561 and adopted the statement of decision. The CSM determined that the peace officer rights law constitutes a partially reimbursable state mandated program within the meaning of the California Constitution, Article XIII B, Section 6, and Government Code section 17514. The CSM further defined that activities covered by due process are not reimbursable.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on July 27, 2000 and corrected it on August 17, 2000. The parameters and guidelines categorize reimbursable activities into the four following components: Administrative Activities, Administrative Appeal, Interrogation, and Adverse Comment. In compliance with Government Code section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

In 2005, Statutes 2005, Chapter 72, section 6 (AB 138) added Government Code section 3313. This legislation directed the CSM to “review” the statement of decision, adopted in 1999, on the POBOR test claim to clarify whether the subject legislation imposed a mandate consistent with the California Supreme Court Decision in *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal. 4th 859 and other applicable court decisions. On April 26, 2006, the CSM reviewed its original findings and adopted a statement of decision on reconsideration, which became final on May 1, 2006. The CSM found that the above-mentioned court case supports the CSM’s 1999 statement of decision. The CSM further found that the test claim legislation constitutes a partial reimbursable state-mandated program for all activities previously approved by the CSM except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304.
- The activity of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause.

The CSM adopted amended parameters and guidelines on March 28, 2008. The amended parameters and guidelines allows claimants to be reimbursed for reimbursable activities by claiming costs pursuant to the reasonable reimbursement methodology or by filing an actual cost claim. The amended parameters and guidelines apply to costs incurred and claimed beginning on July 1, 2006.

The reasonable reimbursement methodology allows each eligible claimant to be reimbursed for fiscal year (FY) 2006-07 at the rate of \$37.25 per full-time sworn peace officer employed by the agency and reported to the Department of Justice. The rate per full-time sworn peace officer is adjusted each year by the Implicit Price Deflator referenced in Government Code section 17523.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the POBOR Program for the period of July 1, 2003, through June 30, 2008.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the city’s financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and

conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the City of Los Angeles claimed \$50,281,773 for costs of the POBOR Program. Our audit disclosed that \$20,131,194 is allowable and \$30,150,579 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the city. Our audit disclosed that \$4,045,094 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$4,045,094, contingent upon available appropriations.

For the FY 2004-05 claim, the State made no payment to the city. Our audit disclosed that \$3,502,946 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$3,502,946, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the city \$6,863,452. Our audit disclosed that \$3,771,678 is allowable. The State will offset \$3,091,774 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2006-07 claim, the State paid the city \$7,329,582. Our audit disclosed that \$3,382,309 is allowable. The State will offset \$3,947,273 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2007-08 claim, the State made no payment to the city. Our audit disclosed that \$5,429,167 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$5,429,167, contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on August 12, 2009. William J. Bratton, Chief of Police, responded by letter dated September 15, 2009 (Attachment), disagreeing with the significant audit results in Finding 1, and agreeing with the remaining two findings. This final audit report includes the city's response.

Restricted Use

This report is solely for the information and use of the City of Los Angeles, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

September 29, 2009

**Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2008**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries	\$ 4,858,882	\$ 2,110,512	\$ (2,748,370)	Findings 1,2,3
Benefits	1,519,373	654,782	(864,591)	Findings 1,2,3
Services and supplies	708,683	—	(708,683)	Findings 1,2,3
Total direct costs	7,086,938	2,765,294	(4,321,644)	
Indirect costs	2,989,184	1,279,800	(1,709,384)	Findings 1,2,3
Total program costs	<u>\$ 10,076,122</u>	4,045,094	<u>\$ (6,031,028)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 4,045,094</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 4,401,434	\$ 1,751,065	\$ (2,650,369)	Findings 1,3
Benefits	1,599,249	636,890	(962,359)	Findings 1,3
Total direct costs	6,000,683	2,387,955	(3,612,728)	
Indirect costs	2,748,667	1,114,991	(1,633,676)	Findings 1,3
Total program costs	<u>\$ 8,749,350</u>	3,502,946	<u>\$ (5,246,404)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 3,502,946</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries	\$ 4,985,402	\$ 1,993,037	\$ (2,992,365)	Findings 1,3
Benefits	1,916,184	765,985	(1,150,199)	Findings 1,3
Total direct costs	6,901,586	2,759,022	(4,142,564)	
Indirect costs	2,493,899	1,012,656	(1,481,243)	Findings 1,3
Total program costs	<u>\$ 9,395,485</u>	3,771,678	<u>\$ (5,623,807)</u>	
Less amount paid by the State		(6,863,452)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (3,091,774)</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Salaries	\$ 4,516,381	\$ 1,800,575	\$ (2,715,806)	Findings 1,3
Benefits	1,966,746	784,387	(1,182,359)	Findings 1,3
Total direct costs	6,483,127	2,584,962	(3,898,165)	
Indirect costs	1,974,526	797,347	(1,177,179)	Findings 1,3
Total program costs	<u>\$ 8,457,653</u>	3,382,309	<u>\$ (5,075,344)</u>	
Less amount paid by the State		(7,329,582)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (3,947,273)</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Salaries	\$ 6,699,960	\$ 2,664,537	\$ (4,035,423)	Findings 1,3
Benefits	3,184,851	1,267,328	(1,917,523)	Findings 1,3
Total direct costs	9,884,811	3,931,865	(5,952,946)	
Indirect costs	3,718,352	1,497,302	(2,221,050)	Findings 1,3
Total program costs	<u>\$ 13,603,163</u>	5,429,167	<u>\$ (8,173,996)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 5,429,167</u>		
<u>Summary: July 1, 2003, through June 30, 2008</u>				
Direct costs:				
Salaries	\$ 25,462,059	\$ 10,319,726	\$ (15,142,333)	
Benefits	10,186,403	4,109,372	(6,077,031)	
Services and supplies	708,683	—	(708,683)	
Total direct costs	36,357,145	14,429,098	(21,928,047)	
Indirect costs	13,924,628	5,702,096	(8,222,532)	
Total program costs	<u>\$ 50,281,773</u>	20,131,194	<u>\$ (30,150,579)</u>	
Less amount paid by the State		(14,193,034)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 5,938,160</u>		
<u>Recap by Component</u>				
Administrative Activities	\$ 4,072,635	\$ 179,583	\$ (3,893,052)	
Interrogations	17,519,767	1,709,075	(15,810,692)	
Adverse Comment	28,689,371	18,242,536	(10,446,835)	
Total program costs	<u>\$ 50,281,773</u>	<u>\$ 20,131,194</u>	<u>\$ (30,150,579)</u>	

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries,
benefits, and related
indirect costs**

The city claimed \$35,648,462 in salaries and benefits for the audit period. We determined that \$14,183,993 is allowable and \$21,464,469 is unallowable. The costs are unallowable because the activities claimed are not identified in the parameters and guidelines as reimbursable costs. The related unallowable indirect costs totaled \$8,307,090.

The following table summarizes the claimed, allowable, and unallowable costs for the audit period by reimbursable component:

<u>Reimbursable Component</u>	<u>Amount Claimed</u>	<u>Allowable Costs</u>	<u>Audit Adjustment</u>
Direct costs:			
Administrative Activities	\$ 2,864,828	\$ 118,411	\$ (2,746,417)
Interrogations	12,505,518	1,216,206	(11,289,312)
Adverse Comments	20,278,116	12,849,376	(7,428,740)
Total direct costs	35,648,462	14,183,993	(21,464,469)
Indirect costs	13,924,628	5,617,538	(8,307,090)
Total	<u>\$ 49,573,090</u>	<u>\$ 19,801,531</u>	<u>\$ (29,771,559)</u>

We have broken down the audit findings for overstated salaries and benefits by individual cost component.

Administrative Activities

For the Administrative Activities cost component, the city claimed \$2,864,828 in salaries and benefits for the audit period. We determined that \$118,411 is allowable and \$2,746,417 is unallowable. The costs are unallowable because the city claimed reimbursement for unallowable activities. Related unallowable indirect costs totaled \$1,054,878.

The program’s parameters and guidelines allow reimbursement for the following activities under the cost component of Administrative Activities:

- Developing or updating internal policies, procedures, manuals, and other materials pertaining to the conduct of the mandated activities;
- Attendance at specific training for human resources, law enforcement, and legal counsel regarding the requirements of the mandate; and
- Updating the status report of the POBOR cases.

The city claimed costs for nine activities under this component. We determined that the following two activities are reimbursable:

- **Status:** This activity occurs in the Administrative Records Section (ARS) and involves the time needed to update status changes within POBOR case files. Per LAPD staff, the cases are updated for every activity and/or procedural change.
- **Assign:** This activity consists solely of updating the database and noting the case assignment to an investigator for adjudication.

We also determined that the following seven activities are not reimbursable:

- **Comment:** The ARS section in Internal Affairs performs this task by creating a file and a case number when the Professional Standards Bureau receives a “1.28” complaint form. Per LAPD staff, this activity is an internal procedure created by the LAPD to ensure compliance with the investigation time frame of one year.
- **Locate:** This activity denotes the time required for the Classifications Unit to read the “1.28” (complaint form) and determine the best entity to perform the investigation. After determining which entity will investigate, the form is sent to the ARS.
- **Invest:** When the investigation is complete, the case file is sent to the Review and Evaluation Section. This activity consists of updating the database to note this information.
- **IA Review:** This activity consists of the time it takes to update the database for Internal Affairs’ (IAG) review. Per LAPD staff, this activity is similar to Invest, but one IAG section or division will review the investigation of another IAG investigation unit for thoroughness, facts, results, and conclusions. It is another type of review and another change in status.
- **Appeal:** This activity takes place when the case is going to the Advocate Section, where another file is created and entered into the Advocate Database. Per LAPD staff, the case is in the appeal phase and is no longer being investigated or reviewed. This activity pertains to the procedural process of transferring a case in the Advocate Unit, tracking the appeal process, and tracking where the case is.
- **Note:** This activity consists of distributing copies of the face sheet (which contains the summary of allegations and the names of the involved parties) to concerned parties. This activity occurs in the ARS and is based on the time it takes to update the database for the activity.
- **Close Out:** The ARS closes out the case file and documents this activity. This activity is a database update function.

The CSM staff analysis (dated July 27, 2000) for the proposed parameters and guidelines noted that “before the test claim legislation was enacted, local law enforcement agencies were conducting investigations, issuing disciplinary hearings, and maintaining files for those cases.”

Accordingly, it is our understanding that reimbursement is unallowable for activities related to managing case files. The parameters and guidelines allow reimbursement for activities that relate to updating the status report of the mandate-related activities.

Additional clarifying language was provided in the amended parameters and guidelines (section IV.A.—Administrative Activities), which states that “Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.”

Interrogations

For the Interrogations cost component, the city claimed \$12,505,518 in salaries and benefits for the audit period. We determined that \$1,206,216 is allowable and \$11,289,312 is unallowable. The costs were unallowable because the city claimed reimbursement for unallowable activities. The related unallowable indirect costs totaled \$4,525,705.

The parameters and guidelines for the POBOR program allow the following activities for reimbursement under the Interrogations cost component:

- When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures.
- Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers.
- Tape recording the interrogation when the peace officer employee records the interrogation.
- Providing the peace officer employee with access to the recording prior to any further investigation at a subsequent time, or if any further proceedings are contemplated.
- Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer.

The city claimed the following 15 activities under the cost component of Interrogations:

1. Admin Task (Administrative Task)
2. Call out
3. CO Contact (Commanding Officer Contact)
4. Evidence Collect
5. Interview in person
6. Interview Telephone
7. Kickback Editing
8. Meet/Brief/Notify
9. Non-Evidence Task
10. Paraphrasing
11. Prep for Interview
12. Report Formatting
13. Telephone contact
14. Travel
15. VI Computer Task

The city did not provide a formal description of these activities. LAPD staff stated that these activities involved time for conducting investigations, collecting evidence, writing reports, and editing reports. We determined that these activities are unallowable because they relate to the investigation process.

In reference to compensation and timing of the interrogation pursuant to Government Code section 3303, subdivision (a), the CSM final staff analysis to the adopted parameters and guidelines states:

It does not require local agencies to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review the responses given by the officers and/or witnesses, as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBOR was enacted.

In addition, the amended parameters and guidelines (section IV.C.—Interrogations) state that “Investigation activities, including assigning an investigator to the case, reviewing the allegations, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses” are not reimbursable.

The amended parameters and guidelines (section IV.D.—Adverse Comment) also state that “investigating a complaint,” “interviewing a complainant,” and “preparing a complaint investigation report” are not reimbursable activities.

The activities numerated above were not included in the documents that were attached to the city's claims supporting its time study. We noted during the course of audit fieldwork that the city's time study included the five activities described below under the component of Interrogations. However, none of these activities were included in the city's claims.

- **Interview:** Conducting the interrogation of the accused officer. The start and end time of the interrogation is noted. Per LAPD staff, interrogations usually take place during normal working hours and rarely happen during overtime (accused officer's off-duty time). The city's time study did not specify if and when the officers were paid overtime for the interviews.
- **ID, ID-A, ID-W:** Providing prior notice to the officer (accused and/or witness) regarding the nature of the interrogation and identification of the investigating officer. This activity occurs in the Administrative or Criminal Investigation Division.
- **Determine:** Determination of the investigating officers. This activity is assigned to the section Officer-in-Charge (OIC).
- **Tape:** Tape recording the interrogation. Per LAPD staff, this activity rarely happens. In fact, no time increments were claimed for the tape recording activity.
- **Booking Tape:** Booking (storing) the tape at the Scientific Investigations Division.

We were able to calculate how much time was spent to conduct the five activities that were omitted from the city's claims. We also determined that four of the activities are allowable (ID, Determine, Tape, and Booking Tape) and one (Interview) is unallowable. Interview is unallowable because the city indicated that most peace officer interviews

occur during normal working hours. In addition, the city did not keep track of the instances when officers were compensated for interviews that took place during their off-duty time.

Adverse Comment

For the Adverse Comment cost component, the city claimed \$20,278,116 in salaries and benefits for the audit period. We determined that \$12,849,376 is allowable and \$7,428,740 is unallowable. The costs were unallowable because the city claimed reimbursement for unallowable activities. The related unallowable indirect costs totaled \$2,726,507.

Depending on the circumstances surrounding an adverse comment, the parameters and guidelines allow these activities for reimbursement under the Adverse Comment cost component:

- Providing notice of the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances leading to adverse comment by supervisor, command staff, human resources staff, or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment; attaching same to adverse comment and filing.

The city claimed costs for 16 activities under this cost component. We determined that the following 11 activities are reimbursable:

- **Review:** This activity involves the review of the "1.28" (complaint form) and the circumstances leading to the adverse comment. This is the preliminary review of the comment to determine if it is an adverse comment and warrants further investigation. The Complaint Classification Unit performs this activity. This activity also includes the time it takes to prepare a face sheet concerning the complaint.
- **Note:** This activity consists of providing notice to the peace officer of the adverse comment or complaint fact sheet. This activity is associated with the first notice of adverse comment to the officer and that an investigation is taking place.
- **Respond:** This activity is also associated with providing first notice of the adverse comment and that an investigation is taking place. The activity provides the officer an opportunity to respond within 30 days.

- **Sign:** This activity occurs when the officer under investigation reviews and signs the adverse comment or complaint fact sheet, which is the first notice of complaint from Internal Affairs.
- **Refuse:** If the accused officer refuses to sign the face sheet or initial the adverse comment, the time involved is noted.
- **Approval:** This activity consists of the review by Internal Affairs Management of a completed case prior to sending the case to an Area or Division for notification to the officer under investigation.
- **Adjudication:** This activity consists of the time spent by the Command Officer (accused officer's supervisor) of the Area to adjudicate the complaint. This activity would include a review of the completed complaint and the formulation of a Letter of Transmittal (LOT).
- **CO Review:** According to LAPD staff, "CO review" is closely tied with "Adjudication." This activity consists of the time spent by the commanding officer of the Area to review the complaint and LOT.
- **Preparation:** This activity consists of the preparation of the "Charge Sheet" for the Chief of Police to sign.
- **Serve:** This activity entails ensuring that the accused officer is served with the "Charge Sheet" and obtaining the officer's signature or noting the officer's refusal to sign the charge sheet.
- **Accuracy:** This activity involves reviewing the accused officer's response to the complaint or "1.28" (complaint form).

The city also claimed the following five activities that are not reimbursable.

- **Preliminary:** This activity involves investigating the circumstances surrounding the adverse comment.
- **Collect:** This activity consists of the preliminary investigation conducted by supervisors, detectives, and the command staff in the Area where the complaint was taken. This activity can include report writing, interviews, or any activity in which information is gathered for the "1.28" (complaint form).
- **Area Invest:** This activity consists of the time spent by an Area to investigate the complaint or "1.28" (complaint form). This activity occurs after the preliminary investigation.
- **Inspect:** This activity occurs when the assigned Advocate reviews the investigation for status and thoroughness.
- **RE Invest:** This activity involves the time needed to conduct any additional investigations.

These activities were unallowable because they are part of the city's investigative process. We noted in the Interrogations section of this finding that investigative activities are ineligible for reimbursement.

In addition, we noted that the amended parameters and guidelines (section IV.C.—Interrogations) state that “Investigation activities, including assigning an investigator to the case, reviewing the allegations, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses” are not reimbursable.

The amended parameters and guidelines (section IV.D.—Adverse Comment) also state that “investigating a complaint,” “interviewing a complainant,” and “preparing a complaint investigation report” are not reimbursable activities.

Averaging Methodology and Calculation of Allowable Hours

The city developed a time study to document activities and tasks that are related to the POBOR Program. The time study was conducted for the duration of one month and was completed in May 2004. The city recorded the time study results in an internal database that summarized average time increments spent for each activity by employee classification.

To calculate time increments applicable to each case, the city developed an averaging methodology that combined all task/activity entries per classification and per activity into one average time increment. The average time increments were then used to prepare the city’s claims. During the audit, we separated the time that was attributable to each individual task. We did this because not all activities recorded in the time study were allowable for reimbursement. As the database tracked all individual task entries for each classification, we were able to separate minute increments for individual activities in order to exclude time spent on unallowable activities.

We were able to use data from the time study to calculate the allowable time per case. We manually added all of the entries for each individual task and determined how much time was spent to perform each individual activity. We then took a percentage of minutes for allowable tasks and determined the amount of reimbursable time per each POBOR case.

After we determined the allowable time increments per case, the time increments were applied to the number of cases claimed in each fiscal year. We did not make any adjustments to the number of cases that were included in the city’s claims.

Case Statistics

We noted that the city was inconsistent in its application of case statistics in its claims. Case counts included in the claims were based on closed cases in some years and based on in progress cases in other years. However, we did not adjust the number of cases that were claimed. The SCO time study guidelines indicate that agencies may employ any methodology as long as the agency consistently applies the chosen methodology. Neither the parameters and guidelines nor the SCO claiming instructions specify whether agencies should use the number of

closed cases or the number of cases in progress to calculate their costs for reimbursement. However, we recommend that the city use a more consistent approach in applying its case counts to calculate costs for reimbursement in future years.

Database Rounding Errors

During our review of the time study and the internal database, we noted a few minor rounding errors in the city's database that calculates average minutes per case. In a few instances, the city's calculations of average minutes per case were off by about a minute per case. The discrepancies were due to errors in converting minutes to hours and vice versa. We manually added up all of the individual time entries and incorporated the rounding errors (in the city's favor) into the calculation of allowable hours.

Summary

The following table summarizes the audit adjustments by fiscal year:

Cost Categories	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
Salaries	\$ (2,837,773)	\$ (2,650,369)	\$ (2,998,526)	\$ (2,715,806)	\$ (4,119,748)
Benefits	(887,371)	(962,359)	(1,152,572)	(1,182,359)	(1,957,586)
Subtotal	(3,725,144)	(3,612,728)	(4,151,098)	(3,898,165)	(6,077,334)
Related indirect costs	(1,745,798)	(1,633,676)	(1,483,051)	(1,177,179)	(2,267,386)
Audit adjustment	\$ (5,470,942)	\$ (5,246,404)	\$ (5,634,149)	\$ (5,075,344)	\$ (8,344,720)

The parameters and guidelines for POBOR Program that were adopted by the CSM on July 27, 2000, and corrected on August 17, 2000, define the criteria for procedural protection for the city and county's peace officers. The parameters and guidelines, amended on December 4, 2006, and again on March 28, 2008, were applicable for claims filed for FY 2006-07 and beyond. A significant amount of clarifying language was included in the amended versions. The most recent version of the parameters and guidelines allow claimants the option of claiming costs using a reasonable reimbursement methodology.

The parameters and guidelines (section IV.—Reimbursable Activities) outline specific tasks that are deemed to go beyond due process. The statement of decision, on which the parameters and guidelines were based, noted that due process activities were not reimbursable.

The parameters and guidelines (section V.A.1.—Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee.

The parameters and guidelines (section VI.—Supporting Data) require that all costs be traceable to source documents showing evidence of the validity of such costs and their relationship to the state-mandated program.

The amended parameters and guidelines (section V.B.—Actual Cost Claims) indicate that the claimant is allowed to claim and be reimbursed only for increased costs for reimbursable activities. Increased costs are limited to the cost of an activity that the claimant is required to incur as a result of the mandate. Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the SCO.

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

The City claimed \$35,648,462 in salaries and benefits for the audit period. The Controller determined that \$14,183,993 is allowable and \$21,464,469 is unallowable. The costs are unallowable because the Administrative, Interrogation, and Adverse Comment Activities claimed are not identified in the Parameters and Guidelines as reimbursable costs.

Administrative Activities

The Controller determined that only \$118,411 of the \$2,864,828 is allowable because the City claimed reimbursement for unallowable activities.

The City disagrees with all of the State Controller's disallowances. It is the City's opinion that all of those activities are administrative in nature and reasonably necessary to carry out the POBOR program in such a large agency as the LAPD.

The City disagrees with what it perceives as the Controller's very narrow interpretation of the Administrative Activities component of the Commission on State Mandates' Parameters and Guidelines. When the Statement of Decision for the test claim was adopted nearly 10 years ago, there was no discussion of administrative activities for the POBOR Program. When the Parameters and Guidelines was adopted, it was assumed that, for the most part, any reasonably necessary administrative activities associated with the POBOR Program were eligible for reimbursement. A few activities, such as training, were normally addressed specifically, since the Controller often would not allow for training costs if they were specifically addressed in the Parameters and Guidelines. By including the Administrative Activities component, it is believed that the Commission intended to include anything reasonably necessary unless it was specifically excluded, such as the limitation on training for only human resources, law enforcement and legal counsel regarding the requirements of the mandate.

Interrogation Activities

The Controller determined that of the \$12,505,518 in salaries and benefits claimed for the audit period, \$1,206,216 is allowable and \$11,289,312 is unallowable. Once again, the Controller contends the City's costs were unallowable because they were for unallowable activities.

The City is appreciative of the fact the Controller allowed for the \$1,206,216 of costs which were not specifically addressed in its claims. But rather, the Controller, at its own initiative, based on the City's very detailed time study, calculated how much time was spent to conduct the five reimbursable activities it allows for as part of the Interrogation component in the parameters as noted on page ten (10) of the draft audit report.

The City, along with numerous other local agencies, disagrees with the State Controller's interpretation of the primary eligible costs for this component. The City believes the Parameters and Guidelines, as amended at the Controller's request in December 2006, do not accurately reflect the original Statement of Decision which found that eligible costs included: "Conducting the investigation when the peace officer is on duty, and compensating the peace officer for off-duty time in accordance with regular department procedures are new requirements not previously imposed on local agencies and school districts." The Controller has limited reimbursement to only officers being compensated for overtime. The City believes the costs for conducting interrogations during regular work time is reimbursable, as is preparation for those interrogations.

Adverse Comment

The City claimed \$20,278,116 in salaries and benefits for the audit period. The Controller determined that \$12,849,376 is allowable and \$7,428,740 is unallowable. The costs were deemed unallowable because the City claimed reimbursement for unallowable activities.

The City identified 16 activities in its time study under this cost component. The Controller found that 11 activities were eligible for reimbursement and 5 were not. The Controller points out that the 5 activities are part of the City's investigative process and are, therefore, not reimbursable. It is the City's contention that, for the most part, the 5 activities are necessary activities to prepare the Adverse Comment and therefore should be reimbursable. The City does not dispute the Controller's statement that the revised Parameters and Guidelines (section IV(D)-Adverse Comment) state that the "investigating a complaint," "interviewing a complainant," and "preparing a complaint investigation report" are not reimbursable activities.

SCO's Comment

The finding and recommendation remain unchanged.

We concur that the unallowable costs contained in the audit report were not caused by an inflation of costs by the city. Instead, costs were unallowable due to a misinterpretation of what is and what is not allowable for reimbursement from the State under the mandated program.

We will address the rest of our comments for the audit finding in the same order as they appear in the city's response.

Administrative Activities

We do not dispute that the administrative activities included in the city's time study are necessary and reasonable for the conduct of the city's internal affairs investigations of police officer misconduct. The issue is the determination of whether the activities were eligible for reimbursement under the mandated program.

We concur that there was no discussion of administrative activities in the statement of decision adopted by the CSM on November 30, 1999. The purpose of the statement of decision is to determine whether or not the test claim statutes support or do not support a finding that costs are being mandated by the State. The CSM recognizes that certain administrative tasks are necessary to carry out mandated activities and typically includes these in the adopted parameters and guidelines. The city states its assumption that when the parameters and guidelines were adopted for this mandate, "any reasonably necessary administrative activities associated with the POBOR program were eligible for reimbursement." The city goes on to state that "By including the Administrative Activities component, it is believed that the Commission intended to include anything reasonably necessary unless it was specifically excluded, such as the limitation on training for only human resources, law enforcement, and legal counsel regarding the requirements of the mandate." However, we can find no language in the adopted parameters and guidelines or in the legal record for this mandate confirming this assumption.

In the staff analysis for the proposed POBOR Program's parameters and guidelines (Item #10 in the CSM hearing of July 27, 2000), the CSM discussed its analysis of the test claimant's proposed parameters and guidelines for administrative activities. The proposed activities included the following:

1. Developing or updating policies, procedures, manuals, and other materials pertaining to the conduct of the mandated activities,
2. Attendance at specific training for human resources, law enforcement, and legal counsel regarding the requirements of the mandate,
3. Maintenance of the systems to conduct the mandated activities,
4. Providing direct supervision over the agency staff performing the mandated activities.

The CSM's staff analysis goes on to state:

Before the test claim legislation was enacted, local law enforcement agencies were conducting investigations, issuing disciplinary actions, and *maintaining* files for those cases. Thus, the component "maintenance of systems to conduct the mandated activities is too broad." Accordingly, staff has modified this component to provide that claimants are eligible for reimbursement for "updating the status report of the POBOR cases."

The CSM also considered the topic of Administrative Activities in its December 4, 2006, final staff analysis (Item #13–Request to Amend Parameters and Guidelines), which states:

Section IV. A (3)

Section IV. A (3) currently states the following: “Updating the status of the POBOR cases.”

SCO requests that Section IV. A (3) be amended as follows (proposed language is underlined):

Updating the status report of mandate-reimbursable POBOR cases. The updating relates to tracking the procedural status of cases. It does not relate to maintaining or updating the cases (e.g. setting up, reviewing, evaluating, or closing the cases).

In response to the SCO proposal, the City of Sacramento and the *City of Los Angeles* [emphasis added] filed comments contending that the proposal is too narrow because of the time constraints imposed by the POBOR legislation. The City of Sacramento states the following:

The proposal concerning administrative activities and updating the cases is much too narrowly drawn. There are strict time constraints imposed by POBOR: if the time limits are not met, the case must be dismissed and no discipline can be imposed. Therefore, not only must the case filed be updated, but they must be reviewed in order to make sure that all deadlines have been met. To restrict the language as desired by the Controller would make it next to impossible to assure that the time limits set forth in POBOR are met. In order to make sure that the time lines are met, the case must be reviewed at various points in order to make sure that all investigations are completed, as well as to make sure all interrogations are completed timely. This is reasonably necessary in order to make sure that the time lines are met.

Staff finds that the City’s comments go beyond the scope of the test claim statutes and are not consistent with the Commission’s findings in the Statement of Decision on reconsideration. As indicated in footnote 5, page 6 of the Commission’s Statement of Decision on reconsideration (05-RL-4499-01), the POBOR Act has been subsequently amended by the Legislature. One of those amendments imposed the time limitations described by the City. The subsequent amendments were not pled in this test claim and, thus, they were not analyzed to determine whether they impose reimbursable state-mandated activities within the meaning of article XIII B, section 6. The City’s arguments relating to the time limitations imposed by subsequent legislation are outside the scope of the Commission’s decision in POBOR (CSM 4499). Thus, the City’s rationale is not consistent with the Commission’s findings.

Staff further finds that the SCO proposal is consistent with the Commission’s findings when it adopted the parameters and guidelines. The Commission adopted the following finding:

The claimant's proposed parameters and guidelines include the following administrative activities:

[¶]

3. Maintenance of the systems to conduct mandated activities.

[¶]

The Department of Finance states that the component "maintenance of the systems to conduct the mandated activities" is too ambiguous. [CSM] Staff agrees.

Before the test claim legislation was enacted, local law enforcement agencies were conducting investigations, issuing disciplinary actions, and maintaining files for those cases. Thus, the component "maintenance of the systems to conduct the mandated activities" is too broad. Accordingly, staff has modified this component to provide that claimants are eligible for reimbursement for "updating the status report of the POBOR cases."

Staff has clarified the activity and added the following proposed language to Section IV. C (3):

Updating the status report of the mandate-reimbursable POBOR eases activities. "Updating the status report of mandate-reimbursable POBOR eases activities" means tracking the procedural status of eases the mandate-reimbursable activities only. Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.

We believe that from this record of evidence, the position taken by the city in its response to our audit findings regarding allowable administrative activities has already been considered by CSM and denied for the reasons stated above. The amendments to the POBOR statutes cited by the CSM in its staff analysis of December 4, 2006, were contained in Statutes of 1997, Chapter 148. To date, no interested party has filed a test claim to determine whether this legislation imposes a state mandate. In the meantime, SCO will continue to use the criteria contained in the adopted parameters and guidelines to determine the allowable activities under this mandated program.

Interrogations

The city is objecting to our finding that costs incurred for interrogating accused and witnessing officers during regular working hours and preparation for those interrogations are unallowable. Further, the city claims that the finding is based on SCO's "interpretation of the primary eligible costs for this component." We disagree. Rather, we contend that the finding is based on the language contained in the parameters and guidelines adopted by CSM for this mandated program.

The city is relying on specific language that appears on page 13 of the original statement of decision adopted by the CSM on November 30, 1999, for the mandated program. The city claims that the language cited in their response supports a CSM finding that interrogations conducted during on-duty hours and preparing for those interrogations are

reimbursable. However, the statement of decision does not define the reimbursable activities. The purpose of the statement of decision is stated on page 2 of that document as follows:

Issue: Does the test claim legislation, which established rights and procedures for peace officers subject to investigation or discipline, constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514?

On November 30, 1999, the CSM adopted its statement of decision that the test claim legislation constitutes a partial reimbursable mandated program within the meaning of Article XIII B, section 6 of the California Constitution, and Government Code section 17514. On June 20, 2000, the draft staff analysis and claimant's parameters and guidelines as modified by staff were issued to the interested parties. The draft staff analysis was based on a review of the claimant's proposed parameters and guidelines, the test claim legislation, and the CSM's statement of decision. Subsequently, the reimbursable activities were written into regulation when the CSM adopted the parameters and guidelines for POBOR on July 27, 2000, and corrected them on August 17, 2000.

We re-examined the statement of decision and noted that the city is taking the language cited in their response out of context. The language cited by the city is found in the section of the statement of decision titled "Compensation and Timing of an Interrogation." The purpose of this section was to address the test claimant's assertion that government code section 3303, subdivision (a) results in the payment of overtime to the investigated employee and, thus, imposes reimbursable state mandated activities.

The section begins on page 12 by stating that:

Government Code section 3303 describes the procedures for the interrogation of a peace officer. The procedures and rights given to peace officers under section 3303 do *not* apply to any interrogation in the normal course of duty, counseling, instruction, or informal verbal admonition by a supervisor. In addition, the requirements do not apply to an investigation concerned solely and directly with alleged criminal activities.

Government Code section 3303, subdivision (a), establishes procedures for the timing and compensation of a peace officer subject to investigation and interrogation by an employer. This section requires that the interrogation be conducted at a reasonable hour, preferably at a time when the peace officer is on duty, or during the "normal waking hours" of the peace officer, unless the seriousness of the investigation requires otherwise. If the interrogation takes place during the off-duty time of the peace officer, the peace officer "shall" be compensated for the off-duty time in accordance with regular department procedures.

The claimant contended that Government Code section 3303, subdivision (a), results in the payment of overtime to the investigated employee and, thus, imposes reimbursable state mandated activities. The claimant stated the following:

“If a typical police department works in three shifts, such as the Police Department for this City, two-thirds of the police force work hours [that are] not consistent with the work hours of Investigators in the Internal Affairs section.

Even in a smaller department without such a section, hours conflict if command staff assigned to investigate works a shift different than the employees investigated. Payment of overtime occurs to the employees investigated or those performing the required investigation, or is at least a potential risk to an employer for the time an employee is interrogated pursuant to this section.”

The Commission agreed. Conducting the investigation when the peace officer is on duty, and compensating the peace officer for off-duty time in accordance with regular department procedures are new requirements not previously imposed on local agencies and school districts.

Accordingly, the Commission found that Government Code section 3303, subdivision (a), constitutes a new program or higher level of service under article XIII B, section 6 of the California Constitution and imposes “costs mandated by the state” under Government [sic] Code section 17514.

The city believes that the language used by the CSM in the paragraphs above support that costs incurred for interrogating officers during their regular on-duty time and preparing for those interrogations are reimbursable. We believe this to be an expanded interpretation, given that the issue under analysis in this section of the statement of decision was whether or not the test claim statute imposed the payment of overtime to the investigated employee, which it does. The city ignores the CSM’s language in the beginning of this section when it noted that the procedures under Government Code section 3303 do *not* apply to any interrogation in the normal course of duty, counseling, instruction, or informal verbal admonition by a supervisor. The CSM even italicized the word “not” to make its point clear.

In addition, there is no language in this section of the statement of decision wherein the test claimant asserted that costs incurred to prepare for the interrogation of peace officers is reimbursable. Therefore, as this issue was not pled by the test claimant, the CSM did not determine that interrogation preparation costs are reimbursable.

We also re-examined CSM’s staff analysis for the proposed parameters and guidelines (Item #10 for its hearing of July 27, 2000) regarding the Interrogations cost component. This document contains the following language:

Section IV.(C)(1) and (2), Compensation and Timing of an Interrogation, Interrogation Notice

The Commission’s Statement of Decision includes the following reimbursable activity:

“Conducting an interrogation of a peace officer while the officer is on duty, or compensating the peace officer for off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)”

This activity was derived from Government Code section 3303, subdivision (a), which establishes the timing and compensation of a peace officer subject to an interrogation. Section 3303, subdivision (a) requires that the interrogation be conducted at a reasonable hour, preferably at a time when the peace officer is on duty, or during the normal waking [sic] hours of the peace officer, unless the seriousness of the investigation requires otherwise. At the test claim phase, *the claimant contended that this section resulted in the payment of overtime to the peace officer employee* [emphasis added]. (See page 12 of the Commission's statement of decision.)

The staff analysis goes on to state:

Government Code section 3303, subdivision (a), addresses only the compensation and timing of the interrogation. It does not require local agencies to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review the responses given by the officers and/or witnesses as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBAR [sic] was enacted.

Based on the foregoing, staff has modified Section IV(C) as follows:

~~"1. Conducting an interrogation of a peace officer while the officer is on duty or compensating~~ When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code section 3303, subd. (a).)

We believe the city is trying to expand the CSM's staff analysis of the Interrogation cost component to include activities that were not included in the adopted parameters and guidelines. The adopted parameters and guidelines (section IV.C.–Interrogation) state that "claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or any other routine or unplanned contact with, a supervisor or any other public safety officer." The document goes on to specify five activities that are reimbursable.

Section IV.C.1. describes the only reimbursable activity that relates to interrogations. It states "when required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures."

To state that interrogations conducted during an officer's regular on-duty time and preparing for those interrogations is reimbursable is contrary to the wording that appears in the statement of decision, the staff analysis for the proposed parameters and guidelines, and in the adopted parameters and guidelines. Therefore, the preponderance of evidence on this issue does not support the city's contention.

We also noted that CSM re-examined the issue of allowable costs under the Interrogation cost component in its December 4, 2006 final staff analysis (Item #13–Request to Amend Parameters and Guidelines), which states:

The County of San Bernardino, the City of Sacramento, and the *City of Los Angeles* [emphasis added] contend that investigation costs and the cost to conduct the interrogation are reimbursable.

However, as identified below, the Commission has already rejected the arguments raised by the County and Cities for reimbursement of investigation costs and the cost to conduct the interrogation. Thus, staff finds that the SCO proposal is consistent with the Commission findings when adopting the parameters and guidelines and the Statement of Decision on reconsideration.

Government Code section 3303, subdivision (a), establishes the timing of the interrogation, and requires the employer to compensate the interrogated officer if the interrogation takes place during off-duty time. In other words, the statute defines the process that is due the peace officer who is subject to an interrogation. This statute does not require the employer to investigate and review complaints or to conduct interrogations. The Commission adopted the following findings when adopting the parameters and guidelines:

The Commission's Statement of Decision includes the following reimbursable activity:

Conducting an interrogation of a peace officer while the officer is on duty, or compensating the peace officer for off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

This activity was derived from Government Code section 3303, subdivision (a), which establishes the timing and compensation of a peace officer subject to an interrogation. Section 3303, subdivision (a), requires that the interrogation be conducted at a reasonable hour, preferably at a time when the peace officer is on duty, or during the normal waking hours of the peace officer, unless the seriousness of the investigation requires otherwise. At the test claim phase, the claimant contended that this section resulted in the payment of overtime to the peace officer employee. (See page 12 of the Commission's Statement of Decision.)

This document also states:

In addition, staff has included the activities that are not reimbursable at the end of Section IV. C as follows:

The following activities are **not** reimbursable:

1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.

3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition reports and attending executive review or committee hearings related to the investigation.

In addition, during testimony for this item, a San Bernardino County representative testified that the county had submitted an amendment to clarify what was adopted in the original statement of decision. The county representative believed the CSM staff's conclusion regarding interrogations was inconsistent with the original statement of decision. The Chief Legal Counsel for the CSM responded that some statements in the original statement of decision were being taken out of context. She clarified that the test claim legislation does not mandate local agencies to interrogate an officer and it does not mandate local agencies to investigate. Rather, these activities are based on local policy and regulation.

Adverse Comment

The city argues that the five time study activities that we found to be unallowable were for allowable activities. Similar to the discussion of unallowable costs for the administrative activities cost component, we do not dispute that these five activities are necessary and reasonable for the preparation of an adverse comment. The issue is the determination of whether the activities were eligible for reimbursement under the mandated program.

In the draft audit report, we stated the following:

The city also claimed the following five activities that are not reimbursable.

- **Preliminary:** This activity involves investigating the circumstances surrounding the adverse comment.
- **Collect:** This activity consists of the preliminary investigation conducted by supervisors, detectives, and the command staff in the Area where the complaint was taken. This activity can include report writing, interviews, or any activity in which information is gathered for the "1.28" (complaint form).
- **Area Invest:** This activity consists of the time spent by an Area to investigate the complaint or "1.28" (complaint form). This activity occurs after the preliminary investigation.
- **Inspect:** This activity occurs when the assigned Advocate reviews the investigation for status and thoroughness.
- **RE Invest:** This activity involves the time needed to conduct any additional investigations.

In the audit report, we determined that the activity “review” was reimbursable. This activity involves the review of the complaint form and the circumstances leading to the adverse comment. By contrast, the activity “preliminary” cited above, involves the actual investigation of the adverse comment circumstances. Similarly, the activities “collect,” “area invest,” and “re invest” involve investigation of the complaint. We also determined that the activities of “adjudication” and “CO review” were reimbursable. These activities involve review of the completed complaint and the letter of transmittal by the accused officer’s supervisor and the Commanding Officer. By contrast, the activity “inspect” involves review of the investigation.

City representatives did not dispute our interpretation of these five activities during the course of audit fieldwork and did not raise any objections during the audit exit conference. Subsequent to the exit conference and draft report, the city has not presented any evidence to us that there is a distinction between the five activities cited above and the language in the parameters and guidelines stating that costs for conducting investigations are not reimbursable. In addition, the city states in the response that it does not dispute the language in the audit report that investigating a complaint, interviewing a complainant, and preparing a complaint investigation report are not reimbursable activities.

**FINDING 2—
Overstated services
and supplies**

The city claimed services and supplies costs totaling \$708,683 in FY 2003-04. However, the claimed costs were actually salary, benefit, and related indirect costs incurred for non-sworn employees. The costs were incurred to perform the same activities discussed in Finding 1. Therefore, the adjustments in this finding are attributed to the same analysis that is presented in Finding 1. We determined that \$137,415 is allowable and \$571,268 is unallowable. The costs were unallowable because the city claimed reimbursement for unallowable activities.

We reclassified the allowable costs from services and supplies to salaries, benefits, and related indirect costs. The following table summarizes the adjustments to claimed services and supplies by individual cost component:

<u>Cost Component</u>	<u>Costs Claimed</u>	<u>Costs Allowed</u>	<u>Audit Adjustment</u>
Administrative Activities:			
Salaries	\$ 70,663	\$ 14,318	\$ (56,345)
Benefits	18,008	3,648	(14,360)
Related indirect costs	28,786	5,832	(22,954)
Subtotal	117,457	23,798	(93,659)
Adverse Comment Activities:			
Salaries	355,701	68,357	(287,344)
Benefits	90,638	17,418	(73,220)
Related indirect costs	144,887	27,842	(117,045)
Subtotal	591,226	113,617	(477,609)
Total	\$ 708,683	\$ 137,415	\$ (571,268)

The parameters and guidelines (section V.A.1.—Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits. Reimbursement includes compensation paid for salaries, wages, and employee benefits.

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City’s Response

The City claimed \$708,683 for services and supplies in its Fiscal Year (FY) 2003/04 claim. The Controller found the costs were for actual salary, benefit and related indirect costs incurred for non-sworn employees. The City agrees that these costs were for salaries and were inadvertently included in the service and supplies areas. As such, the Controller considered these costs in the appropriate salary category and treated them in the same manner as all other salaries. Other than the City’s disagreement with how the Controller has interpreted the eligible activities in its Finding 1, the City has no disagreement with this finding.

SCO’s Comment

The finding and recommendation remains unchanged.

**FINDING 3—
Misstated productive
hourly rates**

The city understated allowable salary and benefit costs by \$141,364 during the audit period because it overstated and understated productive hourly rates. This amount also includes \$8,442 for the salary and benefit costs claimed as services and supplies in FY 2003-04 (as noted in Finding 2). The related indirect costs totaled \$50,884. All of these adjustments were made because of errors in the city's calculation of productive hourly rates.

Productive hourly rates were erroneously misstated for all employee classifications in the city's claim for FY 2007-08. The misstatements occurred for two reasons: (1) the city used 1,800 productive hours to calculate the rates instead of its calculated productive hours; and, (2) the average annual salaries the city used in the calculations for some employee classifications did not match the rates from the city's report of average annual salaries. We recalculated the rates using the correct salary base and the correct annual productive hours provided by city staff.

We also identified errors with productive hourly rate calculations in FY 2003-04 and FY 2005-06. The city had claimed the rate for Police Services Representative I instead of Police Services Representative II.

The following table summarizes the audit adjustments:

Cost Category	Fiscal Year			Total
	2003-04	2005-06	2007-08	
Salaries	\$ 6,728	\$ 6,161	\$ 84,325	\$ 97,214
Benefits	1,714	2,373	40,063	44,150
Total direct costs	8,442	8,534	124,388	141,364
Related indirect costs	2,740	1,808	46,336	50,884
Total	\$ 11,182	\$ 10,342	\$ 170,724	\$ 192,248

The parameters and guidelines (section V.A.1.—Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

The Controller found the City had understated the productive hourly rates for various employee classifications in the City's FY 2007/08 claim. It also found errors with productive hourly rates in the FY 2003/04 and FY 2005/06. The Controller recalculated those rates and the result was an increase of \$192,248 in direct and indirect costs. The City concurs with this finding.

SCO's Comment

The finding and recommendation remain unchanged.

**Attachment—
City's Response to
Draft Audit Report**

LOS ANGELES POLICE DEPARTMENT



WILLIAM J. BRATTON
Chief of Police

ANTONIO R. VILLARAIGOSA
Mayor

P. O. Box 30158
Los Angeles, Calif. 90030
Telephone: (213) 485-5296
TDD: (877) 275-5273
Ref #: 10.2

September 15, 2009

Mr. Jim L. Spano, Chief
Mandated Cost Audits Bureau
Office of the State Controller
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874

RE: Response to the August 12, 2009, Draft Audit Report for the Peace Officers Procedural Bill of Rights (POBOR) Program

Dear Mr. Spano,

This letter is the City of Los Angeles' (City) response to the August 12, 2009, Draft Audit Report of the Los Angeles Police Department's (LAPD) Peace Officers Procedural Bill of Rights Program (commencing with Chapter 4654, Statutes of 1976) for the period of July 1, 2003 through June 30, 2008. We would like to commend the State Controller's (Controller) staff on the conduct of this audit. The City has experienced several audits of its Police Department's mandated cost claims and, in this case, the Police Department reported that while it disagrees with most of the proposed disallowances, there were no surprises or misunderstandings during the conduct of the audit, unlike in previous audits. Also, we would like to indicate that the high amount of unallowable costs is attributed to the Controller and Commission on State Mandates' interpretation of the Parameters and Guidelines for the POBOR Program, not an erroneous inflation of costs by the City. What follows below are the positions held by the City on the Controller's three findings from the audit.

Finding 1 – Unallowable salaries, benefits and related indirect cost

The City claimed \$35,648,462 in salaries and benefits for the audit period. The Controller determined that \$14,183,993 is allowable and \$21,464,469 is unallowable. The costs are unallowable because the Administrative, Interrogation, and Adverse Comment Activities claimed are not identified in the Parameters and Guidelines as reimbursable costs.

Administrative Activities

The Controller determined that only \$118,411 of the \$2,864,828 is allowable because the City

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www.LAPDOnline.org
www.joinLAPD.com

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claimed reimbursement for unallowable activities.

The City disagrees with all of the State Controller's disallowances. It is the City's opinion that all of those activities are administrative in nature and reasonably necessary to carry out the POBOR program in such a large agency as the LAPD.

The City disagrees with what it perceives as the Controller's very narrow interpretation of the Administrative Activities component of the Commission on State Mandates' Parameters and Guidelines. When the Statement of Decision for the test claim was adopted nearly 10 years ago, there was no discussion of administrative activities for the POBOR Program. When the Parameters and Guidelines was adopted, it was assumed that, for the most part, any reasonably necessary administrative activities associated with the POBOR Program were eligible for reimbursement. A few activities, such as training, were normally addressed specifically, since the Controller often would not allow for training costs if they were specifically addressed in the Parameters and Guidelines. By including the Administrative Activities component, it is believed that the Commission intended to include anything reasonably necessary unless it was specifically excluded, such as the limitation on training for only human resources, law enforcement and legal counsel regarding the requirements of the mandate.

Interrogation Activities

The Controller determined that of the \$12,505,518 in salaries and benefits claimed for the audit period, \$1,206,216 is allowable and \$11,289,312 is unallowable. Once again, the Controller contends the City's costs were unallowable because they were for unallowable activities.

The City is appreciative of the fact the Controller allowed for the \$1,206,216 of costs which were not specifically addressed in its claims. But rather, the Controller, at its own initiative, based on the City's very detailed time study, calculated how much time was spent to conduct the five reimbursable activities it allows for as part of the Interrogation component in the parameters as noted on page ten (10) of the draft audit report.

The City, along with numerous other local agencies, disagrees with the State Controller's interpretation of the primary eligible costs for this component. The City believes the Parameters and Guidelines, as amended at the Controller's request in December 2006, do not accurately reflect the original Statement of Decision which found that eligible costs included: "Conducting the investigation when the peace officer is on duty, and compensating the peace officer for off-duty time in accordance with regular department procedures are new requirements not previously imposed on local agencies and school districts." The Controller has limited reimbursement to only officers being compensated for overtime. The City believes the costs for conducting interrogations during regular work time is reimbursable, as is preparation for those interrogations.

Adverse Comment

The City claimed \$20,278,116 in salaries and benefits for the audit period. The Controller

Mr. Jim L. Spano, Chief

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determined that \$12,849,376 is allowable and \$7,428,740 is unallowable. The costs were deemed unallowable because the City claimed reimbursement for unallowable activities.

The City identified 16 activities in its time study under this cost component. The Controller found that 11 activities were eligible for reimbursement and 5 were not. The Controller points out that the 5 activities are part of the City's investigative process and are, therefore, not reimbursable. It is the City's contention that, for the most part, the 5 activities are necessary activities to prepare the Adverse Comment and therefore should be reimbursable. The City does not dispute the Controller's statement that the revised Parameters and Guidelines (section IV(D) – Adverse Comment) state that the "investigating a complaint," "interviewing a complainant," and "preparing a complaint investigation report" are not reimbursable activities.

Finding 2 – Overstate services and supplies

The City claimed \$708,683 for services and supplies in its Fiscal Year (FY) 2003/04 claim. The Controller found the costs were for actual salary, benefit and related indirect costs incurred for non-sworn employees. The City agrees that these costs were for salaries and were inadvertently included in the service and supplies areas. As such, the Controller considered these costs in the appropriate salary category and treated them in the same manner as all other salaries. Other than the City's disagreement with how the Controller has interpreted the eligible activities in its Finding 1, the City has no disagreement with this finding.

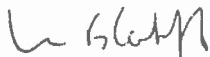
Finding 3 – Misstated productive hourly rates

The Controller found the City had understated the productive hourly rates for various employee classifications in the City's FY 2007/08 claim. It also found errors with productive hourly rates in the FY 2003/04 and FY 2005/06. The Controller recalculated those rates and the result was an increase of \$192,248 in direct and indirect costs. The City concurs with this finding.

If you have any questions concerning the City's position or request further information from the City concerning this matter, please contact Police Administrator Laura Filatoff, Commander Officer, Fiscal Operations Division, LAPD, at (213) 485-5296.

Very truly yours,

WILLIAM J. BRATTON
Chief of Police



LAURA FILATOFF, Police Administrator
Commanding Officer
Fiscal Operations Division

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>

EXHIBIT III

**CLAIMING
INSTRUCTIONS**

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2009-10
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)

LOCAL AGENCIES

OCTOBER 5, 2009

REVISED JULY 1, 2011

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants can use for filing claims for the Peace Officers Procedural Bill of Rights (POBAR) program. The SCO issues these claiming instructions subsequent to adoption of the program's Parameters and Guidelines (P's & G's). The P's & G's are included as an integral part of the claiming instructions.

On July 27, 2000, the Commission on State Mandates (CSM) adopted P's & G's that listed counties, cities, school districts, and special districts that employ peace officers as eligible claimants.

On July 31, 2009, the CSM amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute but not required to employ peace officers who supplement the general law enforcement units of cities and counties. The Amended P's & G's are included as an integral part of the claiming instructions.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county or special police protection district named in GC sections 17511, 17515 and 53060.7 that wholly supplants the law enforcement functions of the county within their jurisdiction is an eligible claimant.

Reimbursement Claim Deadline

An actual claim for the 2010-11 fiscal year may be filed by **February 15, 2012**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC Section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original FAM-27 and one copy with required documents. **Please sign the FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: www.sco.ca.gov/ard_mancost.html.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail LRSDAR@sco.ca.gov or call the Local Reimbursements Section at (916) 324-5729.

Adopted: July 27, 2000
Corrected: August 17, 2000
Amended: December 4, 2006
Amended: March 28, 2008
Amended: July 31, 2009

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 3301, 3303, 3304, 3305, 3306

As Added and Amended by Statutes 1976, Chapter 465;
Statutes 1978, Chapters 775, 1173, 1174, and 1178;
Statutes 1979, Chapter 405; Statutes 1980, Chapter 1367; Statutes 1982,
Chapter 994; Statutes 1983, Chapter 964; Statutes 1989, Chapter 1165; and
Statutes 1990, Chapter 675

Peace Officers Procedural Bill of Rights

05-RL-4499-01(4499)

06-PGA-06

BEGINNING IN FISCAL YEAR 2006-2007

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBOR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file.

In 1999, the Commission approved the test claim and adopted the original Statement of Decision. The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved

¹ Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

the activities required by POBOR that exceeded the requirements of existing state and federal law.

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.

A technical correction was made to the parameters and guidelines on August 17, 2000.

In 2005, Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim (commonly abbreviated as “POBOR”) to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.

On April 26, 2006, the Commission reviewed its original findings and adopted a Statement of Decision on reconsideration (05-RL-4499-01). The Statement of Decision on reconsideration became final on May 1, 2006.

The Commission found that the *San Diego Unified School Dist.* case supports the Commission’s 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission for counties, cities, school districts, and

special districts identified in Government Code section 3301 that employ peace officers, except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers “who successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)
- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause² does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

The Statement of Decision adopted by the Commission on this reconsideration applies to costs incurred and claimed for the 2006-2007 fiscal year.

On February 6, 2009, the Third District Court of Appeal, in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, 1357, determined that POBOR is not a reimbursable mandate as to school districts and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

On May 8, 2009, the Sacramento County Superior Court issued a judgment and writ in Case No. 07CS00079, pursuant to the Third District Court of Appeal’s decision in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, requiring the Commission to:

- a. Set aside the portion of its reconsideration decision in “Case No. 05-RL-4499-01 Peace Officer Procedural Bill of Rights” (reconsideration decision) that found that the Peace Officer Procedural Bill of Rights program constitutes a reimbursable state-mandated program for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties;
- b. Issue a new decision denying the portion of the reconsideration decision approving reimbursement for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties; and

² Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee’s reputation and ability to find future employment and, thus, a name-clearing hearing is required.

c. Amend the parameters and guidelines consistent with this judgment.

This judgment does not affect cities, counties, or special police protection districts named in Government Code section 53060.7, which wholly supplant the law enforcement functions of the County within their jurisdiction.

Accordingly, on July 31, 2009, the Commission amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, and special police protection districts named in Government Code section 53060.7 that wholly supplant the law enforcement functions of the county within their jurisdiction are eligible claimants.

School districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties are not eligible claimants entitled to reimbursement.

III. PERIOD OF REIMBURSEMENT

The period of reimbursement for the activities and reasonable reimbursement methodology in this parameters and guidelines amendment begins on July 1, 2006.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim for that fiscal year.
2. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable costs for one fiscal year shall be included in each claim. If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, an eligible claimant may file a reimbursement claim based on the reasonable reimbursement methodology described in Section V A. or for actual costs, as described in Section V. B.

For each eligible claimant, the following activities are reimbursable:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities.

2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate. The training must relate to mandate-reimbursable activities.

3. Updating the status report of mandate-reimbursable POBOR activities. "Updating the status report of mandate-reimbursable POBOR-activities" means tracking the procedural status of the mandate-reimbursable activities only. Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.

B. Administrative Appeal

1. The administrative appeal activities listed below apply to permanent peace officer employees as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers.³

The following activities and costs are reimbursable:

- a. Providing the opportunity for, and the conduct of an administrative appeal hearing for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):
 - Transfer of permanent-employees for purposes of punishment;
 - Denial of promotion for permanent-employees for reasons other than merit; and
 - Other actions against permanent employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.
- b. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- c. Legal review and assistance with the conduct of the administrative appeal hearing.
- d. Preparation and service of subpoenas.
- e. Preparation and service of any rulings or orders of the administrative body.
- f. The cost of witness fees.
- g. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

³ *Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the peace officer.
- d. Litigating the final administrative decision.

2. Providing the opportunity for, and the conduct of an administrative appeal hearing for removal of the chief of police under circumstances that do not create a liberty interest (i.e., the charges do not constitute moral turpitude, which harms the employee's reputation and ability to find future employment). (Gov. Code, § 3304, subd. (b).)

The following activities and costs are reimbursable:

- a. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- b. Legal review and assistance with the conduct of the administrative appeal hearing.
- c. Preparation and service of subpoenas.
- d. Preparation and service of any rulings or orders of the administrative body.
- e. The cost of witness fees.
- f. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the chief of police.
- d. Litigating the final administrative decision.

C. Interrogations

The performance of the activities listed in this section are eligible for reimbursement only when a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5, is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)⁴

⁴ Interrogations of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

The following activities are reimbursable:

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Preparation and review of overtime compensation requests are reimbursable.

2. Providing notice to the peace officer before the interrogation. The notice shall inform the peace officer of the rank, name, and command of the officer in charge of the interrogation, the interrogating officers, and all other persons to be present during the interrogation. The notice shall inform the peace officer of the nature of the investigation. (Gov. Code, § 3303, subds. (b) and (c).)

The following activities relating to the notice of interrogation are reimbursable:

- a. Review of agency complaints or other documents to prepare the notice of interrogation.
 - b. Identification of the interrogating officers to include in the notice of interrogation.
 - c. Preparation of the notice.
 - d. Review of notice by counsel.
 - e. Providing notice to the peace officer prior to interrogation.
3. Recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

The cost of media and storage, and the cost of transcription are reimbursable. The investigator's time to record the session and transcription costs of non-sworn peace officers are **not** reimbursable.

4. Providing the peace officer employee with access to the recording prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g)):
 - a. The further proceeding is not a disciplinary action;
 - b. The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty

security officers, police security officers, and school security officers are not reimbursable. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);

- c. The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
- d. The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
- e. The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

The cost of media copying is reimbursable.

- 5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
 - a) When the investigation does not result in disciplinary action; and
 - b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Review of the complaints, notes or recordings for issues of confidentiality by law enforcement, human relations or counsel; and the cost of processing, service and retention of copies are reimbursable.

The following activities are **not** reimbursable:

- 1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
- 2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.

3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition reports and attending executive review or committee hearings related to the investigation.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment concerning a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. (Gov. Code, §§ 3305 and 3306).⁵

Counties

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
 1. Providing notice of the adverse comment: and
 2. Obtaining the signature of the peace officer on the adverse comment; or
 3. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Police Protection Districts

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;

⁵ The adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, or school security officers. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to respond to the adverse comment within 30 days; and
 3. Obtaining the signature of the peace officer on the adverse comment; or
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

The following adverse comment activities are reimbursable:

1. Review of the circumstances or documentation leading to the adverse comment by supervisor, command staff, human resources staff, or counsel to determine whether the comment constitutes a written reprimand or an adverse comment.
2. Preparation of notice of adverse comment.
3. Review of notice of adverse comment for accuracy.
4. Informing the peace officer about the officer's rights regarding the notice of adverse comment.
5. Review of peace officer's response to adverse comment.
6. Attaching the peace officers' response to the adverse comment and filing the document in the appropriate file.

The following activities are **not** reimbursable:

1. Investigating a complaint.
2. Interviewing a complainant.
3. Preparing a complaint investigation report.

V. CLAIM PREPARATION AND SUBMISSION

Claimants may be reimbursed for the Reimbursable Activities described in Section IV above by claiming costs mandated by the state pursuant to the reasonable reimbursement methodology or by filing an actual cost claim, as described below:

A. Reasonable Reimbursement Methodology

The Commission is adopting a *reasonable reimbursement methodology* to reimburse local agencies for all direct and indirect costs, as authorized by Government Code section 17557, subdivision (b), in lieu of payment of total actual costs incurred for the reimbursable activities specified in Section IV above.

1. Definition

The definition of reasonable reimbursement methodology is in Government Code section 17518.5, as follows:

- (a) *Reasonable reimbursement methodology* means a formula for reimbursing local agency and school districts for costs mandated by the state, as defined in Section 17514.
- (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.
- (d) Whenever possible, a *reasonable reimbursement methodology* shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.
- (e) A reasonable reimbursement methodology may be developed by any of the following:
 - (1) The Department of Finance.
 - (2) The Controller.
 - (3) An affected state agency.
 - (4) A claimant.
 - (5) An interested party.

2. Formula

The reasonable reimbursement methodology shall allow each eligible claimant to be reimbursed at the rate of \$ 37.25 per full-time sworn peace officer employed by the agency for all direct and indirect costs of performing the activities, as described in Section IV, Reimbursable Activities.

The rate per full-time sworn peace officer shall be adjusted each year by the Implicit Price Deflator referenced in Government Code section 17523.

Reimbursement is determined by multiplying the rate per full time sworn peace officer for the appropriate fiscal year by the number of full time sworn peace officers employed by the agency and reported to the Department of Justice.

B. ACTUAL COST CLAIMS

Although the Commission adopted a reasonable reimbursement methodology for this mandated program, any eligible claimant may instead choose to file a reimbursement claim based on actual costs.

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified above. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described above. Additionally, each reimbursement claim must be filed in a timely manner.

1. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

a. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

b. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

c. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the

number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

d. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

e. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element B. 1. a. Salaries and Benefits, for each applicable reimbursable activity.

f. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1.a, Salaries and Benefits, and B.1.b, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.1.c, Contracted Services.

2. Indirect Cost Rates

a. Local Agencies

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (the Office of Management and Budget

(OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

i. The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

ii The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁶ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the application of a reasonable reimbursement methodology

⁶ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

must also be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision (CSM 4499) and the Statement of Decision on Reconsideration (05-RL-4499-01) are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim, and in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355. The administrative record, including the Statement of Decision and the Statement of Decision on Reconsideration, is on file with the Commission.

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) CLAIM FOR PAYMENT	For State Controller Use Only	PROGRAM
	(19) Program Number 00187 (20) Date Filed (21) LRS Input	187

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (04)	
County of Location			(23) FORM 1, (05)	
Street Address or P.O. Box		Suite	(24) FORM 1, (06)(A)(g)	
City	State	Zip Code	(25) FORM 1, (06)(B)(g)	
		Type of Claim	(26) FORM 1, (06)(C)(g)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (06)(D)(g)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM 1, (08)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (09)	
Fiscal Year of Cost	(06)	(12)	(30) FORM 1, (11)	
Total Claimed Amount	(07)	(13)	(31) FORM 1, (12)	
Less: 10% Late Penalty (refer to attached Instructions)			(14)	(32)
Less: Prior Claim Payment Received			(15)	(33)
Net Claimed Amount			(16)	(34)
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer _____

Date Signed _____

_____ Telephone Number _____

_____ E-Mail Address _____

Type or Print Name and Title of Authorized Signatory _____

(38) Name of Agency Contact Person for Claim _____ Telephone Number _____

_____ E-mail Address _____

Name of Consulting Firm / Claim Preparer _____ Telephone Number _____

_____ E-mail Address _____

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed.
- (13) Enter the amount of the reimbursement claim as shown on Form 1 line (13). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (06)(A)(g), means the information is located on Form 1, line (06)(A), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the district's authorized officer, and must type or print name, title, date signed, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Department	
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Claim Statistics

(04) Number of full-time sworn peace officers employed by the agency during this fiscal year	
--	--

Flat Rate Method

(05) Total Cost [Line (04) X \$41.64 for 2010-11 fy] [Skip (06) to (09) and carry forward total to line (10)]	
---	--

Actual Cost Method

Direct Costs	Object Accounts						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities	Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities							
(B) Administrative Appeal							
(C) Interrogations							
(D) Adverse Comment							
(07) Total Direct Costs							

Indirect Costs

(08) Indirect Cost Rate [From ICRP or 10%]	%
--	---

(09) Total Indirect Costs [Refer to claiming instructions]	
--	--

(10) Total Direct and Indirect Costs [Refer to claiming instructions]	
---	--

Cost Reduction

(11) Less: Offsetting Revenues	
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(12) Less: Other Reimbursements	
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(13) Total Claimed Amount [Line (10) - {(line (11) + line (12))}]	
---	--

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Cost Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
Actual Cost Method: Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Revenues. If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. From Total Direct and Indirect Costs, line (10), subtract the sum of Offsetting Revenues, line (11), and Other Reimbursements, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant _____	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____	
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PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked.						
Benefits	Activities Performed	Benefit Rate			Benefits= Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

EXHIBIT IV

REIMBURSEMENT CLAIMS

CLAIM FOR PAYMENT			For State Controller Use Only		Program 187
Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS			(19) Program Number 00187		
(01) Claimant Identification Number 9819487			Reimbursement Claim Data		
(02) Claimant Name Los Angeles Police Department			(22)	PPBR-1,(03)(a)	
County of Location Los Angeles			(23)	PPBR-1,(03)(b)	5,394
Street Address or P.O. Box 150 North Los Angeles Street, Room 712			(24)	PPBR-1,(03)(c)	5,394
City State Zip Code Los Angeles CA 90012			(25)	PPBR-1,(03)(d)	
Type of Claim	Estimated Claim	Reimbursement Claim	(26)	PPBR-1,(04)(1)(e)	603,199
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)	PPBR-1,(04)(2)(e)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)	PPBR-1,(04)(3)(e)	2,349,667
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)	PPBR-1,(04)(4)(e)	9,257,138
Fiscal Year of Cost	(06) 2004-2005	(12) 2003-2004	(30)	PPBR-1,(06)	62
Total Claimed Amount	(07) \$14,080,100	(13) \$17,600,125	(31)	PPBR-1,(07)	5,390,122
LESS: 10% Late Penalty		(14)	(32)	PPBR-1,(09)	
LESS: Estimated Claim Payment Received		(15)	(33)	PPBR-1,(10)	
Net Claimed Amount		(16) \$17,600,125	(34)		
Due from State	(08) \$14,080,100	(17) \$17,600,125	(35)		
Due to State		(18)	(36)		
(37) CERTIFICATION OF CLAIM					
<p>In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>					
Signature of Authorized Officer			Date		
Laura Filatoff			Police Administrator		
Print or type name			Title		
(38) Name of Contact Person for Claim			Telephone Number	(916)485-8102	
Ginger Wilhite MAXIMUS			E-mail Address	gingerwilhite@maximus.com	

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY	FORM PPBR-1
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(01) Claimant: Los Angeles Police Department	(02) Fiscal year costs were incurred: 2003-2004
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Claim Statistics

(03) (a) Number of cases in process at the beginning of the fiscal year	
(b) Number of new cases added during the fiscal year	5394
(c) Number of cases completed or closed during the fiscal year	5394
(d) Number of cases in process at the end of the year	

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	d) Travel and Training	(e) Total
1. Administrative Activities	\$370,032	\$115,709	\$117,457		\$603,199
2. Administrative Appeal					
3. Interrogations	\$1,789,950	\$559,717			\$2,349,667
4. Adverse Comment	\$6,601,594	\$2,064,318	\$591,226		\$9,257,138
(05) Total Direct Costs	\$8,761,576	\$2,739,745	\$708,683		\$12,210,004

Indirect Costs

(06) Indirect Cost Rate (From ICRP)	Salary and Wages	61.52%
(07) Indirect Costs	[Line (06) x Line (05)(a)]	\$5,390,122
(08) Total Direct and Indirect Costs	[Line (05)(e) + Line (07)]	\$17,600,125

Cost Reductions

(09) Less Offsetting Savings, if applicable		
(10) Less Other Reimbursements, if applicable		
(11) Total Claimed Amount:	{Line(08)- [Line (09) + Line(10)]}	\$17,600,125

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: Los Angeles Police Department	(02) Fiscal year costs were incurred: 2003-2004
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input checked="" type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts				
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time performing Administrative Activities related to the POBAR process. This includes updating the status of the POBAR cases.								
Captain II	\$79.37	31.27%	647.28			\$51,376	\$16,065	\$67,441
Captain III	\$85.07	31.27%	916.98			\$78,012	\$24,394	\$102,406
Lieutenant	\$64.43	31.27%	107.88			\$6,950	\$2,173	\$9,124
Lieutenant II	\$68.16	31.27%	161.82			\$11,029	\$3,449	\$14,478
Sergeant I	\$54.67	31.27%	269.70			\$14,746	\$4,611	\$19,357
Sergeant II	\$58.10	31.27%	647.28			\$37,606	\$11,759	\$49,365
Detective II	\$54.98	31.27%	1186.68			\$65,249	\$20,403	\$85,653
Detective III	\$60.87	31.27%	1726.08			\$105,063	\$32,853	\$137,917
Sr. Clerk Typist**	\$29.26	25.48%	701.22	\$34,098				
Clerk Typist**	\$23.73	25.48%	647.28	\$25,530				
Principal Clerk Police II**	\$35.84	25.48%	970.92	\$57,829				
Total Cases			5394					
**The indirect cost rate for civilian employees is 40.73%, applied to salaries only. These totals are placed in the "Services and Supplies" column. The civilian benefit rate is 25.48% <u>Please see attached FTE calculations.</u> Civilian 1601 hours Sworn 1621 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								

(05) Total ()	Subtotal ()	Page: _____ of _____	\$117,457		\$370,032	\$115,709	\$485,742
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**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: Los Angeles Police Department

(02) Fiscal year costs were incurred:

2003-2004

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
<p>The above mentioned individuals spent time in meetings to review and hear the administrative appeals. The review of various documents was necessary to commence and proceed with the administrative hearing.</p>								
<p><i>The agency named above has made every effort not to include costs relating to the "Skelly Process".</i></p>								

(05) Total ()

Subtotal ()

Page: _____ of _____

**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: Los Angeles Police Department

(02) Fiscal year costs were incurred:

2003-2004

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bens
<p>The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i></p> <p>The following staff spent time providing prior notice to the peace officer under investigation regarding the nature of the interrogation. This includes reviewing the complaints to prepare the notice of interrogation, determining the investigating officers, prep. of notice, and presentation of complaint to the peace officer.</p>								
Detective I	\$51.23	31.27%	3662.53			\$187,618	\$58,668	\$246,287
Detective II	\$54.98	31.27%	4045.50			\$222,441	\$69,557	\$291,999
Detective III	\$60.87	31.27%	3409.01			\$207,500	\$64,885	\$272,386
Sergeant I	\$54.67	31.27%	3894.47			\$212,928	\$66,583	\$279,511
Sergeant II	\$58.10	31.27%	4514.78			\$262,302	\$82,022	\$344,324
Lieutenant I	\$64.43	31.27%	5458.73			\$351,694	\$109,975	\$461,669
Total Cases	5394							
<p>The following staff represents witness and subject time spent in interrogations.</p>								
Peace Officer II - Witness .41/hr per case (23%)	\$42.23	31.27%	2211.54			\$93,395	\$29,205	\$122,600
Peace Officer II -Subject - 1.375/hr per case (77%)	\$42.23	31.27%	5968.88			\$252,070	\$78,822	\$330,893
<p><i>77% of the total time is spent on the subject officer. 1053 cases were backed out which represent the cases which resulted in discipline. Please see attached FTE calculations.</i></p> <p>Civilian 1601 hours Sworn 1621 hours</p> <p><i>The agency named above has made every effort not to include costs relating to the "Skelly Process".</i></p>								
(05) Total ()	Subtotal ()	Page: ____ of ____				\$1,789,950	\$559,717	\$2,349,667

**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: **Los Angeles Police Department**

(02) Fiscal year costs were incurred:

2003-2004

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The above individuals spent time reviewing the circumstances or documentation leading to an adverse comment, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to the officer and notification concerning rights regarding the same; review of response and attaching same to adverse comment.								
Lieutenant I	\$64.43	31.27%	64188.60			\$4,135,535	\$1,293,182	\$5,428,717
Lieutenant II	\$68.16	31.27%	5016.42			\$341,910	\$106,915	\$448,825
Captain I	\$73.33	31.27%	2427.30			\$177,992	\$55,658	\$233,650
Captain II	\$79.37	31.27%	3506.10			\$278,287	\$87,020	\$365,308
Captain III	\$85.07	31.27%	3074.58			\$261,569	\$81,793	\$343,362
Sergeant I	\$54.67	31.27%	10949.82			\$598,677	\$187,206	\$785,883
Sergeant II	\$58.10	31.27%	3613.98			\$209,967	\$65,657	\$275,623
Detective I	\$51.23	31.27%	269.70			\$13,816	\$4,320	\$18,136
Detective II	\$54.98	31.27%	5016.42			\$275,827	\$86,251	\$362,078
Detective III	\$60.87	31.27%	3937.62			\$239,676	\$74,947	\$314,623
Police Officer II	\$42.23	31.27%	1618.20			\$68,338	\$21,369	\$89,707
Clerk Typist**	\$23.73	25.48%	269.70	\$10,638				
Sr. Clerk Typist**	\$29.26	25.48%	2049.72	\$99,669				
Police Service Representative**	\$28.05	25.48%	1995.78	\$93,062				
Management Analyst II**	\$43.35	25.48%	4045.50	\$291,473				
Principal Clerk Police II**	\$35.84	25.48%	1618.20	\$96,384				
Total Cases								
	5394							
**The indirect cost rate for civilian employees is 40.73%, applied to salaries only. These totals are placed in the "Services and Supplies" column. The civilian benefit rate is 25.48% <u>Please see attached FTE calculations.</u> Civilian: 1601 hrs Sworn: 1621 hours								
(05) Total ()	Subtotal ()	Page: ____ of ____			\$591,226	\$6,601,594	\$2,064,318	\$8,665,912

CITY OF LOS ANGELES

INTER-DEPARTMENTAL CORRESPONDENCE

DATE: DEC 19 2003**MEMORANDUM NO. 03-055****TO:** All City Office/Department Heads**FROM:** Marcus Allen, Chief Deputy Controller *MA***SUBJECT:** 2003-04 INDIRECT COST RATES—COST ALLOCATION PLAN (CAP) 26

Attached are Cost Allocation Plan (CAP) 26 indirect cost rates and instructions on their use. **These published rates did not change from the interim rates distributed on September 3, 2003.** These rates must be used in all new applications, contracts, and billings for grant activities and to compute overhead amounts to be included with fees for special services during 2003-04. The rates have not changed since our September 3rd memo. The only difference is that the rates have been approved by U.S. Department of Health and Human Services under contract with our cognizant federal agency, the U. S. Department of Housing and Urban Development. This list of rates is also available through the Controller's web page on the City's Intranet.

Your Department's CAP rate must be modified if you directly charge to a grant or fee payer any of the costs, or if the grantor or fee payer directly provides any of the services, listed on Attachment C. For example, if you include postage as a direct cost; or if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, you **must** adjust your rates to exclude those items. Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if your client provides any of the listed services.

Our external auditors also audited Department Administration and Support rates; but they still must be separately approved by your grantor agencies.

Do not apply the attached indirect cost rates to overtime charges. Whether grant work may be done on overtime depends on the grantor and the regulations governing a particular grant; however, CAP staff has a method approved by the City's cognizant federal agency for computing overtime rates. Contact the CAP staff for assistance in computing overtime rates. For those part time employees who are not eligible for retirement and other benefits, use only the Central Service and Department Administration rates. Contact CAP staff for adjusted Fringe Benefit rates covering only Medicare, PST, Workers' Compensation and Unemployment for such part time employees.

In addition to the four rates calculated by the CAP Unit, departments are requested to calculate and charge internal section or division overhead rates for supervision and support costs, if these costs are not directly charged to fees or grants. Division or section overhead costs are not included in the Department Administration and Support rates. (Please see Attachment C, paragraphs 3 and 4 for further explanation.) Grantors must approve rates for section or division overhead separately. Please contact CAP staff for assistance in calculating these rates, to maintain consistency and insure that section or division overhead costs do not overlap the costs included in the Department Administration and Support rate.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to Donna Watridge at 978-7321 or Stefanie Van Reyn at 978-7309.

Attachments: A - INDIRECT COST RATES
B - INSTRUCTIONS

C - COSTS INCLUDED IN RATE CALCULATIONS
D - USING INDIRECT COST RATES IN
CONJUNCTION WITH CHARGE BACK

MA:DW

CAP-RATES26R

COST ALLOCATION PLAN 26 (CAP 26) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2003-04. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	20.39%	73.62%	na	*	19.98%
Title V	15.45%	4.00%	na	*	1.98%
ANIMAL SERVICES	26.69%	22.25%	31.96%	*	17.87%
BUILDING & SAFETY	17.38%	21.18%	18.24%	*	18.31%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	11.94%	33.81%	42.51%	*	17.52%
Disaster Grants Coordination	17.38%	51.68%	50.28%	*	17.52%
CITY ATTORNEY:					
Criminal	15.45%	14.51%	5.76%	*	17.85%
Direct Billed - User's Site (Proprietary Depts.)	14.20%	2.60%	9.62%	*	17.85%
Direct Billed - In City Space	11.42%	5.77%	-1.88%	*	17.85%
CITY CLERK:					
Elections	37.71%	67.49%	33.32%	*	8.49%
Land Records	24.55%	166.95%	76.51%	*	18.54%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	18.27%	115.58%	26.22%	*	17.66%
COMMISSION ON STATUS OF WOMEN	18.72%	86.87%	24.51%	*	15.36%
COMMUNITY DEVELOPMENT:					
Balance of Department	16.82%	17.23%	na	*	18.41%
As Needed Employees	6.88%	5.57%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	12.37%	1.70%	61.68%	*	19.28%
Direct Billed (in City space)	18.31%	67.70%	122.68%	*	19.28%
CULTURAL AFFAIRS	26.55%	94.54%	41.93%	*	16.58%
DEPARTMENT on DISABILITY	16.54%	36.12%	32.86%		19.29%
EL PUEBLO	18.38%	24.11%	26.81%	*	21.28%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	13.16%	87.03%	53.29%		n/a
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	15.11%	72.90%	33.45%	*	20.82%

COST ALLOCATION PLAN 26 (CAP 26) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2003-04. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Tax & Permit	13.81%	32.85%	10.94%		19.52%
FIRE:					
Civilian	23.55%	20.17%	17.93%	*	22.06%
Sworn (Firefighters)	29.11%	19.90%	11.23% a.	*	26.14%
			8.41% b.		
			19.64% c.		
GENERAL SERVICES:					
Materials Testing	18.11%	20.93%	9.86%	*	18.32%
Print Shop	24.13%	41.18%	10.40%	*	21.75%
HOUSING:					
Grant-Funded Housing	11.89%	12.61%	na	*	18.17%
Rent Control	17.87%	18.72%	na	*	18.17%
Internal Administration	15.99%	14.13%	na	*	18.17%
HUMAN RELATIONS COMMISSION	20.14%	90.32%	41.78%	*	19.89%
LIBRARY	22.85%	42.35%	28.04%	*	19.05%
LOS ANGELES CONVENTION CENTER	20.74%	19.76%	46.92%	*	20.26%
MAYOR:					
Executive/Policy	22.23%	53.55%	25.97%	*	15.45%
Grant Funded/Spec. Programs	24.38%	50.90%	16.04%	*	18.97%
Direct in City Space	62.48%	86.25%	28.90%	*	15.45%
NEIGHBORHOOD EMPOWERMENT	20.50%	50.77%	96.22%		0.105921029
PERSONNEL:					
Custody Care (Jails)	24.74%	17.33%	23.92%	*	20.01%
Personnel Grant Funded/Spec. Programs	21.54%	25.55%	37.60%	*	20.01%
PLANNING	16.45%	44.47%	34.11%	*	18.95%
POLICE:					
Civilian	25.48%	17.60%	23.13%	*	23.19%
Sworn	31.27%	25.03%	36.49% a.	*	27.13%
			27.89% b.		
			64.38% c.		

**NOTE: For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 26 (CAP 26) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2003-04. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office: Public Services	16.10%	89.41%	26.54%		18.63%
PW - Contract Administration: Construction Inspection	15.27%	10.92%	11.56%	61.10%	16.65%
PW - Engineering:					
Stormwater Facilities Engineering	14.74%	15.37%	26.49%	46.57%	18.38%
Wastewater Facilities Engineering	13.39%	25.88%	26.01%	57.62%	18.38%
Privately Financed & Assessment	18.69%	34.31%	26.76%	79.02%	18.38%
Street Improvements	30.40%	42.33%	26.20%	46.61%	18.38%
Municipal Facilities	19.11%	36.16%	26.53%	60.34%	18.38%
General Mapping & Survey	13.67%	18.14%	25.38%	150.09%	18.38%
PW - Sanitation					
Solid Waste Program	26.77%	95.91%	10.33%	*	21.72%
Wastewater/Stormwater Division	21.47%	31.58%	6.41%	*	21.72%
PW - Street Lighting	19.37%	68.26%	25.29%	*	20.85%
PW - Street Services	23.43%	69.65%	12.39%	*	25.90%
Street Maint General				99.93%	28.03%
Street Use Inspection				43.70%	21.25%
Lot Cleaning				187.43%	27.87%
Street Tree Division				101.78%	27.90%
Street Maint Administration					25.17%
ST MNT Facilities Maintenance					28.80%
Street Maint Executive					23.49%
Resurf & Reconstr Div				112.35%	26.53%
Special Proj Constr Div				80.92%	26.10%
Street Improvement Div				49.33%	22.97%
RECREATION & PARKS	30.97%	39.08%	14.17%	*	25.57%
TRANSPORTATION	25.05%	32.91%	17.32%	*	22.04%
TREASURER					
Cash Management & Street Bonds	19.59%	76.32%	11.43%		19.52%
Zoo Department	21.30%	18.15%	21.36%	*	23.39%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

Instructions for Using Indirect Cost Rates

Modifying the rates. Usually departments use the CAP rates as published; however, situations may arise necessitating revision of the rates. **Your Department's CAP rate should be modified if your Department directly charges to a grant or fee payer any of the indirect costs, or if the grantor or fee payer directly provides any of the services listed on Attachment C.** This list includes charge back items. For example, if you include postage (a charge back item) as a direct cost; or if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, your rates must be adjusted to exclude those items.

An example of the necessity for rate modification is the Police Department's bill to the Airports Department. Airports provides space, utilities, telephones and equipment for Police Department staff at the Airport substation. To properly bill the Airports Department for law enforcement services at this site, the Police Department indirect cost rates are revised to exclude the building use, building lease, equipment use, and telephone line items.

Also, please see Attachment D for further explanation of using CAP rates in conjunction with charge back costs. Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if any of the listed services are provided by your client.

Using the rates as published. The CAP indirect cost rates are computed based on "gross annual salaries" **excluding** overtime. (For rates applicable to overtime salaries, please contact the CAP office.) Compensated time off (CTO) is included in this gross salaries base. (See Attachment C paragraph 5 for a definition of CTO.) The CAP Fringe Benefits, Central Services, and Department Administration indirect cost rates, therefore, must be applied to salaries which include CTO and exclude overtime. Please refer to the example below, where:

Fringe Benefits Rate	=	28.10%	of Gross Salaries
Central Services Rate	=	39.77%	of Gross Salaries
Department Administration & Support Rate	=	18.87%	of Gross Salaries
Compensated Time Off Rate	=	16.26%	of Net Salaries

1. Assume Gross Salaries = \$ 1,000.00 *(Gross Salaries are salaries for straight time worked plus Compensated Time Off.)*

Given the above-listed indirect cost rates, and assuming your CTO costs are included in your salaries as billed, total indirect costs are calculated below:

a.	\$	1,000	x	28.10%	=	\$	281.00	Fringe Benefit Cost
b.	\$	1,000	x	39.77%	=	\$	397.70	Central Service Cost
c.	\$	1,000	x	18.87%	=	\$	188.70	Department Administration & Support Cost
							Sum of (a + b + c)	= \$ 867.40

2. Assume Net Salaries = \$ 860.14 *(Net Salaries are salaries for straight time worked, not including Compensated Time Off. Such net salaries would typically be accumulated through direct charges in a cost accounting system.)*

Convert net salaries to gross salaries by adding CTO % of Net:

a.	Net Salary times CTO %:	\$	860.14	x	16.26%	=	\$	139.86	= CTO Amount	
b.	Net Salary plus CTO amt:	\$	860.14	+	\$	139.86	=	\$	1,000.00	= Gross Salaries

The rest of the calculation proceeds as in 1, above, using the calculated Gross Salaries figure and applying the indirect cost rates. In order to recover the CTO cost, you must either report the gross salaries that result from the computation in #2 above, or you must separately bill your CTO costs.

REMINDER: CTO rates are to be used only when paid time off such as sick and vacation time are not directly charged to a special service or grant project. Please see Attachment C, paragraph 5 for further information.

COST ALLOCATION PLAN 26 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS**1. Fringe Benefits Rate includes the department's share of the Citywide costs of:**

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (items costing \$5,000 & above)	
Building Use Allowance	Equipment Exp. Under \$5,000 (computers & equ. Costing under \$5,000)	
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Liability Claims
Communications Lease (Telephone bill)	Insurance on bond-financed assets General City Purposes [League Dues and audits]	Petroleum Products [GSD] Vehicle Depreciation Water & Electricity

City Administrative Officer
(CAO, formerly OARS)

Budget

Employee Relations & Living Wage

Gen. Support (Finance, Systems,
Productivity)

Dept Liaison/ Mgt. Analysis

Municipal Facilities Projects

COUNCIL & CLA

EMPLOYEE RELATIONS BOARD

ENVIRONMENTAL AFFAIRS

Environmental Coordination

GENERAL SERVICES

Building Services

Construction Division

Fleet Services

Assets Management
(Leasing & Real Estate)

Mail & Messenger

Parking Services

Supply Services

CITY ATTORNEY

Civil Liability

Employee Relations

Municipal Counsel / Legis. Svcs.

Land Use

Police Division

INFORMATION TECHNOLOGY

AGENCY (ITA)

IT Services

Communications Division

Telecommunications (PPEB)

FINANCE (formerly TREASURER)

Custody & Disbursement

& Debt Administration

Risk Management & Safety

CITY CLERK

Council and Public Services

Records Management

MAYOR

Department Liaison &

Grants Citywide Coordinator

PENSIONS: OVERHEADS ALLOCATED

TO PENSIONS. (Other Pension

costs included in Fringe Benefits)

CITY ETHICS COMMISSION

PERSONNEL

Workers' Compensation

Personnel Balance of Dept.

CERS: OVERHEADS ALLOCATED

TO CERS. (Other CERS

costs included in Fringe Benefits)

CONTROLLER

Accounts Payable

Budget & General Acctg.

CAP

FMIS

Internal Audit

Payroll (incl. Fiscal Systems)

Single Audit

Workers' Compensation

PUBLIC WORKS

Financial Management and

Personnel Services

Board Office

Contract Admin: Off of Contr. Compl.

Engineering: General Engineering

EMERGENCY OPERATIONS

ORGANIZATION

INDIRECT COSTS INCLUDED IN CAP 26 RATE CALCULATIONS (continued)**3. Department Administration and Support Rate includes costs of support functions within a department:**

The rate includes expenditures which: --- *benefit the department as a whole*
 --- *are NOT directly charged to a grant or fee program*
 --- *are NOT line operations.*

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When applicable, CTO costs should be billed to granting agencies or recipients of special services, either as a separate line item, or as an adjustment to salaries, increasing net salaries to gross salaries. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- Net Salaries - Pay for time worked only, not including compensated time off.

USING INDIRECT COST RATES IN CONJUNCTION WITH CHARGE BACK

Charge back items are included in the CAP Central Services Indirect cost rates. Once a charge back cost is paid directly by a department, theoretically it would no longer need to be included with Central Services indirect cost rates. However, since most departments do not directly bill charge back costs to grants or fee payers, the charge back costs must be included in indirect cost rates.

Some departments or bureaus may need to pay some of their charge back items directly out of special funds such as the Community Development Block Grant, the Street Lighting Assessment Fund or the Sewer Construction and Maintenance Fund. This may be done, even if CAP rates still include all charge back items. When departments pay charge back items out of special funds or grants, they will adjust their CAP rates so that overheads already paid for in charge back are not double billed. CAP rates are available with sufficient detail for departments to perform this calculation.

Fee-charging departments will make similar adjustments when computing their fees for special services. Fees are determined based on anticipated direct cost plus overheads. Fee-charging departments may include some or all charge back costs among their total direct costs of services when they compute their fees. If they do, they will have to adjust their CAP rates to subtract such directly paid items. The choice of whether to include them as direct or indirect costs will depend on each department's method of computing fees. To the extent that charge back costs, or other costs listed on Attachment C, are included in direct charges for fees, the indirect cost rates must be adjusted accordingly. The simplest approach in computing fees would be to omit the charge back items from the direct cost portion of fee computation, and use the unadjusted CAP rate (which includes charge back costs) to recover the cost of charge back items.

**WAGES AND COUNT
SWORN EMPLOYEES**

2003-2004

TITLE	BONUS	02-03 AVG. SALARY	AVG BF WKLY SALARY 03/04	HOURLY RATE	IND. FIELD @99.11% (CAP 25)	IND. ADMIN @ 81.68%(CAP 25)	6-MONTH SALARY	ANNUAL SALARY
POLICE OFFICER I		\$1,863.24	1,956.40	24.46	24.24	19.97	25,531	51,062
POLICE OFFICER II		\$2,546.05	2,673.35	33.42	33.12	27.29	34,887	69,775
POLICE OFFICER II	H	\$3,896.10	4,090.91	51.14	50.68	41.77	53,386	106,773
POLICE OFFICER II	L	\$3,080.26	3,234.27	40.43	40.07	33.02	42,207	84,415
POLICE OFFICER II	M	\$3,103.87	3,259.06	40.74	40.38	33.28	42,531	85,062
POLICE OFFICER III		\$2,894.20	3,038.91	37.99	37.65	31.03	39,658	79,316
POLICE OFFICER III	A	\$3,183.04	3,342.19	41.78	41.41	34.12	43,616	87,231
POLICE OFFICER III	B	\$3,073.40	3,227.07	40.34	39.98	32.95	42,113	84,227
POLICE OFFICER III	C	\$3,055.88	3,208.67	40.11	39.75	32.76	41,873	83,746
POLICE OFFICER III	D	\$3,129.60	3,286.08	41.08	40.71	33.55	42,883	85,767
POLICE OFFICER III	E	\$3,114.47	3,270.19	40.88	40.51	33.39	42,676	85,352
POLICE OFFICER III	F	\$3,123.95	3,280.15	41.00	40.64	33.49	42,806	85,612
POLICE OFFICER III	G	\$3,072.32	3,225.94	40.32	39.97	32.94	42,098	84,197
POLICE OFFICER III	J	\$4,144.80	4,352.04	54.40	53.92	44.43	56,794	113,588
POLICE OFFICER III	K	\$3,420.80	3,591.84	44.90	44.50	36.67	46,874	93,747
POLICE OFFICER III	O	\$3,115.78	3,271.57	40.89	40.53	33.40	42,694	85,388
POLICE OFFICER III	P	\$3,141.10	3,298.16	41.23	40.86	33.67	43,041	86,082
POLICE OFFICER III	R	\$3,244.51	3,406.74	42.58	42.21	34.78	44,458	88,916
POLICE OFFICER III	S	\$3,405.15	3,575.41	44.69	44.29	36.50	46,659	93,318
POLICE OFFICER III	T	\$3,134.52	3,291.25	41.14	40.77	33.60	42,951	85,902
POLICE OFFICER III	V	\$3,211.20	3,371.76	42.15	41.77	34.43	44,001	88,003
POLICE OFFICER III	W	\$3,131.64	3,288.22	41.10	40.74	33.57	42,911	85,823
POLICE SPECIALIST		\$2,026.97	2,128.32	26.60	26.37	21.73	27,775	55,549
POLICE DETECTIVE I		\$3,115.67	3,271.45	40.89	40.53	33.40	42,692	85,385
POLICE DETECTIVE I	K	\$3,780.07	3,969.07	49.61	49.17	40.52	51,796	103,593
POLICE DETECTIVE I	L	\$3,282.67	3,446.80	43.09	42.70	35.19	44,981	89,962
POLICE DETECTIVE II		\$3,349.43	3,516.90	43.96	43.57	35.91	45,896	91,791
POLICE DETECTIVE II	K	\$3,935.20	4,131.96	51.65	51.19	42.19	53,922	107,844
POLICE DETECTIVE II	L	\$3,578.58	3,757.51	46.97	46.55	38.36	49,035	98,071
POLICE DETECTIVE III		\$3,681.88	3,865.97	48.32	47.89	39.47	50,451	100,902
POLICE DETECTIVE III	K	\$4,380.00	4,599.00	57.49	56.98	46.96	60,017	120,034
POLICE DETECTIVE III	L	\$3,935.20	4,131.96	51.65	51.19	42.19	53,922	107,844
POLICE SERGEANT I		\$3,323.65	3,489.83	43.62	43.23	35.63	45,542	91,085
POLICE SERGEANT I	E	\$3,345.60	3,512.88	43.91	43.52	35.87	45,843	91,686

**WAGES AND COUNT
SWORN EMPLOYEES**

2003-2004

TITLE	BONUS	02-03 AVG. SALARY	AVG BIF WKLY SALARY 03/04	HOURLY RATE	IND. FIELD @99.11% (CAP 25)	IND. ADMIN @ 81.68%(CAP 25)	6-MONTH SALARY	ANNUAL SALARY
POLICE SERGEANT I	M	\$3,752.98	3,940.63	49.26	48.82	40.23	51,425	102,850
POLICE SERGEANT I	T	\$3,912.96	4,108.61	51.36	50.90	41.95	53,617	107,235
POLICE SERGEANT II		\$3,539.17	3,716.13	46.45	46.04	37.94	48,495	96,991
POLICE SERGEANT II	S	\$4,001.60	4,201.68	52.52	52.05	42.90	54,832	109,664
POLICE SERGEANT II	T	\$3,795.20	3,984.96	49.81	49.37	40.69	52,004	104,007
POLICE SERGEANT II	X	\$3,999.71	4,199.70	52.50	52.03	42.88	54,806	109,612
POLICE LIEUTENANT I		\$3,935.48	4,132.25	51.65	51.19	42.19	53,926	107,852
POLICE LIEUTENANT I	Q	\$4,234.40	4,446.12	55.58	55.08	45.39	58,022	116,044
POLICE LIEUTENANT I	Y	\$4,628.80	4,860.24	60.75	60.21	49.62	63,426	126,852
POLICE LIEUTENANT II		\$4,138.82	4,345.76	54.32	53.84	44.37	56,712	113,424
POLICE LIEUTENANT II	Y	\$4,628.80	4,860.24	60.75	60.21	49.62	63,426	126,852
POLICE CAPTAIN I		\$4,396.51	4,616.34	57.70	57.19	47.13	60,243	120,486
POLICE CAPTAIN II		\$4,793.88	5,033.57	62.92	62.36	51.39	65,688	131,376
POLICE CAPTAIN III		\$5,188.54	5,447.97	68.10	67.49	55.62	71,096	142,192
POLICE COMMANDER		\$5,750.54	6,038.07	75.48	74.80	61.65	78,797	157,594
POLICE DEPUTY CHIEF I		\$6,409.94	6,730.44	84.13	83.38	68.72	87,832	175,664
POLICE DEPUTY CHIEF II		\$7,832.80	8,224.44	102.81	101.89	83.97	107,329	214,658
CHIEF OF POLICE		\$9,476.00	9,949.80	124.37	123.27	101.59	129,845	259,690

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
0020	POLICE PERMIT REVIEW PANEL		\$ -	\$ -	\$ -
0101	POLICE COMMISSIONER		\$ -	\$ -	\$ -
0576	PARALEGAL I		\$ -	\$ -	\$ -
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 5,395.20	\$ 67.44	\$ 70,407	\$ 140,815
0601	INSPECTOR GENERAL	\$ 5,342.00	\$ 66.78	\$ 69,713	\$ 139,426
0602-2	SPECIAL INVESTIGATOR II	\$ 3,302.96	\$ 41.29	\$ 43,104	\$ 86,207
0603	ASSISTANT INSPECTOR GENERAL	\$ 4,605.60	\$ 57.57	\$ 60,103	\$ 120,206
1101	OFFICE TRAINEE	\$ 879.40	\$ 10.99	\$ 11,476	\$ 22,952
1116	SECRETARY	\$ 1,911.00	\$ 23.89	\$ 24,939	\$ 49,877
1117-2	EXECUTIVE SECRETARY II	\$ 2,218.06	\$ 27.73	\$ 28,946	\$ 57,891
1117-3	EXECUTIVE SECRETARY III	\$ 2,491.20	\$ 31.14	\$ 32,510	\$ 65,020
1121-1	DELIVERY DRIVER I	\$ 1,397.60	\$ 17.47	\$ 18,239	\$ 36,477
1136	DATA PROCESSING TECH I		\$ -	\$ -	\$ -
1141	CLERK	\$ 1,368.64	\$ 17.11	\$ 17,861	\$ 35,722
1143	SR CLERK	\$ 1,775.20	\$ 22.19	\$ 23,166	\$ 46,333
1152-2	PRINCIPAL CLERK POLICE II	\$ 2,161.85	\$ 27.02	\$ 28,212	\$ 56,424
1152-3	PRINCIPAL CLERK POLICE III	\$ 2,361.26	\$ 29.52	\$ 30,814	\$ 61,629
1157-1	FINGERPRINT IDEN. EXPERT I	\$ 1,885.22	\$ 23.57	\$ 24,602	\$ 49,204
1157-2	FINGERPRINT IDEN. EXPERT II	\$ 1,972.24	\$ 24.65	\$ 25,738	\$ 51,475
1157-3	FINGERPRINT IDEN. EXPERT III	\$ 2,053.20	\$ 25.67	\$ 26,794	\$ 53,589
1158-1	PR FINGERPRINT IDEN. EXPERT I	\$ 2,341.60	\$ 29.27	\$ 30,558	\$ 61,116
1158-2	PR FINGERPRINT IDEN. EXPERT II	\$ 2,474.40	\$ 30.93	\$ 32,291	\$ 64,582
1170-1	PAYROLL SUPERVISOR I	\$ 2,428.00	\$ 30.35	\$ 31,685	\$ 63,371
1170-2	PAYROLL SUPERVISOR II	\$ 2,590.40	\$ 32.38	\$ 33,805	\$ 67,609
1223-1	ACCOUNTING CLERK I	\$ 1,603.01	\$ 20.04	\$ 20,919	\$ 41,839
1223-2	ACCOUNTING CLERK II	\$ 1,847.14	\$ 23.09	\$ 24,105	\$ 48,210
1249-2	CHIEF CLERK POLICE II	\$ 2,793.60	\$ 34.92	\$ 36,456	\$ 72,913
1321	CLERK STENOGRAPHER	\$ 1,500.96	\$ 18.76	\$ 19,588	\$ 39,175
1323	SENIOR CLERK STENOGRAPHER	\$ 1,874.40	\$ 23.43	\$ 24,461	\$ 48,922

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
1326	HEARING REPORTER	\$ 2,262.27	28.28	\$ 29,523	\$ 59,045
1358	CLERK TYPIST	\$ 1,411.60	17.65	\$ 18,421	\$ 36,843
1360	OFFICE SERVICES ASSISTANT	\$ 1,200.00	15.00	\$ 15,660	\$ 31,320
1368	SENIOR CLERK TYPIST	\$ 1,759.31	21.99	\$ 22,959	\$ 45,918
1431-4	PROGRAMMER/ANALYST IV	\$ 3,210.40	40.13	\$ 41,896	\$ 83,791
1433-2	DATA ENTRY OPERATOR II	\$ 1,634.40	20.43	\$ 21,329	\$ 42,658
1502	STUDENT PROFESSIONAL WORKER	\$ 1,010.88	12.64	\$ 13,192	\$ 26,384
1508	MANAGEMENT AIDE	\$ 1,908.85	23.86	\$ 24,910	\$ 49,821
1513-1	ACCOUNTANT I		-	\$ -	\$ -
1513-2	ACCOUNTANT II	\$ 1,985.00	24.81	\$ 25,904	\$ 51,809
1517	AUDITOR	\$ 1,916.80	23.96	\$ 25,014	\$ 50,028
1518	SENIOR AUDITOR	\$ 2,490.40	31.13	\$ 32,500	\$ 64,999
1523-1	SENIOR ACCOUNTANT I	\$ 2,162.40	27.03	\$ 28,219	\$ 56,439
1523-2	SENIOR ACCOUNTANT II	\$ 2,342.40	29.28	\$ 30,568	\$ 61,137
1525-2	PRINCIPAL ACCOUNTANT II	\$ 3,140.80	39.26	\$ 40,987	\$ 81,975
1539	MANAGEMENT ASSISTANT	\$ 1,782.11	22.28	\$ 23,257	\$ 46,513
1555-1	FISCAL SYSTEMS SPEC I	\$ 3,358.40	41.98	\$ 43,827	\$ 87,654
1555-2	FISCAL SYSTEMS SPEC II	\$ 3,920.00	49.00	\$ 51,156	\$ 102,312
1576-2	REHAB TRAINEE/TRANSITIONAL WORKER	\$ 1,231.39	15.39	\$ 16,070	\$ 32,139
1593-2	DEPT CHIEF ACCOUNTANT II	\$ 3,710.40	46.38	\$ 48,421	\$ 96,841
1596-1	SYSTEMS ANALYST I	\$ 2,147.20	26.84	\$ 28,021	\$ 56,042
1596-2	SYSTEMS ANALYST II	\$ 2,547.42	31.84	\$ 33,244	\$ 66,488
1597-1	SR SYSTEMS ANALYST I	\$ 3,092.49	38.66	\$ 40,357	\$ 80,714
1597-2	SR SYSTEMS ANALYST II	\$ 3,804.80	47.56	\$ 49,653	\$ 99,305
1599	SYSTEMS AIDE	\$ 1,902.40	23.78	\$ 24,826	\$ 49,653
1650	POLICE COMPOSITE ARTIST		-	\$ -	\$ -
1670-1	GRAPHICS DESIGNER I		-	\$ -	\$ -
1670-2	GRAPHICS DESIGNER II	\$ 2,138.67	26.73	\$ 27,910	\$ 55,819
1714-4	DEPT PERSONNEL OFFICER IV		-	\$ -	\$ -

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
1739	PERSONNEL RESEARCH ANALYST II		\$ -	\$ -	\$ -
1764-1	BACKGROUND INVESTIGATOR	\$ 2,035.87	\$ 25.45	\$ 26,568	\$ 53,136
1764-2	BACKGROUND INVESTIGATOR	\$ 2,263.20	\$ 28.29	\$ 29,535	\$ 59,070
1779-2	OPER & STATS RES ANAL II	\$ 3,155.20	\$ 39.44	\$ 41,175	\$ 82,351
1785-1	PUBLIC RELATIONS SPECIALIST I	\$ 1,730.00	\$ 21.63	\$ 22,577	\$ 45,153
1785-2	PUBLIC RELATIONS SPECIALIST II		\$ -	\$ -	\$ -
1786	PRINCIPAL PUBLIC RELATIONS SPECIALIST	\$ 2,460.80	\$ 30.76	\$ 32,113	\$ 64,227
1793-1	PHOTOGRAPHER I	\$ 1,872.80	\$ 23.41	\$ 24,440	\$ 48,880
1793-2	PHOTOGRAPHER II	\$ 2,091.47	\$ 26.14	\$ 27,294	\$ 54,587
1793-3	PHOTOGRAPHER III	\$ 2,384.47	\$ 29.81	\$ 31,117	\$ 62,235
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,122.40	\$ 39.03	\$ 40,747	\$ 81,495
1795-1	SR PHOTOGRAPHER I	\$ 2,527.20	\$ 31.59	\$ 32,980	\$ 65,960
1795-2	SR PHOTOGRAPHER II	\$ 2,676.00	\$ 33.45	\$ 34,922	\$ 69,844
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,145.60	\$ 39.32	\$ 41,050	\$ 82,100
1800-2	PUBLIC INFORMATION DIRECTOR II	\$ 3,620.00	\$ 45.25	\$ 47,241	\$ 94,482
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,398.80	\$ 17.49	\$ 18,254	\$ 36,509
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,588.00	\$ 19.85	\$ 20,723	\$ 41,447
1835-1	STOREKEEPER I	\$ 1,731.20	\$ 21.64	\$ 22,592	\$ 45,184
1835-2	STOREKEEPER II	\$ 1,774.40	\$ 22.18	\$ 23,156	\$ 46,312
1837-1	SR STOREKEEPER I	\$ 2,012.80	\$ 25.16	\$ 26,267	\$ 52,534
2200-1	FORENSIC PRINT SPECIALIST I		\$ -	\$ -	\$ -
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,467.96	\$ 30.85	\$ 32,207	\$ 64,414
2200-3	FORENSIC PRINT SPECIALIST III	\$ 2,922.46	\$ 36.53	\$ 38,138	\$ 76,276
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,127.36	\$ 39.09	\$ 40,812	\$ 81,624
2202	POLICE SERVICE ASSISTANT	\$ 1,526.40	\$ 19.08	\$ 19,920	\$ 39,839
2201	SR FORENSIC PR SPECIALIST	\$ 3,433.28	\$ 42.92	\$ 44,804	\$ 89,609
2203	PR FORENSIC PR SPECIALIST	\$ 3,722.40	\$ 46.53	\$ 48,577	\$ 97,155
2207	POLICE SERVICE REPRESENTATIVE	\$ 1,707.04	\$ 21.34	\$ 22,277	\$ 44,554
2207-1	POLICE SERVICE REPRESENTATIVE	\$ 1,630.85	\$ 20.39	\$ 21,283	\$ 42,565

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
2207-2	POLICE SERVICE REPRESENTATIVE	\$ 2,074.31	25.93	\$ 27,070	\$ 54,139
2207-3	POLICE SERVICE REPRESENTATIVE	\$ 2,557.95	31.97	\$ 33,381	\$ 66,762
2209-1	SR POLICE SERVICE REP I	\$ 2,476.50	30.96	\$ 32,318	\$ 64,637
2209-2	SR POLICE SERVICE REP II	\$ 2,973.60	37.17	\$ 38,805	\$ 77,611
2233	FIREARMS EXAMINER	\$ 3,263.73	40.80	\$ 42,592	\$ 85,183
2233-1	FIREARMS EXAMINER	\$ 2,449.60	30.62	\$ 31,967	\$ 63,935
2234-1	CRIMINALIST I	\$ 2,261.10	28.26	\$ 29,507	\$ 59,015
2234-2	CRIMINALIST II	\$ 3,194.13	39.93	\$ 41,683	\$ 83,367
2234-3	CRIMINALIST III	\$ 3,517.96	43.97	\$ 45,909	\$ 91,819
2235	SUPERVISING CRIMINALIST	\$ 3,821.60	47.77	\$ 49,872	\$ 99,744
2237-1	CHIEF FORENSIC CHEMIST I	\$ 4,164.80	52.06	\$ 54,351	\$ 108,701
2237-2	CHIEF FORENSIC CHEMIST II	\$ 4,711.20	58.89	\$ 61,481	\$ 122,962
2240-1	POLYGRAPH EXAMINER I	\$ 1,976.80	24.71	\$ 25,797	\$ 51,594
2240-2	POLYGRAPH EXAMINER II	\$ 2,704.67	33.81	\$ 35,296	\$ 70,592
2240-3	POLYGRAPH EXAMINER III	\$ 3,409.20	42.62	\$ 44,490	\$ 88,980
2240-4	POLYGRAPH EXAMINER IV	\$ 4,132.43	51.66	\$ 53,928	\$ 107,856
2262-A	DEPUTY CHIEF	\$ 6,236.80	77.96	\$ 81,390	\$ 162,780
2352	EQUESTRIAN FACILITY SUPERVISOR		-	\$ -	\$ -
2382-1	POLICE PSYCHOLOGIST I	\$ 3,583.57	44.79	\$ 46,766	\$ 93,531
2382-2	POLICE PSYCHOLOGIST II	\$ 4,311.20	53.89	\$ 56,261	\$ 112,522
2383	POLICE TRAINING ADMINISTRATOR	\$ 4,271.20	53.39	\$ 55,739	\$ 111,478
2384	CHIEF POLICE PSYCHOLOGIST	\$ 4,711.20	58.89	\$ 61,481	\$ 122,962
3112	MAINTENANCE LABORER	\$ 1,431.12	17.89	\$ 18,676	\$ 37,352
3115	MAINTENANCE & CONSTRUCT. HELPER		-	\$ -	\$ -
3141	GARDENER CARETAKER	\$ 1,512.80	18.91	\$ 19,742	\$ 39,484
3143	SR GARDENER	\$ 1,697.60	21.22	\$ 22,154	\$ 44,307
3145	PARK MAINTENANCE SUPERVISOR	\$ 2,020.00	25.25	\$ 26,361	\$ 52,722
3156	CUSTODIAL SERVICES ATTENDANT	\$ 1,191.20	14.89	\$ 15,545	\$ 31,090
3157-1	SR CUSTODIAL SERVICES ATT I		-	\$ -	\$ -

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
3157-2	SR CUSTODIAL SERVICES ATT II	\$ 1,580.80	\$ -	\$ -	\$ -
3162-1	REPROGRAPHICS OPERATOR I	\$ 1,580.80	\$ 19.76	\$ 20,629	\$ 41,259
3181	SECURITY OFFICER	\$ 1,578.40	\$ 19.73	\$ 20,598	\$ 41,196
3184	SR SECURITY OFFICER	\$ 1,758.40	\$ 21.98	\$ 22,947	\$ 45,894
3207	PROPERTY OFFICER	\$ 1,724.93	\$ 21.56	\$ 22,510	\$ 45,021
3209	SR PROPERTY OFFICER	\$ 2,076.80	\$ 25.96	\$ 27,102	\$ 54,204
3210	PR PROPERTY OFFICER	\$ 2,277.60	\$ 28.47	\$ 29,723	\$ 59,445
3211	DETENTION OFFICER	\$ 1,771.32	\$ 22.14	\$ 23,116	\$ 46,231
3212	SR DETENTION OFFICER	\$ 2,116.12	\$ 26.45	\$ 27,615	\$ 55,231
3215	PR DETENTION OFFICER	\$ 2,421.31	\$ 30.27	\$ 31,598	\$ 63,196
3229-1	EXAM QUESTIONED DOCUMENTS I		\$ -	\$ -	\$ -
3229-2	EXAM QUESTIONED DOCUMENTS II	\$ 3,155.20	\$ 39.44	\$ 41,175	\$ 82,351
3231	SR EXAM QUESTIONED DOCUMENTS	\$ 3,821.60	\$ 47.77	\$ 49,872	\$ 99,744
3333-1	BUILDING REPAIRER	\$ 1,610.40	\$ 20.13	\$ 21,016	\$ 42,031
3338	BUILDING REPAIR SUPERVISOR	\$ 2,826.40	\$ 35.33	\$ 36,885	\$ 73,769
3343	CABINET MAKER	\$ 2,216.80	\$ 27.71	\$ 28,929	\$ 57,858
3344	CARPENTER	\$ 2,216.80	\$ 27.71	\$ 28,929	\$ 57,858
3423	PAINTER	\$ 2,124.80	\$ 26.56	\$ 27,729	\$ 55,457
3443	PLUMBER	\$ 2,425.60	\$ 30.32	\$ 31,654	\$ 63,308
3531	GARAGE ATTENDANT	\$ 1,461.24	\$ 18.27	\$ 19,069	\$ 38,138
3533	SR GARAGE ATTENDANT	\$ 1,518.40	\$ 18.98	\$ 19,815	\$ 39,630
3583	TRUCK OPERATOR	\$ 1,697.60	\$ 21.22	\$ 22,154	\$ 44,307
3595-1	AUTOMOTIVE DISP I	\$ 1,523.20	\$ 19.04	\$ 19,878	\$ 39,756
3595-2	AUTOMOTIVE DISP II	\$ 1,912.00	\$ 23.90	\$ 24,952	\$ 49,903
3686	COMMUNICATIONS ELECTRICIAN	\$ 2,328.00	\$ 29.10	\$ 30,380	\$ 60,761
3687	POLICE SURVEILLANCE SPECIALIST	\$ 2,300.80	\$ 28.76	\$ 30,025	\$ 60,051
3687-1	POLICE SURVEILLANCE SPECIALIST I	\$ 2,508.17	\$ 31.35	\$ 32,732	\$ 65,463
3687-2	POLICE SURVEILLANCE SPECIALIST II	\$ 2,860.80	\$ 35.76	\$ 37,333	\$ 74,667
3689	COMMUNICATION ELECTRICIAN SUPERVISOR		\$ -	\$ -	\$ -

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
3704-5	AUTO BODY BUILDER/REPAIRER	\$ 2,098.07	\$ 26.23	\$ 27,380	\$ 54,760
3706-F	AUTO BODY REPAIR SUPERVISOR	\$ 2,202.40	\$ 27.53	\$ 28,741	\$ 57,483
3706-2	AUTO BODY REPAIR SUPERVISOR II	\$ 2,479.20	\$ 30.99	\$ 32,354	\$ 64,707
3707-5	AUTO ELECTRICIAN	\$ 2,120.80	\$ 26.51	\$ 27,676	\$ 55,353
3710-1	POLICE FLEET SERVICE SUPV I	\$ 2,216.80	\$ 27.71	\$ 28,929	\$ 57,858
3711-5	EQUIPMENT MECHANIC	\$ 2,136.07	\$ 26.70	\$ 27,876	\$ 55,751
3712-5	SR EQUIPMENT MECHANIC	\$ 2,257.94	\$ 28.22	\$ 29,466	\$ 58,932
3714	AUTOMOTIVE SUPERVISOR	\$ 2,473.10	\$ 30.91	\$ 32,274	\$ 64,548
3716	SR AUTOMOTIVE SUPERVISOR	\$ 2,743.20	\$ 34.29	\$ 35,799	\$ 71,598
3718	GENERAL AUTOMOTIVE SUPERVISOR	\$ 3,278.40	\$ 40.98	\$ 42,783	\$ 85,566
3721-5	AUTO PAINTER	\$ 2,120.80	\$ 26.51	\$ 27,676	\$ 55,353
3722-1	DIRECTOR OF POLICE TRANSP I	\$ 3,710.40	\$ 46.38	\$ 48,421	\$ 96,841
3722-2	DIRECTOR OF POLICE TRANSP II	\$ 4,711.20	\$ 58.89	\$ 61,481	\$ 122,962
3723-5	UPHOLSTERER	\$ 2,120.80	\$ 26.51	\$ 27,676	\$ 55,353
3771	MECHANICAL HELPER	\$ 1,596.80	\$ 19.96	\$ 20,838	\$ 41,676
3773-1	MECHANICAL REPAIRER I	\$ 2,033.60	\$ 25.42	\$ 26,538	\$ 53,077
3796	WELDER	\$ 2,243.20	\$ 28.04	\$ 29,274	\$ 58,548
3799	ELECTRICAL CRAFT HELPER	\$ 1,631.20	\$ 20.39	\$ 21,287	\$ 42,574
3863	ELECTRICIAN	\$ 2,328.00	\$ 29.10	\$ 30,380	\$ 60,761
4310	ANIMAL CARE TECHNICIAN	\$ 1,296.00	\$ 16.20	\$ 16,913	\$ 33,826
4322	EQUINE KEEPER	\$ 1,569.80	\$ 19.62	\$ 20,486	\$ 40,972
6147	AUDIO VISUAL TECHNICIAN	\$ 2,082.00	\$ 26.03	\$ 27,170	\$ 54,340
6400	TRANSIT SECRETARY	\$ 1,928.00	\$ 24.10	\$ 25,160	\$ 50,321
6401	TRANSIT AIDE	\$ 1,902.40	\$ 23.78	\$ 24,826	\$ 49,653
6402	TRANSIT ANALYST I		\$ -	\$ -	\$ -
6403	TRANSIT DOC CONTR ASST		\$ -	\$ -	\$ -
6405	SR TRANSIT ANALYST	\$ 3,164.80	\$ 39.56	\$ 41,301	\$ 82,601
7204	CARTOGRAPHER	\$ 1,981.60	\$ 24.77	\$ 25,860	\$ 51,720
7213	GEOGRAPHIC INFORMATION SPECIALIST	\$ 2,261.60	\$ 28.27	\$ 29,514	\$ 59,028

**WAGES AND COUNT
CIVILIAN 2003-04**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
7214-1	GEOGRAPHIC INFO SYSTEMS SUPERVISOR I	\$ 2,536.80	\$ 31.71	\$ 33,105	\$ 66,210
7607-1	COMMUNICATIONS ENGINEERING ASSOC. I	\$ 2,456.00	\$ 30.70	\$ 32,051	\$ 64,102
7610	COMMUNICATIONS ENGINEER	\$ 3,509.60	\$ 43.87	\$ 45,800	\$ 91,601
7833-2	CHEMIST II	\$ 2,592.80	\$ 32.41	\$ 33,836	\$ 67,672
7854-1	LABORATORY TECHNICIAN I	\$ 1,593.00	\$ 19.91	\$ 20,789	\$ 41,577
7854-2	LABORATORY TECHNICIAN II				
7922	ARCHITECT DRAFTING TECH	\$ 2,092.00	\$ 26.15	\$ 27,301	\$ 54,601
9167-1	SR PERSONNEL ANALYST I	\$ 3,035.05	\$ 37.94	\$ 39,607	\$ 79,215
9167-2	SR PERSONNEL ANALYST II	\$ 3,715.60	\$ 46.45	\$ 48,489	\$ 96,977
9184-1	MANAGEMENT ANALYST I	\$ 2,252.80	\$ 28.16	\$ 29,399	\$ 58,798
9184-2	MANAGEMENT ANALYST II	\$ 2,599.26	\$ 32.49	\$ 33,920	\$ 67,841
9171-1	SR MANAGEMENT ANALYST I	\$ 3,100.42	\$ 38.76	\$ 40,460	\$ 80,921
9171-2	SR MANAGEMENT ANALYST II	\$ 3,695.28	\$ 46.19	\$ 48,223	\$ 96,447
9182	CHIEF MANAGEMENT ANALYST				
9183-1	POLICE ADMINISTRATOR				
9183-2	POLICE ADMINISTRATOR II				
9196-1	POLICE ADMINISTRATOR I	\$ 4,403.00	\$ 55.04	\$ 57,459	\$ 114,918
9196-2	POLICE ADMINISTRATOR II	\$ 5,395.20	\$ 67.44	\$ 70,407	\$ 140,815
9196-3	POLICE ADMINISTRATOR III	\$ 6,038.93	\$ 75.49	\$ 78,808	\$ 157,616
9359	CHIEF OF POLICE	\$ 9,435.20	\$ 117.94	\$ 123,129	\$ 246,259
9374	CHIEF INFORMATION OFFICER	\$ 6,136.40	\$ 76.71	\$ 80,080	\$ 160,160
9375	DIRECTOR OF SYSTEMS	\$ 4,711.20	\$ 58.89	\$ 61,481	\$ 122,962
9734-1	COMMISSION EXECUTIVE ASSIST I	\$ 2,113.60	\$ 26.42	\$ 27,582	\$ 55,165
9734-2	COMMISSION EXECUTIVE ASSIST II	\$ 2,559.20	\$ 31.99	\$ 33,398	\$ 66,795

CLAIM FOR PAYMENT			For State Controller Use Only		Program 187	
Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS			(19) Program Number 00187			
			(20) Date Filed ___/___/___			
			(21) LRSInput ___/___/___			
(01) Claimant Identification Number 9819487			Reimbursement Claim Data			
(02) Claimant Name City of Los Angeles			(22)	PPBR-1,(03)(a)		
County of Location Los Angeles			(23)	PPBR-1,(03)(b)	4,316	
Street Address or P.O. Box 150 North Los Angeles Street, Room 712			(24)	PPBR-1,(03)(c)	4,316	
City Los Angeles			(25)	PPBR-1,(03)(d)		
State CA						
Zip Code 90012						
Type of Claim	Estimated Claim		Reimbursement Claim		(26)	
	(03) Estimated	<input checked="" type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>	(27)	
	(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(28)	
	(05) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(29)	
				PPBR-1,(04)(1)(e)	496,999	
				PPBR-1,(04)(2)(e)		
				PPBR-1,(04)(3)(e)	2,037,956	
				PPBR-1,(04)(4)(e)	3,465,727	
Fiscal Year of Cost	(06)	2005-2006	(12)	2004-2005	(30)	
				PPBR-1,(06)	34,06,64.95	
Total Claimed Amount	(07)	\$6,999,480	(13)	\$8,749,350	(31)	
				PPBR-1,(07)	2,748,667	
LESS: 10% Late Penalty			(14)		(32)	
				PPBR-1,(09)		
LESS: Estimated Claim Payment Received			(15)		(33)	
				PPBR-1,(10)		
Net Claimed Amount			(16)	\$8,749,350	(34)	
Due from State	(08)	\$6,999,480	(17)	\$8,749,350	(35)	
Due to State			(18)		(36)	
(37) CERTIFICATION OF CLAIM						
<p>In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>						
Signature of Authorized Officer			Date			
Laura Filatoff			Police Administrator			
Print or type name			Title			
(38) Name of Contact Person for Claim			Telephone Number	(916)485-8102 Ext. 112		
Ginger Bernard (MAXIMUS)			E-mail Address	gingerbernard@maximus.com		

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY	FORM PPBR-1
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2004-2005
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Claim Statistics

(03) (a) Number of cases in process at the beginning of the fiscal year	
(b) Number of new cases added during the fiscal year	4316
(c) Number of cases completed or closed during the fiscal year	4316
(d) Number of cases in process at the end of the year	

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities	\$364,731	\$132,269			\$496,999
2. Administrative Appeal					
3. Interrogations	\$1,493,993	\$543,963			\$2,037,956
4. Adverse Comment	\$2,542,710	\$923,017			\$3,465,727
(05) Total Direct Costs	\$4,401,434	\$1,599,248			\$6,000,683

Indirect Costs

(06) Indirect Cost Rate (From ICRP)	Salary and Wages	34.06,64.95
(07) Indirect Costs	[Line (06) x Line (05)(a)]	\$2,748,667
(08) Total Direct and Indirect Costs	[Line (05)(e) + Line (07)]	\$8,749,350

Cost Reductions

(09) Less Offsetting Savings, if applicable	
(10) Less Other Reimbursements, if applicable	
(11) Total Claimed Amount:	{Line(08)- [Line (09) + Line(10)]} \$8,749,350

**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: **City of Los Angeles**

(02) Fiscal year costs were incurred:

2004-2005

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)			
						Salaries	Benefits	Total Sal. & Bens	
<p>The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i></p> <p>The following staff spent time performing Administrative Activities related to the POBAR process. This includes updating the status of the POBAR cases.</p>									
Captain II	\$83.34	36.41%	517.92			\$43,164	\$15,716	\$58,880	
Captain III	\$89.41	36.41%	733.72			\$65,603	\$23,886	\$89,489	
Lieutenant	\$66.91	36.41%	86.32			\$5,776	\$2,103	\$7,879	
Lieutenant II	\$70.40	36.41%	129.48			\$9,115	\$3,319	\$12,433	
Sergeant I	\$57.01	36.41%	215.80			\$12,303	\$4,479	\$16,782	
Sergeant II	\$60.12	36.41%	517.92			\$31,136	\$11,337	\$42,473	
Detective II	\$56.87	36.41%	949.52			\$54,002	\$19,662	\$73,664	
Detective III	\$62.76	36.41%	1381.12			\$86,679	\$31,560	\$118,238	
Sr. Clerk Typist**	\$29.47	35.48%	561.08			\$16,533	\$5,866	\$22,399	
Clerk Typist**	\$23.93	35.48%	517.92			\$12,393	\$4,397	\$16,790	
Principal Clerk Police II**	\$36.08	35.48%	776.88			\$28,027	\$9,944	\$37,971	
Total Cases	4316								
<p>**The indirect cost rate for civilian employees is 34.06%, applied to salaries only. See attached breakdown.</p> <p>The civilian benefit rate is 35.48% <u>Please see attached FTE calculations.</u></p> <p>Civilian 1618 hours Sworn 1616 hours</p> <p>The agency named above has made every effort not to include costs relating to the "Skelly Process".</p>									
(05) Total ()	Subtotal ()	Page: ____ of ____					\$364,731	\$132,269	\$496,999

**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: **City of Los Angeles**

(02) Fiscal year costs were incurred:

2004-2005

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
<p>The above mentioned individuals spent time in meetings to review and hear the administrative appeals. The review of various documents was necessary to commence and proceed with the administrative hearing.</p>								
<p><i>The agency named above has made every effort not to include costs relating to the "Skelly Process".</i></p>								

(05) Total ()

Subtotal ()

Page: ____ of ____

**Program
187**

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
PPBR-2**

(01) Claimant: City of Los Angeles

(02) Fiscal year costs were incurred:

2004-2005

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities

Administrative Appeal

Interrogations

Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
<p>The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i></p> <p>The following staff spent time providing prior notice to the peace officer under investigation regarding the nature of the interrogation. This includes reviewing the complaints to prepare the notice of interrogation, determining the investigating officers, prep. of notice, and presentation of complaint to the peace officer.</p>								
Detective I	\$53.37	36.41%	2930.56			\$156,396	\$56,944	\$213,339
Detective II	\$56.87	36.41%	3237.00			\$184,097	\$67,030	\$251,127
Detective III	\$62.76	36.41%	2727.71			\$171,191	\$62,330	\$233,521
Sergeant I	\$57.01	36.41%	3116.15			\$177,649	\$64,682	\$242,331
Sergeant II	\$60.12	36.41%	3612.49			\$217,176	\$79,074	\$296,249
Lieutenant II	\$70.40	36.41%	4367.79			\$307,471	\$111,950	\$419,421
Total Cases	4316							
<p>The following staff represents witness and subject time spent in interrogations.</p>								
Peace Officer II - Witness .41/hr per case (23%)	\$43.46	36.41%	1769.56			\$76,903	\$28,001	\$104,904
Peace Officer II -Subject - 1.375/hr per case (77%)	\$43.46	36.41%	4673.63			\$203,112	\$73,953	\$277,064
<p><i>77% of the total time is spent on the subject officer. 917 cases were backed out which represent the cases which resulted in discipline. Please see attached FTE calculations.</i></p> <p>Civilian 1618 hours Sworn 1616 hours</p> <p><i>The agency named above has made every effort not to include costs relating to the "Skelly Process".</i></p>								
(05) Total ()	Subtotal ()	Page: ____ of ____				\$1,493,993	\$543,963	\$2,037,956

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2004-2005
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input checked="" type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)	Object Accounts							
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The City of Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The above individuals spent time reviewing the circumstances or documentation leading to an adverse comment, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to the officer and notification concerning rights regarding the same; review of response and attaching same to adverse comment.								
Lieutenant I	\$66.91	36.41%	2891.72			\$193,498	\$70,453	\$263,950
Lieutenant II	\$70.40	36.41%	4013.88			\$282,557	\$102,879	\$385,436
Captain I	\$75.38	36.41%	1942.20			\$146,398	\$53,304	\$199,702
Captain II	\$83.34	36.41%	2805.40			\$233,806	\$85,129	\$318,934
Captain III	\$89.41	36.41%	2460.12			\$219,962	\$80,088	\$300,051
Sergeant I	\$57.01	36.41%	8761.48			\$499,483	\$181,862	\$681,345
Sergeant II	\$60.12	36.41%	2891.72			\$173,844	\$63,297	\$237,141
Detective I	\$53.37	36.41%	215.80			\$11,517	\$4,193	\$15,710
Detective II	\$56.87	36.41%	4013.88			\$228,280	\$83,117	\$311,397
Detective III	\$62.76	36.41%	3150.68			\$197,736	\$71,996	\$269,732
Police Officer II	\$43.46	36.41%	1294.80			\$56,271	\$20,488	\$76,759
Clerk Typist**	\$23.93	35.48%	215.80			\$5,164	\$1,832	\$6,996
Sr. Clerk Typist**	\$29.47	35.48%	1640.08			\$48,328	\$17,147	\$65,475
Police Service Representative**	\$35.51	35.48%	1596.92			\$56,713	\$20,122	\$76,835
Management Analyst II**	\$44.00	35.48%	3237.00			\$142,440	\$50,538	\$192,978
Principal Clerk Police II**	\$36.08	35.48%	1294.80			\$46,712	\$16,574	\$63,286
Total Cases			4316					
**The indirect cost rate for civilian employees is 34.06%, applied to salaries only. See attached breakdown. Civilian Benefit rate is 35.48%								
<i>Please see attached FTE calculations. 1618 © and 1616 (S)</i>								

(05) Total ()	Subtotal ()	Page: _____ of _____				\$2,542,710	\$923,017	\$3,465,727
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	Indirect Cost			ICRP	Indirect Costs	
		Admin. Activities	Interrogations	Comment	<i>Salaries</i>	
Civilian	Salaries	\$56,954		\$299,358	34.06%	\$ 121,360
	Benefits	\$20,207		\$106,212		
Sworn	Salaries	\$307,777	\$1,493,993	\$2,243,352	64.95%	\$ 2,627,307
	Benefits	\$112,062	\$543,963	\$816,805		
		\$496,999	\$2,037,956	\$3,465,727		\$ 2,748,667

COST ALLOCATION PLAN 27*
INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
Effective 7/1/2004 through 6/30/2005

(COST ALLOCATION PLAN 27 - APPROVED BY THE GOVERNMENT)

SWORN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Pension	15.72%
Flex Benefit Program	8.57
Employee Assistance	0.09
Medicare	1.06
Unused Sick/Vacation Payout	1.41
Unemployment Claims	0.01
Workers' Compensation	8.42
Carry Forward, Positive	1.12
Total Fringe Benefits	36.41%
Department Administrative Rate	41.77%
General City Overhead	23.18
	64.95%
Total Sworn Overhead	101.36%

Department Field Support **31.93%**

Note: This indirect cost rate is added to the other rates, when the function or grant includes services provided by sworn employees assigned to the field, and is to be applied only to that portion of the function or grant. The rate represents five Department divisions that support field operations: Records and Identification, Scientific Investigation, Communications, Property and Jail.

CIVILIAN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Retirement	15.54%
Flex Benefit Program	9.14
Employee Assistance	0.03
Ordinance Life Insurance	0.01
Medicare	1.01
Union-Sponsored Benefits	0.30
Unused Sick/Vacation Payout	0.77
Unemployment Claims	0.06
Workers' Compensation	7.12
Carry Forward, Positive	1.52
Total Fringe Benefits	35.48%
Department Administrative Rate	17.07%
General City Overhead	16.99
	34.06%
Total Civilian Overhead	69.54%

NOTE: CAP rates are not applied to overtime charges. If extensive overtime is charged to a grant (more than 50% of straight-time charges), or for more information about applying CAP rates, call Fiscal Operations Division at (213) 485-3836.

*Cost Allocation Plan 27 is based on actual expenditures for FY 2002/03

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INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
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*Cost Allocation Plan 27 is based on actual expenditures for FY 2002/03

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

DATE: September 16, 2005

TO: All City Office/Department Heads **MEMORANDUM NO. 05-041**

FROM: DeWitt Roberts, Chief Deputy Controller 

SUBJECT: 2004-05 INDIRECT COST RATES—COST ALLOCATION PLAN (CAP) 27

Attached are the approved Cost Allocation Plan (CAP) 27 indirect cost rates and instructions on their use. The only changes from the interim rates distributed on September 2, 2004, were the Housing Department's Grant Funded Housing and Enforcement Central Service Rates.

The rates were approved by the U.S. Department of Health and Human Services under contract with our cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used in all new applications, contracts, and billings for grant activities and to compute overhead amounts to be included with fees for special services during 2004-05.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff, Lillian Sedlak at 978-7326, or Achilles Gonzales at 978-7327.

Attachments: A – Indirect Cost Rates
B – Instructions
C – Costs Included in Rate Calculations

COST ALLOCATION PLAN 27 (CAP 27) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2004-05. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	28.12%	77.55%	na	*	24.62%
Title V	2.77%	2.47%	na	*	6.85%
ANIMAL SERVICES	32.61%	39.44%	42.33%	*	18.83%
BUILDING & SAFETY	28.46%	23.53%	18.98%	*	19.35%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	22.78%	35.62%	22.76%	*	20.88%
Disaster Grants Coordination	23.15%	56.17%	21.43%	*	20.88%
CITY ATTORNEY:					
Criminal	25.51%	11.53%	5.04%	*	20.72%
Direct Billed - User's Site (Proprietary Depts)	24.15%	1.27%	10.94%	*	20.72%
Direct Billed - In City Space	24.17%	12.50%	3.50%	*	20.72%
CITY CLERK:					
Elections	77.26%	39.31%	14.67%	*	17.54%
Land Records	28.97%	69.51%	102.02%	*	6.06%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	33.29%	81.03%	25.82%	*	21.10%
COMMISSION ON STATUS OF WOMEN	26.31%	20.48%	5.29%	*	26.41%
COMMUNITY DEVELOPMENT:					
Balance of Department	28.67%	19.26%	na	*	19.25%
As Needed Employees	7.92%	0.21%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	29.20%	3.91%	38.73%	*	20.52%
Direct Billed (in City space)	32.59%	101.36%	57.78%	*	20.52%
CULTURAL AFFAIRS	36.16%	68.68%	10.43%	*	18.11%
DEPARTMENT on DISABILITY	27.89%	63.72%	62.55%		19.03%
EL PUEBLO	20.15%	25.79%	34.69%	*	21.27%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	20.74%	76.79%	68.11%		n/a
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	22.69%	50.39%	37.54%	*	24.35%

COST ALLOCATION PLAN 27 (CAP 27) - INDIRECT COST RATES WITH CARRY FORWARD

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DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Revenue Collections	29.46%	75.09%	19.18%		20.23%
FIRE:					
Civilian	33.58%	26.44%	11.62%	*	28.32%
Sworn (Firefighters)	32.68%	17.66%	13.06% a.	*	26.06%
			10.11% b.		
			23.17% c.		
			Field Support Rate, Sworn only **		
Combined Dept. Admin. & Support Rate, including Field Support Rate					
GENERAL SERVICES:					
Materials Testing	31.28%	24.43%	9.27%	*	18.98%
Print Shop	33.50%	64.11%	12.44%	*	23.56%
HOUSING:					
Grant-Funded Housing	25.45%	10.43%	na	*	17.87%
Rent Control	27.75%	11.41%	na	*	17.87%
Internal Administration	27.48%	11.20%	na	*	17.87%
HUMAN RELATIONS COMMISSION	25.63%	75.13%	41.00%	*	19.99%
LIBRARY	34.53%	30.89%	28.95%	*	19.11%
LOS ANGELES CONVENTION CENTER	29.85%	11.93%	59.58%	*	21.01%
MAYOR:					
Executive/Policy	25.72%	56.26%	14.93%	*	20.92%
Grant Funded/Spec. Programs	24.29%	42.76%	17.54%	*	19.56%
Direct in City Space	29.44%	52.23%	67.71%	*	20.92%
NEIGHBORHOOD EMPOWERMENT	28.43%	34.75%	96.46%		13.44%
PERSONNEL:					
Custody Care (Jails)	29.92%	18.21%	39.24%	*	20.27%
Personnel Grant Funded/Spec. Programs	31.49%	23.28%	38.52%	*	20.27%
PLANNING	26.72%	33.44%	38.74%	*	18.78%
POLICE:					
Civilian	35.48%	16.99%	17.07%	*	25.87%
Sworn	36.41%	23.18%	41.77% a.	*	28.41%
			31.93% b.		
			73.70% c.		
			Field Support Rate, Sworn only **		
Combined Dept. Admin. & Support Rate, including Field Support Rate					

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 27 (CAP 27) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2004-05. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office:					
Public Services	29.75%	68.34%	32.99%		19.80%
PW - Contract Administration:					
Construction Inspection	27.01%	11.77%	15.21%	48.38%	16.61%
PW - Engineering:					
Stormwater Facilities Engineering	28.72%	34.91%	20.95%	49.06%	18.41%
Wastewater Facilities Engineering	30.16%	27.48%	20.58%	60.07%	18.41%
Privately Financed & Assessment	30.19%	33.83%	20.89%	54.67%	18.41%
Street Improvements	29.91%	26.32%	20.38%	51.80%	18.41%
Municipal Facilities	28.98%	42.74%	20.47%	52.02%	18.41%
General Mapping & Survey	30.48%	30.90%	20.66%	186.65%	18.41%
PW - Sanitation					
Solid Waste Program	40.45%	96.68%	8.19%	*	21.23%
Wastewater/Stormwater Division	29.94%	24.03%	6.65%	*	21.23%
PW - Street Lighting	30.17%	56.37%	40.03%	*	19.87%
PW - Street Services	34.68%	77.64%	18.42%	*	27.26%
Street Maint General				141.79%	29.86%
Street Use Inspection				54.64%	26.56%
Lot Cleaning				195.45%	31.64%
Street Tree Division				192.03%	30.77%
Street Maint Administration					27.09%
ST MNT Facilities Maintenance					34.37%
Street Maint Executive					23.40%
Resurf & Reconstr Div				126.14%	27.42%
Special Proj Constr Div				95.62%	28.00%
Street Improvement Div				42.63%	25.46%
RECREATION & PARKS	41.57%	34.80%	14.23%	*	23.42%
TRANSPORTATION	38.48%	31.98%	17.55%	*	22.11%
TREASURER					
Cash Management & Street Bonds	24.40%	110.66%	52.08%		19.31%
Zoo Department	33.72%	17.44%	23.28%	*	26.69%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

COST ALLOCATION PLAN 27 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS

1. Fringe Benefits Rate includes the department's share of the Citywide costs of:

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000 (Equipment Costing under \$5,000)	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Vehicle Depreciation
		Water & Electricity
		Emergency Operations Organizatio
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison & Grants Citywide Coordinator
Employee Relations & Living Wage	EMPLOYEE RELATIONS BOARD	
Gen. Support (Finance, Systems, Productivity & Risk Management)		PERSONNEL
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	Workers' Compensation & Safety
Municipal Facilities Projects	Environmental Coordination	Personnel Balance of Dept.
		PUBLIC WORKS
CITY ATTORNEY	EMERGENCY PREPAREDNESS	Financial Management and
Civil Liability	Emergency Preparedness Coordinator	Personnel Services
Employee Relations		Board Office
Municipal Counsel / Legis. Svcs.		Contract Admin:
Land Use	FINANCE	Office of Contract Compliance
Police Division	Citywide Collections	Engineering: General Engineering
		TREASURER
CITY CLERK	GENERAL SERVICES	Custody & Disbursement & Debt Administration
Council and Public Services	Building Services	
Records Management	Construction Division	
	Fleet Services	
	Assets Management (Leasing & Real Estat	PENSIONS: OVERHEADS ALLOCATED
CITY ETHICS COMMSSION	Mail & Messenger	
	Parking Services	TO PENSIONS. (Other Pension costs included in Fringe Benefits)
CONTROLLER	Supply Services	
Accounts Payable		
Budget & General Acctg.		CERS: OVERHEADS ALLOCATED
CAP	INFORMATION TECHNOLOGY	
FMIS	AGENCY (ITA)	TO CERS. (Other CERS costs included in Fringe Benefits)
Internal Audit	IT Services	
Payroll (incl. Fiscal Systems)	Communications Division	
Single Audit	Telecommunications (PPEB)	
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 27 RATE CALCULATIONS (continued)

3. Department Administration and Support Rate includes costs of support functions within a department:

The rate includes expenditures which: --- *benefit the department as a whole*
 --- *are NOT directly charged to a grant or fee program*
 --- *are NOT line operations.*

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- a. Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- b. Net Salaries - Pay for time worked only, not including compensated time off.

**WAGES AND COUNT
SWORN EMPLOYEES
2004-2005**

CLASS CODE	TITLE	BONUS	03-04 AVG. SALARY	AVG. BI-WKLY SALARY <small>04/05</small>	HOURLY RATE	IND. FIELD @120.68% (CAP 26)	IND. ADMIN @ 92.79% CAP 26)	6-MONTH SALARY	ANNUAL SALARY
2214	POLICE OFFICER I		\$1,933.83	1,991.84	24.90	30.05	23.10	25,994	51,987
2214	POLICE OFFICER II		\$2,629.44	2,708.32	33.85	40.86	31.40	35,344	70,687
2214	POLICE OFFICER II	G	\$2,899.57	2,986.56	37.33	45.05	34.63	38,975	77,949
2214	POLICE OFFICER II	H	\$3,963.46	4,082.36	51.03	61.58	47.34	53,275	106,550
2214	POLICE OFFICER II	L	\$3,119.54	3,213.13	40.16	48.47	37.26	41,931	83,863
2214	POLICE OFFICER II	M	\$3,171.43	3,266.57	40.83	49.28	37.88	42,629	85,258
2214	POLICE OFFICER III		\$2,961.44	3,050.28	38.13	46.01	35.37	39,806	79,612
2214	POLICE OFFICER III	A	\$3,262.29	3,360.16	42.00	50.69	38.96	43,850	87,700
2214	POLICE OFFICER III	B	\$3,095.38	3,188.24	39.85	48.09	36.97	41,607	83,213
2214	POLICE OFFICER III	C	\$3,131.16	3,225.09	40.31	48.65	37.39	42,087	84,175
2214	POLICE OFFICER III	D	\$3,172.57	3,267.75	40.85	49.29	37.89	42,644	85,288
2214	POLICE OFFICER III	E	\$3,189.32	3,285.00	41.06	49.55	38.09	42,869	85,738
2214	POLICE OFFICER III	F	\$3,173.22	3,268.42	40.86	49.30	37.90	42,653	85,306
2214	POLICE OFFICER III	G	\$3,118.74	3,212.30	40.15	48.46	37.25	41,921	83,841
2214	POLICE OFFICER III	J	\$4,228.00	4,354.84	54.44	65.69	50.49	56,831	113,661
2214	POLICE OFFICER III	K	\$3,525.45	3,631.21	45.39	54.78	42.10	47,387	94,775
2214	POLICE OFFICER III	O	\$3,191.02	3,286.75	41.08	49.58	38.11	42,892	85,784
2214	POLICE OFFICER III	P	\$3,244.28	3,341.61	41.77	50.41	38.75	43,608	87,216
2214	POLICE OFFICER III	R	\$3,248.92	3,346.39	41.83	50.48	38.80	43,670	87,341
2214	POLICE OFFICER III	S	\$3,487.51	3,592.14	44.90	54.19	41.65	46,877	93,755
2214	POLICE OFFICER III	T	\$3,197.92	3,293.86	41.17	49.69	38.19	42,985	85,970
2214	POLICE OFFICER III	V	\$3,275.20	3,373.46	42.17	50.89	39.12	44,024	88,047
2214	POLICE OFFICER III	W	\$3,198.03	3,293.97	41.17	49.69	38.19	42,986	85,973
2217	POLICE SPECIALIST		\$1,998.64	2,058.60	25.73	31.05	23.87	26,865	53,729
2223	POLICE DETECTIVE I		\$3,176.60	3,271.90	40.90	49.36	37.94	42,698	85,397
2223	POLICE DETECTIVE I	K	\$3,729.35	3,841.23	48.02	57.94	44.54	50,128	100,256
2223	POLICE DETECTIVE I	L	\$3,336.00	3,436.08	42.95	51.83	39.84	44,841	89,682
2223	POLICE DETECTIVE II		\$3,413.08	3,515.47	43.94	53.03	40.76	45,877	91,754
2223	POLICE DETECTIVE II	K	\$4,014.40	4,134.83	51.69	62.37	47.94	53,960	107,919
2223	POLICE DETECTIVE II	L	\$3,649.27	3,758.75	46.98	56.70	43.58	49,052	98,103
2223	POLICE DETECTIVE II	Y	\$3,696.00	3,806.88	47.59	57.43	44.14	49,680	99,360
2223	POLICE DETECTIVE III		\$3,750.10	3,862.60	48.28	58.27	44.79	50,407	100,814
2223	POLICE DETECTIVE III	K	\$4,471.20	4,605.34	57.57	69.47	53.40	60,100	120,199

**WAGES AND COUNT
SWORN EMPLOYEES
2004-2005**

CLASS CODE	TITLE	BONUS	03-04 AVG. SALARY	AVG BI-WKLY SALARY 04/05	HOURLY RATE	IND. FIELD @120.68% (CAP 26)	IND. ADMIN @ 92.79%(CAP 26)	6-MONTH SALARY	ANNUAL SALARY
2223	POLICE DETECTIVE III	L	\$4,014.40	4,134.83	51.69	62.37	47.94	53,960	107,919
2227	POLICE SERGEANT I		\$3,396.84	3,498.75	43.73	52.78	40.57	45,659	91,317
2227	POLICE SERGEANT I	M	\$3,830.89	3,945.82	49.32	59.52	45.75	51,493	102,986
2227	POLICE SERGEANT I	T	\$3,991.68	4,111.43	51.39	62.02	47.67	53,654	107,308
2227	POLICE SERGEANT II		\$3,599.30	3,707.28	46.34	55.92	42.99	48,380	96,760
2227	POLICE SERGEANT II	G	\$3,804.00	3,918.12	48.98	59.10	45.43	51,131	102,263
2227	POLICE SERGEANT II	S	\$4,082.40	4,204.87	52.56	63.43	48.76	54,874	109,747
2227	POLICE SERGEANT II	T	\$3,872.00	3,988.16	49.85	60.16	46.24	52,045	104,091
2227	POLICE SERGEANT II	X	\$4,072.83	4,195.01	52.44	63.28	48.64	54,745	109,490
2232	POLICE LIEUTENANT I		\$4,001.77	4,121.82	51.52	62.18	47.79	53,790	107,580
2232	POLICE LIEUTENANT I	Q	\$4,471.20	4,605.34	57.57	69.47	53.40	60,100	120,199
2232	POLICE LIEUTENANT I	Y	\$4,720.80	4,862.42	60.78	73.35	56.38	63,455	126,909
2232	POLICE LIEUTENANT II		\$4,226.79	4,353.59	54.42	65.67	50.48	56,814	113,629
2232	POLICE LIEUTENANT II	Y	\$4,720.80	4,862.42	60.78	73.35	56.38	63,455	126,909
2244	POLICE CAPTAIN I		\$4,536.25	4,672.34	58.40	70.48	54.18	60,974	121,948
2244	POLICE CAPTAIN II		\$4,888.47	5,035.12	62.94	75.95	58.38	65,708	131,417
2244	POLICE CAPTAIN III		\$5,259.46	5,417.24	67.72	81.72	62.81	70,695	141,390
2251	POLICE COMMANDER		\$5,824.72	5,999.46	74.99	90.50	69.56	78,293	156,586
2262	POLICE DEPUTY CHIEF I		\$6,163.07	6,347.96	79.35	95.76	73.60	82,841	165,682
2262	POLICE DEPUTY CHIEF II		\$7,081.92	7,294.38	91.18	110.04	84.58	95,192	190,383
9359	CHIEF OF POLICE		\$9,317.20	9,596.72	119.96	144.77	111.27	125,237	250,474

**WAGES AND COUNT
CIVILIAN 2004-05
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CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	ADMIN @ 55.01% (CAP)	6 MONTH SALARY	ANNUAL SALARY
1513	ACCOUNTANT I	\$ 1,688.00	\$ 21.52	\$ 11.84	\$ 22,469	\$ 44,938
1513	ACCOUNTANT II	\$ 1,828.80	\$ 23.32	\$ 12.83	\$ 24,343	\$ 48,686
1223	ACCOUNTING CLERK I	\$ 1,432.00	\$ 18.26	\$ 10.04	\$ 19,061	\$ 38,123
1223	ACCOUNTING CLERK II	\$ 1,639.20	\$ 20.90	\$ 11.50	\$ 21,819	\$ 43,639
4310	ANIMAL CARE TECHNICIAN	\$ 1,336.96	\$ 17.05	\$ 9.38	\$ 17,796	\$ 35,593
7922	ARCHITECT DRAFTING TECH		\$ 29.11	\$ 11.06	\$ 20,999	\$ 41,999
0603	ASSISTANT INSPECTOR GENERAL		\$ 26.32	\$ 26.32	\$ 49,954	\$ 99,907
6147	AUDIO VISUAL TECHNICIAN		\$ 12.15	\$ 12.15	\$ 23,065	\$ 46,131
1517	AUDITOR		\$ 14.04	\$ 14.04	\$ 26,643	\$ 53,287
3704	AUTO BODY BUILDER/REPAIRER		\$ 13.22	\$ 13.22	\$ 25,089	\$ 50,177
3706	AUTO BODY REPAIR SUPERVISOR I		\$ 13.71	\$ 13.71	\$ 26,026	\$ 52,051
3706	AUTO BODY REPAIR SUPERVISOR II		\$ 28.07	\$ 15.44	\$ 29,305	\$ 58,611
3707	AUTO ELECTRICIAN	\$ 1,884.80	\$ 24.03	\$ 13.22	\$ 25,089	\$ 50,177
3721	AUTO PAINTER	\$ 1,884.80	\$ 24.03	\$ 13.22	\$ 25,089	\$ 50,177
3595	AUTOMOTIVE DISP I	\$ 1,418.40	\$ 18.08	\$ 9.95	\$ 18,880	\$ 37,761
3595	AUTOMOTIVE DISP II	\$ 1,697.60	\$ 21.64	\$ 11.91	\$ 22,597	\$ 45,194
3714	AUTOMOTIVE SUPERVISOR	\$ 2,213.70	\$ 28.22	\$ 15.53	\$ 29,467	\$ 58,933
3338	BUILDING REPAIR SUPERVISOR	\$ 2,508.80	\$ 31.99	\$ 17.60	\$ 33,395	\$ 66,789
3333	BUILDING REPAIRER	\$ 1,506.40	\$ 19.21	\$ 10.57	\$ 20,052	\$ 40,103
3343	CABINET MAKER	\$ 2,008.80	\$ 25.61	\$ 14.09	\$ 26,739	\$ 53,478
3344	CARPENTER	\$ 2,008.80	\$ 25.61	\$ 14.09	\$ 26,739	\$ 53,478
7204	CARTOGRAPHER	\$ 1,807.60	\$ 23.05	\$ 12.68	\$ 24,061	\$ 48,122
7833	CHEMIST II	\$ 2,300.80	\$ 29.34	\$ 16.14	\$ 30,626	\$ 61,252
1249	CHIEF CLERK POLICE II	\$ 2,477.60	\$ 31.59	\$ 17.38	\$ 32,979	\$ 65,959
2237	CHIEF FORENSIC CHEMIST I	\$ 3,853.60	\$ 49.13	\$ 27.03	\$ 51,295	\$ 102,591
2237	CHIEF FORENSIC CHEMIST II	\$ 4,183.20	\$ 53.34	\$ 29.34	\$ 55,683	\$ 111,365
9374	CHIEF INFORMATION OFFICER	\$ 5,212.00	\$ 66.45	\$ 36.56	\$ 69,377	\$ 138,754
9182	CHIEF MANAGEMENT ANALYST	\$ 4,075.60	\$ 51.96	\$ 28.59	\$ 54,250	\$ 108,501
2384	CHIEF POLICE PSYCHOLOGIST	\$ 3,962.40	\$ 50.52	\$ 27.79	\$ 52,744	\$ 105,487
1141	CLERK	\$ 1,239.20	\$ 15.80	\$ 8.69	\$ 16,495	\$ 32,990
1321	CLERK STENOGRAPHER	\$ 1,406.00	\$ 17.93	\$ 9.86	\$ 18,715	\$ 37,431
1358	CLERK TYPIST	\$ 1,217.29	\$ 15.52	\$ 8.54	\$ 16,203	\$ 32,407
9734	COMMISSION EXECUTIVE ASSIST I	\$ 1,873.60	\$ 23.89	\$ 13.14	\$ 24,939	\$ 49,879
9734	COMMISSION EXECUTIVE ASSIST II	\$ 2,376.00	\$ 30.29	\$ 16.66	\$ 31,627	\$ 63,254
3689	COMMUNICATION ELECTRICIAN SUPERVISOR	\$ 2,421.60	\$ 30.88	\$ 16.98	\$ 32,234	\$ 64,468
3686	COMMUNICATIONS ELECTRICIAN	\$ 2,142.78	\$ 27.32	\$ 15.03	\$ 28,523	\$ 57,045
7610	COMMUNICATIONS ENGINEER	\$ 3,116.80	\$ 39.74	\$ 21.86	\$ 41,488	\$ 82,975
7607	COMMUNICATIONS ENGINEERING ASSOC. II	\$ 2,309.60	\$ 29.45	\$ 16.20	\$ 30,743	\$ 61,486

For FY 2003-2004. This worksheet has not been updated to reflect the average salary for FY 2004-2005.

**WAGES AND COUNT
CIVILIAN 2004-05
revised 11/18/03**

CLASS CODE	CLASS TITLE		AVG BI-WEEKLY SALARY	HOURLY RATE	ADMIN @ 55.01% (CAP)	6 MONTH SALARY	ANNUAL SALARY
2234	CRIMINALIST I	\$ 1,892.91	1,930.77	24.13	13.28	25,197	50,393
2234	CRIMINALIST II	\$ 2,917.08	2,975.42	37.19	20.46	38,829	77,659
2234	CRIMINALIST III	\$ 3,156.20	3,219.32	40.24	22.14	42,012	84,024
3156	CUSTODIAL SERVICES ATTENDANT	\$ 1,045.83	1,066.75	13.33	7.34	13,921	27,842
1433	DATA ENTRY OPERATOR II	\$ 1,451.20	1,480.22	18.50	10.18	19,317	38,634
1136	DATA PROCESSING TECH I	\$ 1,544.00	1,574.88	19.69	10.83	20,552	41,104
1121	DELIVERY DRIVER I	\$ 1,240.00	1,264.80	15.81	8.70	16,506	33,011
1593	DEPT CHIEF ACCOUNTANT I	\$ 2,956.80	3,015.94	37.70	20.74	39,358	78,716
1714	DEPT PERSONNEL OFFICER IV	\$ 4,183.20	4,266.86	53.34	29.34	55,683	111,365
3211	DETENTION OFFICER	\$ 1,551.75	1,582.79	19.78	10.88	20,655	41,311
3722	DIRECTOR OF POLICE TRANSP I	\$ 2,800.00	2,856.00	35.70	19.64	37,271	74,542
3722	DIRECTOR OF POLICE TRANSP II	\$ 4,183.20	4,266.86	53.34	29.34	55,683	111,365
9375	DIRECTOR OF SYSTEMS	\$ 4,183.20	4,266.86	53.34	29.34	55,683	111,365
3799	ELECTRICAL CRAFT HELPER	\$ 1,476.00	1,505.52	18.82	10.35	19,647	39,294
3863	ELECTRICIAN	\$ 2,108.00	2,150.16	26.88	14.79	28,060	56,119
2352	EQUESTRIAN FACILITY SUPERVISOR	\$ 2,088.80	2,130.58	26.63	14.65	27,804	55,608
3711	EQUIPMENT MECHANIC	\$ 1,907.83	1,945.99	24.32	13.38	25,395	50,790
3229	EXAM QUESTIONED DOCUMENTS I	\$ 1,685.60	1,719.31	21.49	11.82	22,437	44,874
3229	EXAM QUESTIONED DOCUMENTS II	\$ 2,983.20	3,042.86	38.04	20.92	39,709	79,419
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 4,788.80	4,884.58	61.06	33.59	63,744	127,487
1117	EXECUTIVE SECRETARY II	\$ 2,025.29	2,065.80	25.82	14.20	26,959	53,917
1117	EXECUTIVE SECRETARY III	\$ 2,211.20	2,255.42	28.19	15.51	29,433	58,867
1157	FINGERPRINT IDEN. EXPERT I	\$ 1,552.46	1,583.51	19.79	10.89	20,665	41,330
1157	FINGERPRINT IDEN. EXPERT II	\$ 1,738.10	1,772.86	22.16	12.19	23,136	46,272
1157	FINGERPRINT IDEN. EXPERT III	\$ 1,887.20	1,924.94	24.06	13.24	25,121	50,241
2233	FIREARMS EXAMINER	\$ 2,983.20	3,042.86	38.04	20.92	39,709	79,419
1555	FISCAL SYSTEMS SPEC I	\$ 2,980.80	3,040.42	38.01	20.91	39,677	79,355
1555	FISCAL SYSTEMS SPEC II	\$ 3,295.20	3,361.10	42.01	23.11	43,862	87,725
2200	FORENSIC PRINT SPECIALIST I	\$ 1,927.65	1,966.20	24.58	13.52	25,659	51,318
2200	FORENSIC PRINT SPECIALIST II	\$ 2,095.64	2,137.55	26.72	14.70	27,895	55,790
2200	FORENSIC PRINT SPECIALIST III	\$ 2,664.85	2,718.15	33.98	18.69	35,472	70,944
2200	FORENSIC PRINT SPECIALIST IV	\$ 2,845.06	2,901.96	36.27	19.95	37,871	75,741
3531	GARAGE ATTENDANT	\$ 1,269.81	1,295.21	16.19	8.91	16,902	33,805
3141	GARDENER CARETAKER	\$ 1,275.73	1,301.24	16.27	8.95	16,981	33,962
3718	GENERAL AUTOMOTIVE SUPERVISOR	\$ 2,911.20	2,969.42	37.12	20.42	38,751	77,502
7213	GEOGRAPHIC INFORMATION SPECIALIST	\$ 1,802.40	1,838.45	22.98	12.64	23,992	47,983
7213	GEOGRAPHIC INFORMATION SYSTEMS SUPERVISOR I	\$ 2,250.40	2,295.41	28.69	15.78	29,955	59,910
1670	GRAPHICS DESIGNER I	\$ 1,616.80	1,649.14	20.61	11.34	21,521	43,042

**WAGES AND COUNT
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CLASS CODE	CLASS TITLE		AVG BI-WEEKLY SALARY	HOURLY RATE	ADMIN @ 55.01% (CAP)	6 MONTH SALARY	ANNUAL SALARY
1670	GRAPHICS DESIGNER II		\$ 1,997.33	\$ 25.47	\$ 14.01	\$ 26,586	\$ 53,173
1326	HEARING REPORTER		\$ 1,959.20	\$ 24.98	\$ 13.74	\$ 26,079	\$ 52,158
0601	INSPECTOR GENERAL		\$ 4,788.80	\$ 61.06	\$ 33.59	\$ 63,744	\$ 127,487
7854	LABORATORY TECHNICIAN I		\$ 1,528.00	\$ 19.48	\$ 10.72	\$ 20,339	\$ 40,678
3115	MAINTENANCE & CONSTRUCT. HELPER		\$ 1,343.20	\$ 17.13	\$ 9.42	\$ 17,879	\$ 35,759
3112	MAINTENANCE LABORER		\$ 1,208.64	\$ 15.41	\$ 8.48	\$ 16,088	\$ 32,176
1508	MANAGEMENT AIDE		\$ 1,752.96	\$ 22.35	\$ 12.29	\$ 23,334	\$ 46,667
9184	MANAGEMENT ANALYST I		\$ 1,958.17	\$ 24.97	\$ 13.73	\$ 26,065	\$ 52,130
9184	MANAGEMENT ANALYST II		\$ 2,278.94	\$ 29.06	\$ 15.98	\$ 30,335	\$ 60,670
1539	MANAGEMENT ASSISTANT		\$ 1,550.38	\$ 19.77	\$ 10.87	\$ 20,637	\$ 41,274
3771	MECHANICAL HELPER		\$ 1,420.00	\$ 18.11	\$ 9.96	\$ 18,902	\$ 37,803
3773	MECHANICAL REPAIRER I		\$ 1,770.40	\$ 22.57	\$ 12.42	\$ 23,566	\$ 47,132
1779	OPER & STATS RES ANAL I		\$ 2,477.60	\$ 31.59	\$ 17.38	\$ 32,979	\$ 65,959
3423	PAINTER		\$ 1,924.80	\$ 24.54	\$ 13.50	\$ 25,621	\$ 51,242
3145	PARK MAINTENANCE SUPERVISOR		\$ 1,697.60	\$ 21.64	\$ 11.91	\$ 22,597	\$ 45,194
1170	PAYROLL SUPERVISOR I		\$ 2,153.60	\$ 27.46	\$ 15.10	\$ 28,667	\$ 57,333
1170	PAYROLL SUPERVISOR II		\$ 2,296.80	\$ 29.28	\$ 16.11	\$ 30,573	\$ 61,145
1739	PERSONNEL RESEARCH ANALYST II		\$ 2,388.80	\$ 30.46	\$ 16.75	\$ 31,797	\$ 63,595
1793	PHOTOGRAPHER I		\$ 1,617.20	\$ 20.62	\$ 11.34	\$ 21,527	\$ 43,053
1793	PHOTOGRAPHER II		\$ 1,918.93	\$ 24.47	\$ 13.46	\$ 25,543	\$ 51,086
1793	PHOTOGRAPHER III		\$ 2,094.21	\$ 26.70	\$ 14.69	\$ 27,876	\$ 55,752
3443	PLUMBER		\$ 2,197.60	\$ 28.02	\$ 15.41	\$ 29,252	\$ 58,505
9183	POLICE ADMINISTRATOR		\$ 4,536.00	\$ 57.83	\$ 31.81	\$ 60,379	\$ 120,757
9183	POLICE ADMINISTRATOR II		\$ 5,457.60	\$ 69.58	\$ 38.28	\$ 72,646	\$ 145,292
0101	POLICE COMMISSIONER						
1650	POLICE COMPOSITE ARTIST		\$ 1,624.80	\$ 20.72	\$ 11.40	\$ 21,628	\$ 43,255
3710	POLICE FLEET SERVICE SUPV I		\$ 1,969.60	\$ 25.11	\$ 13.81	\$ 26,217	\$ 52,435
0020	POLICE PERMIT REVIEW PANEL						
2382	POLICE PSYCHOLOGIST I		\$ 2,955.46	\$ 37.68	\$ 20.73	\$ 39,340	\$ 78,680
2382	POLICE PSYCHOLOGIST II		\$ 3,272.00	\$ 41.72	\$ 22.95	\$ 43,554	\$ 87,107
2207	POLICE SERVICE REPRESENTATIVE		\$ 1,875.90	\$ 23.92	\$ 13.16	\$ 24,970	\$ 49,940
3687	POLICE SURVEILLANCE SPECIALIST I		\$ 2,255.20	\$ 28.75	\$ 15.82	\$ 30,019	\$ 60,038
3687	POLICE SURVEILLANCE SPECIALIST II		\$ 2,591.20	\$ 33.04	\$ 18.17	\$ 34,491	\$ 68,983
2383	POLICE TRAINING ADMINISTRATOR		\$ 3,791.20	\$ 48.34	\$ 26.59	\$ 50,465	\$ 100,929
2240	POLYGRAPH EXAMINER I		\$ 1,754.40	\$ 22.37	\$ 12.30	\$ 23,353	\$ 46,706
2240	POLYGRAPH EXAMINER II		\$ 2,468.00	\$ 31.47	\$ 17.31	\$ 32,852	\$ 65,703
2240	POLYGRAPH EXAMINER III		\$ 2,527.20	\$ 32.22	\$ 17.73	\$ 33,640	\$ 67,279
2240	POLYGRAPH EXAMINER IV		\$ 3,066.40	\$ 39.10	\$ 21.51	\$ 40,817	\$ 81,634

**WAGES AND COUNT
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CLASS CODE	CLASS TITLE		AVG BI-WEEKLY SALARY	HOURLY RATE	ADMIN @ 55.01% (CAP)	6 MONTH SALARY	ANNUAL SALARY
3215	PR DETENTION OFFICER		\$ 2,141.66	\$ 27.31	\$ 15.02	\$ 28,508	\$ 57,015
1158	PR FINGERPRINT IDEN. EXPERT I		\$ 2,080.00	\$ 26.52	\$ 14.59	\$ 27,687	\$ 55,374
1158	PR FINGERPRINT IDEN. EXPERT II		\$ 2,196.80	\$ 28.01	\$ 15.41	\$ 29,242	\$ 58,483
2203	PR FORENSIC PR SPECIALIST		\$ 3,305.60	\$ 42.15	\$ 23.18	\$ 44,001	\$ 88,002
3210	PR PROPERTY OFFICER		\$ 2,014.56	\$ 25.69	\$ 14.13	\$ 26,816	\$ 53,632
1525	PRINCIPAL ACCOUNTANT II		\$ 2,786.40	\$ 35.53	\$ 19.54	\$ 37,090	\$ 74,180
1152	PRINCIPAL CLERK POLICE II		\$ 1,898.36	\$ 24.20	\$ 13.31	\$ 25,269	\$ 50,538
1152	PRINCIPAL CLERK POLICE III		\$ 2,153.56	\$ 27.46	\$ 15.10	\$ 28,666	\$ 57,332
1794	PRINCIPAL PHOTOGRAPHER		\$ 2,772.00	\$ 35.34	\$ 19.44	\$ 36,898	\$ 73,796
1786	PRINCIPAL PUBLIC RELATIONS SPECIALIST		\$ 1,956.80	\$ 24.95	\$ 13.72	\$ 26,047	\$ 52,094
3207	PROPERTY OFFICER		\$ 1,537.66	\$ 19.61	\$ 10.78	\$ 20,468	\$ 40,936
1800	PUBLIC INFORMATION DIRECTOR I		\$ 2,504.80	\$ 31.94	\$ 17.57	\$ 33,341	\$ 66,683
1800	PUBLIC INFORMATION DIRECTOR II		\$ 2,730.40	\$ 34.81	\$ 19.15	\$ 36,344	\$ 72,689
1785	PUBLIC RELATIONS SPECIALIST I		\$ 1,432.80	\$ 18.27	\$ 10.05	\$ 19,072	\$ 38,144
1785	PUBLIC RELATIONS SPECIALIST II		\$ 1,641.60	\$ 20.93	\$ 11.51	\$ 21,851	\$ 43,703
1576	REHABILITATION TRAINEE/TRANSITIONAL WORKER		\$ 2,066.40	\$ 26.35	\$ 14.49	\$ 27,506	\$ 55,012
3162	REPROGRAPHICS OPERATOR I		\$ 1,404.80	\$ 17.91	\$ 9.85	\$ 18,699	\$ 37,399
1116	SECRETARY		\$ 1,716.70	\$ 21.89	\$ 12.04	\$ 22,851	\$ 45,702
3181	SECURITY OFFICER		\$ 1,313.73	\$ 16.75	\$ 9.21	\$ 17,487	\$ 34,974
1523	SENIOR ACCOUNTANT I		\$ 2,120.00	\$ 27.03	\$ 14.87	\$ 28,219	\$ 56,439
1523	SENIOR ACCOUNTANT II		\$ 2,296.80	\$ 29.28	\$ 16.11	\$ 30,573	\$ 61,145
1518	SENIOR AUDITOR		\$ 2,420.26	\$ 30.86	\$ 16.98	\$ 32,216	\$ 64,432
1323	SENIOR CLERK STENOGRAPHER		\$ 1,620.00	\$ 20.66	\$ 11.36	\$ 21,564	\$ 43,128
1368	SENIOR CLERK TYPIST		\$ 1,600.61	\$ 20.41	\$ 11.23	\$ 21,306	\$ 42,611
3716	SR AUTOMOTIVE SUPERVISOR		\$ 2,534.40	\$ 32.31	\$ 17.78	\$ 33,735	\$ 67,471
1143	SR CLERK		\$ 1,534.40	\$ 19.56	\$ 10.76	\$ 20,424	\$ 40,849
3157	SR CUSTODIAL SERVICES ATT I		\$ 1,156.80	\$ 14.75	\$ 8.11	\$ 15,398	\$ 30,796
3157	SR CUSTODIAL SERVICES ATT II		\$ 1,229.00	\$ 15.67	\$ 8.62	\$ 16,359	\$ 32,718
3212	SR DETENTION OFFICER		\$ 1,887.61	\$ 24.07	\$ 13.24	\$ 25,126	\$ 50,252
3712	SR EQUIPMENT MECHANIC		\$ 2,015.63	\$ 25.70	\$ 14.14	\$ 26,830	\$ 53,660
3231	SR EXAM QUESTIONED DOCUMENTS		\$ 3,392.80	\$ 43.26	\$ 23.80	\$ 45,162	\$ 90,323
2201	SR FORENSIC PR SPECIALIST		\$ 3,014.08	\$ 38.43	\$ 21.14	\$ 40,120	\$ 80,241
3533	SR GARAGE ATTENDANT		\$ 1,348.00	\$ 17.19	\$ 9.45	\$ 17,943	\$ 35,886
3143	SR GARDENER		\$ 1,506.40	\$ 19.21	\$ 10.57	\$ 20,052	\$ 40,103
9171	SR MANAGEMENT ANALYST I		\$ 2,746.68	\$ 35.02	\$ 19.26	\$ 36,561	\$ 73,122
9171	SR MANAGEMENT ANALYST II		\$ 3,198.10	\$ 40.78	\$ 22.43	\$ 42,570	\$ 85,140
9167	SR PERSONNEL ANALYST I		\$ 2,615.46	\$ 33.35	\$ 18.34	\$ 34,814	\$ 69,629
1795	SR PHOTOGRAPHER I		\$ 2,184.80	\$ 27.86	\$ 15.32	\$ 29,082	\$ 58,164

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CIVILIAN 2004-05
revised 11/18/03**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	ADMIN @ 55.01% (CAP)	6 MONTH SALARY	ANNUAL SALARY
1795	SR PHOTOGRAPHER II	\$ 2,368.80	\$ 30.20	\$ 16.61	\$ 31,531	\$ 63,062
2209	SR POLICE SERVICE REP I	\$ 2,226.82	\$ 28.39	\$ 15.62	\$ 29,641	\$ 59,282
2209	SR POLICE SERVICE REP II	\$ 2,651.80	\$ 33.81	\$ 18.60	\$ 35,298	\$ 70,596
3209	SR PROPERTY OFFICER	\$ 1,812.28	\$ 23.11	\$ 12.71	\$ 24,123	\$ 48,247
3184	SR SECURITY OFFICER	\$ 1,561.60	\$ 19.91	\$ 10.95	\$ 20,786	\$ 41,573
1837	SR STOREKEEPER I	\$ 1,785.60	\$ 22.77	\$ 12.52	\$ 23,768	\$ 47,536
1597	SR SYSTEMS ANALYST I	\$ 2,762.07	\$ 35.22	\$ 19.37	\$ 36,766	\$ 73,532
1597	SR SYSTEMS ANALYST II	\$ 3,325.60	\$ 42.40	\$ 23.33	\$ 44,267	\$ 88,534
6405	SR TRANSIT ANALYST	\$ 2,732.80	\$ 34.84	\$ 19.17	\$ 36,376	\$ 72,753
1835	STOREKEEPER I	\$ 1,538.40	\$ 19.61	\$ 10.79	\$ 20,478	\$ 40,955
1835	STOREKEEPER II	\$ 1,492.80	\$ 19.03	\$ 10.47	\$ 19,871	\$ 39,741
1502	STUDENT PROFESSIONAL WORKER	\$ 776.80	\$ 9.90	\$ 5.45	\$ 10,340	\$ 20,680
2235	SUPERVISING CRIMINALIST	\$ 3,548.10	\$ 45.24	\$ 24.89	\$ 47,229	\$ 94,458
1599	SYSTEMS AIDE	\$ 1,785.82	\$ 22.77	\$ 12.53	\$ 23,771	\$ 47,542
1596	SYSTEMS ANALYST I	\$ 1,710.40	\$ 21.81	\$ 12.00	\$ 22,767	\$ 45,534
1596	SYSTEMS ANALYST II	\$ 2,195.80	\$ 28.00	\$ 15.40	\$ 29,228	\$ 58,457
6401	TRANSIT AIDE	\$ 1,673.20	\$ 21.33	\$ 11.74	\$ 22,272	\$ 44,544
6402	TRANSIT ANALYST I	\$ 2,016.80	\$ 25.71	\$ 14.15	\$ 26,846	\$ 53,691
6403	TRANSIT DOC CONTR ASST	\$ 1,576.00	\$ 20.09	\$ 11.05	\$ 20,978	\$ 41,956
6400	TRANSIT SECRETARY	\$ 1,735.60	\$ 22.13	\$ 12.17	\$ 23,103	\$ 46,205
3583	TRUCK OPERATOR	\$ 1,384.80	\$ 17.66	\$ 9.71	\$ 18,433	\$ 36,866
3723	UPHOLSTERER	\$ 1,884.80	\$ 24.03	\$ 13.22	\$ 25,089	\$ 50,177
3796	WELDER	\$ 1,992.80	\$ 25.41	\$ 13.98	\$ 26,526	\$ 53,052
1832	WRHSE & TOOL RM WRKR I	\$ 1,275.73	\$ 16.27	\$ 8.95	\$ 16,981	\$ 33,962
7606		\$ 1,852.00	\$ 23.61	\$ 12.99	\$ 24,652	\$ 49,304

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
0020	POLICE PERMIT REVIEW PANEL		\$ -	\$ -	\$ -
0101	POLICE COMMISSIONER		\$ -	\$ -	\$ -
0576	PARALEGAL I		\$ -	\$ -	\$ -
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 5,557.06	\$ 69.46	\$ 72,520	\$ 145,039
0601	INSPECTOR GENERAL	\$ 5,502.26	\$ 68.78	\$ 71,804	\$ 143,609
0602-2	SPECIAL INVESTIGATOR II	\$ 3,402.05	\$ 42.53	\$ 44,397	\$ 88,793
0603	ASSISTANT INSPECTOR GENERAL	\$ 4,743.77	\$ 59.30	\$ 61,906	\$ 123,812
1101	OFFICE TRAINEE	\$ 905.78	\$ 11.32	\$ 11,820	\$ 23,641
1116	SECRETARY	\$ 1,968.33	\$ 24.60	\$ 25,687	\$ 51,373
1117-2	EXECUTIVE SECRETARY II	\$ 2,284.60	\$ 28.56	\$ 29,814	\$ 59,628
1117-3	EXECUTIVE SECRETARY III	\$ 2,565.94	\$ 32.07	\$ 33,485	\$ 66,971
1121-1	DELIVERY DRIVER I	\$ 1,439.53	\$ 17.99	\$ 18,786	\$ 37,572
1136	DATA PROCESSING TECH I		\$ -	\$ -	\$ -
1141	CLERK	\$ 1,409.70	\$ 17.62	\$ 18,397	\$ 36,793
1143	SR CLERK	\$ 1,828.46	\$ 22.86	\$ 23,861	\$ 47,723
1152-2	PRINCIPAL CLERK POLICE II	\$ 2,226.71	\$ 27.83	\$ 29,059	\$ 58,117
1152-3	PRINCIPAL CLERK POLICE III	\$ 2,432.10	\$ 30.40	\$ 31,739	\$ 63,478
1157-1	FINGERPRINT IDEN. EXPERT I	\$ 1,941.78	\$ 24.27	\$ 25,340	\$ 50,680
1157-2	FINGERPRINT IDEN. EXPERT II	\$ 2,031.41	\$ 25.39	\$ 26,510	\$ 53,020
1157-3	FINGERPRINT IDEN. EXPERT III	\$ 2,114.80	\$ 26.43	\$ 27,598	\$ 55,196
1158-1	PR FINGERPRINT IDEN. EXPERT I	\$ 2,411.85	\$ 30.15	\$ 31,475	\$ 62,949
1158-2	PR FINGERPRINT IDEN. EXPERT II	\$ 2,548.63	\$ 31.86	\$ 33,260	\$ 66,519
1170-1	PAYROLL SUPERVISOR I	\$ 2,500.84	\$ 31.26	\$ 32,636	\$ 65,272
1170-2	PAYROLL SUPERVISOR II	\$ 2,668.11	\$ 33.35	\$ 34,819	\$ 69,638
1223-1	ACCOUNTING CLERK I	\$ 1,651.10	\$ 20.64	\$ 21,547	\$ 43,094
1223-2	ACCOUNTING CLERK II	\$ 1,902.55	\$ 23.78	\$ 24,828	\$ 49,657
1249-2	CHIEF CLERK POLICE II	\$ 2,877.41	\$ 35.97	\$ 37,550	\$ 75,100
1321	CLERK STENOGRAPHER	\$ 1,545.99	\$ 19.32	\$ 20,175	\$ 40,350
1323	SENIOR CLERK STENOGRAPHER	\$ 1,930.63	\$ 24.13	\$ 25,195	\$ 50,389
1326	HEARING REPORTER	\$ 2,330.14	\$ 29.13	\$ 30,408	\$ 60,817
1358	CLERK TYPIST	\$ 1,453.95	\$ 18.17	\$ 18,974	\$ 37,948
1360	OFFICE SERVICES ASSISTANT	\$ 1,236.00	\$ 15.45	\$ 16,130	\$ 32,260

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
1368	SENIOR CLERK TYPIST	\$ 1,812.09	\$ 22.65	\$ 23,648	\$ 47,296
1431-4	PROGRAMMER/ANALYST IV	\$ 3,306.71	\$ 41.33	\$ 43,153	\$ 86,305
1433-2	DATA ENTRY OPERATOR II	\$ 1,683.43	\$ 21.04	\$ 21,969	\$ 43,938
1502	STUDENT PROFESSIONAL WORKER	\$ 1,041.21	\$ 13.02	\$ 13,588	\$ 27,175
1508	MANAGEMENT AIDE	\$ 1,966.12	\$ 24.58	\$ 25,658	\$ 51,316
1513-1	ACCOUNTANT I				
1513-2	ACCOUNTANT II	\$ 2,044.55	\$ 25.56	\$ 26,681	\$ 53,363
1517	AUDITOR	\$ 1,974.30	\$ 24.68	\$ 25,765	\$ 51,529
1518	SENIOR AUDITOR	\$ 2,565.11	\$ 32.06	\$ 33,475	\$ 66,949
1523-1	SENIOR ACCOUNTANT I	\$ 2,227.27	\$ 27.84	\$ 29,066	\$ 58,132
1523-2	SENIOR ACCOUNTANT II	\$ 2,412.67	\$ 30.16	\$ 31,485	\$ 62,971
1525-2	PRINCIPAL ACCOUNTANT II	\$ 3,235.02	\$ 40.44	\$ 42,217	\$ 84,434
1539	MANAGEMENT ASSISTANT	\$ 1,835.57	\$ 22.94	\$ 23,954	\$ 47,908
1555-1	FISCAL SYSTEMS SPEC I	\$ 3,459.15	\$ 43.24	\$ 45,142	\$ 90,284
1555-2	FISCAL SYSTEMS SPEC II	\$ 4,037.60	\$ 50.47	\$ 52,691	\$ 105,381
1576-2	REHAB TRAINEE/TRANSITIONAL WORKER	\$ 1,268.33	\$ 15.85	\$ 16,552	\$ 33,103
1593-2	DEPT CHIEF ACCOUNTANT II	\$ 3,821.71	\$ 47.77	\$ 49,873	\$ 99,747
1596-1	SYSTEMS ANALYST I	\$ 2,211.62	\$ 27.65	\$ 28,862	\$ 57,723
1596-2	SYSTEMS ANALYST II	\$ 2,623.84	\$ 32.80	\$ 34,241	\$ 68,482
1597-1	SR SYSTEMS ANALYST I	\$ 3,185.26	\$ 39.82	\$ 41,568	\$ 83,135
1597-2	SR SYSTEMS ANALYST II	\$ 3,918.94	\$ 48.99	\$ 51,142	\$ 102,284
1599	SYSTEMS AIDE	\$ 1,959.47	\$ 24.49	\$ 25,571	\$ 51,142
1650	POLICE COMPOSITE ARTIST				
1670-1	GRAPHICS DESIGNER I				
1670-2	GRAPHICS DESIGNER II	\$ 2,202.83	\$ 27.54	\$ 28,747	\$ 57,494
1714-4	DEPT PERSONNEL OFFICER IV				
1739	PERSONNEL RESEARCH ANALYST II				
1764-1	BACKGROUND INVESTIGATOR	\$ 2,096.95	\$ 26.21	\$ 27,365	\$ 54,730
1764-2	BACKGROUND INVESTIGATOR	\$ 2,331.10	\$ 29.14	\$ 30,421	\$ 60,842
1779-2	OPER & STATS RES ANAL II	\$ 3,249.86	\$ 40.62	\$ 42,411	\$ 84,821
1785-1	PUBLIC RELATIONS SPECIALIST I	\$ 1,781.90	\$ 22.27	\$ 23,254	\$ 46,508
1785-2	PUBLIC RELATIONS SPECIALIST II				

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
1786	PRINCIPAL PUBLIC RELATIONS SPECIALIST	\$ 2,534.62	\$ 31.68	\$ 33,077	\$ 66,154
1793-1	PHOTOGRAPHER I	\$ 1,928.98	\$ 24.11	\$ 25,173	\$ 50,346
1793-2	PHOTOGRAPHER II	\$ 2,154.21	\$ 26.93	\$ 28,112	\$ 56,225
1793-3	PHOTOGRAPHER III	\$ 2,456.00	\$ 30.70	\$ 32,051	\$ 64,102
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,216.07	\$ 40.20	\$ 41,970	\$ 83,939
1795-1	SR PHOTOGRAPHER I	\$ 2,603.02	\$ 32.54	\$ 33,969	\$ 67,939
1795-2	SR PHOTOGRAPHER II	\$ 2,756.28	\$ 34.45	\$ 35,969	\$ 71,939
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,239.97	\$ 40.50	\$ 42,282	\$ 84,563
1800-2	PUBLIC INFORMATION DIRECTOR II	\$ 3,728.60	\$ 46.61	\$ 48,658	\$ 97,316
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,440.76	\$ 18.01	\$ 18,802	\$ 37,604
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,635.64	\$ 20.45	\$ 21,345	\$ 42,690
1835-1	STOREKEEPER I	\$ 1,783.14	\$ 22.29	\$ 23,270	\$ 46,540
1835-2	STOREKEEPER II	\$ 1,827.63	\$ 22.85	\$ 23,851	\$ 47,701
1837-1	SR STOREKEEPER I	\$ 2,073.18	\$ 25.91	\$ 27,055	\$ 54,110
2200-1	FORENSIC PRINT SPECIALIST I	\$ -	\$ -	\$ -	\$ -
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,542.00	\$ 31.77	\$ 33,173	\$ 66,346
2200-3	FORENSIC PRINT SPECIALIST III	\$ 3,010.13	\$ 37.63	\$ 39,282	\$ 78,564
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,221.18	\$ 40.26	\$ 42,036	\$ 84,073
2202	POLICE SERVICE ASSISTANT	\$ 1,572.19	\$ 19.65	\$ 20,517	\$ 41,034
2201	SR FORENSIC PR SPECIALIST	\$ 3,536.28	\$ 44.20	\$ 46,148	\$ 92,297
2203	PR FORENSIC PR SPECIALIST	\$ 3,834.07	\$ 47.93	\$ 50,035	\$ 100,069
2207	POLICE SERVICE REPRESENTATIVE	\$ 1,758.25	\$ 21.98	\$ 22,945	\$ 45,890
2207-1	POLICE SERVICE REPRESENTATIVE	\$ 1,679.78	\$ 21.00	\$ 21,921	\$ 43,842
2207-2	POLICE SERVICE REPRESENTATIVE	\$ 2,136.54	\$ 26.71	\$ 27,882	\$ 55,764
2207-3	POLICE SERVICE REPRESENTATIVE	\$ 2,634.69	\$ 32.93	\$ 34,383	\$ 68,765
2209-1	SR POLICE SERVICE REP I	\$ 2,550.80	\$ 31.88	\$ 33,288	\$ 66,576
2209-2	SR POLICE SERVICE REP II	\$ 3,062.81	\$ 38.29	\$ 39,970	\$ 79,939
2233	FIREARMS EXAMINER	\$ 3,361.64	\$ 42.02	\$ 43,869	\$ 87,739
2233-1	FIREARMS EXAMINER	\$ 2,523.09	\$ 31.54	\$ 32,926	\$ 65,853
2234-1	CRIMINALIST I	\$ 2,328.93	\$ 29.11	\$ 30,393	\$ 60,785
2234-2	CRIMINALIST II	\$ 3,289.95	\$ 41.12	\$ 42,934	\$ 85,868
2234-3	CRIMINALIST III	\$ 3,623.50	\$ 45.29	\$ 47,287	\$ 94,573

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
2235	SUPERVISING CRIMINALIST	\$ 3,936.25	\$ 49.20	\$ 51,368	\$ 102,736
2237-1	CHIEF FORENSIC CHEMIST I	\$ 4,289.74	\$ 53.62	\$ 55,981	\$ 111,962
2237-2	CHIEF FORENSIC CHEMIST II	\$ 4,852.54	\$ 60.66	\$ 63,326	\$ 126,651
2240-1	POLYGRAPH EXAMINER I	\$ 2,036.10	\$ 25.45	\$ 26,571	\$ 53,142
2240-2	POLYGRAPH EXAMINER II	\$ 2,785.81	\$ 34.82	\$ 36,355	\$ 72,710
2240-3	POLYGRAPH EXAMINER III	\$ 3,511.48	\$ 43.89	\$ 45,825	\$ 91,650
2240-4	POLYGRAPH EXAMINER IV	\$ 4,256.40	\$ 53.21	\$ 55,546	\$ 111,092
2262-A	DEPUTY CHIEF	\$ 6,423.90	\$ 80.30	\$ 83,832	\$ 167,664
2352	EQUESTRIAN FACILITY SUPERVISOR		\$ -	\$ -	\$ -
2382-1	POLICE PSYCHOLOGIST I	\$ 3,691.08	\$ 46.14	\$ 48,169	\$ 96,337
2382-2	POLICE PSYCHOLOGIST II	\$ 4,440.54	\$ 55.51	\$ 57,949	\$ 115,898
2383	POLICE TRAINING ADMINISTRATOR	\$ 4,399.34	\$ 54.99	\$ 57,411	\$ 114,823
2384	CHIEF POLICE PSYCHOLOGIST	\$ 4,852.54	\$ 60.66	\$ 63,326	\$ 126,651
3112	MAINTENANCE LABORER	\$ 1,474.05	\$ 18.43	\$ 19,236	\$ 38,473
3115	MAINTENANCE & CONSTRUCT. HELPER		\$ -	\$ -	\$ -
3141	GARDENER CARETAKER	\$ 1,558.18	\$ 19.48	\$ 20,334	\$ 40,669
3143	SR GARDENER	\$ 1,748.53	\$ 21.86	\$ 22,818	\$ 45,637
3145	PARK MAINTENANCE SUPERVISOR	\$ 2,080.60	\$ 26.01	\$ 27,152	\$ 54,304
3156	CUSTODIAL SERVICES ATTENDANT	\$ 1,226.94	\$ 15.34	\$ 16,012	\$ 32,023
3157-1	SR CUSTODIAL SERVICES ATT I		\$ -	\$ -	\$ -
3157-2	SR CUSTODIAL SERVICES ATT II		\$ -	\$ -	\$ -
3162-1	REPROGRAPHICS OPERATOR I	\$ 1,628.22	\$ 20.35	\$ 21,248	\$ 42,497
3181	SECURITY OFFICER	\$ 1,625.75	\$ 20.32	\$ 21,216	\$ 42,432
3184	SR SECURITY OFFICER	\$ 1,811.15	\$ 22.64	\$ 23,636	\$ 47,271
3207	PROPERTY OFFICER	\$ 1,776.68	\$ 22.21	\$ 23,186	\$ 46,371
3209	SR PROPERTY OFFICER	\$ 2,139.10	\$ 26.74	\$ 27,915	\$ 55,831
3210	PR PROPERTY OFFICER	\$ 2,345.93	\$ 29.32	\$ 30,614	\$ 61,229
3211	DETENTION OFFICER	\$ 1,824.46	\$ 22.81	\$ 23,809	\$ 47,618
3212	SR DETENTION OFFICER	\$ 2,179.60	\$ 27.25	\$ 28,444	\$ 56,888
3215	PR DETENTION OFFICER	\$ 2,493.95	\$ 31.17	\$ 32,546	\$ 65,092
3229-1	EXAM QUESTIONED DOCUMENTS I		\$ -	\$ -	\$ -
3229-2	EXAM QUESTIONED DOCUMENTS II	\$ 3,249.86	\$ 40.62	\$ 42,411	\$ 84,821

**WAGES AND COUNT
CIVILIAN 2004 - 2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
3231	SR EXAM QUESTIONED DOCUMENTS	\$ 3,936.25	\$ 49.20	\$ 51,368	\$ 102,736
3333-1	BUILDING REPAIRER	\$ 1,658.71	\$ 20.73	\$ 21,646	\$ 43,292
3338	BUILDING REPAIR SUPERVISOR	\$ 2,911.19	\$ 36.39	\$ 37,991	\$ 75,982
3343	CABINET MAKER	\$ 2,283.30	\$ 28.54	\$ 29,797	\$ 59,594
3344	CARPENTER	\$ 2,283.30	\$ 28.54	\$ 29,797	\$ 59,594
3423	PAINTER	\$ 2,188.54	\$ 27.36	\$ 28,560	\$ 57,121
3443	PLUMBER	\$ 2,498.37	\$ 31.23	\$ 32,604	\$ 65,207
3531	GARAGE ATTENDANT	\$ 1,505.08	\$ 18.81	\$ 19,641	\$ 39,283
3533	SR GARAGE ATTENDANT	\$ 1,563.95	\$ 19.55	\$ 20,410	\$ 40,819
3583	TRUCK OPERATOR	\$ 1,748.53	\$ 21.86	\$ 22,818	\$ 45,637
3595-1	AUTOMOTIVE DISP I	\$ 1,568.90	\$ 19.61	\$ 20,474	\$ 40,948
3595-2	AUTOMOTIVE DISP II	\$ 1,969.36	\$ 24.62	\$ 25,700	\$ 51,400
3686	COMMUNICATIONS ELECTRICIAN	\$ 2,397.84	\$ 29.97	\$ 31,292	\$ 62,584
3687	POLICE SURVEILLANCE SPECIALIST	\$ 2,369.82	\$ 29.62	\$ 30,926	\$ 61,852
3687-1	POLICE SURVEILLANCE SPECIALIST I	\$ 2,583.42	\$ 32.29	\$ 33,714	\$ 67,427
3687-2	POLICE SURVEILLANCE SPECIALIST II	\$ 2,946.62	\$ 36.83	\$ 38,453	\$ 76,907
3689	COMMUNICATION ELECTRICIAN SUPERVISOR		\$ -	\$ -	\$ -
3704-5	AUTO BODY BUILDER/REPAIRER	\$ 2,161.01	\$ 27.01	\$ 28,201	\$ 56,402
3706-F	AUTO BODY REPAIR SUPERVISOR	\$ 2,268.47	\$ 28.36	\$ 29,604	\$ 59,207
3706-2	AUTO BODY REPAIR SUPERVISOR II	\$ 2,553.58	\$ 31.92	\$ 33,324	\$ 66,648
3707-5	AUTO ELECTRICIAN	\$ 2,184.42	\$ 27.31	\$ 28,507	\$ 57,013
3710-1	POLICE FLEET SERVICE SUPV I	\$ 2,283.30	\$ 28.54	\$ 29,797	\$ 59,594
3711-5	EQUIPMENT MECHANIC	\$ 2,200.15	\$ 27.50	\$ 28,712	\$ 57,424
3712-5	SR EQUIPMENT MECHANIC	\$ 2,325.68	\$ 29.07	\$ 30,350	\$ 60,700
3714	AUTOMOTIVE SUPERVISOR	\$ 2,547.29	\$ 31.84	\$ 33,242	\$ 66,484
3716	SR AUTOMOTIVE SUPERVISOR	\$ 2,825.50	\$ 35.32	\$ 36,873	\$ 73,745
3718	GENERAL AUTOMOTIVE SUPERVISOR	\$ 3,376.75	\$ 42.21	\$ 44,067	\$ 88,133
3721-5	AUTO PAINTER	\$ 2,184.42	\$ 27.31	\$ 28,507	\$ 57,013
3722-1	DIRECTOR OF POLICE TRANSP I	\$ 3,821.71	\$ 47.77	\$ 49,873	\$ 99,747
3722-2	DIRECTOR OF POLICE TRANSP II	\$ 4,852.54	\$ 60.66	\$ 63,326	\$ 126,651
3723-5	UPHOLSTERER	\$ 2,184.42	\$ 27.31	\$ 28,507	\$ 57,013
3771	MECHANICAL HELPER	\$ 1,644.70	\$ 20.56	\$ 21,463	\$ 42,927

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
3773-1	MECHANICAL REPAIRER I	\$ 2,094.61	26.18	\$ 27,335	\$ 54,669
3796	WELDER	\$ 2,310.50	28.88	\$ 30,152	\$ 60,304
3799	ELECTRICAL CRAFT HELPER	\$ 1,680.14	21.00	\$ 21,926	\$ 43,852
3863	ELECTRICIAN	\$ 2,397.84	29.97	\$ 31,292	\$ 62,584
4310	ANIMAL CARE TECHNICIAN	\$ 1,334.88	16.69	\$ 17,420	\$ 34,840
4322	EQUINE KEEPER	\$ 1,616.89	20.21	\$ 21,100	\$ 42,201
6147	AUDIO VISUAL TECHNICIAN	\$ 2,144.46	26.81	\$ 27,985	\$ 55,970
6400	TRANSIT SECRETARY	\$ 1,985.84	24.82	\$ 25,915	\$ 51,830
6401	TRANSIT AIDE	\$ 1,959.47	24.49	\$ 25,571	\$ 51,142
6402	TRANSIT ANALYST I		-	\$ -	\$ -
6403	TRANSIT DOC CONTR ASST		-	\$ -	\$ -
6405	SR TRANSIT ANALYST	\$ 3,259.74	40.75	\$ 42,540	\$ 85,079
7204	CARTOGRAPHER	\$ 2,041.05	25.51	\$ 26,636	\$ 53,271
7213	GEOGRAPHIC INFORMATION SPECIALIST	\$ 2,329.45	29.12	\$ 30,399	\$ 60,799
7214-1	GEOGRAPHIC INFO SYSTEMS SUPERVISOR I	\$ 2,612.90	32.66	\$ 34,098	\$ 68,197
7607-1	COMMUNICATIONS ENGINEERING ASSOC. I	\$ 2,529.68	31.62	\$ 33,012	\$ 66,025
7610	COMMUNICATIONS ENGINEER	\$ 3,614.89	45.19	\$ 47,174	\$ 94,349
7833-2	CHEMIST II	\$ 2,670.58	33.38	\$ 34,851	\$ 69,702
7854-1	LABORATORY TECHNICIAN I	\$ 1,640.79	20.51	\$ 21,412	\$ 42,825
7854-2	LABORATORY TECHNICIAN II		-	\$ -	\$ -
7922	ARCHITECT DRAFTING TECH	\$ 2,154.76	26.93	\$ 28,120	\$ 56,239
9167-1	SR PERSONNEL ANALYST I	\$ 3,126.10	39.08	\$ 40,796	\$ 81,591
9167-2	SR PERSONNEL ANALYST II	\$ 3,827.07	47.84	\$ 49,943	\$ 99,886
9184-1	MANAGEMENT ANALYST I	\$ 2,320.38	29.00	\$ 30,281	\$ 60,562
9184-2	MANAGEMENT ANALYST II	\$ 2,677.24	33.47	\$ 34,938	\$ 69,876
9171-1	SR MANAGEMENT ANALYST I	\$ 3,193.43	39.92	\$ 41,674	\$ 83,349
9171-2	SR MANAGEMENT ANALYST II	\$ 3,806.14	47.58	\$ 49,670	\$ 99,340
9182	CHIEF MANAGEMENT ANALYST		-	\$ -	\$ -
9183-1	POLICE ADMINISTRATOR		-	\$ -	\$ -
9183-2	POLICE ADMINISTRATOR II		-	\$ -	\$ -
9196-1	POLICE ADMINISTRATOR I	\$ 4,535.09	56.69	\$ 59,183	\$ 118,366
9196-2	POLICE ADMINISTRATOR II	\$ 5,557.06	69.46	\$ 72,520	\$ 145,039

**WAGES AND COUNT
CIVILIAN 2004 -2005 - INCLUDES ANTICIPATED SALARY INCREASES**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	6 MONTH SALARY	ANNUAL SALARY
9196-3	POLICE ADMINISTRATOR III	\$ 6,220.10	\$ 77.75	\$ 81,172	\$ 162,345
9359	CHIEF OF POLICE	\$ 9,718.26	\$ 121.48	\$ 126,823	\$ 253,646
9374	CHIEF INFORMATION OFFICER	\$ 6,320.49	\$ 79.01	\$ 82,482	\$ 164,965
9375	DIRECTOR OF SYSTEMS	\$ 4,852.54	\$ 60.66	\$ 63,326	\$ 126,651
9734-1	COMMISSION EXECUTIVE ASSIST I	\$ 2,177.01	\$ 27.21	\$ 28,410	\$ 56,820
9734-2	COMMISSION EXECUTIVE ASSIST II	\$ 2,635.98	\$ 32.95	\$ 34,399	\$ 68,799

CLAIM FOR PAYMENT			For State Controller Use Only		Program 187	
Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS			(19) Program Number 00187	(20) Date Filed ___/___/___		
			(21) LRSInput ___/___/___			
(01) Claimant Identification Number 9819487			Reimbursement Claim Data			
(02) Claimant Name City of Los Angeles			(22) PPBR-1,(03)(a)	0		
County of Location Los Angeles			(23) PPBR-1,(03)(b)	4,721		
Street Address or P.O. Box 150 N. Los Angeles Street			Suite Room 712		(24) PPBR-1,(03)(c) 4,721	
City Los Angeles			State CA		Zip Code 90012	
			(25) PPBR-1,(03)(d)	0		
Type of Claim	Estimated Claim	Reimbursement Claim	(26) PPBR-1,(04)(1)(e)	571,342		
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) PPBR-1,(04)(2)(e)	0		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) PPBR-1,(04)(3)(e)	2,361,831		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) PPBR-1,(04)(4)(e)	3,968,413		
Fiscal Year of Cost	(06) 2006-2007	(12) 2005-2006	(30) PPBR-1,(06)	51.67, 29.34		
Total Claimed Amount	(07) \$7,516,388	(13) \$9,395,485	(31) PPBR-1,(07)	2,493,899		
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	(32) PPBR-1,(09)	0	
LESS: Estimated Claim Payment Received			(15)	(33) PPBR-1,(10)	0	
Net Claimed Amount			(16) \$9,395,485	(34)		
Due from State	(08) \$7,516,388	(17) \$9,395,485	(35)			
Due to State		(18)	(36)			
(37) CERTIFICATION OF CLAIM						
<p>In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>						
Signature of Authorized Officer			Date			
Laura Filatoff			Commanding Officer, FOD			
Print or type name			Title			
(38) Name of Contact Person for Claim			Telephone Number	(916) 485-8102 X 112		
Ginger Bernard (MAXIMUS)			E-mail Address	gingerbernard@maximus.com		

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY				FORM PPBR-1	
(01) Claimant: City of Los Angeles		(02) Fiscal year costs were incurred:		2005-2006		
Claim Statistics						
(03) (a) Number of cases in process at the beginning of the fiscal year					0	
(b) Number of new cases added during the fiscal year					4721	
(c) Number of cases completed or closed during the fiscal year					4721	
(d) Number of cases in process at the end of the year					0	
Direct Costs						
(04) Reimbursable Components		(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities		\$412,695	\$158,647			\$571,342
2. Administrative Appeal						
3. Interrogations		\$1,706,155	\$655,676			\$2,361,831
4. Adverse Comment		\$2,866,552	\$1,101,861			\$3,968,413
(05) Total Direct Costs		\$4,985,402	\$1,916,184			\$6,901,586
Indirect Costs						
(06) Indirect Cost Rate (From ICRP)		Salary and Wages			See Summary	
(07) Indirect Costs		[Line (06) x Line (05)(a)]			\$2,493,899	
(08) Total Direct and Indirect Costs		[Line (05)(e) + Line (07)]			\$9,395,485	
Cost Reductions						
(09) Less Offsetting Savings, if applicable						
(10) Less Other Reimbursements, if applicable						
(11) Total Claimed Amount:					\$9,395,485	

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input checked="" type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts				
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time performing Administrative Activities related to the POBAR process. This includes updating the status of the POBAR cases.								
Captain II	\$87.88	38.4%	566.52			\$49,786	\$19,133	\$68,918
Captain III	\$93.85	38.4%	802.57			\$75,321	\$28,946	\$104,267
Lieutenant	\$69.33	38.4%	94.42			\$6,546	\$2,516	\$9,062
Lieutenant II	\$73.48	38.4%	141.63			\$10,407	\$3,999	\$14,406
Sergeant I	\$59.36	38.4%	236.05			\$14,012	\$5,385	\$19,397
Sergeant II	\$62.67	38.4%	566.52			\$35,504	\$13,644	\$49,148
Detective II	\$59.28	38.4%	1038.62			\$61,569	\$23,661	\$85,231
Detective III	\$65.29	38.4%	1510.72			\$98,635	\$37,905	\$136,540
Sr. Clerk Typist**	\$28.73	38.5%	613.73			\$17,632	\$6,790	\$24,423
Clerk Typist**	\$23.21	38.5%	566.52			\$13,149	\$5,064	\$18,213
Principal Clerk Police II**	\$35.46	38.5%	849.78			\$30,133	\$11,604	\$41,737
Total Cases			4721					
**See attached Indirect Cost breakdown for Civilian and Sworn employees <u>Please see attached FTE calculations.</u> Civilian 1647 hours Sworn 1618 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								

(05) Total ()	Subtotal ()	Page: ____ of ____				\$412,695	\$158,647	\$571,342
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Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input checked="" type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bens
<p><u>Preparation and review of documents to proceed with administrative hearing, including legal review and providing assistance with the hearing.</u></p>								
<p><i>The agency named above has made every effort not to include costs relating to the "Skelly Process".</i></p>								

(05) Total ()	Subtotal ()	Page: ____ of ____
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Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input checked="" type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts				
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time providing prior notice to the peace officer under investigation regarding the nature of the interrogation. This includes reviewing the complaints to prepare the notice of interrogation, determining the investigating officers, prep. of notice, and presentation of complaint to the peace officer.								
Detective I	\$55.42	38.4%	3205.56			\$177,652	\$68,272	\$245,924
Detective II	\$59.28	38.4%	3540.75			\$209,896	\$80,663	\$290,559
Detective III	\$65.29	38.4%	2983.67			\$194,804	\$74,863	\$269,667
Sergeant I	\$59.36	38.4%	3408.56			\$202,332	\$77,756	\$280,089
Sergeant II	\$62.67	38.4%	3951.48			\$247,639	\$95,168	\$342,807
Lieutenant II	\$73.48	38.4%	4777.65			\$351,062	\$134,913	\$485,975
Total Cases			4721					
The following staff represents witness and subject time spent in interrogations.								
Peace Officer II - Witness .41/hr per case (23%)	\$45.69	38.4%	1935.61			\$88,438	\$33,987	\$122,425
Peace Officer II -Subject - 1.375/hr per case (77%)	\$45.69	38.4%	5128.75			\$234,333	\$90,054	\$324,387
<i>1.786/hr is the total interrogation time spent by the witness or subject officer on the phone or in person. 77% of this time is spent on the subject, 23% on the witness. On average 21% of the cases result in discipline. Since the interrogation of a subject officer who is disciplined is not eligible, the subject officer claimed time for only 79% of the cases, or 3730 cases.</i>								
<u>Please see attached FTE calculations.</u> Civilian 1647 hours Sworn 1618 hours The agency named above has made every effort not to include costs relating to the "Skelly Process".								
(05) Total () Subtotal ()				Page: ____ of ____		\$1,706,155	\$655,676	\$2,361,831

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2005-2006
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input checked="" type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The above individuals spent time reviewing the circumstances or documentation leading to an adverse comment, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to the officer and notification concerning rights regarding the same; review of response and attaching same to adverse comment.								
Lieutenant I	\$69.33	38.4%	3163.07			\$219,296	\$84,275	\$303,571
Lieutenant II	\$73.48	38.4%	4390.53			\$322,616	\$123,981	\$446,598
Captain I	\$77.98	38.4%	2124.45			\$165,665	\$63,665	\$229,330
Captain II	\$87.88	38.4%	3068.65			\$269,673	\$103,635	\$373,308
Captain III	\$93.85	38.4%	2690.97			\$252,548	\$97,054	\$349,602
Sergeant I	\$59.36	38.4%	9583.63			\$568,884	\$218,622	\$787,507
Sergeant II	\$62.67	38.4%	3163.07			\$198,230	\$76,180	\$274,409
Detective I	\$55.42	38.4%	236.05			\$13,082	\$5,027	\$18,109
Detective II	\$59.28	38.4%	4390.53			\$260,271	\$100,022	\$360,293
Detective III	\$65.29	38.4%	3446.33			\$225,011	\$86,472	\$311,483
Police Officer II	\$45.69	38.4%	1416.30			\$64,711	\$24,868	\$89,579
Clerk Typist**	\$23.21	38.5%	236.05			\$5,479	\$2,110	\$7,589
Sr. Clerk Typist**	\$28.73	38.5%	1793.98			\$51,541	\$19,848	\$71,390
Police Service Representative**	\$27.05	38.5%	1746.77			\$47,250	\$18,196	\$65,446
Management Analyst II**	\$42.95	38.5%	3540.75			\$152,075	\$58,564	\$210,639
Principal Clerk Police II**	\$35.46	38.5%	1416.30			\$50,222	\$19,340	\$69,562
Total Cases			4721					
**See attached Indirect Cost breakdown for Civilian and Sworn employees								
Please see attached FTE calculations.								
Civilian 1647 hours Sworn 1618 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								

(05) Total ()	Subtotal ()	Page: ____ of ____				\$2,866,552	\$1,101,861	\$3,968,413
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MANDATED COSTS
Peace Officers Procedural Bill of Rights
COMPONENT / ACTIVITY COST DETAIL

FORM
ICRP Summary

(01) Claimant: City of Los Angeles

(02) Fiscal year costs were incurred:

2005-2006

Indirect Cost Summary Sheet
- By Department -

Department	ICRP		Total Direct		Total Indirect Costs		
	Base	Percent	Salaries	Benefits	S&W	S&W&B	Total
Enter ICRP Rate in column F. Below each department "x" option rate is based on - "Salaries & Benefits" or "Salaries only"							
Salaries only							
Salaries & Benefits							
Police: Sworn	S&W	51.7%	\$4,617,920	\$1,774,667	\$2,386,080		
X							
Police Civilian	S&W	29.3%	\$367,482	\$141,517	\$107,819		
X							
							\$2,493,899
Check totals on claim summary page:							
Total Service & Supply							
Total Travel & Training							
Salaries			4,985,402				
Benefits			1,916,184				
			<u>\$2,493,899</u>				
Claim total			\$9,395,485				
			\$ 4,985,402	\$ 1,916,184	\$ 2,493,899		

City of Los Angeles
 2005-2006
 Salary & Wages Worksheet

Title	05-06 Avg Salary	26.1 pay periods	PHR - FTE 1618 sworn, 1647 civilian
Captain I	\$ 4,834	\$ 126,172	\$ 77.98
Captain II	\$ 5,448	\$ 142,190	\$ 87.88
Captain III	\$ 5,818	\$ 151,847	\$ 93.85
Clerk Typist	\$ 1,465	\$ 38,226	\$ 23.21
Detective I	\$ 3,436	\$ 89,675	\$ 55.42
Detective II	\$ 3,675	\$ 95,907	\$ 59.28
Detective III	\$ 4,047	\$ 105,633	\$ 65.29
Lieutenant I	\$ 4,298	\$ 112,169	\$ 69.33
Lieutenant II	\$ 4,555	\$ 118,898	\$ 73.48
Management Analyst II	\$ 2,710	\$ 70,736	\$ 42.95
Police Officer I	\$ 2,056	\$ 53,671	\$ 33.17
Police Officer II	\$ 2,832	\$ 73,925	\$ 45.69
Police Service Representative	\$ 1,707	\$ 44,554	\$ 27.05
Principal Clerk Police II	\$ 2,238	\$ 58,407	\$ 35.46
Senior Clerk Typist	\$ 1,813	\$ 47,319	\$ 28.73
Sergeant	\$ 3,680	\$ 96,049	\$ 59.36
Sergeant II	\$ 3,885	\$ 101,401	\$ 62.67

COST ALLOCATION PLAN 28*
INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
Effective 7/1/2005 through 6/30/2006

(BASED ON 2005-2006 INDIRECT COST RATES- COST ALLOCATION PLAN (CAP) 28-APPROVED BY THE GOVERNMENT)

SWORN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Pension	15.73%
Flex Benefit Program	8.99
Employee Assistance	0.09
Medicare	1.13
Part Time/Seasonal/Temporary Pension.....	0.04
Unused Sick/Vacation Payout	1.23
Unemployment Claims	0.02
Workers' Compensation	8.25
Carry Forward, Positive	<u>2.95</u>
Total Fringe Benefits	38.43%
Department Administrative Rate	33.66%
General City Overhead	<u>18.01</u>
	51.67%
Total Sworn Overhead	90.10%

Department Field Support **28.44%**

Note: This indirect cost rate is added to the other rates, when the function or grant includes services provided by sworn employees assigned to the field, and is to be applied only to that portion of the function or grant. The rate represents five Department divisions that support field operations: Records and Identification, Scientific Investigation, Communications, Property and Jail.

CIVILIAN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Retirement	19.84%
Flex Benefit Program	9.38
Employee Assistance	0.03
Medicare	1.05
Union-Sponsored Benefits	0.24
Unused Sick/Vacation Payout	0.65
Unemployment Claims	0.05
Workers' Compensation	6.81
Carry Forward, Positive	<u>0.46</u>
Total Fringe Benefits	38.51%
Department Administrative Rate	17.48%
General City Overhead	<u>11.86</u>
	29.34%
Total Civilian Overhead	67.85%

NOTE: CAP rates are not applied to overtime charges. If extensive overtime is charged to a grant (more than 50% of straight-time charges), or for more information about applying CAP rates, call Fiscal Operations Division at (213) 485-3836.

*Cost Allocation Plan 28 is based on actual expenditures for FY 2003/04

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: October 11, 2006 **MEMORANDUM NO. 06-037**
TO: All City Office/Department Heads
FROM: Rushmore D. Cervantes, Chief Deputy Controller *RD* *CS*
SUBJECT: 2005-06 INDIRECT COST RATES
COST ALLOCATION PLAN (CAP) 28

Attached are the approved Cost Allocation Plan (CAP) 28 indirect cost rates and instructions on their use. The only changes from the interim rates distributed on October 11, 2005, were Administration rates for the City Administrative Officer and Office of the Treasurer.

The rates were approved by the U.S. Department of Health and Human Services under contract with the City's cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used in all new applications, contracts, and billings for grant activities and to compute overhead amounts to be included with fees for special services during 2005-06.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff, Lillian Sedlak at 978-7326, or Achilles Gonzales at 978-7327.

Attachments: A – Indirect Cost Rates
B – Instructions
C – Costs Included in Rate Calculations

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	34.22%	58.63%	na	*	25.76%
Title V	6.94%	2.40%	na	*	10.90%
ANIMAL SERVICES	43.39%	39.43%	58.84%	*	20.62%
BUILDING & SAFETY	32.78%	19.60%	22.79%	*	19.48%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	31.04%	45.24%	34.69%	*	19.83%
Disaster Grants Coordination	22.48%	267.83%	14.04%	*	19.83%
CITY ATTORNEY:					
Criminal	30.27%	12.94%	13.97%	*	24.76%
Direct Billed - User's Site (Proprietary Depts.)	26.59%	0.81%	8.38%	*	24.76%
Direct Billed - In City Space	29.46%	12.27%	14.71%	*	24.76%
CITY CLERK:					
Elections	108.79%	81.18%	56.94%	*	18.55%
Land Records	38.85%	28.98%	63.72%	*	6.26%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	35.93%	121.62%	45.35%	*	24.58%
COMMISSION ON STATUS OF WOMEN	32.83%	107.11%	30.69%	*	29.51%
COMMUNITY DEVELOPMENT:					
Balance of Department	30.58%	18.08%	na	*	19.64%
As Needed Employees	5.78%	6.09%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	30.75%	4.88%	23.26%	*	22.30%
Direct Billed (in City space)	31.55%	86.84%	0.00%	*	22.30%
CULTURAL AFFAIRS	38.56%	54.13%	0.00%	*	18.11%
DEPARTMENT on DISABILITY	30.22%	79.10%	44.50%		19.72%
EL PUEBLO	23.38%	64.95%	44.44%	*	22.63%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	31.58%	58.65%	74.47%		26.63
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	29.34%	15.11%	21.02%	*	24.19%

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Revenue Collections	33.14%	87.31%	14.13%		21.20%
FIRE:					
Civilian	36.45%	15.74%	24.59%	*	27.85%
Sworn (Firefighters)	36.64%	19.50%	16.28% a.	*	26.40%
			12.61% b.		
			28.89% c.		
				Field Support Rate, Sworn only **	
GENERAL SERVICES:					
Materials Testing	30.82%	26.65%	7.77%	*	20.64%
Print Shop	37.96%	55.85%	7.82%	*	21.15%
HOUSING:					
Grant-Funded Housing	31.66%	3.60%	na	*	18.25%
Rent Control	31.64%	8.12%	na	*	18.25%
Internal Administration	30.38%	39.53%	na	*	18.25%
HUMAN RELATIONS COMMISSION	29.42%	45.13%	23.76%	*	16.76%
LIBRARY	39.47%	15.55%	20.01%	*	19.40%
LOS ANGELES CONVENTION CENTER	33.99%	32.28%	34.85%	*	22.79%
MAYOR:					
Executive/Policy	30.58%	80.44%	46.24%	*	20.70%
Grant Funded/Spec. Programs	32.97%	99.43%	46.59%	*	18.30%
Direct in City Space	25.97%	60.94%	65.86%	*	20.70%
NEIGHBORHOOD EMPOWERMENT	30.18%	30.80%	32.72%		13.24%
PERSONNEL:					
Custody Care (Jails)	33.36%	10.05%	8.60%	*	20.45%
Personnel Grant Funded/Spec. Programs	33.38%	46.26%	5.82%	*	20.45%
PLANNING	31.68%	28.80%	20.83%	*	18.39%
POLICE:					
Civilian	38.51%	11.86%	17.48%	*	24.86%
Sworn	38.43%	18.01%	33.66% a.	*	27.57%
			28.44% b.		
			62.10% c.		
				Field Support Rate, Sworn only **	

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 28 (CAP 28) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2005-06. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office: Public Services	32.19%	34.44%	4.65%		20.60%
PW - Contract Administration: Construction Inspection	31.96%	11.64%	16.50%	62.49%	18.05%
PW - Engineering:					
Stormwater Facilities Engineering	29.70%	16.36%	13.47%	44.20%	19.60%
Wastewater Facilities Engineering	30.83%	15.43%	13.65%	48.78%	19.60%
Privately Financed & Assessment	28.97%	16.74%	13.41%	6.25%	19.60%
Street Improvements	19.07%	-0.65%	13.05%	44.09%	19.60%
Municipal Facilities	27.12%	1.38%	12.92%	31.72%	19.60%
General Mapping & Survey	31.66%	16.17%	13.85%	150.22%	19.60%
PW - Sanitation					
Solid Waste Program	39.55%	123.79%	7.30%	*	20.99%
Wastewater/Stormwater Division	31.89%	21.22%	5.38%	*	20.99%
PW - Street Lighting	34.13%	36.30%	27.71%	*	19.98%
PW - Street Services	39.72%	79.10%	19.71%	*	29.63%
Street Maint General				116.00%	31.64%
Street Use Inspection				42.65%	25.62%
Lot Cleaning				225.99%	31.14%
Street Tree Division				142.79%	30.36%
Street Maint Administration					29.54%
ST MNT Facilities Maintenance					28.55%
Street Maint Executive					30.20%
Resurf & Reconstr Div				97.93%	30.44%
Special Proj Constr Div				78.18%	29.40%
Street Improvement Div				45.20%	26.54%
RECREATION & PARKS	53.25%	32.90%	15.62%	*	20.95%
TRANSPORTATION	40.85%	26.38%	8.04%	*	23.04%
TREASURER					
Cash Management & Street Bonds	27.82%	206.44%	73.70%	*	19.15%
Zoo Department	44.57%	18.84%	31.13%	*	27.29%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

COST ALLOCATION PLAN 28 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS

1. Fringe Benefits Rate includes the department's share of the Citywide costs of:

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000 (Equipment Costing under \$5,000)	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Vehicle Depreciation
		Water & Electricity
		Emergency Operations Organization
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison & Grants Citywide Coordinator
Employee Relations & Living Wage	EMPLOYEE RELATIONS BOARD	
Gen. Support (Finance, Systems, Productivity & Risk Management)		PERSONNEL
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	Workers' Compensation & Safety
Municipal Facilities Projects	Environmental Coordination	Personnel Balance of Dept.
CITY ATTORNEY	EMERGENCY PREPAREDNESS	PUBLIC WORKS
Civil Liability	Emergency Preparedness Coordination	Board Office
Employee Relations		Contract Admin:
Municipal Counsel / Legis. Svcs.		Office of Contract Compliance
Land Use	FINANCE	Engineering: General Engineering
Police Division	Citywide Collections	
CITY CLERK	GENERAL SERVICES	TREASURER
Council and Public Services	Building Services	Custody & Disbursement & Debt Administration
Records Management	Construction Division	
	Fleet Services	PENSIONS: OVERHEADS ALLOCATED
	Assets Management (Leasing & Real Estate)	TO PENSIONS. (Other Pension costs included in Fringe Benefits)
CITY ETHICS COMMISSION	Mail & Messenger	
	Parking Services	
	Supply Services	
CONTROLLER		CERS: OVERHEADS ALLOCATED
Accounts Payable		TO CERS. (Other CERS costs included in Fringe Benefits)
Budget & General Acctg.		
CAP	INFORMATION TECHNOLOGY	
FMIS	AGENCY (ITA)	
Internal Audit	IT Services	
Payroll (incl. Fiscal Systems)	Communications Division	
Single Audit	Telecommunications (PPEB)	
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 28 RATE CALCULATIONS (continued)

3. Department Administration and Support Rate includes costs of support functions within a department:

The rate includes expenditures which: -- *benefit the department as a whole*
 -- *are NOT directly charged to a grant or fee program*
 -- *are NOT line operations.*

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- a. Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- b. Net Salaries - Pay for time worked only, not including compensated time off.

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2005-2006 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	04-05 AVG. SALARY	AVG BI-WKLY SALARY 05/06 w/ 4% INCREASE	HOURLY RATE	IND. FIELD @133.29% (CAP 27)	IND. ADMIN @ 101.36%(CAP 27)	6-MONTH SALARY	ANNUAL SALARY
2214	POLICE OFFICER I		\$1,978.68	2,057.83	25.72	34.29	26.07	26,855	53,709
2214	POLICE OFFICER II		\$2,684.54	2,791.92	34.90	46.52	35.37	36,435	72,869
2214	POLICE OFFICER II	G	\$3,001.12	3,121.16	39.01	52.00	39.55	40,731	81,462
2214	POLICE OFFICER II	H	\$4,085.18	4,248.59	53.11	70.79	53.83	55,444	110,888
2214	POLICE OFFICER II	L	\$3,226.22	3,355.27	41.94	55.90	42.51	43,786	87,573
2214	POLICE OFFICER II	M	\$3,265.44	3,396.06	42.45	56.58	43.03	44,319	88,637
2214	POLICE OFFICER III		\$3,062.58	3,185.08	39.81	53.07	40.36	41,565	83,131
2214	POLICE OFFICER III	A	\$3,359.73	3,494.12	43.68	58.22	44.27	45,598	91,197
2214	POLICE OFFICER III	B	\$3,194.76	3,322.55	41.53	55.36	42.10	43,359	86,719
2214	POLICE OFFICER III	C	\$3,240.22	3,369.83	42.12	56.15	42.70	43,976	87,953
2214	POLICE OFFICER III	D	\$3,238.78	3,368.33	42.10	56.12	42.68	43,957	87,913
2214	POLICE OFFICER III	E	\$3,295.71	3,427.54	42.84	57.11	43.43	44,729	89,459
2214	POLICE OFFICER III	F	\$3,251.60	3,381.66	42.27	56.34	42.85	44,131	88,261
2214	POLICE OFFICER III	G	\$3,223.39	3,352.33	41.90	55.85	42.47	43,748	87,496
2214	POLICE OFFICER III	J	\$4,355.20	4,529.41	56.62	75.47	57.39	59,109	118,218
2214	POLICE OFFICER III	K	\$3,664.62	3,811.20	47.64	63.50	48.29	49,736	99,472
2214	POLICE OFFICER III	O	\$3,267.73	3,398.44	42.48	56.62	43.06	44,350	88,699
2214	POLICE OFFICER III	P	\$3,306.19	3,438.44	42.98	57.29	43.57	44,872	89,743
2214	POLICE OFFICER III	R	\$3,366.02	3,500.66	43.76	58.33	44.35	45,684	91,367
2214	POLICE OFFICER III	S	\$3,592.56	3,736.26	46.70	62.25	47.34	48,758	97,516
2214	POLICE OFFICER III	T	\$3,302.91	3,435.03	42.94	57.23	43.52	44,827	89,654
2214	POLICE OFFICER III	V	\$3,275.20	3,406.21	42.58	56.75	43.16	44,451	88,902
2214	POLICE OFFICER III	W	\$3,316.80	3,449.47	43.12	57.47	43.70	45,016	90,031
2214	POLICE OFFICER III	Y	\$3,329.60	3,462.78	43.28	57.69	43.87	45,189	90,379
2217	POLICE SPECIALIST		\$2,248.33	2,338.26	29.23	38.96	29.63	30,514	61,029
2223	POLICE DETECTIVE I		\$3,293.54	3,425.28	42.82	57.07	43.40	44,700	89,400
2223	POLICE DETECTIVE I	K	\$3,944.53	4,102.31	51.28	68.35	51.98	53,535	107,070
2223	POLICE DETECTIVE I	L	\$3,435.84	3,573.27	44.67	59.54	45.27	46,631	93,262
2223	POLICE DETECTIVE II		\$3,505.69	3,645.92	45.57	60.75	46.19	47,579	95,158
2223	POLICE DETECTIVE II	K	\$4,135.20	4,300.61	53.76	71.65	54.49	56,123	112,246
2223	POLICE DETECTIVE II	L	\$3,759.00	3,909.36	48.87	65.13	49.53	51,017	102,034
2223	POLICE DETECTIVE II	Y	\$3,807.20	3,959.49	49.49	65.97	50.17	51,671	103,343

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2005-2006 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	04-05 AVG. SALARY	AVG BI-WKLY SALARY 05/06 w/ 4% INCREASE	HOURLY RATE	IND. FIELD @133.29% (CAP 27)	IND. ADMIN @ 101.36%(CAP 27)	6-MONTH SALARY	ANNUAL SALARY
2223	POLICE DETECTIVE III		\$3,833.89	3,987.25	49.84	66.43	50.52	52,034	104,067
2223	POLICE DETECTIVE III	K	\$4,471.20	4,650.05	58.13	77.48	58.92	60,683	121,366
2223	POLICE DETECTIVE III	L	\$4,135.20	4,300.61	53.76	71.65	54.49	56,123	112,246
2227	POLICE SERGEANT I		\$3,518.90	3,659.66	45.75	60.97	46.37	47,759	95,517
2227	POLICE SERGEANT I	M	\$3,911.51	4,067.97	50.85	67.78	51.54	53,087	106,174
2227	POLICE SERGEANT I	T	\$4,101.60	4,265.66	53.32	71.07	54.05	55,667	111,334
2227	POLICE SERGEANT II		\$3,704.22	3,852.39	48.15	64.19	48.81	50,274	100,547
2227	POLICE SERGEANT II	G	\$3,917.60	4,074.30	50.93	67.88	51.62	53,170	106,339
2227	POLICE SERGEANT II	S	\$4,205.60	4,373.82	54.67	72.87	55.42	57,078	114,157
2227	POLICE SERGEANT II	T	\$3,962.84	4,121.35	51.52	68.67	52.22	53,784	107,567
2227	POLICE SERGEANT II	X	\$4,183.61	4,350.95	54.39	72.49	55.13	56,780	113,560
2232	POLICE LIEUTENANT I		\$4,144.13	4,309.90	53.87	71.81	54.61	56,244	112,488
2232	POLICE LIEUTENANT I	Q	\$4,605.60	4,789.82	59.87	79.80	60.69	62,507	125,014
2232	POLICE LIEUTENANT I	Y	\$4,862.40	5,056.90	63.21	84.25	64.07	65,992	131,985
2232	POLICE LIEUTENANT II		\$4,337.76	4,511.27	56.39	75.16	57.16	58,872	117,744
2232	POLICE LIEUTENANT II	Y	\$4,862.40	5,056.90	63.21	84.25	64.07	65,992	131,985
2244	POLICE CAPTAIN I		\$4,773.69	4,964.64	62.06	82.72	62.90	64,789	129,577
2244	POLICE CAPTAIN II		\$5,122.86	5,327.77	66.60	88.77	67.50	69,527	139,055
2244	POLICE CAPTAIN III		\$5,493.35	5,713.08	71.41	95.19	72.38	74,556	149,111
2251	POLICE COMMANDER		\$6,033.09	6,274.41	78.43	104.54	79.50	81,881	163,762
2251	POLICE COMMANDER	Y	\$6,914.40	7,190.98	89.89	119.81	91.11	93,842	187,684
2262	POLICE DEPUTY CHIEF I		\$6,300.07	6,552.07	81.90	109.17	83.01	85,505	171,009
2262	POLICE DEPUTY CHIEF II		\$7,084.32	7,367.69	92.10	122.75	93.35	96,148	192,297
9359	CHIEF OF POLICE		\$9,317.20	9,689.89	121.12	161.45	122.77	126,453	252,906

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
1513-1	ACCOUNTANT I	\$	-	\$	\$	\$
1513-2	ACCOUNTANT II	\$ 2,051.20	\$ 25.64	\$ 17.83	\$ 26,768	\$ 53,536
1223-1	ACCOUNTING CLERK I	\$ 1,697.51	\$ 21.22	\$ 14.76	\$ 22,153	\$ 44,305
1223-2	ACCOUNTING CLERK II	\$ 1,914.09	\$ 23.93	\$ 16.64	\$ 24,979	\$ 49,958
4310	ANIMAL CARE TECHNICIAN	\$ 1,296.00	\$ 16.20	\$ 11.27	\$ 16,913	\$ 33,826
7922	ARCHITECT DRAFTING TECH	\$ 2,154.40	\$ 26.93	\$ 18.73	\$ 28,115	\$ 56,230
0603	ASSISTANT INSPECTOR GENERAL	\$ 4,708.53	\$ 58.86	\$ 40.93	\$ 61,446	\$ 122,893
6147	AUDIO VISUAL TECHNICIAN	\$ 2,096.00	\$ 26.20	\$ 18.22	\$ 27,353	\$ 54,706
6147	AUDIO VISUAL TECHNICIAN (BONUS B)	\$ 2,205.60	\$ 27.57	\$ 19.17	\$ 28,783	\$ 57,566
1517	AUDITOR	\$ 2,085.60	\$ 26.07	\$ 18.13	\$ 27,217	\$ 54,434
3704-5	AUTO BODY BUILDER/REPAIRER	\$ 2,184.80	\$ 27.31	\$ 18.99	\$ 28,512	\$ 57,023
3706-F	AUTO BODY REPAIR SUPERVISOR	\$ 2,245.60	\$ 28.07	\$ 19.52	\$ 29,305	\$ 58,610
3706-2	AUTO BODY REPAIR SUPERVISOR II	\$ 2,530.40	\$ 31.63	\$ 22.00	\$ 33,022	\$ 66,043
3707-5	AUTO ELECTRICIAN	\$ 2,184.80	\$ 27.31	\$ 18.99	\$ 28,512	\$ 57,023
3721-5	AUTO PAINTER	\$ 2,168.80	\$ 27.11	\$ 18.85	\$ 28,303	\$ 56,606
3595-1	AUTOMOTIVE DISP I	\$ 1,580.80	\$ 19.76	\$ 13.74	\$ 20,629	\$ 41,259
3595-2	AUTOMOTIVE DISP II	\$ 1,947.20	\$ 24.34	\$ 16.93	\$ 25,411	\$ 50,822
3714	AUTOMOTIVE SUPERVISOR	\$ 2,517.90	\$ 31.47	\$ 21.89	\$ 32,859	\$ 65,717
1764-1	BACKGROUND INVESTIGATOR	\$ 1,936.80	\$ 24.21	\$ 16.84	\$ 25,275	\$ 50,550
1764-2	BACKGROUND INVESTIGATOR	\$ 2,462.40	\$ 30.78	\$ 21.40	\$ 32,134	\$ 64,269
3338	BUILDING REPAIR SUPERVISOR	\$ 2,888.00	\$ 36.10	\$ 25.10	\$ 37,688	\$ 75,377
3333-1	BUILDING REPAIRER	\$ 1,702.80	\$ 21.29	\$ 14.80	\$ 22,222	\$ 44,443
3343	CABINET MAKER	\$ 2,328.80	\$ 29.11	\$ 20.24	\$ 30,391	\$ 60,782
3344	CARPENTER	\$ 2,328.80	\$ 29.11	\$ 20.24	\$ 30,391	\$ 60,782
7204	CARTOGRAPHER	\$ 2,040.80	\$ 25.51	\$ 17.74	\$ 26,632	\$ 53,265
7833-2	CHEMIST II	\$ 2,670.40	\$ 33.38	\$ 23.21	\$ 34,849	\$ 69,697
1249-2	CHIEF CLERK POLICE II	\$ 2,856.60	\$ 35.71	\$ 24.83	\$ 37,279	\$ 74,557
2237-1	CHIEF FORENSIC CHEMIST I	\$ 4,289.60	\$ 53.62	\$ 37.29	\$ 55,979	\$ 111,959
2237-2	CHIEF FORENSIC CHEMIST II	\$ 4,852.80	\$ 60.66	\$ 42.18	\$ 63,329	\$ 126,658
9374	CHIEF INFORMATION OFFICER	\$ 6,218.67	\$ 77.73	\$ 54.06	\$ 81,154	\$ 162,307
9359	CHIEF OF POLICE	\$ 9,578.00	\$ 119.73	\$ 83.26	\$ 124,993	\$ 249,986
2384	CHIEF POLICE PSYCHOLOGIST	\$ 4,852.80	\$ 60.66	\$ 42.18	\$ 63,329	\$ 126,658
1141	CLERK	\$ 1,424.00	\$ 17.80	\$ 12.38	\$ 18,583	\$ 37,166
1321	CLERK STENOGRAPHER	\$ 1,535.68	\$ 19.20	\$ 13.35	\$ 20,041	\$ 40,081
1358	CLERK TYPIST	\$ 1,464.58	\$ 18.31	\$ 12.73	\$ 19,113	\$ 38,226
9734-1	COMMISSION EXECUTIVE ASSIST I	\$ 2,176.80	\$ 27.21	\$ 18.92	\$ 28,407	\$ 56,814
9734-2	COMMISSION EXECUTIVE ASSIST II	\$ 2,559.20	\$ 31.99	\$ 22.25	\$ 33,398	\$ 66,795
9734-2	COMMISSION EXECUTIVE ASSIST II (BONUS R)	\$ 2,613.60	\$ 32.67	\$ 22.72	\$ 34,107	\$ 68,215
3686	COMMUNICATIONS ELECTRICIAN	\$ 2,416.20	\$ 30.20	\$ 21.00	\$ 31,531	\$ 63,063
7610	COMMUNICATIONS ENGINEER	\$ 3,509.60	\$ 43.87	\$ 30.51	\$ 45,800	\$ 91,601

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
7610	COMMUNICATIONS ENGINEER (BONUS Y)	\$ 3,934.40	\$ 49.18	\$ 34.20	\$ 51,344	\$ 102,688
7607-1	COMMUNICATIONS ENGINEERING ASSOC. I	\$ 2,456.00	\$ 30.70	\$ 21.35	\$ 32,051	\$ 64,102
7607-2	COMMUNICATIONS ENGINEERING ASSOC. II	\$ 2,829.60	\$ 35.37	\$ 24.60	\$ 36,926	\$ 73,853
2234-1	CRIMINALIST I	\$ 2,261.10	\$ 28.26	\$ 19.65	\$ 29,507	\$ 59,015
2234-2	CRIMINALIST II	\$ 3,282.37	\$ 41.03	\$ 28.53	\$ 42,835	\$ 85,670
2234-2	CRIMINALIST II (BONUS W)	\$ 3,474.40	\$ 43.43	\$ 30.20	\$ 45,341	\$ 90,682
2234-3	CRIMINALIST III	\$ 3,614.47	\$ 45.18	\$ 31.42	\$ 47,169	\$ 94,338
3156	CUSTODIAL SERVICES ATTENDANT	\$ 1,227.20	\$ 15.34	\$ 10.67	\$ 16,015	\$ 32,030
1433-2	DATA ENTRY OPERATOR II	\$ 1,683.20	\$ 21.04	\$ 14.63	\$ 21,966	\$ 43,932
1121-1	DELIVERY DRIVER I	\$ 1,439.20	\$ 17.99	\$ 12.51	\$ 18,782	\$ 37,563
1593-2	DEPT CHIEF ACCOUNTANT II	\$ 3,821.60	\$ 47.77	\$ 33.22	\$ 49,872	\$ 99,744
2262-A	DEPUTY CHIEF (BONUS Y)	\$ 6,751.20	\$ 84.39	\$ 58.68	\$ 88,103	\$ 176,206
3211	DETENTION OFFICER	\$ 1,862.74	\$ 23.28	\$ 16.19	\$ 24,309	\$ 48,618
3722-1	DIRECTOR OF POLICE TRANSP I	\$ 3,710.40	\$ 46.38	\$ 32.25	\$ 48,421	\$ 96,841
3722-2	DIRECTOR OF POLICE TRANSP II	\$ 4,488.80	\$ 56.11	\$ 39.02	\$ 58,579	\$ 117,158
9375	DIRECTOR OF SYSTEMS	\$ 4,852.80	\$ 60.66	\$ 42.18	\$ 63,329	\$ 126,658
3799	ELECTRICAL CRAFT HELPER	\$ 1,714.40	\$ 21.43	\$ 14.90	\$ 22,373	\$ 44,746
3863	ELECTRICIAN	\$ 2,445.60	\$ 30.57	\$ 21.26	\$ 31,915	\$ 63,830
2352	EQUESTRIAN FACILITY SUPERVISOR	\$ 2,154.40	\$ 26.93	\$ 18.73	\$ 28,115	\$ 56,230
4322	EQUINE KEEPER	\$ 1,594.20	\$ 19.93	\$ 13.86	\$ 20,804	\$ 41,609
3711-5	EQUIPMENT MECHANIC	\$ 2,196.34	\$ 27.45	\$ 19.09	\$ 28,662	\$ 57,324
3229-1	EXAM QUESTIONED DOCUMENTS I	\$ 1,960.00	\$ 24.50	\$ 17.04	\$ 25,578	\$ 51,156
3229-2	EXAM QUESTIONED DOCUMENTS II	\$ 3,243.40	\$ 40.54	\$ 28.19	\$ 42,326	\$ 84,653
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 5,502.93	\$ 68.79	\$ 47.83	\$ 71,813	\$ 143,626
1117-2	EXECUTIVE SECRETARY II	\$ 2,338.86	\$ 29.24	\$ 20.33	\$ 30,522	\$ 61,044
1117-3	EXECUTIVE SECRETARY III	\$ 2,565.60	\$ 32.07	\$ 22.30	\$ 33,481	\$ 66,962
1157-1	FINGERPRINT IDEN. EXPERT I	\$ 1,954.57	\$ 24.43	\$ 16.99	\$ 25,507	\$ 51,014
1157-2	FINGERPRINT IDEN. EXPERT II	\$ 2,064.32	\$ 25.80	\$ 17.94	\$ 26,939	\$ 53,879
1157-3	FINGERPRINT IDEN. EXPERT III	\$ 2,052.27	\$ 25.65	\$ 17.84	\$ 26,782	\$ 53,564
2233	FIREARMS EXAMINER	\$ 3,333.87	\$ 41.67	\$ 28.98	\$ 43,507	\$ 87,014
2233-1	FIREARMS EXAMINER	\$ 2,449.60	\$ 30.62	\$ 21.29	\$ 31,967	\$ 63,935
1555-1	FISCAL SYSTEMS SPEC I	\$ 3,459.20	\$ 43.24	\$ 30.07	\$ 45,143	\$ 90,285
1555-2	FISCAL SYSTEMS SPEC II	\$ 4,039.20	\$ 50.49	\$ 35.11	\$ 52,712	\$ 105,423
2200-1	FORENSIC PRINT SPECIALIST I	\$ 2,075.68	\$ 25.95	\$ 18.04	\$ 27,088	\$ 54,175
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,609.88	\$ 32.62	\$ 22.69	\$ 34,059	\$ 68,118
2200-3	FORENSIC PRINT SPECIALIST III	\$ 3,083.84	\$ 38.55	\$ 26.81	\$ 40,244	\$ 80,488
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,256.64	\$ 40.71	\$ 28.31	\$ 42,499	\$ 84,998
3531	GARAGE ATTENDANT	\$ 1,502.28	\$ 18.78	\$ 13.06	\$ 19,605	\$ 39,210
3141	GARDENER CARETAKER	\$ 1,558.40	\$ 19.48	\$ 13.55	\$ 20,337	\$ 40,674
3718	GENERAL AUTOMOTIVE SUPERVISOR	\$ 3,353.60	\$ 41.92	\$ 29.15	\$ 43,764	\$ 87,529

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
7214-1	GEOGRAPHIC INFO SYSTEMS SUPERVISOR I	\$ 2,613.60	\$ 32.67	\$ 22.72	\$ 34,107	\$ 68,215
7213	GEOGRAPHIC INFORMATION SPECIALIST	\$ 2,329.60	\$ 29.12	\$ 20.25	\$ 30,401	\$ 60,803
1670-1	GRAPHICS DESIGNER I	\$ 1,683.20	\$ 21.04	\$ 14.63	\$ 21,966	\$ 43,932
1670-2	GRAPHICS DESIGNER II	\$ 2,137.20	\$ 26.72	\$ 18.58	\$ 27,890	\$ 55,781
1326	HEARING REPORTER	\$ 2,392.27	\$ 29.90	\$ 20.79	\$ 31,219	\$ 62,438
0601	INSPECTOR GENERAL	\$ 5,422.80	\$ 67.79	\$ 47.14	\$ 70,768	\$ 141,535
7854-1	LABORATORY TECHNICIAN I	\$ 1,631.36	\$ 20.39	\$ 14.18	\$ 21,289	\$ 42,578
7854-2	LABORATORY TECHNICIAN II	\$ 1,886.40	\$ 23.58	\$ 16.40	\$ 24,618	\$ 49,235
3112	MAINTENANCE LABORER	\$ 1,477.69	\$ 18.47	\$ 12.84	\$ 19,284	\$ 38,568
1508	MANAGEMENT AIDE	\$ 1,971.82	\$ 24.65	\$ 17.14	\$ 25,732	\$ 51,465
1508	MANAGEMENT AIDE (BONUS Y)	\$ 2,204.51	\$ 27.56	\$ 19.16	\$ 28,769	\$ 57,538
9184-1	MANAGEMENT ANALYST I	\$ 2,334.64	\$ 29.18	\$ 20.29	\$ 30,467	\$ 60,934
9184-2	MANAGEMENT ANALYST II	\$ 2,710.20	\$ 33.88	\$ 23.56	\$ 35,368	\$ 70,736
1539	MANAGEMENT ASSISTANT	\$ 1,888.02	\$ 23.60	\$ 16.41	\$ 24,639	\$ 49,277
3771	MECHANICAL HELPER	\$ 1,644.80	\$ 20.56	\$ 14.30	\$ 21,465	\$ 42,929
3773-1	MECHANICAL REPAIRER I	\$ 2,094.40	\$ 26.18	\$ 18.21	\$ 27,332	\$ 54,664
1360	OFFICE SERVICES ASSISTANT	\$ 1,203.40	\$ 15.04	\$ 10.46	\$ 15,704	\$ 31,409
1101	OFFICE TRAINEE	\$ 879.40	\$ 10.99	\$ 7.64	\$ 11,476	\$ 22,952
1779-2	OPER & STATS RES ANAL II	\$ 3,432.80	\$ 42.91	\$ 29.84	\$ 44,798	\$ 89,596
3423	PAINTER	\$ 2,232.00	\$ 27.90	\$ 19.40	\$ 29,128	\$ 58,255
3145	PARK MAINTENANCE SUPERVISOR	\$ 2,020.00	\$ 25.25	\$ 17.56	\$ 26,361	\$ 52,722
1170-1	PAYROLL SUPERVISOR I	\$ 2,500.80	\$ 31.26	\$ 21.74	\$ 32,635	\$ 65,271
1170-2	PAYROLL SUPERVISOR II	\$ 2,668.00	\$ 33.35	\$ 23.19	\$ 34,817	\$ 69,635
1129	PERSONNEL RECORDS SUPERVISOR	\$ 2,258.00	\$ 28.23	\$ 19.63	\$ 29,467	\$ 58,934
1793-1	PHOTOGRAPHER I	\$ 2,064.80	\$ 25.81	\$ 17.95	\$ 26,946	\$ 53,891
1793-2	PHOTOGRAPHER II	\$ 2,138.13	\$ 26.73	\$ 18.59	\$ 27,903	\$ 55,805
1793-3	PHOTOGRAPHER III	\$ 2,505.11	\$ 31.31	\$ 21.78	\$ 32,692	\$ 65,383
1793-3	PHOTOGRAPHER III (BONUS Y)	\$ 2,542.80	\$ 31.79	\$ 22.10	\$ 33,184	\$ 66,367
3443	PLUMBER	\$ 2,548.80	\$ 31.86	\$ 22.16	\$ 33,262	\$ 66,524
9196-1	POLICE ADMINISTRATOR I	\$ 4,654.86	\$ 58.19	\$ 40.46	\$ 60,746	\$ 121,492
9196-2	POLICE ADMINISTRATOR II	\$ 5,312.53	\$ 66.41	\$ 46.18	\$ 69,329	\$ 138,657
9196-3	POLICE ADMINISTRATOR III	\$ 6,332.00	\$ 79.15	\$ 55.04	\$ 82,633	\$ 165,265
0101	POLICE COMMISSIONER	\$ -	\$ -	\$ -	\$ -	\$ -
3710-1	POLICE FLEET SERVICE SUPV I	\$ 2,260.00	\$ 28.25	\$ 19.65	\$ 29,493	\$ 58,986
1627-1	POLICE PERFORMANCE AUDITOR I	\$ 2,099.20	\$ 26.24	\$ 18.25	\$ 27,395	\$ 54,789
1627-2	POLICE PERFORMANCE AUDITOR II	\$ 2,475.20	\$ 30.94	\$ 21.52	\$ 32,301	\$ 64,603
1627-3	POLICE PERFORMANCE AUDITOR III	\$ 3,242.52	\$ 40.53	\$ 28.19	\$ 42,315	\$ 84,630
1627-3	POLICE PERFORMANCE AUDITOR III (BONUS Y)	\$ 3,559.20	\$ 44.49	\$ 30.94	\$ 46,448	\$ 92,895
1627-4	POLICE PERFORMANCE AUDITOR IV	\$ 3,620.80	\$ 45.26	\$ 31.47	\$ 47,251	\$ 94,503
0020	POLICE PERMIT REVIEW PANEL	\$ -	\$ -	\$ -	\$ -	\$ -

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
2382-1	POLICE PSYCHOLOGIST I	\$ 3,711.55	\$ 46.39	\$ 32.26	\$ 48,436	\$ 96,871
2382-2	POLICE PSYCHOLOGIST II	\$ 4,440.80	\$ 55.51	\$ 38.60	\$ 57,952	\$ 115,905
2202	POLICE SERVICE ASSISTANT	\$ 1,526.40	\$ 19.08	\$ 13.27	\$ 19,920	\$ 39,839
2207	POLICE SERVICE REPRESENTATIVE	\$ 1,707.04	\$ 21.34	\$ 14.84	\$ 22,277	\$ 44,554
2207-1	POLICE SERVICE REPRESENTATIVE (BONUS W)	\$ 2,160.00	\$ 27.00	\$ 18.78	\$ 28,188	\$ 56,376
2207-2	POLICE SERVICE REPRESENTATIVE	\$ 1,783.31	\$ 22.29	\$ 15.50	\$ 23,272	\$ 46,544
2207-2	POLICE SERVICE REPRESENTATIVE	\$ 2,164.46	\$ 27.06	\$ 18.81	\$ 28,246	\$ 56,492
2207-2	POLICE SERVICE REPRESENTATIVE (BONUS B)	\$ 2,526.40	\$ 31.58	\$ 21.96	\$ 32,970	\$ 65,939
2207-2	POLICE SERVICE REPRESENTATIVE (BONUS N)	\$ 2,354.67	\$ 29.43	\$ 20.47	\$ 30,728	\$ 61,457
2207-2	POLICE SERVICE REPRESENTATIVE (BONUS R)	\$ 2,642.83	\$ 33.04	\$ 22.97	\$ 34,489	\$ 68,978
2207-3	POLICE SERVICE REPRESENTATIVE	\$ 2,737.41	\$ 34.22	\$ 23.79	\$ 35,723	\$ 71,446
2207-3	POLICE SERVICE REPRESENTATIVE (BONUS N)	\$ 2,871.71	\$ 35.90	\$ 24.96	\$ 37,476	\$ 74,952
2207-3	POLICE SERVICE REPRESENTATIVE (BONUS R)	\$ 2,943.67	\$ 36.80	\$ 25.59	\$ 38,415	\$ 76,830
1503	POLICE STUDENT WORKER	\$ 910.40	\$ 11.38	\$ 7.91	\$ 11,881	\$ 23,761
3687	POLICE SURVEILLANCE SPECIALIST	\$ 2,300.80	\$ 28.76	\$ 20.00	\$ 30,025	\$ 60,051
3687-1	POLICE SURVEILLANCE SPECIALIST I	\$ 2,604.97	\$ 32.56	\$ 22.64	\$ 33,995	\$ 67,990
3687-2	POLICE SURVEILLANCE SPECIALIST II	\$ 3,005.60	\$ 37.57	\$ 26.13	\$ 39,223	\$ 78,446
2383	POLICE TRAINING ADMINISTRATOR	\$ 4,399.20	\$ 54.99	\$ 38.24	\$ 57,410	\$ 114,819
2240-1	POLYGRAPH EXAMINER I	\$ 2,149.60	\$ 26.87	\$ 18.69	\$ 28,052	\$ 56,105
2240-2	POLYGRAPH EXAMINER II	\$ 2,832.69	\$ 35.41	\$ 24.62	\$ 36,967	\$ 73,933
2240-3	POLYGRAPH EXAMINER III	\$ 3,514.00	\$ 43.93	\$ 30.55	\$ 45,858	\$ 91,715
2240-4	POLYGRAPH EXAMINER IV	\$ 4,093.60	\$ 51.17	\$ 35.58	\$ 53,421	\$ 106,843
3215	PR DETENTION OFFICER	\$ 2,467.75	\$ 30.85	\$ 21.45	\$ 32,204	\$ 64,408
3215	PR DETENTION OFFICER (BONUS R)	\$ 2,636.60	\$ 32.96	\$ 22.92	\$ 34,408	\$ 68,815
1158-1	PR FINGERPRINT IDEN. EXPERT I	\$ 2,411.20	\$ 30.14	\$ 20.96	\$ 31,466	\$ 62,932
1158-2	PR FINGERPRINT IDEN. EXPERT II	\$ 2,548.80	\$ 31.86	\$ 22.16	\$ 33,262	\$ 66,524
2203	PR FORENSIC PR SPECIALIST	\$ 3,834.40	\$ 47.93	\$ 33.33	\$ 50,039	\$ 100,078
3210	PR PROPERTY OFFICER	\$ 2,314.40	\$ 28.93	\$ 20.12	\$ 30,203	\$ 60,406
1525-2	PRINCIPAL ACCOUNTANT II	\$ 3,145.20	\$ 39.32	\$ 27.34	\$ 41,045	\$ 82,090
1152-2	PRINCIPAL CLERK POLICE II	\$ 2,237.82	\$ 27.97	\$ 19.45	\$ 29,204	\$ 58,407
1152-2	PRINCIPAL CLERK POLICE II (BONUS N)	\$ 2,249.80	\$ 28.12	\$ 19.56	\$ 29,360	\$ 58,720
1152-3	PRINCIPAL CLERK POLICE III	\$ 2,460.91	\$ 30.76	\$ 21.39	\$ 32,115	\$ 64,230
1152-3	PRINCIPAL CLERK POLICE III (BONUS N)	\$ 2,463.50	\$ 30.79	\$ 21.41	\$ 32,149	\$ 64,297
1152-3	PRINCIPAL CLERK POLICE III (BONUS P)	\$ 2,318.40	\$ 28.98	\$ 20.15	\$ 30,255	\$ 60,510
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,216.80	\$ 40.21	\$ 27.96	\$ 41,979	\$ 83,958
1786	PRINCIPAL PUBLIC RELATIONS SPECIALIST	\$ 2,676.80	\$ 33.46	\$ 23.27	\$ 34,932	\$ 69,864
1431-4	PROGRAMMER/ANALYST IV	\$ 3,307.20	\$ 41.34	\$ 28.75	\$ 43,159	\$ 86,318
3207	PROPERTY OFFICER	\$ 1,804.15	\$ 22.55	\$ 15.68	\$ 23,544	\$ 47,088
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,420.80	\$ 42.76	\$ 29.74	\$ 44,641	\$ 89,283
1800-2	PUBLIC INFORMATION DIRECTOR II	\$ 3,728.80	\$ 46.61	\$ 32.41	\$ 48,661	\$ 97,322

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
1785-1	PUBLIC RELATIONS SPECIALIST I	\$ 1,882.40	\$ 23.53	\$ 16.36	\$ 24,565	\$ 49,131
1576-2	REHAB TRAINEE/TRANSITIONAL WORKER	\$ 2,028.00	\$ 25.35	\$ 17.63	\$ 26,465	\$ 52,931
3162-1	REPROGRAPHICS OPERATOR I	\$ 1,628.00	\$ 20.35	\$ 14.15	\$ 21,245	\$ 42,491
1116	SECRETARY	\$ 1,969.54	\$ 24.62	\$ 17.12	\$ 25,702	\$ 51,405
3181	SECURITY OFFICER	\$ 1,645.35	\$ 20.57	\$ 14.30	\$ 21,472	\$ 42,944
1523-1	SENIOR ACCOUNTANT I	\$ 1,645.35	\$ 20.57	\$ 14.30	\$ 21,472	\$ 42,944
1523-2	SENIOR ACCOUNTANT II	\$ 2,342.40	\$ 29.28	\$ 20.36	\$ 30,568	\$ 61,137
1518	SENIOR AUDITOR	\$ 2,490.40	\$ 31.13	\$ 21.65	\$ 32,500	\$ 64,999
1518	SENIOR AUDITOR (BONUS R)	\$ 3,174.00	\$ 39.68	\$ 27.59	\$ 41,421	\$ 82,841
1323	SENIOR CLERK STENOGRAPHER	\$ 1,930.40	\$ 24.13	\$ 16.78	\$ 25,192	\$ 50,383
1368	SENIOR CLERK TYPIST	\$ 1,812.97	\$ 22.66	\$ 15.76	\$ 23,659	\$ 47,319
1368	SENIOR CLERK TYPIST (BONUS N)	\$ 1,909.77	\$ 23.87	\$ 16.60	\$ 24,922	\$ 49,845
1368	SENIOR CLERK TYPIST (BONUS R)	\$ 1,855.40	\$ 23.19	\$ 16.13	\$ 24,213	\$ 48,426
0602-2	SPECIAL INVESTIGATOR II	\$ 3,344.70	\$ 41.81	\$ 29.07	\$ 43,648	\$ 87,297
3716	SR AUTOMOTIVE SUPERVISOR	\$ 2,743.20	\$ 34.29	\$ 23.85	\$ 35,799	\$ 71,598
1143	SR CLERK	\$ 1,828.80	\$ 22.86	\$ 15.90	\$ 23,866	\$ 47,732
3212	SR DETENTION OFFICER	\$ 2,153.80	\$ 26.92	\$ 18.72	\$ 28,107	\$ 56,214
3712-5	SR EQUIPMENT MECHANIC	\$ 2,314.57	\$ 28.93	\$ 20.12	\$ 30,205	\$ 60,410
3231	SR EXAM QUESTIONED DOCUMENTS	\$ 3,936.00	\$ 49.20	\$ 34.21	\$ 51,365	\$ 102,730
2201	SR FORENSIC PR SPECIALIST	\$ 3,516.16	\$ 43.95	\$ 30.56	\$ 45,886	\$ 91,772
3533	SR GARAGE ATTENDANT	\$ 1,540.80	\$ 19.26	\$ 13.39	\$ 20,107	\$ 40,215
3143	SR GARDENER	\$ 1,748.80	\$ 21.86	\$ 15.20	\$ 22,822	\$ 45,644
9171-1	SR MANAGEMENT ANALYST I	\$ 3,196.09	\$ 39.95	\$ 27.78	\$ 41,709	\$ 83,418
9171-2	SR MANAGEMENT ANALYST II	\$ 3,854.16	\$ 48.18	\$ 33.50	\$ 50,297	\$ 100,594
9167-1	SR PERSONNEL ANALYST I	\$ 3,193.40	\$ 39.92	\$ 27.76	\$ 41,674	\$ 83,348
9167-2	SR PERSONNEL ANALYST II	\$ 4,039.20	\$ 50.49	\$ 35.11	\$ 52,712	\$ 105,423
1795-1	SR PHOTOGRAPHER I	\$ 2,603.20	\$ 32.54	\$ 22.63	\$ 33,972	\$ 67,944
1795-2	SR PHOTOGRAPHER II	\$ 2,756.00	\$ 34.45	\$ 23.96	\$ 35,966	\$ 71,932
2209-1	SR POLICE SERVICE REP I	\$ 2,797.14	\$ 34.96	\$ 24.31	\$ 36,503	\$ 73,005
2209-2	SR POLICE SERVICE REP II	\$ 3,000.00	\$ 37.50	\$ 26.08	\$ 39,150	\$ 78,300
3209	SR PROPERTY OFFICER	\$ 2,108.80	\$ 26.36	\$ 18.33	\$ 27,520	\$ 55,040
3184	SR SECURITY OFFICER	\$ 1,788.00	\$ 22.35	\$ 15.54	\$ 23,333	\$ 46,667
1837-1	SR STOREKEEPER I	\$ 2,049.60	\$ 25.62	\$ 17.82	\$ 26,747	\$ 53,495
1597-1	SR SYSTEMS ANALYST I	\$ 3,172.87	\$ 39.66	\$ 27.58	\$ 41,406	\$ 82,812
1597-2	SR SYSTEMS ANALYST II	\$ 3,978.17	\$ 49.73	\$ 34.58	\$ 51,915	\$ 103,830
6405	SR TRANSIT ANALYST	\$ 3,260.00	\$ 40.75	\$ 28.34	\$ 42,543	\$ 85,086
1835-1	STOREKEEPER I	\$ 1,784.00	\$ 22.30	\$ 15.51	\$ 23,281	\$ 46,562
1835-2	STOREKEEPER II	\$ 1,774.40	\$ 22.18	\$ 15.42	\$ 23,156	\$ 46,312
1502	STUDENT PROFESSIONAL WORKER	\$ 1,023.36	\$ 12.79	\$ 8.90	\$ 13,355	\$ 26,710
2235	SUPERVISING CRIMINALIST	\$ 3,907.40	\$ 48.84	\$ 33.97	\$ 50,992	\$ 101,983

**WAGES AND COUNT
CIVILIAN 2005-2006**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	HOURLY RATE	INDIRECT ADMIN @ 69.54% (CAP 27)	6 MONTH SALARY	ANNUAL SALARY
2235	SUPERVISING CRIMINALIST (BONUS W)	\$ 4,269.60	\$ 53.37	\$ 37.11	\$ 55,718	\$ 111,437
1599	SYSTEMS AIDE	\$ 1,960.00	\$ 24.50	\$ 17.04	\$ 25,578	\$ 51,156
1599	SYSTEMS AIDE (BONUS Y)	\$ 2,072.80	\$ 25.91	\$ 18.02	\$ 27,050	\$ 54,100
1596-1	SYSTEMS ANALYST I	\$ 2,335.20	\$ 29.19	\$ 20.30	\$ 30,474	\$ 60,949
1596-2	SYSTEMS ANALYST II	\$ 2,682.99	\$ 33.54	\$ 23.32	\$ 35,013	\$ 70,026
6401	TRANSIT AIDE	\$ 1,960.00	\$ 24.50	\$ 17.04	\$ 25,578	\$ 51,156
6400	TRANSIT SECRETARY	\$ 1,985.60	\$ 24.82	\$ 17.26	\$ 25,912	\$ 51,824
3583	TRUCK OPERATOR	\$ 1,748.80	\$ 21.86	\$ 15.20	\$ 22,822	\$ 45,644
3723-5	UPHOLSTERER	\$ 2,184.80	\$ 27.31	\$ 18.99	\$ 28,512	\$ 57,023
3796	WELDER	\$ 2,310.40	\$ 28.88	\$ 20.08	\$ 30,151	\$ 60,301
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,478.40	\$ 18.48	\$ 12.85	\$ 19,293	\$ 38,586
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,636.00	\$ 20.45	\$ 14.22	\$ 21,350	\$ 42,700

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS	For State Controller Use Only (19) Program Number 00187 (20) Date Filed ___/___/___ (21) LRSInput ___/___/___	Program 187
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(01) Claimant Identification Number 9819487		Reimbursement Claim Data		
(02) Claimant Name City of Los Angeles		(22) PPBR-1,(03)(a)	0	
County of Location Los Angeles		(23) PPBR-1,(03)(b)	6,929	
Street Address or P.O. Box 150 N. Los Angeles Street		Suite Room 712		
		(24) PPBR-1,(03)(c)	6,898	
City Los Angeles	State CA	Zip Code 90012	(25) PPBR-1,(03)(d) 31	
Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) PPBR-1,(04)(1)(e)	880,452
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) PPBR-1,(04)(2)(e)	0
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) PPBR-1,(04)(3)(e)	3,662,305
		(29) PPBR-1,(04)(4)(e)	6,152,868	
Fiscal Year of Cost	(06) 2007-2008	(12) 2006-2007	(30) PPBR-1,(06) 44.87, 29.2	
Total Claimed Amount	(07) \$11,162,500	(13) \$13,953,125	(31) PPBR-1,(07) 3,257,500	
LESS: 10% Late Penalty, not to exceed \$1,000		(14)	(32) PPBR-1,(09) 0	
LESS: Estimated Claim Payment Received		(15)	(33) PPBR-1,(10) 0	
Net Claimed Amount		(16) \$13,953,125	(34)	
Due from State	(08) \$11,162,500	(17) \$13,953,125	(35)	
Due to State		(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer _____ Date _____

Laura Filatoff _____ **Commanding Officer, FOD** _____
 Print or type name Title

(38) Name of Contact Person for Claim Telephone Number **(916) 485-8102** X **113**

Allan Burdick _____ E-mail Address **allanburdick@maximus.com**

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY				FORM PPBR-1
(01) Claimant: City of Los Angeles		(02) Fiscal year costs were incurred:		2006-2007	
Claim Statistics					
(03)	(a) Number of cases in process at the beginning of the fiscal year				0
	(b) Number of new cases added during the fiscal year				6929
	(c) Number of cases completed or closed during the fiscal year				6898
	(d) Number of cases in process at the end of the year				31
Direct Costs					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities	\$613,488	\$266,964			\$880,452
2. Administrative Appeal					
3. Interrogations	\$2,550,707	\$1,111,598			\$3,662,305
4. Adverse Comment	\$4,286,764	\$1,866,104			\$6,152,868
(05) Total Direct Costs	\$7,450,959	\$3,244,666			\$10,695,625
Indirect Costs					
(06) Indirect Cost Rate (From ICRP)	Salary and Wages				See Summary
(07) Indirect Costs	[Line (06) x Line (05)(a)]				\$3,257,500
(08) Total Direct and Indirect Costs	[Line (05)(e) + Line (07)]				\$13,953,125
Cost Reductions					
(09) Less Offsetting Savings, if applicable					
(10) Less Other Reimbursements, if applicable					
(11) Total Claimed Amount:	{Line(08)- [Line (09) + Line(10)]}				\$13,953,125

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input checked="" type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts				
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time performing Administrative Activities related to the POBAR process. This includes updating the status of the POBAR cases.								
Captain II	\$89.51	43.6%	831.48			\$74,426	\$32,435	\$106,861
Captain III	\$95.59	43.6%	1177.93			\$112,598	\$49,070	\$161,669
Lieutenant	\$70.61	43.6%	138.58			\$9,785	\$4,264	\$14,049
Lieutenant II	\$74.85	43.6%	207.87			\$15,559	\$6,781	\$22,340
Sergeant I	\$60.47	43.6%	346.45			\$20,950	\$9,130	\$30,080
Sergeant II	\$63.84	43.6%	831.48			\$53,082	\$23,133	\$76,215
Detective II	\$60.38	43.6%	1524.38			\$92,042	\$40,112	\$132,154
Detective III	\$66.50	43.6%	2217.28			\$147,449	\$64,258	\$211,707
Sr. Clerk Typist**	\$28.33	43.1%	900.77			\$25,519	\$11,006	\$36,525
Clerk Typist**	\$22.91	43.1%	831.48			\$19,049	\$8,216	\$27,265
Principal Clerk Police II**	\$34.50	43.1%	1247.22			\$43,029	\$18,558	\$61,588
Total Cases			6929					
**See attached Indirect Cost breakdown for Civilian and Sworn employees								
<u>Please see attached FTE calculations.</u>								
Civilian 1701 hours Sworn 1652 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								

(05) Total (X)	Subtotal ()	Page: _____ of _____				\$613,488	\$266,964	\$880,452
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Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input checked="" type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts				
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)		
						Salaries	Benefits	Total Sal. & Bens
<p><u>Administrative Appeal</u></p> <p>The City has not included any costs in this claim component due to the difficulty of documenting the mandated costs incurred its Board of Rights hearing process that would meet the State Controller's audit requirements.</p>								

The agency named above has made every effort not to include costs relating to the "Skelly Process".

(05) Total ()	Subtotal ()	Page: ____ of ____				
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Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input checked="" type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)	Object Accounts								
(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g)			
						Salaries	Benefits	Total Sal. & Bens	
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time providing prior notice to the peace officer under investigation regarding the nature of the interrogation. This includes reviewing the complaints to prepare the notice of interrogation, determining the investigating officers, prep. of notice, and presentation of complaint to the peace officer.									
Detective I	\$56.45	43.6%	4704.79			\$265,585	\$115,742	\$381,328	
Detective II	\$60.38	43.6%	5196.75			\$313,780	\$136,745	\$450,525	
Detective III	\$66.50	43.6%	4379.13			\$291,212	\$126,910	\$418,122	
Sergeant I	\$60.47	43.6%	5002.74			\$302,516	\$131,836	\$434,352	
Sergeant II	\$63.84	43.6%	5799.57			\$370,245	\$161,353	\$531,597	
Lieutenant II	\$74.85	43.6%	7012.15			\$524,859	\$228,734	\$753,593	
Total Cases			6929						
The following staff represents witness and subject time spent in interrogations.									
Peace Officer II - Witness .41/hr per case (23%)	\$46.54	43.6%	2840.89			\$132,215	\$57,619	\$189,834	
Peace Officer II -Subject - 1.375/hr per case (77%)	\$46.54	43.6%	7526.75			\$350,295	\$152,659	\$502,953	
<i>1.786/hr is the total interrogation time spent by the witness or subject officer on the phone or in person. 77% of this time is spent on the subject, 23% on the witness. On average 21% of the cases result in discipline. Since the interrogation of a subject officer who is disciplined is not eligible, the subject officer claimed time for only 79% of the cases, or 5474 cases.</i>									
<u>Please see attached FTE calculations.</u> Civilian 1701 hours Sworn 1652 hours The agency named above has made every effort not to include costs relating to the "Skelly Process".									
(05) Total (X) Subtotal ()						\$2,550,707	\$1,111,598	\$3,662,305	

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2006-2007
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input checked="" type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The above individuals spent time reviewing the circumstances or documentation leading to an adverse comment, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to the officer and notification concerning rights regarding the same; review of response and attaching same to adverse comment.								
Lieutenant I	\$70.61	43.6%	4642.43			\$327,802	\$142,856	\$470,658
Lieutenant II	\$74.85	43.6%	6443.97			\$482,331	\$210,200	\$692,531
Captain I	\$79.43	43.6%	3118.05			\$247,667	\$107,933	\$355,600
Captain II	\$89.51	43.6%	4503.85			\$403,140	\$175,688	\$578,828
Captain III	\$95.59	43.6%	3949.53			\$377,536	\$164,530	\$542,066
Sergeant I	\$60.47	43.6%	14065.87			\$850,563	\$370,675	\$1,221,239
Sergeant II	\$63.84	43.6%	4642.43			\$296,373	\$129,159	\$425,532
Detective I	\$56.45	43.6%	346.45			\$19,557	\$8,523	\$28,080
Detective II	\$60.38	43.6%	6443.97			\$389,087	\$169,564	\$558,651
Detective III	\$66.50	43.6%	5058.17			\$336,368	\$146,589	\$482,958
Police Officer II	\$46.54	43.6%	2078.70			\$96,743	\$42,160	\$138,903
Clerk Typist**	\$22.91	43.1%	346.45			\$7,937	\$3,423	\$11,360
Sr. Clerk Typist**	\$28.33	43.1%	2633.02			\$74,593	\$32,172	\$106,766
Police Service Representative**	\$33.99	43.1%	2563.73			\$87,141	\$37,584	\$124,725
Management Analyst II**	\$41.99	43.1%	5196.75			\$218,212	\$94,115	\$312,326
Principal Clerk Police II**	\$34.50	43.1%	2078.70			\$71,715	\$30,931	\$102,646
Total Cases			6929					
**See attached Indirect Cost breakdown for Civilian and Sworn employees								
<u>Please see attached FTE calculations.</u>								
Civilian 1701 hours Sworn 1652 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								

(05) Total (X)	Subtotal ()	Page: ____ of ____				\$4,286,764	\$1,866,104	\$6,152,868
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MANDATED COSTS
Peace Officers Procedural Bill of Rights
COMPONENT / ACTIVITY COST DETAIL

FORM
ICRP Summary

(01) Claimant: City of Los Angeles

(02) Fiscal year costs were incurred:

2006-2007

Indirect Cost Summary Sheet

- By Department -

<i>Department</i>	<i>ICRP</i>		<i>Total Direct</i>		<i>Total Indirect Costs</i>		
	Base	Percent	Salaries	Benefits	S&W	S&W&B	Total
Enter ICRP Rate in column F. Below each department "x" option rate is based on - "Salaries & Benefits" or "Salaries only"							
Salaries only							
Salaries & Benefits							
Police: Sworn	S&W	44.9%	\$6,903,764	\$3,008,660	\$3,097,719		
X							
Police Civilian	S&W	29.2%	\$547,196	\$236,005	\$159,781		
X							
							\$3,257,500
Check totals on claim summary page:							
Total Service & Supply							
Total Travel & Training							
Salaries			7,450,959				
Benefits			3,244,666				
							\$3,257,500
Claim total			\$13,953,125				
			\$ 7,450,959	\$ 3,244,666	\$ 3,257,500		

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2006-2007**

CLASS CODE	TITLE	BONUS	05-06 AVG. SALARY	AVG BI-WKLY SALARY 06/07 w/ 4% INCREASE	HOURLY RATE	IND. FIELD @115.94% (CAP 29)	IND. ADMIN @88.45% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
2214-1	POLICE OFFICER I		\$2,056.35	2,138.60	26.73	30.99	23.64	27,909	55,818
2214-2	POLICE OFFICER II		\$2,832.39	2,945.69	36.82	42.69	32.57	38,441	76,882
2214G	POLICE OFFICER II	G	\$3,356.03	3,490.27	43.63	50.58	38.59	45,548	91,096
2214H	POLICE OFFICER II	H	\$4,271.79	4,442.66	55.53	64.39	49.12	57,977	115,953
2214-2+1	POLICE OFFICER II	L	\$3,373.34	3,508.27	43.85	50.84	38.79	45,783	91,566
2214M	POLICE OFFICER II	M	\$3,428.55	3,565.69	44.57	51.68	39.42	46,532	93,065
2214-3	POLICE OFFICER III		\$3,210.83	3,339.26	41.74	48.39	36.92	43,577	87,155
2214-3A	POLICE OFFICER III	A	\$3,525.08	3,666.08	45.83	53.13	40.53	47,842	95,685
2214-3B	POLICE OFFICER III	B	\$3,353.20	3,487.33	43.59	50.54	38.56	45,510	91,019
2214-3C	POLICE OFFICER III	C	\$3,401.30	3,537.35	44.22	51.27	39.11	46,162	92,325
2214-3D	POLICE OFFICER III	D	\$3,547.20	3,689.09	46.11	53.46	40.79	48,143	96,285
2214-3E	POLICE OFFICER III	E	\$3,456.58	3,594.84	44.94	52.10	39.75	46,913	93,825
2214-3F	POLICE OFFICER III	F	\$3,419.02	3,555.78	44.45	51.53	39.31	46,403	92,806
2214-3G	POLICE OFFICER III	G	\$4,049.32	4,211.29	52.64	61.03	46.56	54,957	109,915
2214-3J	POLICE OFFICER III	J	\$4,528.80	4,709.95	58.87	68.26	52.07	61,465	122,930
2214-3K	POLICE OFFICER III	K	\$3,816.23	3,968.88	49.61	57.52	43.88	51,794	103,588
2214-3O	POLICE OFFICER III	O	\$3,425.91	3,562.95	44.54	51.64	39.39	46,496	92,993
2214-3P	POLICE OFFICER III	P	\$3,441.92	3,579.60	44.74	51.88	39.58	46,714	93,427
2214-3+1	POLICE OFFICER III	R	\$3,518.69	3,659.44	45.74	53.03	40.46	47,756	95,511
2214-3S	POLICE OFFICER III	S	\$3,743.00	3,892.72	48.66	56.42	43.04	50,800	101,600
2214-3T	POLICE OFFICER III	T	\$3,467.74	3,606.45	45.08	52.27	39.87	47,064	94,128
2214-3W	POLICE OFFICER III	W	\$3,483.75	3,623.10	45.29	52.51	40.06	47,281	94,563
2217	POLICE SPECIALIST		\$2,271.89	2,362.77	29.53	34.24	26.12	30,834	61,668
2223-1	POLICE DETECTIVE I		\$3,435.81	3,573.24	44.67	51.79	39.51	46,85	93,262
2223-1K	POLICE DETECTIVE I	K	\$4,074.40	4,237.38	52.97	61.41	46.85	55,298	110,596
2223-1L	POLICE DETECTIVE I	L	\$3,578.60	3,721.74	46.52	53.94	41.15	48,569	97,138
2223-2	POLICE DETECTIVE II		\$3,674.61	3,821.59	47.77	55.38	42.25	49,872	99,744
2223-2K	POLICE DETECTIVE II	K	\$4,323.65	4,496.60	56.21	65.17	49.72	58,681	117,361
2223-2L	POLICE DETECTIVE II	L	\$3,966.15	4,124.80	51.56	59.78	45.60	53,829	107,657
2223-2Y	POLICE DETECTIVE II	Y	\$3,959.20	4,117.57	51.47	59.67	45.52	53,734	107,469
2223-3	POLICE DETECTIVE III		\$4,047.23	4,209.12	52.61	61.00	46.54	54,929	109,858
2223-3L	POLICE DETECTIVE III	L	\$4,300.00	4,472.00	55.90	64.81	49.44	58,360	116,719

WAGES AND COUNT
CIVILIAN 2006-2007

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	AVG BI-WEEKLY w/ July 2006 and January 2007 2% and 2.25% Increase	HOURLY RATE	INDIRECT ADMIN @ 7.23% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
0020	POLICE PERMIT REVIEW PANEL						
0101	POLICE COMMISSIONER						
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 5,556.80	\$ 5,795.46	\$ 72.44	\$ 52.40	\$ 75,631	\$ 151,262
0601	INSPECTOR GENERAL	\$ 5,556.80	\$ 5,795.46	\$ 72.44	\$ 52.40	\$ 75,631	\$ 151,262
0602-2	SPECIAL INVESTIGATOR II	\$ 3,154.32	\$ 3,289.80	\$ 41.12	\$ 29.74	\$ 42,932	\$ 85,864
0603	ASSISTANT INSPECTOR GENERAL	\$ 4,656.80	\$ 4,856.81	\$ 60.71	\$ 43.91	\$ 63,381	\$ 126,763
1101	OFFICE TRAINEE	\$ 900.53	\$ 939.21	\$ 11.74	\$ 8.49	\$ 12,257	\$ 24,513
1116	SECRETARY	\$ 2,002.11	\$ 2,088.10	\$ 26.10	\$ 18.88	\$ 27,250	\$ 54,499
1117-2	EXECUTIVE SECRETARY II	\$ 2,359.02	\$ 2,460.34	\$ 30.75	\$ 22.24	\$ 32,107	\$ 64,215
1117-3	EXECUTIVE SECRETARY III	\$ 2,565.60	\$ 2,675.79	\$ 33.45	\$ 24.19	\$ 34,919	\$ 69,838
1121-1	DELIVERY DRIVER I	\$ 1,439.20	\$ 1,501.01	\$ 18.76	\$ 13.57	\$ 19,588	\$ 39,176
1129	PERSONNEL RECORDS SUPERVISOR	\$ 2,258.00	\$ 2,354.98	\$ 29.44	\$ 21.29	\$ 30,733	\$ 61,465
1141	CLERK	\$ 1,443.00	\$ 1,504.98	\$ 18.81	\$ 13.61	\$ 19,640	\$ 39,280
1143	SR CLERK	\$ 1,828.80	\$ 1,907.35	\$ 23.84	\$ 17.24	\$ 24,891	\$ 49,782
1152-2	PRINCIPAL CLERK POLICE II	\$ 2,248.30	\$ 2,344.86	\$ 29.31	\$ 21.20	\$ 30,600	\$ 61,201
1152-2N	PRINCIPAL CLERK POLICE II (BONUS N)	\$ 2,303.20	\$ 2,402.12	\$ 30.03	\$ 21.72	\$ 31,348	\$ 62,695
1152-3	PRINCIPAL CLERK POLICE III	\$ 2,481.51	\$ 2,588.09	\$ 32.35	\$ 23.40	\$ 33,775	\$ 67,549
1152-3N	PRINCIPAL CLERK POLICE III (BONUS N)	\$ 2,502.40	\$ 2,609.88	\$ 32.62	\$ 23.60	\$ 34,059	\$ 68,118
1157-1	FINGERPRINT IDEN. EXPERT I	\$ 1,978.45	\$ 2,063.42	\$ 25.79	\$ 18.66	\$ 26,928	\$ 53,855
1157-2	FINGERPRINT IDEN. EXPERT II	\$ 2,047.50	\$ 2,135.03	\$ 26.69	\$ 19.30	\$ 27,683	\$ 55,366
1157-3	FINGERPRINT IDEN. EXPERT III	\$ 2,191.60	\$ 2,285.73	\$ 28.57	\$ 20.67	\$ 29,829	\$ 59,658
1158-1	PR FINGERPRINT IDEN. EXPERT I	\$ 2,347.60	\$ 2,448.43	\$ 30.61	\$ 22.14	\$ 31,952	\$ 63,904
1170-1	PAYROLL SUPERVISOR I	\$ 2,313.20	\$ 2,412.55	\$ 30.16	\$ 21.81	\$ 31,484	\$ 62,968
1170-2	PAYROLL SUPERVISOR II	\$ 2,668.00	\$ 2,782.59	\$ 34.78	\$ 25.16	\$ 36,313	\$ 72,626
1223-1	ACCOUNTING CLERK I	\$ 1,764.68	\$ 1,840.47	\$ 23.01	\$ 16.64	\$ 24,018	\$ 48,036
1223-2	ACCOUNTING CLERK II	\$ 1,907.80	\$ 1,989.74	\$ 24.87	\$ 17.99	\$ 25,966	\$ 51,932
1249-2	CHIEF CLERK POLICE II	\$ 2,816.80	\$ 2,937.78	\$ 36.72	\$ 26.56	\$ 38,338	\$ 76,676
1321	CLERK STENOGRAPHER	\$ 1,641.20	\$ 1,711.69	\$ 21.40	\$ 15.48	\$ 22,338	\$ 44,675
1323	SENIOR CLERK STENOGRAPHER	\$ 1,930.40	\$ 2,013.31	\$ 25.17	\$ 18.20	\$ 26,274	\$ 52,547
1326	HEARING REPORTER	\$ 2,413.87	\$ 2,517.55	\$ 31.47	\$ 22.76	\$ 32,854	\$ 65,708
1358	CLERK TYPIST	\$ 1,493.31	\$ 1,557.45	\$ 19.47	\$ 14.08	\$ 20,325	\$ 40,649
1360	OFFICE SERVICES ASSISTANT	\$ 1,215.73	\$ 1,267.95	\$ 15.85	\$ 11.46	\$ 16,547	\$ 33,093
1368	SENIOR CLERK TYPIST	\$ 1,846.31	\$ 1,925.61	\$ 24.07	\$ 17.41	\$ 25,129	\$ 50,258
1368N	SENIOR CLERK TYPIST (BONUS N)	\$ 1,936.36	\$ 2,019.53	\$ 25.24	\$ 18.26	\$ 26,355	\$ 52,710
1368R	SENIOR CLERK TYPIST (BONUS R)	\$ 1,930.40	\$ 2,013.31	\$ 25.17	\$ 18.20	\$ 26,274	\$ 52,547
1431-3	PROGRAMMER/ANALYST III	\$ 2,741.60	\$ 2,859.35	\$ 35.74	\$ 25.85	\$ 37,315	\$ 74,629
1431-4	PROGRAMMER/ANALYST IV	\$ 3,307.20	\$ 3,449.24	\$ 43.12	\$ 31.19	\$ 45,013	\$ 90,025
1432-2	DATA ENTRY OPERATOR II	\$ 1,683.20	\$ 1,755.49	\$ 21.94	\$ 15.87	\$ 22,909	\$ 45,818
1470	DATA BASE ARCHITECT	\$ 3,449.60	\$ 3,597.76	\$ 44.97	\$ 32.53	\$ 46,951	\$ 93,902

WAGES AND COUNT
CIVILIAN 2006-2007

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	AVG BI-WEEKLY w/ July 2006 and January 2007 2% and 2.25% Increase	HOURLY RATE	INDIRECT ADMIN @ 72.33% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
1508	MANAGEMENT AIDE	\$ 1,972.80	\$ 2,057.53	\$ 25.72	\$ 18.60	\$ 26,851	\$ 53,702
1508Y	MANAGEMENT AIDE (BONUS Y)	\$ 2,106.10	\$ 2,196.56	\$ 27.46	\$ 19.86	\$ 28,665	\$ 57,330
1513-1	ACCOUNTANT I	\$ 1,577.60	\$ 1,645.36	\$ 20.57	\$ 14.88	\$ 21,472	\$ 42,944
1513-2	ACCOUNTANT II	\$ 2,096.00	\$ 2,186.02	\$ 27.33	\$ 19.76	\$ 28,528	\$ 57,055
1518	SENIOR AUDITOR (BONUS R)	\$ 3,174.00	\$ 3,310.32	\$ 41.38	\$ 29.93	\$ 43,200	\$ 86,399
1525-2	PRINCIPAL ACCOUNTANT II	\$ 3,415.20	\$ 3,561.88	\$ 44.52	\$ 32.20	\$ 46,483	\$ 92,965
1539	MANAGEMENT ASSISTANT	\$ 1,945.69	\$ 2,029.26	\$ 25.37	\$ 18.35	\$ 26,482	\$ 52,964
1555-2	FISCAL SYSTEMS SPEC II	\$ 4,039.20	\$ 4,212.68	\$ 52.66	\$ 38.09	\$ 54,976	\$ 109,951
1576-2	REHAB TRAINEE/TRANSITIONAL WORKER	\$ 1,681.60	\$ 1,753.82	\$ 21.92	\$ 15.86	\$ 22,887	\$ 45,775
1593-2	DEPT CHIEF ACCOUNTANT II	\$ 3,898.40	\$ 4,065.84	\$ 50.82	\$ 36.76	\$ 53,059	\$ 106,118
1596-1	SYSTEMS ANALYST I	\$ 2,335.20	\$ 2,435.50	\$ 30.44	\$ 22.02	\$ 31,783	\$ 63,566
1596-2	SYSTEMS ANALYST II	\$ 2,713.20	\$ 2,829.73	\$ 35.37	\$ 25.58	\$ 36,928	\$ 73,856
1597-1	SR SYSTEMS ANALYST I	\$ 3,252.84	\$ 3,392.55	\$ 42.41	\$ 30.67	\$ 44,273	\$ 88,546
1597-2	SR SYSTEMS ANALYST II	\$ 3,938.00	\$ 4,107.14	\$ 51.34	\$ 37.13	\$ 53,598	\$ 107,196
1599	SYSTEMS AIDE	\$ 1,960.00	\$ 2,044.18	\$ 25.55	\$ 18.48	\$ 26,677	\$ 53,353
1599Y	SYSTEMS AIDE (BONUS Y)	\$ 2,469.60	\$ 2,575.67	\$ 32.20	\$ 23.29	\$ 33,612	\$ 67,225
1627-2	POLICE PERFORMANCE AUDITOR II	\$ 2,344.80	\$ 2,445.51	\$ 30.57	\$ 22.11	\$ 31,914	\$ 63,828
1627-3	POLICE PERFORMANCE AUDITOR III	\$ 3,123.40	\$ 3,257.55	\$ 40.72	\$ 29.45	\$ 42,511	\$ 85,022
1627-3Y	POLICE PERFORMANCE AUDITOR III (BONUS Y)	\$ 3,559.20	\$ 3,712.07	\$ 46.40	\$ 33.56	\$ 48,444	\$ 96,885
1627-4	POLICE PERFORMANCE AUDITOR IV	\$ 3,429.60	\$ 3,576.90	\$ 44.71	\$ 32.34	\$ 46,679	\$ 93,357
1670-2	GRAPHICS DESIGNER II	\$ 2,274.40	\$ 2,372.09	\$ 29.65	\$ 21.45	\$ 30,956	\$ 61,911
1702-1	EMERGENCY PREPAREDNESS COORD I	\$ 2,922.40	\$ 3,047.92	\$ 38.10	\$ 27.56	\$ 39,775	\$ 79,551
1731-2	PERSONNEL ANALYST II	\$ 2,738.40	\$ 2,856.01	\$ 35.70	\$ 25.82	\$ 37,271	\$ 74,542
1764-1	BACKGROUND INVESTIGATOR	\$ 2,217.60	\$ 2,312.85	\$ 28.91	\$ 20.91	\$ 30,183	\$ 60,365
1764-2	BACKGROUND INVESTIGATOR II	\$ 2,600.00	\$ 2,711.67	\$ 33.90	\$ 24.52	\$ 35,387	\$ 70,775
1779-1	OPER & STATS RES ANAL I	\$ 2,577.60	\$ 2,688.31	\$ 33.60	\$ 24.31	\$ 35,082	\$ 70,165
1779-2	OPER & STATS RES ANAL II	\$ 3,432.80	\$ 3,580.24	\$ 44.75	\$ 32.37	\$ 46,722	\$ 93,444
1785-1	PUBLIC RELATIONS SPECIALIST I	\$ 2,013.60	\$ 2,100.08	\$ 26.25	\$ 18.99	\$ 27,406	\$ 54,812
1786	PRINCIPAL PUBLIC RELATIONS SPECIALIST	\$ 2,676.80	\$ 2,791.77	\$ 34.90	\$ 25.24	\$ 36,433	\$ 72,865
1793-1	PHOTOGRAPHER I	\$ 1,831.04	\$ 1,909.68	\$ 23.87	\$ 17.27	\$ 24,921	\$ 49,843
1793-2	PHOTOGRAPHER II	\$ 2,378.00	\$ 2,480.14	\$ 31.00	\$ 22.42	\$ 32,366	\$ 64,732
1793-3	PHOTOGRAPHER III	\$ 2,523.38	\$ 2,631.76	\$ 32.90	\$ 23.79	\$ 34,344	\$ 68,689
1793-3Y	PHOTOGRAPHER III (BONUS Y)	\$ 2,558.80	\$ 2,668.80	\$ 33.36	\$ 24.13	\$ 34,828	\$ 69,656
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,216.80	\$ 3,354.96	\$ 41.94	\$ 30.33	\$ 43,782	\$ 87,564
1795-1	SR PHOTOGRAPHER I	\$ 2,603.20	\$ 2,715.01	\$ 33.94	\$ 24.55	\$ 35,431	\$ 70,862
1795-2	SR PHOTOGRAPHER II	\$ 2,824.27	\$ 2,945.57	\$ 36.82	\$ 26.63	\$ 38,440	\$ 76,879
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,489.60	\$ 3,639.48	\$ 45.49	\$ 32.91	\$ 47,495	\$ 94,990
1800-2	PUBLIC INFORMATION DIRECTOR II (BONUS N)	\$ 4,211.20	\$ 4,392.07	\$ 54.90	\$ 39.71	\$ 57,317	\$ 114,633

**WAGES AND COUNT
CIVILIAN 2006-2007**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	AVG BI-WEEKLY w/ July 2006 and January 2007 2% and 2.25% Increase	HOURLY RATE	INDIRECT ADMIN @ 72.33% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,547.60	\$ 1,614.07	\$ 20.18	\$ 14.59	\$ 21,064	\$ 42,127
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,668.80	\$ 1,740.47	\$ 21.76	\$ 15.74	\$ 22,713	\$ 45,426
1835-1	STOREKEEPER I	\$ 1,820.00	\$ 1,898.17	\$ 22.73	\$ 17.16	\$ 24,771	\$ 49,542
1835-2	STOREKEEPER II	\$ 1,774.40	\$ 1,774.40	\$ 22.18	\$ 16.04	\$ 23,156	\$ 46,312
1837-1	SR STOREKEEPER I	\$ 2,153.60	\$ 2,246.10	\$ 28.08	\$ 20.31	\$ 29,312	\$ 58,623
2200-1	FORENSIC PRINT SPECIALIST I	\$ 2,168.65	\$ 2,261.79	\$ 28.27	\$ 20.45	\$ 29,516	\$ 59,033
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,581.31	\$ 2,692.18	\$ 33.65	\$ 24.34	\$ 35,133	\$ 70,266
2200-3	FORENSIC PRINT SPECIALIST III	\$ 3,090.64	\$ 3,223.38	\$ 40.29	\$ 29.14	\$ 42,065	\$ 84,130
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,256.64	\$ 3,396.51	\$ 42.46	\$ 30.71	\$ 44,324	\$ 88,649
2201	SR FORENSIC PR SPECIALIST	\$ 3,459.20	\$ 3,607.77	\$ 45.10	\$ 32.62	\$ 47,081	\$ 94,163
2202	POLICE SERVICE ASSISTANT	\$ 1,880.80	\$ 1,961.58	\$ 24.52	\$ 17.74	\$ 25,599	\$ 51,197
2203	PR FORENSIC PR SPECIALIST	\$ 3,834.40	\$ 3,999.09	\$ 49.99	\$ 36.16	\$ 52,188	\$ 104,376
2207-1	POLICE SERVICE REPRESENTATIVE	\$ 1,839.48	\$ 1,918.49	\$ 23.98	\$ 17.35	\$ 25,036	\$ 50,072
2207-2	POLICE SERVICE REPRESENTATIVE	\$ 2,215.06	\$ 2,310.20	\$ 28.88	\$ 20.89	\$ 30,148	\$ 60,296
2207-2B	POLICE SERVICE REPRESENTATIVE (BONUS B)	\$ 2,458.40	\$ 2,563.99	\$ 32.05	\$ 23.18	\$ 33,460	\$ 66,920
2207-2N	POLICE SERVICE REPRESENTATIVE (BONUS N)	\$ 2,388.69	\$ 2,491.28	\$ 31.14	\$ 22.52	\$ 32,511	\$ 65,023
2207-2R	POLICE SERVICE REPRESENTATIVE (BONUS R)	\$ 2,674.67	\$ 2,789.68	\$ 34.87	\$ 25.22	\$ 36,404	\$ 72,807
2207-3	POLICE SERVICE REPRESENTATIVE	\$ 2,770.66	\$ 2,889.68	\$ 36.12	\$ 26.13	\$ 37,710	\$ 75,448
2207-3N	POLICE SERVICE REPRESENTATIVE (BONUS N)	\$ 2,881.91	\$ 3,005.69	\$ 37.57	\$ 27.18	\$ 39,224	\$ 78,448
2207-3R	POLICE SERVICE REPRESENTATIVE (BONUS R)	\$ 2,958.76	\$ 3,085.84	\$ 38.57	\$ 27.90	\$ 40,270	\$ 80,540
2209-1	SR POLICE SERVICE REP I	\$ 2,884.16	\$ 3,008.03	\$ 37.60	\$ 27.20	\$ 39,255	\$ 78,510
2209-2	SR POLICE SERVICE REP II	\$ 3,112.44	\$ 3,246.12	\$ 40.58	\$ 29.35	\$ 42,382	\$ 84,724
2233	FIREARMS EXAMINER	\$ 3,559.60	\$ 3,712.48	\$ 46.41	\$ 33.57	\$ 48,448	\$ 96,896
2234-1	CRIMINALIST I	\$ 2,243.04	\$ 2,339.38	\$ 29.24	\$ 21.15	\$ 30,529	\$ 61,058
2234-2	CRIMINALIST II	\$ 3,418.15	\$ 3,564.96	\$ 44.56	\$ 32.23	\$ 46,523	\$ 93,005
2234-2W	CRIMINALIST II (BONUS W)	\$ 3,563.60	\$ 3,716.66	\$ 46.46	\$ 33.60	\$ 48,502	\$ 97,005
2234-3	CRIMINALIST III	\$ 3,680.98	\$ 3,839.08	\$ 47.99	\$ 34.71	\$ 50,100	\$ 100,200
2235	SUPERVISING CRIMINALIST	\$ 3,936.00	\$ 4,105.05	\$ 51.31	\$ 37.11	\$ 53,571	\$ 107,142
2235W	SUPERVISING CRIMINALIST (BONUS W)	\$ 4,269.60	\$ 4,452.98	\$ 55.66	\$ 40.26	\$ 58,111	\$ 116,223
2237-1	CHIEF FORENSIC CHEMIST I	\$ 4,289.60	\$ 4,473.84	\$ 55.92	\$ 40.45	\$ 58,384	\$ 116,767
2237-2	CHIEF FORENSIC CHEMIST II	\$ 4,852.80	\$ 5,061.23	\$ 63.27	\$ 45.76	\$ 66,049	\$ 132,098
2240-1	POLYGRAPH EXAMINER I	\$ 2,272.80	\$ 2,372.80	\$ 29.63	\$ 21.43	\$ 30,934	\$ 61,868
2240-2	POLYGRAPH EXAMINER II	\$ 2,949.44	\$ 3,076.12	\$ 38.45	\$ 27.81	\$ 40,143	\$ 80,287
2240-3	POLYGRAPH EXAMINER III	\$ 3,608.00	\$ 3,762.96	\$ 47.04	\$ 34.02	\$ 49,107	\$ 98,213
2240-4	POLYGRAPH EXAMINER IV	\$ 4,093.60	\$ 4,269.42	\$ 53.37	\$ 38.60	\$ 55,716	\$ 111,432
2262-A	DEPUTY CHIEF (BONUS Y)	\$ 7,089.60	\$ 7,394.10	\$ 92.43	\$ 66.85	\$ 96,493	\$ 192,986
2352	EQUESTRIAN FACILITY SUPERVISOR	\$ 2,154.40	\$ 2,246.93	\$ 28.09	\$ 20.32	\$ 29,322	\$ 58,645
2382-1	POLICE PSYCHOLOGIST I	\$ 3,799.75	\$ 3,962.95	\$ 49.54	\$ 35.83	\$ 51,716	\$ 103,433
2382-2	POLICE PSYCHOLOGIST II	\$ 4,440.80	\$ 4,631.53	\$ 57.89	\$ 41.87	\$ 60,441	\$ 120,883

WAGES AND COUNT
CIVILIAN 2006-2007

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	AVG BI-WEEKLY w/ July 2006 and January 2007 2% and 2.25% Increase	HOURLY RATE	INDIRECT ADMIN @ 72.33% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
2383	POLICE TRAINING ADMINISTRATOR	\$ 4,399.20	\$ 4,588.15	\$ 57.35	\$ 41.48	\$ 59,875	\$ 119,751
2384	CHIEF POLICE PSYCHOLOGIST	\$ 4,950.40	\$ 5,163.02	\$ 64.54	\$ 46.68	\$ 67,377	\$ 134,755
3112	MAINTENANCE LABORER	\$ 1,518.40	\$ 1,568.62	\$ 19.80	\$ 14.32	\$ 20,666	\$ 41,332
3141	GARDENER CARETAKER	\$ 1,589.60	\$ 1,657.87	\$ 20.72	\$ 14.99	\$ 21,635	\$ 43,270
3143	SR GARDENER	\$ 1,784.00	\$ 1,860.62	\$ 23.26	\$ 16.82	\$ 24,281	\$ 48,562
3156	CUSTODIAL SERVICES ATTENDANT	\$ 1,252.00	\$ 1,305.77	\$ 16.32	\$ 11.81	\$ 17,040	\$ 34,081
3162-1	REPROGRAPHICS OPERATOR I	\$ 1,628.00	\$ 1,697.92	\$ 21.22	\$ 15.35	\$ 22,158	\$ 44,316
3181	SECURITY OFFICER	\$ 1,709.49	\$ 1,782.91	\$ 22.29	\$ 16.12	\$ 23,267	\$ 46,534
3181N	SECURITY OFFICER (BONUS N)	\$ 1,746.60	\$ 1,821.62	\$ 22.77	\$ 16.47	\$ 23,772	\$ 47,544
3207	PROPERTY OFFICER	\$ 1,802.65	\$ 1,880.07	\$ 23.50	\$ 17.00	\$ 24,535	\$ 49,070
3209	SR PROPERTY OFFICER	\$ 2,172.62	\$ 2,265.93	\$ 28.32	\$ 20.49	\$ 29,570	\$ 59,141
3210	PR PROPERTY OFFICER	\$ 2,397.87	\$ 2,500.86	\$ 31.26	\$ 22.61	\$ 32,636	\$ 65,272
3211	DETENTION OFFICER	\$ 1,936.39	\$ 2,019.56	\$ 25.24	\$ 18.26	\$ 26,355	\$ 52,710
3212	SR DETENTION OFFICER	\$ 2,210.75	\$ 2,305.70	\$ 28.82	\$ 20.85	\$ 30,089	\$ 60,179
3215	PR DETENTION OFFICER	\$ 2,531.49	\$ 2,640.22	\$ 33.00	\$ 23.87	\$ 34,455	\$ 68,910
3229-1	PR DETENTION OFFICER (BONUS R)	\$ 2,690.40	\$ 2,805.95	\$ 35.07	\$ 25.37	\$ 36,618	\$ 73,235
3229-2	EXAM QUESTIONED DOCUMENTS I	\$ 1,960.00	\$ 2,044.18	\$ 25.55	\$ 18.48	\$ 26,677	\$ 53,353
3231	SR EXAM QUESTIONED DOCUMENTS II	\$ 3,371.60	\$ 3,516.41	\$ 43.96	\$ 31.79	\$ 45,889	\$ 91,778
3333-1	BUILDING REPAIRER	\$ 3,936.00	\$ 4,105.05	\$ 51.31	\$ 37.11	\$ 53,571	\$ 107,142
3338	BUILDING REPAIR SUPERVISOR	\$ 1,784.00	\$ 1,860.62	\$ 23.26	\$ 16.82	\$ 24,281	\$ 48,562
3343	CABINET MAKER	\$ 2,947.20	\$ 3,073.78	\$ 38.42	\$ 27.79	\$ 40,113	\$ 80,226
3344	CARPENTER	\$ 2,328.80	\$ 2,428.82	\$ 30.36	\$ 21.96	\$ 31,696	\$ 63,392
3423	PAINTER	\$ 2,328.80	\$ 2,428.82	\$ 30.36	\$ 21.96	\$ 31,696	\$ 63,392
3443	PLUMBER	\$ 2,328.80	\$ 2,428.82	\$ 30.36	\$ 21.96	\$ 31,696	\$ 63,392
3531	GARAGE ATTENDANT	\$ 1,489.96	\$ 1,553.95	\$ 19.42	\$ 14.05	\$ 20,279	\$ 40,558
3583	TRUCK OPERATOR	\$ 1,784.00	\$ 1,860.62	\$ 23.26	\$ 16.82	\$ 24,281	\$ 48,562
3595-1	AUTOMOTIVE DISP I	\$ 1,656.80	\$ 1,727.96	\$ 21.60	\$ 15.62	\$ 22,550	\$ 45,100
3595-2	AUTOMOTIVE DISP II	\$ 1,986.40	\$ 2,071.72	\$ 25.90	\$ 18.73	\$ 27,036	\$ 54,072
3686	COMMUNICATIONS ELECTRICIAN	\$ 2,445.60	\$ 2,550.64	\$ 31.88	\$ 23.06	\$ 33,286	\$ 66,572
3687-1	POLICE SURVEILLANCE SPECIALIST I	\$ 2,642.97	\$ 2,756.49	\$ 34.46	\$ 24.92	\$ 35,972	\$ 71,944
3687-2	POLICE SURVEILLANCE SPECIALIST II	\$ 3,005.60	\$ 3,134.69	\$ 39.18	\$ 28.34	\$ 40,908	\$ 81,815
3704-5	AUTO BODY BUILDER/REPAIRER	\$ 2,290.09	\$ 2,388.45	\$ 29.86	\$ 21.59	\$ 31,169	\$ 62,339
3706-2	AUTO BODY REPAIR SUPERVISOR II	\$ 2,530.40	\$ 2,639.08	\$ 32.99	\$ 23.86	\$ 34,440	\$ 68,880
3706-F	AUTO BODY REPAIR SUPERVISOR	\$ 2,580.80	\$ 2,691.65	\$ 33.65	\$ 24.34	\$ 35,126	\$ 70,252
3707-5	AUTO ELECTRICIAN	\$ 2,228.80	\$ 2,324.53	\$ 29.06	\$ 21.02	\$ 30,335	\$ 60,670
3710-1	POLICE FLEET SERVICE SUPV I	\$ 2,305.60	\$ 2,404.63	\$ 30.06	\$ 21.74	\$ 31,380	\$ 62,761
3711-5	EQUIPMENT MECHANIC	\$ 2,254.99	\$ 2,351.84	\$ 29.40	\$ 21.26	\$ 30,692	\$ 61,383
3712-5	SR EQUIPMENT MECHANIC	\$ 2,374.48	\$ 2,476.46	\$ 30.96	\$ 22.39	\$ 32,318	\$ 64,636

**WAGES AND COUNT
CIVILIAN 2006-2007**

CLASS CODE	CLASS TITLE	AVG BI-WEEKLY SALARY	AVG BI-WEEKLY w/ July 2006 and January 2007 2% and 2.25% Increase	HOURLY RATE	INDIRECT ADMIN @ 72.33% (CAP 29)	SIX MONTH SALARY	ANNUAL SALARY
3714	AUTOMOTIVE SUPERVISOR	\$ 2,580.80	\$ 2,691.65	\$ 33.65	\$ 24.34	\$ 35,126	\$ 70,252
3716	SR AUTOMOTIVE SUPERVISOR	\$ 2,975.20	\$ 3,102.98	\$ 38.79	\$ 28.05	\$ 40,494	\$ 80,988
3718	GENERAL AUTOMOTIVE SUPERVISOR	\$ 3,420.80	\$ 3,567.72	\$ 44.60	\$ 32.26	\$ 46,559	\$ 93,118
3721-5	AUTO PAINTER	\$ 2,228.80	\$ 2,324.53	\$ 29.06	\$ 21.02	\$ 30,335	\$ 60,670
3722-2	DIRECTOR OF POLICE TRANSP II	\$ 4,440.80	\$ 4,631.53	\$ 57.89	\$ 41.87	\$ 60,441	\$ 120,883
3723-5	UPHOLSTERER	\$ 2,228.80	\$ 2,324.53	\$ 29.06	\$ 21.02	\$ 30,335	\$ 60,670
3771	MECHANICAL HELPER	\$ 1,677.60	\$ 1,749.65	\$ 21.87	\$ 15.82	\$ 22,833	\$ 45,666
3796	WELDER	\$ 2,356.80	\$ 2,458.02	\$ 30.73	\$ 22.22	\$ 32,077	\$ 64,154
3799	ELECTRICAL CRAFT HELPER	\$ 1,714.40	\$ 1,788.03	\$ 22.35	\$ 16.17	\$ 23,334	\$ 46,668
3863	ELECTRICIAN	\$ 2,445.60	\$ 2,550.64	\$ 31.88	\$ 23.06	\$ 33,286	\$ 66,572
4322	EQUINE KEEPER	\$ 1,715.20	\$ 1,788.87	\$ 22.36	\$ 16.17	\$ 23,345	\$ 46,689
6147	AUDIO VISUAL TECHNICIAN	\$ 2,365.60	\$ 2,467.20	\$ 30.84	\$ 22.31	\$ 32,197	\$ 64,394
6147B	AUDIO VISUAL TECHNICIAN (BONUS B)	\$ 2,284.53	\$ 2,382.65	\$ 29.78	\$ 21.54	\$ 31,094	\$ 62,187
6400	TRANSIT SECRETARY	\$ 1,985.60	\$ 2,070.88	\$ 25.89	\$ 18.72	\$ 27,025	\$ 54,050
6401	TRANSIT AIDE	\$ 1,960.00	\$ 2,044.18	\$ 25.55	\$ 18.48	\$ 26,677	\$ 53,353
6405	SR TRANSIT ANALYST	\$ 3,260.00	\$ 3,400.02	\$ 42.50	\$ 30.74	\$ 44,370	\$ 88,740
7204	CARTOGRAPHER	\$ 2,040.80	\$ 2,128.45	\$ 26.61	\$ 19.24	\$ 27,776	\$ 55,553
7213	GEOGRAPHIC INFORMATION SPECIALIST	\$ 2,329.60	\$ 2,429.66	\$ 30.37	\$ 21.97	\$ 31,707	\$ 63,414
7214-1	COMMUNICATIONS ENGINEERING SUPERVISOR I	\$ 2,613.60	\$ 2,725.85	\$ 34.07	\$ 24.65	\$ 35,572	\$ 71,145
7607-2	COMMUNICATIONS ENGINEERING ASSOC. II	\$ 2,987.20	\$ 3,115.50	\$ 38.94	\$ 28.17	\$ 40,657	\$ 81,315
7610	COMMUNICATIONS ENGINEER (BONUS Y)	\$ 3,934.40	\$ 4,103.38	\$ 51.29	\$ 37.10	\$ 53,549	\$ 107,098
7854-1	LABORATORY TECHNICIAN I	\$ 1,683.20	\$ 1,755.49	\$ 21.94	\$ 15.87	\$ 22,909	\$ 45,818
7854-2	LABORATORY TECHNICIAN II	\$ 1,836.40	\$ 1,915.27	\$ 23.94	\$ 17.32	\$ 24,994	\$ 49,989
7922	ARCHITECT DRAFTING TECH	\$ 2,154.40	\$ 2,246.93	\$ 28.09	\$ 20.32	\$ 29,322	\$ 58,645
9167-1	SR PERSONNEL ANALYST I	\$ 3,261.60	\$ 3,401.69	\$ 42.52	\$ 30.76	\$ 44,392	\$ 88,784
9167-2	SR PERSONNEL ANALYST II	\$ 3,836.80	\$ 4,001.59	\$ 50.02	\$ 36.18	\$ 52,221	\$ 104,442
9171-1	SR MANAGEMENT ANALYST I	\$ 3,256.40	\$ 3,396.26	\$ 42.45	\$ 30.71	\$ 44,321	\$ 88,642
9171-2	SR MANAGEMENT ANALYST II	\$ 3,825.98	\$ 3,990.31	\$ 49.88	\$ 36.08	\$ 52,073	\$ 104,147
9184-1	MANAGEMENT ANALYST I	\$ 2,236.12	\$ 2,332.16	\$ 29.15	\$ 21.09	\$ 30,435	\$ 60,869
9184-2	MANAGEMENT ANALYST II	\$ 2,736.75	\$ 2,854.29	\$ 35.68	\$ 25.81	\$ 37,249	\$ 74,497
9196-1	POLICE ADMINISTRATOR I	\$ 4,823.64	\$ 5,030.82	\$ 62.89	\$ 45.48	\$ 65,652	\$ 131,304
9196-2	POLICE ADMINISTRATOR II	\$ 5,518.40	\$ 5,755.42	\$ 71.94	\$ 52.04	\$ 75,108	\$ 150,216
9196-3	POLICE ADMINISTRATOR III	\$ 6,374.00	\$ 6,647.76	\$ 83.10	\$ 60.10	\$ 86,753	\$ 173,507
9359	CHIEF OF POLICE	\$ 9,814.40	\$ 10,235.93	\$ 127.95	\$ 92.55	\$ 133,579	\$ 267,158
9374	CHIEF INFORMATION OFFICER	\$ 6,511.20	\$ 6,790.86	\$ 84.89	\$ 61.40	\$ 88,621	\$ 177,241
9375	DIRECTOR OF SYSTEMS	\$ 4,950.40	\$ 5,163.02	\$ 64.54	\$ 46.68	\$ 67,377	\$ 134,755
9734-2	COMMISSION EXECUTIVE ASSIST II (BONUS R)	\$ 2,759.20	\$ 2,877.71	\$ 35.97	\$ 26.02	\$ 37,554	\$ 75,108

COST ALLOCATION PLAN 29*
INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
Effective 7/1/2006 through 6/30/2007

(COST ALLOCATION PLAN 29-APPROVED BY THE GOVERNMENT)

SWORN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Pension	24.54%
Flex Benefit Program	9.64
Employee Assistance	0.09
Medicare	1.13
Part Time/Seasonal/Temporary Pension.....	0.03
Unused Sick/Vacation Payout	1.30
Unemployment Claims	0.02
Workers' Compensation	6.81
Carry Forward, Positive	<u>0.02</u>
Total Fringe Benefits	43.58%
Department Administrative Rate	26.71%
General City Overhead	<u>18.16</u>
	44.87%
Total Sworn Overhead	88.45%

Department Field Support **27.49%**


Note: This indirect cost rate is added to the other rates, when the function or grant includes services provided by sworn employees assigned to the field, and is to be applied only to that portion of the function or grant. The rate represents five Department divisions that support field operations: Records and Identification, Scientific Investigation, Communications, Property and Jail.

CIVILIAN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Retirement	24.48%
Flex Benefit Program	10.07
Employee Assistance	0.02
Medicare	1.07
Union-Sponsored Benefits	0.33
Unused Sick/Vacation Payout	0.64
Unemployment Claims	0.12
Workers' Compensation	6.33
Carry Forward, Positive	<u>0.06</u>
Total Fringe Benefits	43.13%
Department Administrative Rate	15.19%
General City Overhead	<u>14.01</u>
	29.20%
Total Civilian Overhead	72.33%

NOTE: CAP rates are not applied to overtime charges. If extensive overtime is charged to a grant (more than 50% of straight-time charges), or for more information about applying CAP rates, call Fiscal Operations Division at (213) 485-3836.

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

DATE: September 13, 2007 **MEMORANDUM NO. 07-028**
TO: All City Office/Department Heads
FROM: Rushmore D. Cervantes, Chief Deputy Controller 
SUBJECT: 2006-07 INDIRECT COST RATES—COST ALLOCATION PLAN
(CAP) 29

Attached are the approved Cost Allocation Plan (CAP) 29 indirect cost rates and instructions on their use. Please note that there are a number of changes from the interim rates distributed on September 13, 2006.

The rates were approved by the U.S. Department of Health and Human Services under contract with the City's cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used as follows: (a) for new billings on grant activities during fiscal year 2006-07 (you must adjust billings that were already made) and (b) to compute overhead charges, to be included with fees for special services, incurred in fiscal year 2006-07 but are going to be billed in fiscal year 2007-08.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff, Lillian Sedlak at 978-7326, or Achilles Gonzales at 978-7327.

Attachments: A – Indirect Cost Rates
B – Instructions
C – Costs Included in Rate Calculations

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
AGING:					
Balance of Department	38.60%	58.79%	na	*	25.55%
Title V	10.55%	2.97%	na	*	11.83%
ANIMAL SERVICES	49.07%	32.20%	50.09%	*	20.42%
BUILDING & SAFETY	38.34%	15.06%	18.14%	*	19.01%
CITY ADMINISTRATIVE OFFICER (OARS):					
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	34.63%	43.26%	43.10%	*	18.55%
Disaster Grants Coordination	36.97%	186.65%	38.85%	*	18.55%
CITY ATTORNEY:					
Criminal	34.74%	13.64%	13.28%	*	24.64%
Direct Billed - User's Site (Proprietary Depts.)	31.82%	1.29%	8.65%	*	24.64%
Direct Billed - In City Space	39.41%	18.23%	17.12%	*	24.64%
CITY CLERK:					
Elections	6.92%	39.44%	13.77%	*	3.83%
Land Records	44.05%	52.41%	132.88%	*	16.58%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	37.83%	126.00%	60.86%	*	21.67%
COMMISSION ON STATUS OF WOMEN	43.22%	91.28%	33.15%	*	29.88%
COMMUNITY DEVELOPMENT:					
Balance of Department	35.81%	13.65%	na	*	19.52%
:As Needed Employees	8.64%	10.71%	na	*	n/a
CONTROLLER:					
Direct Billed (at User's site)	39.17%	5.59%	37.99%	*	19.97%
Direct Billed (in City space)	40.73%	67.26%	43.04%	*	19.97%
CULTURAL AFFAIRS	46.52%	77.37%	6.45%	*	18.04%
DEPARTMENT on DISABILITY	33.85%	39.85%	33.44%	*	17.11%
EL PUEBLO	34.50%	143.32%	488.31%	*	17.46%
EMERGENCY PREPAREDNESS DEPT					
Em. Prep. Policy & Public info.	38.06%	79.71%	58.39%	*	24.08%
ENVIRONMENTAL AFFAIRS:					
Policy/Public Information	39.04%	34.17%	25.48%	*	21.36%

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
FINANCE, OFFICE OF Revenue Collections	38.13%	53.13%	13.62%	*	19.77%
FIRE:					
Civilian	39.43%	12.87%	12.36%	*	26.30%
Sworn (Firefighters)	42.78%	17.47%	19.72% a.	*	25.70%
			12.14% b.		
			31.86% c.		
			Field Support Rate, Sworn only **		
GENERAL SERVICES:					
Materials Testing	34.22%	28.35%	6.97%	*	19.04%
Print Shop	41.72%	42.25%	7.39%	*	20.10%
HOUSING:					
Grant-Funded Housing	33.04%	12.14%	na	*	18.34%
Enforcement	37.69%	10.49%	na	*	18.34%
Internal Administration	34.53%	26.60%	na	*	18.34%
HUMAN RELATIONS COMMISSION	35.68%	50.60%	24.58%	*	17.69%
LIBRARY	43.17%	17.06%	12.29%	*	18.12%
LOS ANGELES CONVENTION CENTER	41.61%	28.44%	32.21%	*	22.20%
MAYOR:					
Executive/Policy	35.82%	141.08%	65.90%	*	21.40%
Grant Funded/Spec. Programs	35.75%	157.60%	54.69%	*	17.03%
Direct in City Space	32.16%	94.27%	39.09%	*	21.40%
NEIGHBORHOOD EMPOWERMENT	35.45%	55.48%	45.92%	*	12.75%
PERSONNEL:					
Custody Care (Jails)	38.49%	16.90%	2.54%	*	19.95%
Personnel Grant Funded/Spec. Programs	37.03%	15.28%	0.00%	*	19.95%
PLANNING	36.10%	26.87%	23.04%	*	17.92%
POLICE:					
Civilian	43.13%	14.01%	15.19%	*	23.82%
Sworn	43.58%	18.16%	26.71% a.	*	26.20%
			27.49% b.		
			54.20% c.		
			Field Support Rate, Sworn only **		
			Combined Dept. Admin. & Support Rate, including Field Support Rate		

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 29 (CAP 29) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and to compute Fees for Special Services, during 2006-07. They are to be applied only to straight time, gross salaries (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: You MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment B.

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	Division Overhead*	CTO
PUBLIC WORKS, Board Office: Public Services	49.30%	39.50%	6.82%	*	20.05%
PW - Contract Administration: Construction Inspection	36.09%	14.60%	12.52%	57.02%	17.74%
PW - Engineering:					
Stormwater Facilities Engineering	35.59%	11.63%	16.94%	48.03%	18.28%
Wastewater Facilities Engineering	35.21%	16.01%	17.05%	55.92%	18.28%
Privately Financed & Assessment	34.71%	25.07%	16.93%	5.15%	18.28%
Street Improvements	34.76%	16.53%	16.94%	59.91%	18.28%
Municipal Facilities	34.15%	1.11%	17.21%	28.39%	18.28%
General Mapping & Survey	36.62%	11.93%	16.84%	172.09%	18.28%
PW - Sanitation					
Solid Waste Program	40.05%	140.51%	8.12%	*	20.42%
Wastewater/Stormwater Division	39.58%	24.65%	6.66%	*	20.42%
PW - Street Lighting	38.04%	40.41%	24.47%	*	19.37%
PW - Street Services	44.70%	73.67%	19.80%	*	22.49%
Street Maint General					
Street Use Inspection					
Lot Cleaning					
Street Tree Division					
Street Maint Administration					
ST MNT Facilities Maintenance					
Street Maint Executive					
Resurf & Reconstr Div					
Special Proj Constr Div					
Street Improvement Div					
RECREATION & PARKS	60.17%	33.39%	14.14%	*	19.42%
TRANSPORTATION	44.60%	28.00%	8.10%	*	21.21%
TREASURER					
Cash Management & Street Bonds	37.04%	10.17%	103.44%	*	16.43%
Zoo Department	48.92%	20.56%	35.65%	*	27.37%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

Notes:

* Division Overhead includes costs of division heads, section supervisors, clerical and other support staff within divisions or sections. These costs are not part of the Department Administration rate, but are legitimate costs which should be recovered if allowed by your grantor. If these costs are not charged directly to a grant, a Division Overhead indirect cost rate should be calculated. To maintain consistency and insure that Division Overhead costs do not overlap with Department Administration costs, please contact CAP staff for assistance in calculating these rates. Public Works Division Overhead rates are computed by Public Works staff and published herein as a courtesy.

Instructions for Using Indirect Cost Rates

Modifying the rates. Usually departments use the CAP rates as published; however, situations may arise necessitating revision of the rates. **Your Department's CAP rate should be modified if your Department directly charges to a grant or fee payer any of the indirect costs, or if the grantor or fee payer directly provides any of the services listed on Attachment C.** For example, if you purchase a computer and the total cost is paid directly by a fee payer or grantor, your CAP rate must be reduced to avoid double billing for the directly charged item(s). This means: if the entity you are billing provides office space, telephone service, computers, vehicles, or any other item listed on Attachment C, your rates must be adjusted to exclude those items.

An example of the necessity for rate modification is the Police Department's bill to the Airports Department. Airports provides space, utilities, telephones and equipment for Police Department staff at the Airport substation. To properly bill the Airports Department for law enforcement services at this site, the Police Department indirect cost rates are revised to exclude the building use, building lease, equipment use, and telephone line items.

Contact the CAP Office for adjusted rates if any cost listed in Attachment C is directly billed to grants or fees, or if any of the listed services are provided by your client.

Using the rates as published. The CAP indirect cost rates are computed based on "gross annual salaries" **excluding** overtime. (For rates applicable to overtime salaries, please contact the CAP office.) Compensated time off (CTO) is included in this gross salaries base. (See Attachment C paragraph 5 for a definition of CTO.) The CAP Fringe Benefits, Central Services, and Department Administration indirect cost rates, therefore, must be applied to salaries which include CTO and exclude overtime. Please refer to the example below, where:

Fringe Benefits Rate	=	28.10%	of Gross Salaries
Central Services Rate	=	39.77%	of Gross Salaries
Department Administration & Support Rate	=	18.87%	of Gross Salaries
Compensated Time Off Rate	=	16.26%	of Net Salaries

1. Assume Gross Salaries = \$ 1,000.00 *(Gross Salaries are salaries for straight time worked plus Compensated Time Off.)*

Given the above-listed indirect cost rates, and assuming your CTO costs are included in your salaries as billed, total indirect costs are calculated below:

a.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost
b.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost
c.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost
	Sum of (a + b + c)			=	\$ 867.40	

2. Assume Net Salaries = \$ 860.14 *(Net Salaries are salaries for straight time worked, not including Compensated Time Off. Such net salaries would typically be accumulated through direct charges in a cost accounting system.)*

Convert net salaries to gross salaries by adding CTO % of Net:

a.	Net Salary times CTO %:	\$ 860.14	x	16.26%	=	\$ 139.86	= CTO Amount
b.	Net Salary plus CTO amt:	\$ 860.14	+	\$ 139.86	=	\$ 1,000.00	= Gross Salaries
c.	\$ 1,000	x	28.10%	=	\$ 281.00	Fringe Benefit Cost	
d.	\$ 1,000	x	39.77%	=	\$ 397.70	Central Service Cost	
e.	\$ 1,000	x	18.87%	=	\$ 188.70	Department Administration & Support Cost	
	Sum of (a + b + c)			=	\$ 867.40		

REMINDER: CTO rates are to be used only when paid time off such as sick and vacation time are not directly charged to a special service or grant project. Please see Attachment C, paragraph 5 for further information.

COST ALLOCATION PLAN 29 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS

1. Fringe Benefits Rate includes the department's share of the Citywide costs of:

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	(Equipment Costing under \$5,000)	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Gas (Natural Gas Utility) [GSD]	Vehicle Depreciation
	Insurance on bond-financed assets	Water & Electricity
		Emergency Operations Organization
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison & Grants Citywide Coordinator
Employee Relations	EMPLOYEE RELATIONS BOARD	
Gen. Support (Finance, Systems, Productivity & Risk Management)		PERSONNEL
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	Workers' Compensation & Safety
Municipal Facilities Projects	Environmental Coordination	Personnel Balance of Dept.
CITY ATTORNEY	EMERGENCY PREPAREDNESS	PUBLIC WORKS
Civil Liability	Emergency Preparedness Coordination	Board Office
Employee Relations		Contract Admin:
Municipal Counsel / Legis. Svcs.		Office of Contract Compliance
Land Use	FINANCE	Engineering: General Engineering
Police Division	Citywide Collections	
CITY CLERK	GENERAL SERVICES	TREASURER
Council and Public Services	Building Services	Custody & Disbursement & Debt Administration
Records Management	Construction Division	
	Fleet Services	
	Assets Management (Leasing & Real Estate)	PENSIONS: OVERHEADS ALLOCATED
CITY ETHICS COMMISSION	Mail & Messenger	
	Parking Services	TO PENSIONS. (Other Pension costs included in Fringe Benefits)
CONTROLLER	Supply Services	
Accounts Payable		
Budget & General Acctg.		CERS: OVERHEADS ALLOCATED
CAP	INFORMATION TECHNOLOGY	
FMIS	AGENCY (ITA)	TO CERS. (Other CERS costs included in Fringe Benefits)
Internal Audit	IT Services	
Payroll (incl. Fiscal Systems)	Communications Division	
Single Audit	Telecommunications (PPEB)	
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 29 RATE CALCULATIONS (continued)**3. Department Administration and Support Rate includes costs of support functions within a department:**

The rate includes expenditures which: --- *benefit the department as a whole*
 --- *are NOT directly charged to a grant or fee program*
 --- *are NOT line operations.*

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- Net Salaries - Pay for time worked only, not including compensated time off.

CLIENT

State Controller's Office

Mandated Cost Manual

CLAIM FOR PAYMENT			For State Controller Use Only		Program
Pursuant to Government Code Section 17561			(19) Program Number 00187		187
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS			(20) Date Filed ___/___/___		
			(21) LRSInput ___/___/___		
(01) Claimant Identification Number 9819487			Reimbursement Claim Data		
(02) Claimant Name City of Los Angeles			(22) PPBR-1,(03)(a)	4,200	
County of Location Los Angeles			(23) PPBR-1,(03)(b)	6,125	
Street Address or P.O. Box 150 N. Los Angeles Street			(24) PPBR-1,(03)(c)	7,052	
Suite Room 712			(25) PPBR-1,(03)(d)	3,717	
City Los Angeles			(26) PPBR-1,(04)(1)(e)	777,061	
State CA			(27) PPBR-1,(04)(2)(e)	0	
Zip Code 90012			(28) PPBR-1,(04)(3)(e)	3,536,170	
Type of Claim			(29) PPBR-1,(04)(4)(e)	5,571,581	
Estimated Claim			(30) PPBR-1,(06)	44.87, 29.2	
(03) Estimated <input type="checkbox"/>			(31) PPBR-1,(07)	3,718,353	
(04) Combined <input type="checkbox"/>			(32) PPBR-1,(09)	0	
(05) Amended <input type="checkbox"/>			(33) PPBR-1,(10)	0	
Reimbursement Claim			(34)		
(09) Reimbursement <input checked="" type="checkbox"/>			(35)		
(10) Combined <input type="checkbox"/>			(36)		
(11) Amended <input type="checkbox"/>					
Fiscal Year of Cost 2007-2008					
Total Claimed Amount \$13,603,163					
LESS: 10% Late Penalty, not to exceed \$1,000					
LESS: Estimated Claim Payment Received					
Net Claimed Amount \$13,603,163					
Due from State \$13,603,163					
Due to State					
(37) CERTIFICATION OF CLAIM					
<p>In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>					
Signature of Authorized Officer			Date		
Laura Filatoff			Commanding Officer, FOD		
Print or type name			Title		
(38) Name of Contact Person for Claim			Telephone Number		
Graciela Valero			(916) 669-3583 X 5534		
			E-mail Address		
			gracielavalero@maximus.com		

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY				FORM PPBR-1	
(01) Claimant: City of Los Angeles		(02) Fiscal year costs were incurred:		2007-2008		
Claim Statistics						
(03) (a) Number of cases in process at the beginning of the fiscal year					4200	
(b) Number of new cases added during the fiscal year					6126	
(c) Number of cases completed or closed during the fiscal year					7052	
(d) Number of cases in process at the end of the year					3717	
Direct Costs						
(04) Reimbursable Components		(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities		\$529,559	\$247,501			\$777,061
2. Administrative Appeal						
3. Interrogations		\$2,395,617	\$1,140,553			\$3,536,170
4. Adverse Comment		\$3,774,784	\$1,796,797			\$5,571,581
(05) Total Direct Costs		\$6,699,959	\$3,184,852			\$9,884,811
Indirect Costs						
(06) Indirect Cost Rate (From ICRP)		Salary and Wages			See Summary	
(07) Indirect Costs		[Line (06) x Line (05)(a)]			\$3,718,353	
(08) Total Direct and Indirect Costs		[Line (05)(e) + Line (07)]			\$13,603,163	
Cost Reductions						
(09) Less Offsetting Savings, if applicable						
(10) Less Other Reimbursements, if applicable						
(11) Total Claimed Amount:		{Line(08)- [Line (09) + Line(10)]}			\$13,603,163	

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input checked="" type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bens
The Los Angeles Police Department conducted a time study used in this claim. The following staff spent time performing Administrative Activities related to the POBAR process. This includes updating the status of the POBAR cases.								
Captain II	\$82.37	47.6%	735.12			\$60,552	\$28,829	\$89,381
Captain III	\$86.45	47.6%	1041.42			\$90,031	\$42,864	\$132,894
Lieutenant	\$73.53	47.6%	122.52			\$9,009	\$4,289	\$13,298
Lieutenant II	\$74.90	47.6%	183.78			\$13,765	\$6,554	\$20,319
Sergeant I	\$62.48	47.6%	306.30			\$19,138	\$9,111	\$28,249
Sergeant II	\$67.04	47.6%	735.12			\$49,282	\$23,463	\$72,746
Detective II	\$61.65	47.6%	1347.72			\$83,087	\$39,558	\$122,645
Detective III	\$64.73	47.6%	1960.32			\$126,892	\$60,413	\$187,305
Sr. Clerk Typist**	\$28.66	41.7%	796.38			\$22,824	\$9,511	\$32,335
Clerk Typist**	\$22.86	41.7%	735.12			\$16,805	\$7,003	\$23,807
Principal Clerk Police II**	\$34.62	41.7%	1102.68			\$38,175	\$15,907	\$54,082
Total Cases			6126					
**See attached Indirect Cost breakdown for Civilian and Sworn employees								
<u>Please see attached FTE calculations.</u>								
Civilian 1663 hours Sworn 1665 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								
(05) Total (X) Subtotal ()						\$529,559	\$247,501	\$777,061

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles (02) Fiscal year costs were incurred: 2007-2008

(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

Administrative Activities Administrative Appeal
 Interrogations Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bene
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i> The following staff spent time providing prior notice to the peace officer under investigation regarding the nature of the interrogation. This includes reviewing the complaints to prepare the notice of interrogation, determining the investigating officers, prep. of notice, and presentation of complaint to the peace officer.								
Detective I	\$57.40	47.6%	4159.55			\$238,758	\$113,673	\$352,431
Detective II	\$61.65	47.6%	4594.50			\$283,251	\$134,856	\$418,107
Detective III	\$64.73	47.6%	3871.63			\$250,611	\$119,316	\$369,927
Sergeant I	\$62.48	47.6%	4422.97			\$276,347	\$131,569	\$407,916
Sergeant II	\$67.04	47.6%	5127.46			\$343,745	\$163,657	\$507,402
Lieutenant II	\$74.90	47.6%	6199.51			\$464,343	\$221,074	\$685,417
Total Cases			6126					
The following staff represents witness and subject time spent in interrogations.								
Peace Officer II - Witness .41/hr per case (23%)	\$53.65	47.6%	2511.66			\$134,751	\$64,155	\$198,905
Peace Officer II -Subject - 1.375/hr per case (77%)	\$53.65	47.6%	7526.75			\$403,810	\$192,254	\$596,064
<i>1.786/hr is the total interrogation time spent by the witness or subject officer on the phone or in person. 77% of this time is spent on the subject, 23% on the witness. On average 21% of the cases result in discipline. Since the interrogation of a subject officer who is disciplined is not eligible, the subject officer claimed time for only 79% of the cases, or 5474 cases.</i>								
<u>Please see attached FTE calculations.</u> Civilian 1663 hours Sworn 1665 hours The agency named above has made every effort not to include costs relating to the "Skelly Process".								
						\$2,395,617	\$1,140,553	\$3,536,170
(05) Total (X) Subtotal () Page: _____ of _____								

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT / ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant: City of Los Angeles	(02) Fiscal year costs were incurred: 2007-2008
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(03) Reimbursable Components: Check ONLY one box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input checked="" type="checkbox"/> Adverse Comment

(04) Description of Expense: Complete columns (a) through (g)

(a) Employee Name, Job Classification, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity	(e) Services and Supplies	(f) Travel and Training	(g) Object Accounts		
						Salaries	Benefits	Total Sal. & Bena
The Los Angeles Police Department conducted a time study used in this claim. <i>Please see attached</i>								
The above individuals spent time reviewing the circumstances or documentation leading to an adverse comment, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to the officer and notification concerning rights regarding the same; review of response and attaching same to adverse comment.								
Lieutenant I	\$73.53	47.6%	4104.42			\$301,798	\$143,656	\$445,454
Lieutenant II	\$74.90	47.6%	5697.18			\$426,719	\$203,118	\$629,837
Captain I	\$73.00	47.6%	2756.70			\$201,239	\$95,790	\$297,029
Captain II	\$82.37	47.6%	3981.90			\$327,989	\$156,123	\$484,112
Captain III	\$86.45	47.6%	3491.82			\$301,868	\$143,689	\$445,557
Sergeant I	\$62.48	47.6%	12435.78			\$776,988	\$369,846	\$1,146,834
Sergeant II	\$67.04	47.6%	4104.42			\$275,160	\$130,978	\$406,137
Detective I	\$57.40	47.6%	306.30			\$17,582	\$8,369	\$25,950
Detective II	\$61.65	47.6%	5697.18			\$351,231	\$167,186	\$518,417
Detective III	\$64.73	47.6%	4471.98			\$289,471	\$137,788	\$427,260
Police Officer II	\$53.65	47.6%	1837.80			\$98,598	\$46,933	\$145,531
Clerk Typist**	\$22.86	47.6%	306.30			\$7,002	\$3,333	\$10,335
Sr. Clerk Typist**	\$28.66	47.6%	2327.88			\$66,717	\$31,757	\$98,474
Police Service Representative**	\$34.63	47.6%	2266.62			\$78,493	\$37,363	\$115,856
Management Analyst II**	\$41.42	47.6%	4594.50			\$190,304	\$90,585	\$280,889
Principal Clerk Police II**	\$34.62	47.6%	1837.80			\$63,625	\$30,285	\$93,910
Total Cases	6126					\$3,774,784	\$1,796,797	\$5,571,581
**See attached Indirect Cost breakdown for Civilian and Sworn employees								
<u>Please see attached FTE calculations.</u>								
Civilian 1663 hours								
Sworn 1665 hours								
The agency named above has made every effort not to include costs relating to the "Skelly Process".								
(05) Total (X) Subtotal ()						\$3,774,784	\$1,796,797	\$5,571,581

MANDATED COSTS
Peace Officers Procedural Bill of Rights
COMPONENT / ACTIVITY COST DETAIL

FORM
ICRP Summary

01) Claimant: City of Los Angeles

(02) Fiscal year costs were incurred:

2006-2007

Indirect Cost Summary Sheet
- By Department -

Department	ICRP		Total Direct		Total Indirect Costs		
	Base	Percent	Salaries	Benefits	S&W	S&W&B	Total
Enter ICRP Rate in column F. Below each department "x" option rate is based on - "Salaries & Benefits" or "Salaries only"							
Salaries only							
Salaries & Benefits							
Police: Sworn	S&W	57.08%	\$6,216,014	\$2,959,108	\$3,548,101		
X							
Police Civilian	S&W	35.18%	\$483,945	\$225,744	\$170,252		
X							
							\$3,718,353
Check totals on claim summary page:							
Total Service & Supply							
Total Travel & Training							
Salaries			6,699,959				
Benefits			3,184,852				
			\$3,718,353				
Claim total			\$13,603,163				
			\$ 6,699,959	\$ 3,184,852	\$ 3,718,353		

LAPD - Salary Info. for 07-08 Claims

<u>Title</u>	<u>Avg Annual Salary</u>	<u>PHR</u>
Police Officer I	\$ 57,573.00	\$ 31.99
Police Officer II	\$ 96,565.50	\$ 53.65
Police Officer III	\$ 100,001.82	\$ 55.56
Average Rate	\$ 84,713	\$ 47.06
Clerk Typist	\$ 41,145.00	\$ 22.86
Sr. Clerk Typist	\$ 51,588.00	\$ 28.66
Mgmt Analyst II	\$ 74,556.00	\$ 41.42
Police Svc Rep	\$ 62,331.00	\$ 34.63
Principal Clerk Police II	\$ 62,309.00	\$ 34.62
Police Detective I	\$ 103,327.67	\$ 57.40
Police Detective II	\$ 110,973.50	\$ 61.65
Police Detective III	\$ 116,507.00	\$ 64.73
Police Captain I	\$ 131,407.00	\$ 73.00
Police Captain II	\$ 148,267.00	\$ 82.37
Police Captain III	\$ 155,616.00	\$ 86.45
Police Sergeant I	\$ 112,462.00	\$ 62.48
Police Sergeant II	\$ 120,664.33	\$ 67.04
Police Lieutenant I	\$ 132,349.83	\$ 73.53
Police Lieutenant II	\$ 134,819.33	\$ 74.90

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2007-2008 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	06-07 AVG. SALARY	AVG BI-WKLY SALARY 07/08 Including 3.5% COLA	HOURLY RATE	IND. FIELD @ 130.77% (CAP 30)	IND. ADMIN @ 104.89% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY	07/08 Incremental Cost to a PO II 6-month Salary
2223-3	POLICE DETECTIVE III		\$4,196.23	4,343.10	54.29	70.99	56.83	56,677	113,355	\$ 16,745
2223-3L	POLICE DETECTIVE III	L	\$4,429.60	4,584.64	57.31	74.94	60.00	59,829	119,659	\$ 19,897
2227-1	POLICE SERGEANT I		\$3,780.28	3,912.59	48.91	63.96	51.20	51,059	102,119	\$ 11,127
2227-1M	POLICE SERGEANT I	M	\$4,304.77	4,455.44	55.69	72.83	58.30	58,143	116,287	\$ 18,211
2227-1T	POLICE SERGEANT I	T	\$4,404.48	4,558.64	56.98	74.52	59.66	59,490	118,980	\$ 19,558
2227-2	POLICE SERGEANT II		\$4,013.67	4,154.15	51.93	67.90	54.36	54,212	108,423	\$ 14,280
2227-2G	POLICE SERGEANT II	G	\$4,788.80	4,956.41	61.96	81.02	64.86	64,681	129,362	\$ 24,749
2227-2K	POLICE SERGEANT II	K	\$4,630.40	4,792.46	59.91	78.34	62.72	62,542	125,083	\$ 22,610
2227-2S	POLICE SERGEANT II	S	\$4,542.40	4,701.38	58.77	76.85	61.52	61,353	122,706	\$ 21,421
2227-2T	POLICE SERGEANT II	T	\$4,308.37	4,459.16	55.74	72.89	58.35	58,192	116,384	\$ 18,260
2227-2X	POLICE SERGEANT II	X	\$4,517.31	4,675.42	58.44	76.43	61.18	61,014	122,028	\$ 21,082
2232-1	POLICE LIEUTENANT I		\$4,433.51	4,588.68	57.36	75.01	60.05	59,882	119,765	\$ 19,950
2232-1Q	POLICE LIEUTENANT I	Q	\$4,933.60	5,106.28	63.83	83.47	66.82	66,637	133,274	\$ 26,705
2232-1Y	POLICE LIEUTENANT I	Y	\$5,056.80	5,233.79	65.42	85.55	68.49	68,301	136,602	\$ 28,369
2232-2	POLICE LIEUTENANT II		\$4,698.82	4,863.28	60.79	79.50	63.64	63,466	126,932	\$ 23,534
2232-2G	POLICE LIEUTENANT II	G	\$5,065.60	5,242.90	65.54	85.70	68.61	68,420	136,840	\$ 28,488
2232-2Y	POLICE LIEUTENANT II	Y	\$5,208.00	5,390.28	67.38	88.11	70.54	70,343	140,686	\$ 30,411
2244-1	POLICE CAPTAIN I		\$4,864.48	5,034.74	62.93	82.30	65.89	65,703	131,407	\$ 25,771
2244-2	POLICE CAPTAIN II		\$5,488.62	5,680.72	71.01	92.86	74.34	74,133	148,267	\$ 34,201
2244-3	POLICE CAPTAIN III		\$5,760.67	5,962.29	74.53	97.46	78.02	77,808	155,616	\$ 37,876
2251	POLICE COMMANDER		\$6,376.85	6,600.04	82.50	107.89	86.37	86,131	172,261	\$ 46,100
2251-Y	POLICE COMMANDER	Y	\$6,783.20	7,020.61	87.76	114.76	91.87	91,619	183,238	\$ 51,600
2262-1	POLICE DEPUTY CHIEF I		\$6,973.50	7,217.57	90.22	117.98	94.45	94,189	188,379	\$ 54,257
2262-1Y	POLICE DEPUTY CHIEF I	Y	\$7,089.60	7,337.74	91.72	119.94	96.02	95,757	191,515	\$ 55,825
2262-2	POLICE DEPUTY CHIEF II		\$7,684.80	7,953.77	99.42	130.01	104.08	103,797	207,593	\$ 63,865

**WAGES AND COUNT
CIVILIAN 2007-2008**

CLASS CODE	CLASS TITLE	FY06-07 AVG BI-WEEKLY SALARY	AVG BI-WEEKLY Including Jan 2007 2.25% COLA (COLA pending for FY 07-08)	HOURLY RATE	INDIRECT ADMIN @ 76.86% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY
1793-1	PHOTOGRAPHER I	\$ 1,775.20	\$ 1,815.14	\$ 22.69	\$ 17.44	\$ 23,688	\$ 47,375
1793-2	PHOTOGRAPHER II	\$ 2,474.40	\$ 2,530.07	\$ 31.63	\$ 24.30	\$ 33,017	\$ 66,035
1793-3	PHOTOGRAPHER III	\$ 2,566.30	\$ 2,624.04	\$ 32.80	\$ 25.21	\$ 34,244	\$ 68,487
1793-3Y	PHOTOGRAPHER III (BONUS Y)	\$ 2,558.90	\$ 2,616.48	\$ 32.71	\$ 25.13	\$ 34,145	\$ 68,290
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,346.40	\$ 3,421.69	\$ 42.77	\$ 32.87	\$ 44,653	\$ 89,306
1795-1	SR PHOTOGRAPHER I	\$ 2,708.00	\$ 2,788.93	\$ 34.61	\$ 26.60	\$ 36,135	\$ 72,269
1795-2	SR PHOTOGRAPHER II	\$ 2,921.80	\$ 2,987.54	\$ 37.34	\$ 28.70	\$ 38,987	\$ 77,975
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,558.20	\$ 3,639.28	\$ 45.49	\$ 34.96	\$ 47,493	\$ 94,985
1800-2	PUBLIC INFORMATION DIRECTOR II (BONUS B)	\$ 4,920.00	\$ 5,030.70	\$ 62.88	\$ 48.33	\$ 65,651	\$ 131,301
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,621.60	\$ 1,658.09	\$ 20.73	\$ 15.93	\$ 21,638	\$ 43,276
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,702.40	\$ 1,740.70	\$ 21.76	\$ 16.72	\$ 22,716	\$ 45,432
1835-1	STOREKEEPER I	\$ 1,820.00	\$ 1,860.95	\$ 23.26	\$ 17.88	\$ 24,285	\$ 48,571
1835-2	STOREKEEPER II	\$ 1,902.40	\$ 1,945.20	\$ 24.32	\$ 18.69	\$ 25,385	\$ 50,770
1837	SR STOREKEEPER	\$ 2,186.80	\$ 2,246.23	\$ 28.08	\$ 21.58	\$ 29,313	\$ 58,627
2200-1	FORENSIC PRINT SPECIALIST I	\$ 2,319.64	\$ 2,371.83	\$ 29.65	\$ 22.78	\$ 30,852	\$ 61,905
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,694.49	\$ 2,755.12	\$ 34.44	\$ 26.47	\$ 35,954	\$ 71,909
2200-3	FORENSIC PRINT SPECIALIST III	\$ 3,206.83	\$ 3,279.09	\$ 40.99	\$ 31.50	\$ 42,792	\$ 85,584
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,408.91	\$ 3,485.61	\$ 43.57	\$ 33.48	\$ 45,487	\$ 90,974
2201	SR FORENSIC PR SPECIALIST	\$ 3,799.20	\$ 3,884.68	\$ 48.56	\$ 37.32	\$ 50,695	\$ 101,390
2202	POLICE SERVICE ASSISTANT	\$ 1,801.60	\$ 1,842.14	\$ 23.03	\$ 17.70	\$ 24,040	\$ 48,080
2203	PR FORENSIC PR SPECIALIST	\$ 3,950.48	\$ 4,080.18	\$ 51.00	\$ 39.20	\$ 53,246	\$ 106,493
2207-1	POLICE SERVICE REPRESENTATIVE I	\$ 1,904.48	\$ 1,947.33	\$ 24.34	\$ 18.71	\$ 25,413	\$ 50,825
2207-2	POLICE SERVICE REPRESENTATIVE II	\$ 2,335.60	\$ 2,388.15	\$ 29.85	\$ 22.94	\$ 31,165	\$ 62,331
2207-2B	POLICE SERVICE REPRESENTATIVE II (BONUS B)	\$ 2,698.40	\$ 2,759.11	\$ 34.49	\$ 26.50	\$ 36,006	\$ 72,013
2207-2N	POLICE SERVICE REPRESENTATIVE II (BONUS N)	\$ 2,514.06	\$ 2,570.63	\$ 32.13	\$ 24.69	\$ 33,547	\$ 67,093
2207-2R	POLICE SERVICE REPRESENTATIVE II (BONUS R)	\$ 2,752.40	\$ 2,814.33	\$ 35.18	\$ 27.04	\$ 36,727	\$ 73,454
2207-3	POLICE SERVICE REPRESENTATIVE III	\$ 2,902.61	\$ 2,967.92	\$ 37.10	\$ 28.51	\$ 38,731	\$ 77,463
2207-3B	POLICE SERVICE REPRESENTATIVE III (BONUS B)	\$ 3,090.40	\$ 3,159.93	\$ 39.50	\$ 30.36	\$ 41,237	\$ 82,474
2207-3N	POLICE SERVICE REPRESENTATIVE III (BONUS N)	\$ 3,141.27	\$ 3,211.95	\$ 40.15	\$ 30.85	\$ 41,916	\$ 83,832
2207-3R	POLICE SERVICE REPRESENTATIVE III (BONUS R)	\$ 3,186.40	\$ 3,258.09	\$ 40.73	\$ 31.30	\$ 42,518	\$ 85,036
2209-1	SR POLICE SERVICE REP I	\$ 3,006.79	\$ 3,074.44	\$ 38.43	\$ 29.53	\$ 40,121	\$ 80,243
2209-1R	SR POLICE SERVICE REP I (BONUS R)	\$ 3,266.40	\$ 3,339.89	\$ 41.75	\$ 32.08	\$ 43,586	\$ 87,171
2209-2	SR POLICE SERVICE REP II	\$ 3,256.00	\$ 3,329.26	\$ 41.62	\$ 31.98	\$ 43,447	\$ 86,894
2210	COMMUNITY POLICE AIDE	\$ 1,044.80	\$ 1,068.31	\$ 13.35	\$ 10.26	\$ 13,941	\$ 27,883
2233	FIREARMS EXAMINER	\$ 3,502.93	\$ 3,581.75	\$ 44.77	\$ 34.41	\$ 46,742	\$ 93,484
2234-1	CRIMINALIST I	\$ 2,450.31	\$ 2,505.44	\$ 31.32	\$ 24.07	\$ 32,696	\$ 65,392
2234-2	CRIMINALIST II	\$ 3,584.31	\$ 3,664.96	\$ 45.81	\$ 35.21	\$ 47,828	\$ 95,655
2234-2W	CRIMINALIST II (BONUS W)	\$ 3,805.60	\$ 3,891.23	\$ 48.64	\$ 37.38	\$ 50,780	\$ 101,561
2234-3	CRIMINALIST III	\$ 3,846.56	\$ 3,933.11	\$ 48.16	\$ 37.78	\$ 51,327	\$ 102,654
2235	SUPERVISING CRIMINALIST	\$ 4,127.77	\$ 4,220.64	\$ 52.76	\$ 40.54	\$ 55,079	\$ 110,159



PEACE OFFICERS' PROCEDURAL BILL OF RIGHTS (POBAR)

State Mandate Reimbursement (SB 90) Activity Log

City: Los Angeles

Fiscal Year: 2007-2008 (July 1, 2007 to June 30, 2008)

Do not include costs or time related to the "Skelly Process."

CLAIM STATISTICS

Number of cases in process at beginning of the fiscal year?	4,200 (Estimate)
Number of new cases added during the fiscal year?	6,126
Number of cases completed or closed during the fiscal year?	7,052
Number of cases in process at the end of the fiscal year?	3,717

ADMINISTRATIVE

Activities	Name (s)	Title	Time Spent
Developing or updating internal policies, procedures, manuals or other material relating to the Rights of Public Safety Officers?	Use information from time-study.		
Attending specific training related to the Rights of Public Safety Officers? (Human Resources, Law Enforcement, Legal Counsel, etc.)			
Describe type of training, dates, employee name, classification, hours to attend, and any other reimbursable costs. (i.e.. Hotel, mileage, registration fee)- <i>Include invoice(s) if applicable.</i>			
Updating the status of the POBAR case records.			

ADMINISTRATIVE APPEAL- Time for the preparation and review of various documents to commence and proceed with the administrative hearing; legal review and assistance with conduct of the hearing; preparation and service of subpoenas, witness fees and salaries of employee witnesses, including overtime; the time and labor of the administrative body and their clerical services; preparation and service of any ruling or order.

Activities	Name (s)	Title	Time Spent
Providing and conducting an administrative appeal for the <u>dismissal, suspension, demotion, salary reduction or written reprimand</u> received by the Chief of Police where his reputation or ability to find future employment is not affected.	Use information from time-study.		



PEACE OFFICERS' PROCEDURAL BILL OF RIGHTS (POBAR)

State Mandate Reimbursement (SB 90) Activity Log

City: Los Angeles

Fiscal Year: 2007-2008 (July 1, 2007 to June 30, 2008)

ADMINISTRATIVE APPEAL - CONT.			
Providing and conducting an administrative appeal for the <u>transfer</u> of a peace officer for the purpose of punishment.	Use information from time-study.		
Providing and conducting an administrative appeal for the <u>denial of a promotion</u> for reasons other than merit.			
Providing and conducting an administrative appeal that results from other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.			
INTERROGATIONS			
Activities	Name (s)	Title	Time Spent
Conducting an interrogation of a peace officer who is under investigation or becomes a witness to an incident under investigation that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment.	Use information from time-study.		
Activities	Name (s)	Title	Time Spent
When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. Included in the foregoing is the preparation and review of overtime compensation requests.	Use information from time-study.		
Notifying the peace officer prior to the interrogation the nature of the interrogation and identify investigating officers- <i>(Include: review of complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency complaint; review by counsel; and presentation of notice or agency complaint to the peace officer.)</i>			



PEACE OFFICERS' PROCEDURAL BILL OF RIGHTS (POBAR)

State Mandate Reimbursement (SB 90) Activity Log

City: Los Angeles

Fiscal Year: 2007-2008 (July 1, 2007 to June 30, 2008)

If the interrogation was tape recorded by the employee, only then can the agencies cost of tape(s), tape storage and transcription costs. (Please Include Invoice(s))	Use Information from time-study.
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Providing the peace officer with access to the tape prior to further interrogation, at a subsequent time, or if further proceedings are contemplated and the further proceeding is not a disciplinary action, is a transfer for purpose of punishment, is a denial of promotion for reasons other than merit, is an action that results in disadvantage, harm, loss, or hardship and impacts the career of the employee, or is a dismissal, demotion, suspension, salary reduction or written reprimand that harms the employee's reputation or ability to find future employment. (Include costs to copy tapes and invoice(s) if paid to an outside vendor)	Use Information from time-study.
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INTERROGATIONS (continued)

Activities	Name (s)	Title	Time Spent
Producing transcribed copies of notes made by a stenographer or copies of reports or complaints made by investigators or others when requested by the peace officer in the following circumstances: the investigation is not a disciplinary action, or a transfer for purpose of punishment, is a denial of promotion for reasons other than merit, is an action that results in disadvantage, harm, loss, or hardship and impacts the career of the employee, or is a dismissal, demotion, suspension, salary reduction or written reprimand that harms the employee's reputation or ability to find future employment. (Includes the review of complaints notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.)			Use Information from time-study.

ADVERSE COMMENT- Review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same: review of response to adverse comment, attaching same to adverse comment and filing.

Activities	Name (s)	Title	Time Spent
Review of circumstances or documentation and determination of whether it's an adverse comment.			Use information from time-study.
Reviewing and preparing adverse comment for accuracy; and time to notify and present to officer.			
Review of response to adverse comment, attaching same to adverse comment and filing			



PEACE OFFICERS' PROCEDURAL BILL OF RIGHTS (POBAR)

State Mandate Reimbursement (SB 90) Activity Log

City: Los Angeles

Fiscal Year: 2007-2008 (July 1, 2007 to June 30, 2008)

If the adverse comment results in deprivation of employment through dismissal, suspension, demotion, reduction in salary or written reprimand or harms the officers reputation and opportunity to find future employment, the following activities are reimbursable:

Obtain the signature of the peace officer on the adverse comment or note officer's refusal to sign on the document and obtain officer's signature or initials under such circumstances.

Use information from time-study.

If the adverse comment is related to the investigation of a possible criminal offense, the following activities are reimbursable:

Obtain the signature of the peace officer on the adverse comment or note officer's refusal to sign on the document and obtain officer's signature or initials under such circumstances, plus the officer's time to respond.

Use information from time-study.

If the adverse comment is not related to the investigation of a possible offense, the following activities are reimbursable:

Obtain the signature of the peace officer on the adverse comment or note officer's refusal to sign on the document and obtain officer's signature or initials under such circumstances, plus the officer's time to respond.

Use information from time-study.

Below, provide name, title, phone number and time spent by staff to gather this data and complete the form.

Name	Title	Phone Number	Time Spent
Shawn Beale	Police Officer III	213-216-9713	120 mins
Erica M. Swift	Management Analyst II	213-485-3836	5 mins

Certification:

I declare under penalty of perjury that the foregoing information is true and correct except those matters stated upon information and belief, and as to those matters, I believe them to be true.

Prepared by: Erica M. Swift

Title: _____

MA II

Signature:

Date: _____

1/13/2009

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2007-2008 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	06-07 AVG. SALARY	AVG BI-WKLY SALARY 07/08 Including 3.5% COLA	HOURLY RATE	IND. FIELD @ 130.77% (CAP 30)	IND. ADMIN @ 104.69% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY	07/08 Incremental Cost to a PO II 6-month Salary
2214-1	POLICE OFFICER I		\$2,131.27	2,205.86	27.57	36.06	28.87	28,787	57,573	
2214-2	POLICE OFFICER II		\$2,956.45	3,059.93	38.25	50.02	40.04	39,932	79,864	0
2214-2G	POLICE OFFICER II	G	\$3,366.40	3,484.22	43.55	56.95	45.60	45,469	90,938	\$ 5,537
2214-2H	POLICE OFFICER II	H	\$4,386.53	4,540.06	56.75	74.21	59.41	59,248	118,496	\$ 19,216
2214-2K	POLICE OFFICER II	K	\$3,661.58	3,789.74	47.37	61.95	49.59	49,456	98,912	\$ 4
2214-2L	POLICE OFFICER II	L	\$3,492.18	3,614.41	45.18	59.08	47.30	47,168	94,336	\$ 7,236
2214-2M	POLICE OFFICER II	M	\$3,571.82	3,696.83	46.21	60.43	48.38	48,244	96,487	\$ 8,312
2214-3	POLICE OFFICER III		\$3,340.44	3,457.36	43.22	56.51	45.24	45,118	90,237	\$ 5,186
2214-3A	POLICE OFFICER III	A	\$3,643.08	3,770.59	47.13	61.63	49.34	49,206	98,412	\$ 9,274
2214-3B	POLICE OFFICER III	B	\$3,533.90	3,657.59	45.72	59.79	47.86	47,732	95,463	\$ 7,799
2214-3C	POLICE OFFICER III	C	\$3,482.60	3,604.49	45.06	58.92	47.17	47,039	94,077	\$ 7,107
2214-3D	POLICE OFFICER III	D	\$3,629.94	3,756.99	46.96	61.41	49.16	49,029	98,057	\$ 9,097
2214-3E	POLICE OFFICER III	E	\$3,607.42	3,733.68	46.67	61.03	48.86	48,725	97,449	\$ 8,792
2214-3F	POLICE OFFICER III	F	\$3,566.69	3,691.52	46.14	60.34	48.31	48,174	96,349	\$ 8,242
2214-3G	POLICE OFFICER III	G	\$4,049.32	4,191.05	52.39	68.51	54.85	54,693	109,386	\$ 14,761
2214-3J	POLICE OFFICER III	J	\$4,665.60	4,828.90	60.36	78.93	63.19	63,017	126,034	\$ 23,085
2214-3K	POLICE OFFICER III	K	\$3,941.14	4,079.08	50.99	66.68	53.38	53,232	106,464	\$ 13,300
2214-3O	POLICE OFFICER III	O	\$3,529.48	3,653.01	45.66	59.71	47.80	47,672	95,344	\$ 7,740
2214-3P	POLICE OFFICER III	P	\$3,577.44	3,702.65	46.28	60.52	48.45	48,320	96,639	\$ 8,388
2214-3+1	POLICE OFFICER III	R	\$3,633.30	3,760.47	47.01	61.47	49.21	49,074	98,148	\$ 9,142
2214-3S	POLICE OFFICER III	S	\$3,852.27	3,987.10	49.84	65.17	52.18	52,032	104,063	\$ 11,000
2214-3T	POLICE OFFICER III	T	\$3,614.32	3,740.82	46.76	61.15	48.95	48,818	97,635	\$ 8,886
2214-3V	POLICE OFFICER III	V	\$3,626.40	3,753.32	46.92	61.35	49.12	48,981	97,962	\$ 9,049
2214-3W	POLICE OFFICER III	W	\$3,639.38	3,766.76	47.08	61.57	49.29	49,156	98,312	\$ 9,224
2217	POLICE SPECIALIST		\$2,370.40	2,453.36	30.67	40.10	32.11	32,016	64,033	\$ (7,916)
2223-1	POLICE DETECTIVE I		\$3,545.95	3,670.06	45.88	59.99	48.03	47,894	95,789	\$ 7,962
2223-1K	POLICE DETECTIVE I	K	\$4,196.00	4,342.86	54.29	70.99	56.83	56,674	113,349	\$ 16,742
2223-1L	POLICE DETECTIVE I	L	\$3,733.14	3,863.80	48.30	63.16	50.56	50,423	100,845	\$ 10,491
2223-2	POLICE DETECTIVE II		\$3,815.42	3,948.96	49.36	64.55	51.68	51,534	103,068	\$ 11,602
2223-2K	POLICE DETECTIVE II	K	\$4,453.96	4,609.85	57.62	75.35	60.33	60,159	120,317	\$ 20,226
2223-2L	POLICE DETECTIVE II	L	\$4,085.34	4,228.33	52.85	69.12	55.33	55,180	110,359	\$ 15,248
2223-2Y	POLICE DETECTIVE II	Y	\$4,077.60	4,220.32	52.75	68.99	55.23	55,075	110,150	\$ 15,143

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2007-2008 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	06-07 AVG. SALARY	AVG BI-WKLY SALARY 07/08 including 3.5% COLA	HOURLY RATE	IND. FIELD @ 130.77% (CAP 30)	IND. ADMIN @ 104.69% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY	07/08 Incremental Cost to a PO II 6-month Salary
2223-3	POLICE DETECTIVE III		\$4,196.23	4,343.10	54.29	70.99	56.83	56,677	113,355	\$ 16,745
2223-3L	POLICE DETECTIVE III	L	\$4,429.60	4,584.64	57.31	74.94	60.00	59,829	119,659	\$ 19,897
2227-1	POLICE SERGEANT I		\$3,780.28	3,912.59	48.91	63.96	51.20	51,059	102,119	\$ 11,127
2227-1M	POLICE SERGEANT I	M	\$4,304.77	4,455.44	55.69	72.83	58.30	58,143	116,287	\$ 18,211
2227-1T	POLICE SERGEANT I	T	\$4,404.48	4,558.64	56.98	74.52	59.66	59,490	118,980	\$ 14,280
2227-2	POLICE SERGEANT II		\$4,013.67	4,154.15	51.93	67.90	54.36	54,212	108,423	\$ 14,280
2227-2G	POLICE SERGEANT II	G	\$4,788.80	4,956.41	61.96	81.02	64.86	64,681	129,362	\$ 24,749
2227-2K	POLICE SERGEANT II	K	\$4,630.40	4,792.46	59.91	78.34	62.72	62,542	125,083	\$ 22,610
2227-2S	POLICE SERGEANT II	S	\$4,542.40	4,701.38	58.77	76.85	61.52	61,353	122,706	\$ 21,421
2227-2T	POLICE SERGEANT II	T	\$4,308.37	4,459.16	55.74	72.89	58.35	58,192	116,384	\$ 18,260
2227-2X	POLICE SERGEANT II	X	\$4,517.31	4,675.42	58.44	76.43	61.18	61,014	122,028	\$ 21,082
2232-1	POLICE LIEUTENANT I		\$4,433.51	4,588.68	57.36	75.01	60.05	59,882	119,765	\$ 19,950
2232-1Q	POLICE LIEUTENANT I	Q	\$4,933.60	5,106.28	63.83	83.47	66.82	66,637	133,274	\$ 26,705
2232-1Y	POLICE LIEUTENANT I	Y	\$5,056.80	5,233.79	65.42	85.55	68.49	68,301	136,602	\$ 28,369
2232-2	POLICE LIEUTENANT II		\$4,698.82	4,863.28	60.79	79.50	63.64	63,466	126,932	\$ 23,534
2232-2G	POLICE LIEUTENANT II	G	\$5,065.60	5,242.90	65.54	85.70	68.61	68,420	136,840	\$ 28,488
2232-2Y	POLICE LIEUTENANT II	Y	\$5,208.00	5,390.28	67.38	88.11	70.54	70,343	140,686	\$ 30,411
2244-1	POLICE CAPTAIN I		\$4,864.48	5,034.74	62.93	82.30	65.89	65,703	131,407	\$ 25,771
2244-2	POLICE CAPTAIN II		\$5,488.62	5,680.72	71.01	92.86	74.34	74,133	148,267	\$ 34,201
2244-3	POLICE CAPTAIN III		\$5,760.67	5,962.29	74.53	97.46	78.02	77,808	155,616	\$ 37,876
2251	POLICE COMMANDER		\$6,376.85	6,600.04	82.50	107.89	86.37	86,131	172,261	\$ 98
2251-Y	POLICE COMMANDER	Y	\$6,783.20	7,020.61	87.76	114.76	91.87	91,619	183,238	\$ 51,687
2262-1	POLICE DEPUTY CHIEF I		\$6,973.50	7,217.57	90.22	117.98	94.45	94,189	188,379	\$ 54,257
2262-1Y	POLICE DEPUTY CHIEF	Y	\$7,089.60	7,337.74	91.72	119.94	96.02	95,757	191,515	\$ 55,825
2262-2	POLICE DEPUTY CHIEF II		\$7,684.80	7,953.77	99.42	130.01	104.08	103,797	207,593	\$ 63,865

WAGES AND COUNT
CIVILIAN 2007-2008

CLASS CODE	CLASS TITLE	FY06-07 AVG BI-WEEKLY SALARY	AVG BI-WEEKLY including Jan 2007 2.26% COLA (COLA pending for FY-07-08)	HOURLY RATE	INDIRECT ADMIN @ 76.86% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY
1793-1	PHOTOGRAPHER I	\$ 1,775.20	\$ 1,815.14	\$ 22.69	\$ 17.44	\$ 23,688	\$ 47,375
1793-2	PHOTOGRAPHER II	\$ 2,474.40	\$ 2,530.07	\$ 31.63	\$ 24.30	\$ 33,017	\$ 66,035
1793-3	PHOTOGRAPHER III	\$ 2,566.30	\$ 2,624.04	\$ 32.80	\$ 25.21	\$ 34,244	\$ 68,487
1793-3Y	PHOTOGRAPHER III (BONUS Y)	\$ 2,558.90	\$ 2,616.48	\$ 32.71	\$ 25.13	\$ 34,145	\$ 68,290
1794	PRINCIPAL PHOTOGRAPHER	\$ 3,346.40	\$ 3,421.69	\$ 42.77	\$ 32.87	\$ 44,653	\$ 89,306
1795-1	SR PHOTOGRAPHER I	\$ 2,708.00	\$ 2,768.93	\$ 34.61	\$ 26.60	\$ 36,135	\$ 72,269
1795-2	SR PHOTOGRAPHER II	\$ 2,921.80	\$ 2,987.54	\$ 37.34	\$ 28.70	\$ 38,987	\$ 77,975
1800-1	PUBLIC INFORMATION DIRECTOR I	\$ 3,559.20	\$ 3,639.28	\$ 45.49	\$ 34.96	\$ 47,493	\$ 94,985
1800-2	PUBLIC INFORMATION DIRECTOR II (BONUS B)	\$ 4,920.00	\$ 5,030.70	\$ 62.88	\$ 48.33	\$ 65,651	\$ 131,301
1832-1	WRHSE & TOOL RM WRKR I	\$ 1,621.60	\$ 1,658.09	\$ 20.73	\$ 15.93	\$ 21,638	\$ 43,276
1832-2	WRHSE & TOOL RM WRKR II	\$ 1,702.40	\$ 1,740.70	\$ 21.76	\$ 16.72	\$ 22,716	\$ 45,432
1835-1	STOREKEEPER I	\$ 1,820.00	\$ 1,860.95	\$ 23.26	\$ 17.88	\$ 24,285	\$ 48,571
1835-2	STOREKEEPER II	\$ 1,902.40	\$ 1,945.20	\$ 24.32	\$ 18.69	\$ 25,385	\$ 50,770
1837	SR STOREKEEPER	\$ 2,196.80	\$ 2,246.23	\$ 28.08	\$ 21.58	\$ 29,313	\$ 58,627
2200-1	FORENSIC PRINT SPECIALIST I	\$ 2,319.64	\$ 2,371.83	\$ 29.65	\$ 22.78	\$ 30,952	\$ 61,905
2200-2	FORENSIC PRINT SPECIALIST II	\$ 2,694.49	\$ 2,755.12	\$ 34.44	\$ 26.47	\$ 35,954	\$ 71,909
2200-3	FORENSIC PRINT SPECIALIST III	\$ 3,206.93	\$ 3,279.09	\$ 40.99	\$ 31.50	\$ 42,792	\$ 85,584
2200-4	FORENSIC PRINT SPECIALIST IV	\$ 3,408.91	\$ 3,485.61	\$ 43.57	\$ 33.48	\$ 45,487	\$ 90,974
2201	SR FORENSIC PR SPECIALIST	\$ 3,789.20	\$ 3,884.68	\$ 48.56	\$ 37.32	\$ 50,695	\$ 101,390
2202	POLICE SERVICE ASSISTANT	\$ 1,801.60	\$ 1,842.14	\$ 23.03	\$ 17.70	\$ 24,040	\$ 48,080
2203	PR FORENSIC PR SPECIALIST	\$ 3,990.40	\$ 4,090.18	\$ 51.00	\$ 39.20	\$ 53,246	\$ 106,493
2207-1	POLICE SERVICE REPRESENTATIVE I	\$ 1,904.48	\$ 1,947.33	\$ 24.34	\$ 18.71	\$ 25,413	\$ 50,825
2207-2	POLICE SERVICE REPRESENTATIVE II	\$ 2,335.60	\$ 2,388.15	\$ 29.85	\$ 22.94	\$ 31,165	\$ 62,331
2207-2B	POLICE SERVICE REPRESENTATIVE II (BONUS B)	\$ 2,698.40	\$ 2,759.11	\$ 34.49	\$ 26.50	\$ 36,006	\$ 72,013
2207-2N	POLICE SERVICE REPRESENTATIVE II (BONUS N)	\$ 2,514.06	\$ 2,570.63	\$ 32.13	\$ 24.69	\$ 33,547	\$ 67,093
2207-2R	POLICE SERVICE REPRESENTATIVE II (BONUS R)	\$ 2,752.40	\$ 2,814.33	\$ 35.18	\$ 27.04	\$ 36,727	\$ 73,454
2207-3	POLICE SERVICE REPRESENTATIVE III	\$ 2,902.61	\$ 2,967.92	\$ 37.10	\$ 28.51	\$ 38,731	\$ 77,463
2207-3B	POLICE SERVICE REPRESENTATIVE III (BONUS B)	\$ 3,090.40	\$ 3,159.93	\$ 39.50	\$ 30.36	\$ 41,237	\$ 82,474
2207-3N	POLICE SERVICE REPRESENTATIVE III (BONUS N)	\$ 3,141.27	\$ 3,211.95	\$ 40.15	\$ 30.85	\$ 41,916	\$ 83,832
2207-3R	POLICE SERVICE REPRESENTATIVE III (BONUS R)	\$ 3,186.40	\$ 3,258.09	\$ 40.73	\$ 31.30	\$ 42,518	\$ 85,036
2209-1	SR POLICE SERVICE REP I	\$ 3,006.79	\$ 3,074.44	\$ 38.43	\$ 29.53	\$ 40,121	\$ 80,243
2209-1R	SR POLICE SERVICE REP I (BONUS R)	\$ 3,266.40	\$ 3,339.89	\$ 41.75	\$ 32.08	\$ 43,586	\$ 87,171
2209-2	SR POLICE SERVICE REP II	\$ 3,256.00	\$ 3,329.26	\$ 41.62	\$ 31.98	\$ 43,447	\$ 86,894
2210	COMMUNITY POLICE AIDE	\$ 1,044.80	\$ 1,068.31	\$ 13.35	\$ 10.26	\$ 13,941	\$ 27,883
2233	FIREARMS EXAMINER	\$ 3,502.93	\$ 3,581.75	\$ 44.77	\$ 34.41	\$ 46,742	\$ 93,484
2234-1	CRIMINALIST I	\$ 2,450.31	\$ 2,505.44	\$ 31.32	\$ 24.07	\$ 32,696	\$ 65,392
2234-2	CRIMINALIST II	\$ 3,584.31	\$ 3,664.96	\$ 45.81	\$ 35.21	\$ 47,828	\$ 95,655
2234-2W	CRIMINALIST II (BONUS W)	\$ 3,805.60	\$ 3,891.23	\$ 48.64	\$ 37.38	\$ 50,780	\$ 101,561
2234-3	CRIMINALIST III	\$ 3,846.56	\$ 3,933.11	\$ 49.16	\$ 37.78	\$ 51,327	\$ 102,654
2235	SUPERVISING CRIMINALIST	\$ 4,127.77	\$ 4,220.64	\$ 52.76	\$ 40.54	\$ 55,079	\$ 110,159

**WAGES AND COUNT
CIVILIAN 2007-2008**

CLASS CODE	CLASS TITLE	FY06-07 AVG BI-WEEKLY SALARY	AVG BI-WEEKLY including Jan 2007 2.75% COLA (COLA pending for FY 07-08)	HOURLY RATE	INDIRECT ADMIN @ 76.85% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY
		\$	\$	\$	\$	\$	\$
0020	POLICE PERMIT REVIEW PANEL						
0101	POLICE COMMISSIONER						
0600	EXECUTIVE DIRECTOR POLICE COMMISSION	\$ 5,782.40	\$ 5,912.50	\$ 73.91	\$ 56.80	\$ 77,158	\$ 154,316
0601	INSPECTOR GENERAL	\$ 5,782.40	\$ 5,912.50	\$ 73.91	\$ 56.80	\$ 77,158	\$ 154,316
0602-2	SPECIAL INVESTIGATOR II	\$ 3,348.96	\$ 3,424.31	\$ 42.80	\$ 32.89	\$ 44,687	\$ 89,375
0603	ASSISTANT INSPECTOR GENERAL	\$ 5,013.87	\$ 5,126.68	\$ 64.08	\$ 49.25	\$ 66,903	\$ 133,806
1101	OFFICE TRAINEE	\$ 944.80	\$ 966.06	\$ 12.08	\$ 9.28	\$ 12,607	\$ 25,214
1105-3	CRAFT TRAINEE/EQPT MECH	\$ 1,901.60	\$ 1,944.39	\$ 24.30	\$ 18.68	\$ 25,374	\$ 50,748
1116	SECRETARY	\$ 2,053.77	\$ 2,099.98	\$ 26.25	\$ 20.17	\$ 27,405	\$ 54,809
1117-1	EXECUTIVE ADMINISTRATIVE ASSISTANT I	\$ 2,029.60	\$ 2,075.27	\$ 25.94	\$ 19.94	\$ 27,082	\$ 54,164
1117-2	EXECUTIVE ADMINISTRATIVE ASSISTANT II	\$ 2,412.21	\$ 2,466.48	\$ 30.83	\$ 23.69	\$ 32,188	\$ 64,375
1117-3	EXECUTIVE ADMINISTRATIVE ASSISTANT III	\$ 2,668.80	\$ 2,728.85	\$ 34.11	\$ 26.21	\$ 35,611	\$ 71,223
1121-1	DELIVERY DRIVER I	\$ 1,486.80	\$ 1,530.48	\$ 19.13	\$ 14.70	\$ 19,973	\$ 39,945
1121-2	DELIVERY DRIVER II	\$ 1,314.40	\$ 1,343.97	\$ 16.80	\$ 12.91	\$ 17,539	\$ 35,078
1129	PERSONNEL RECORDS SUPERVISOR	\$ 2,349.20	\$ 2,402.06	\$ 30.03	\$ 23.07	\$ 31,347	\$ 62,694
1141	CLERK	\$ 1,435.20	\$ 1,467.49	\$ 18.34	\$ 14.10	\$ 19,151	\$ 38,302
1143	SR CLERK	\$ 1,902.40	\$ 1,945.20	\$ 24.32	\$ 18.69	\$ 25,385	\$ 50,770
1152-2	PRINCIPAL CLERK POLICE II	\$ 2,334.78	\$ 2,387.31	\$ 29.84	\$ 22.93	\$ 31,154	\$ 62,309
1152-2N	PRINCIPAL CLERK POLICE II (BONUS N)	\$ 2,395.73	\$ 2,449.63	\$ 30.62	\$ 23.53	\$ 31,968	\$ 63,935
1152-3	PRINCIPAL CLERK POLICE III	\$ 2,571.20	\$ 2,629.05	\$ 32.86	\$ 25.26	\$ 34,309	\$ 68,618
1152-3N	PRINCIPAL CLERK POLICE III (BONUS N)	\$ 2,617.68	\$ 2,676.58	\$ 33.46	\$ 25.71	\$ 34,929	\$ 69,859
1157-1	FINGERPRINT IDEN. EXPERT I	\$ 1,916.27	\$ 1,959.39	\$ 24.49	\$ 18.82	\$ 25,570	\$ 51,140
1157-2	FINGERPRINT IDEN. EXPERT II	\$ 2,166.97	\$ 2,215.73	\$ 27.70	\$ 21.28	\$ 28,915	\$ 57,830
1157-3	FINGERPRINT IDEN. EXPERT III	\$ 2,298.13	\$ 2,349.84	\$ 29.37	\$ 22.57	\$ 30,665	\$ 61,331
1158-1	PR FINGERPRINT IDEN. EXPERT I	\$ 2,508.80	\$ 2,565.25	\$ 32.07	\$ 24.64	\$ 33,476	\$ 66,953
1158-2	PR FINGERPRINT IDEN. EXPERT II	\$ 2,652.00	\$ 2,711.67	\$ 33.90	\$ 26.05	\$ 35,387	\$ 70,775
1170-1	PAYROLL SUPERVISOR I	\$ 2,468.40	\$ 2,523.94	\$ 31.55	\$ 24.25	\$ 32,937	\$ 65,875
1170-2	PAYROLL SUPERVISOR II	\$ 2,776.00	\$ 2,838.46	\$ 35.48	\$ 27.27	\$ 37,042	\$ 74,084
1223-1	ACCOUNTING CLERK I	\$ 1,778.40	\$ 1,818.41	\$ 22.73	\$ 17.47	\$ 23,730	\$ 47,461
1223-2	ACCOUNTING CLERK II	\$ 1,990.73	\$ 2,035.52	\$ 25.44	\$ 19.55	\$ 26,564	\$ 53,127
1249-2	CHIEF CLERK POLICE II	\$ 2,994.40	\$ 3,061.77	\$ 38.27	\$ 29.41	\$ 39,956	\$ 79,912
1321	CLERK STENOGRAPHER	\$ 1,731.20	\$ 1,770.15	\$ 22.13	\$ 17.00	\$ 23,100	\$ 46,201
1323	SENIOR CLERK STENOGRAPHER	\$ 2,008.80	\$ 2,054.00	\$ 25.67	\$ 19.73	\$ 26,805	\$ 53,609
1326	HEARING REPORTER	\$ 2,453.76	\$ 2,508.97	\$ 31.36	\$ 24.10	\$ 32,742	\$ 65,484
1358	CLERK TYPIST	\$ 1,541.76	\$ 1,576.45	\$ 19.71	\$ 15.14	\$ 20,573	\$ 41,145
1360	OFFICE SERVICES ASSISTANT	\$ 1,240.80	\$ 1,268.72	\$ 15.86	\$ 12.19	\$ 16,557	\$ 33,114
1368	SENIOR CLERK TYPIST	\$ 1,933.07	\$ 1,976.56	\$ 24.71	\$ 18.99	\$ 25,794	\$ 51,588
1368N	SENIOR CLERK TYPIST (BONUS N)	\$ 2,300.80	\$ 2,352.57	\$ 29.41	\$ 22.60	\$ 30,701	\$ 61,402
1368R	SENIOR CLERK TYPIST (BONUS R)	\$ 1,930.40	\$ 1,973.83	\$ 24.67	\$ 18.96	\$ 25,759	\$ 51,517
1431-3	PROGRAMMER/ANALYST III	\$ 2,741.60	\$ 2,803.29	\$ 35.04	\$ 26.93	\$ 36,583	\$ 73,166

COST ALLOCATION PLAN 30
INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
Effective 7/1/2007 through 6/30/2008

COST ALLOCATION PLAN (CAP) 30-APPROVED BY THE FEDERAL GOVERNMENT

SWORN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Pension	27.92%
Flex Benefit Program	10.10
Employee Assistance	0.06
Medicare	1.19
Part Time/Seasonal/Temporary Pension.....	0.06
Unused Sick/Vacation Payout	1.45
Unemployment Claims	0.01
Workers' Compensation	6.65
Carry Forward, Positive	0.17
Total Fringe Benefits	47.61%
Department Administrative Rate	34.45%
General City Overhead	22.63
	57.08%
Total Sworn Overhead	104.69%

Department Field Support **26.08%**

Note: This indirect cost rate is added to the other rates, when the function or grant includes services provided by sworn employees assigned to the field, and is to be applied only to that portion of the function or grant. The rate represents five Department divisions that support field operations: Records and Identification, Scientific Investigation, Communications, Property and Jail.

CIVILIAN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Retirement	23.08%
Flex Benefit Program	10.29
Employee Assistance	0.02
Medicare	1.11
Union-Sponsored Benefits	0.31
Unused Sick/Vacation Payout	0.73
Unemployment Claims	0.04
Workers' Compensation	5.60
Carry Forward, Positive	0.48
Total Fringe Benefits	41.67%
Department Administrative Rate	18.11%
General City Overhead	17.07
	35.18%
Total Civilian Overhead	76.85%

NOTE: CAP rates are not applied to overtime charges. If extensive overtime is charged to a grant (more than 50% of straight-time charges), or for more information about applying CAP rates, call Fiscal Operations Division at (213) 485-3836.

	TOTAL	
	SWORN	CIVILIAN
MISCELLANEOUS (HOURS USED)	857,481	436,228
Absence Without Pay - (AW)	450	1,316
Leave Without Pay (8L, LW, PL)	35,193	84,388
Bereavement Leave - (BL)	20,171	8,139
Floating Holiday (Including hours in excess of benefits)	0	29,344
Holiday (HO)	801,663	302,470
Jury Duty - (JD)	4	10,571
TOTAL COMPENSATION (EXCLUDING OVERTIME WORKED AND PAID)	4,029,454.0	1,394,954
AVERAGE DEPLOYMENT	9,523	3,286
ADDITIONAL TIME OFF PER EMPLOYEE (PAID AND NOT PAID)	423	425

CALCULATION OF FTEs	SWORN	CIV
Total Hrs per calendar year (365 calendar days x 8 hrs)	2,920	2,920
Regular days off [(52 weeks x 2 days) x 8 hrs]	832	832
Total Working Hours per calendar year	2,088	2,088
Add'l time off per employee (Paid and not paid)	423	425
Total Hours per FTE	1,665	1,663

CALCULATION OF RELIEF FACTOR	SWORN	CIV
Total Working Hrs to staff 1 pos'n for 8 hrs (1 watch) 365 days/yr	2,920	2,920
Total Working Hrs/employee	1,665	1,663
Unstaff Hrs per year	1,255	1,257
Relief Factor (Unstaffed Hrs/Total Wrkg Hrs per employee)	0.754	0.755
No. of employees required to staff 1 pos. 8 hrs/day 365 day/yr	1.754	1.755

LAPD - Salary Info. for 07-08 Claims

<u>Title</u>	<u>Avg Annual Salary</u>	<u>PHR</u>
Police Officer I	\$ 57,573.00	\$ 31.99
Police Officer II	\$ 96,565.50	\$ 53.65
Police Officer III	\$ 100,001.82	\$ 55.56
Average Rate	\$ 84,713	\$ 47.06
Clerk Typist	\$ 41,145.00	\$ 22.86
Sr. Clerk Typist	\$ 51,588.00	\$ 28.66
Mgmt Analyst II	\$ 74,556.00	\$ 41.42
Police Svc Rep	\$ 62,331.00	\$ 34.63
Principal Clerk Police II	\$ 62,309.00	\$ 34.62
Police Detective I	\$ 103,327.67	\$ 57.40
Police Detective II	\$ 110,973.50	\$ 61.65
Police Detective III	\$ 116,507.00	\$ 64.73
Police Captain I	\$ 131,407.00	\$ 73.00
Police Captain II	\$ 148,267.00	\$ 82.37
Police Captain III	\$ 155,616.00	\$ 86.45
Police Sergeant I	\$ 112,462.00	\$ 62.48
Police Sergeant II	\$ 120,664.33	\$ 67.04
Police Lieutenant I	\$ 132,349.83	\$ 73.53
Police Lieutenant II	\$ 134,819.33	\$ 74.90

**COST ALLOCATION PLAN 30
INDIRECT OR ADMINISTRATIVE COST FACTORS – POLICE DEPARTMENT
Effective 7/1/2007 through 6/30/2008**

COST ALLOCATION PLAN (CAP) 30-APPROVED BY THE FEDERAL GOVERNMENT

SWORN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Pension	27.92%
Flex Benefit Program	10.10
Employee Assistance	0.06
Medicare	1.19
Part Time/Seasonal/Temporary Pension.....	0.06
Unused Sick/Vacation Payout	1.45
Unemployment Claims	0.01
Workers' Compensation	6.65
Carry Forward, Positive	<u>0.17</u>
Total Fringe Benefits	47.61%
Department Administrative Rate	34.45%
General City Overhead	<u>22.63</u>
	57.08%
Total Sworn Overhead	104.69%

Department Field Support **26.08%**

Note: This indirect cost rate is added to the other rates, when the function or grant includes services provided by sworn employees assigned to the field, and is to be applied only to that portion of the function or grant. The rate represents five Department divisions that support field operations: Records and Identification, Scientific Investigation, Communications, Property and Jail.

CIVILIAN EMPLOYEES STRAIGHT TIME:

Fringe Benefits	
Retirement	23.08%
Flex Benefit Program	10.29
Employee Assistance	0.02
Medicare	1.11
Union-Sponsored Benefits	0.31
Unused Sick/Vacation Payout	0.73
Unemployment Claims	0.04
Workers' Compensation	5.60
Carry Forward, Positive	<u>0.48</u>
Total Fringe Benefits	41.67%
Department Administrative Rate	18.11%
General City Overhead	<u>17.07</u>
	35.18%
Total Civilian Overhead	76.85%

NOTE: CAP rates are not applied to overtime charges. If extensive overtime is charged to a grant (more than 50% of straight-time charges), or for more information about applying CAP rates, call Fiscal Operations Division at (213) 485-3836.

**CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE**

DATE: November 10, 2008 **MEMORANDUM NO. 08-042**
TO: All City Office/Department Heads
FROM: Rushmore D. Cervantes, Chief Deputy Controller *RD CS*
SUBJECT: 2007-08 INDIRECT COST RATES—COST ALLOCATION PLAN (CAP) 30

Attached are the approved Cost Allocation Plan (CAP) 30 indirect cost rates and instructions on their use. Please note that there are a number of changes from the interim rates distributed on November 15, 2007. In addition, beginning with CAP 30, the Federal Negotiator reviews and publishes rates only for departments that have direct Federal awards.

The rates were approved by the U.S. Department of Health and Human Services under contract with the City's cognizant federal agency, the U.S. Department of Housing and Urban Development. These rates must be used in all new applications, contracts, and billings for grant activities and to compute overhead amounts to be included with fees for special services during fiscal year 2007-08.

The indirect cost rates for the departments not included in the attached "State and Local Rate Agreement" were not reviewed by the Federal Negotiator. However, such rates included in the attached "Indirect Cost Rates" were audited by the City's external auditors, Simpson & Simpson, CPAs.

Questions regarding the Cost Allocation Plan or indirect cost rates may be directed to the CAP staff at 978-7327.

Attachments: A – Indirect Cost Rates
B – Instructions
C – Costs Included in Rate Calculations
State and Local Rate Agreement

STATE AND LOCAL RATE AGREEMENT

City of Los Angeles
 200 N. Main Street
 Los Angeles, CA 90012

DATE: Sept. 30, 2008
 FILING REF.: The preceding agreement was dated:
 July 30, 2007 G44300

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions contained in Section IV.

SECTION I: CENTRAL SERVICE INDIRECT COST RATES*

Type	Effective Period		Rate	Location	Applicable to
	From	To			
					AGING
Fixed	07/01/07	06/30/08	48.36%	All	Balance of Dept.
Fixed	07/01/07	06/30/08	1.87%	All	Special Fund (Title V)
					CITY ADMIN. OFFICER (CAO)
					CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)
Fixed	07/01/07	06/30/08	37.64%	All	Disaster Grants Coord.
Fixed	07/01/07	06/30/08	96.38%	All	
					CITY ATTORNEY
					Criminal
Fixed	07/01/07	06/30/08	17.26%	All	Direct (Proprietary/CRA)
Fixed	07/01/07	06/30/08	1.82%	User's Site	Direct (CDD, Housing Auth)
Fixed	07/01/07	06/30/08	14.73%	City Space	
					COMMUNITY DEVELOPMENT
					Balance of Department
Fixed	07/01/07	06/30/08	21.95%	All	As Needed Employees
Fixed	07/01/07	06/30/08	5.07%	All	
					DEPT. ON DISABILITY
					EMERGENCY PREPAREDNESS
					Policy & Public Info.
Fixed	07/01/07	06/30/08	101.23%	All	
					ENVIRONMENTAL AFFAIRS
					Policy & Public Info.
Fixed	07/01/07	06/30/08	55.97%	All	
					FIRE
					Civilian
Fixed	07/01/07	06/30/08	36.18%	All	Sworn
Fixed	07/01/07	06/30/08	21.83%	All	
					HOUSING
					Grants Funded Housing
Fixed	07/01/07	06/30/08	16.90%	All	Enforcement
Fixed	07/01/07	06/30/08	8.19%	All	Housing, Internal Admin
Fixed	07/01/07	06/30/08	0.00%	All	

City of Los Angeles

AGREEMENT DATE: September 30, 2008

SECTION I: CENTRAL SERVICE INDIRECT COST RATES* (continued)

Type	Effective Period		Rate	Location	Applicable to
	From	To			
Fixed	07/01/07	06/30/08	33.78%	All	LIBRARY
					MAYOR
Fixed	07/01/07	06/30/08	100.26%	All	Executive/Policy
Fixed	07/01/07	06/30/08	321.69%	All	Grant Funded/Spec. Prog.
Fixed	07/01/07	06/30/08	52.52%	City Space	Direct Billed
					POLICE
Fixed	07/01/07	06/30/08	17.07%	All	Civilian
Fixed	07/01/07	06/30/08	22.63%	All	Sworn
					PUBLIC WORKS DEPARTMENT
					Board Office Direct:
Fixed	07/01/07	06/30/08	70.06%	All	Pub. Svcs.
					Contract Administration
Fixed	07/01/07	06/30/08	29.25%	All	Construction Inspection
					Engineering
Fixed	07/01/07	06/30/08	18.78%	All	Stormwater Facilities Eng.
Fixed	07/01/07	06/30/08	19.07%	All	Wastewater Facilities Eng.
Fixed	07/01/07	06/30/08	32.13%	All	Privately Fin. Imprv. Eng.
Fixed	07/01/07	06/30/08	17.75%	All	Street Improvements Eng.
Fixed	07/01/07	06/30/08	21.33%	All	Municipal Facilities Eng.
Fixed	07/01/07	06/30/08	20.24%	All	Gen'l. Mapping & Survey
					Sanitation
Fixed	07/01/07	06/30/08	118.53%	All	Solid Waste Program
Fixed	07/01/07	06/30/08	30.54%	All	Wastewater/Flood Control
Fixed	07/01/07	06/30/08	46.08%	All	Street Lighting
Fixed	07/01/07	06/30/08	79.19%	All	Street Services
Fixed	07/01/07	06/30/08	40.42%	All	RECREATION & PARKS
Fixed	07/01/07	06/30/08	40.33%	All	TRANSPORTATION
Fixed	07/01/07	06/30/08	33.07%	All	ZOO DEPARTMENT

*BASE: Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

City of Los Angeles

AGREEMENT DATE: September 30, 2008

SECTION II: FRINGE BENEFITS RATES*

<u>Type</u>	<u>Effective Period</u>		<u>Rate</u>	<u>Location</u>	<u>Applicable to</u>
	<u>From</u>	<u>To</u>			
					AGING
Fixed	07/01/07	06/30/08	36.04%	All	Balance of Dept.
Fixed	07/01/07	06/30/08	7.21%	All	Special Fund (Title V)
					CITY ADMIN. OFFICER (CAO)
					CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)
Fixed	07/01/07	06/30/08	32.68%	All	Disaster Grants Coord.
Fixed	07/01/07	06/30/08	34.11%	All	
					CITY ATTORNEY
Fixed	07/01/07	06/30/08	35.34%	All	Criminal
Fixed	07/01/07	06/30/08	33.09%	User's Site	Direct (Proprietary/CRA)
Fixed	07/01/07	06/30/08	32.27%	City Space	Direct (CDD; Housing Auth)
					COMMUNITY DEVELOPMENT
Fixed	07/01/07	06/30/08	36.54%	All	Balance of Department
Fixed	07/01/07	06/30/08	9.87%	All	As Needed Employees
					DEPT. ON DISABILITY
					EMERGENCY PREPAREDNESS
Fixed	07/01/07	06/30/08	31.07%	All	Policy & Public Info.
					ENVIRONMENTAL AFFAIRS
Fixed	07/01/07	06/30/08	34.71%	All	Policy & Public Info.
					FIRE
Fixed	07/01/07	06/30/08	39.49%	All	Civilian
Fixed	07/01/07	06/30/08	46.46%	All	Sworn
					HOUSING
Fixed	07/01/07	06/30/08	35.84%	All	Grants Funded Housing
Fixed	07/01/07	06/30/08	37.72%	All	Enforcement
Fixed	07/01/07	06/30/08	34.87%	All	Housing, Internal Admin.
					LIBRARY
					MAYOR
Fixed	07/01/07	06/30/08	40.49%	All	Executive/Policy
Fixed	07/01/07	06/30/08	43.16%	All	Grant Funded/Spec. Prog.
Fixed	07/01/07	06/30/08	36.20%	City Space	Direct Billed

City of Los Angeles

AGREEMENT DATE: September 30, 2008

SECTION II: FRINGE BENEFITS RATES* (continued)

<u>Type</u>	<u>Effective Period</u>		<u>Rate</u>	<u>Location</u>	<u>Applicable to</u>
	<u>From</u>	<u>To</u>			
Fixed	07/01/07	06/30/08	41.67%	All	POLICE Civilian
Fixed	07/01/07	06/30/08	47.61%	All	Sworn
Fixed	07/01/07	06/30/08	39.25%	All	PUBLIC WORKS DEPARTMENT Board Office Direct: Pub. Svcs.
Fixed	07/01/07	06/30/08	37.48%	All	Contract Administration Construction Inspection
Fixed	07/01/07	06/30/08	36.76%	All	Engineering Stormwater Facilities Eng.
Fixed	07/01/07	06/30/08	37.03%	All	Wastewater Facilities Eng.
Fixed	07/01/07	06/30/08	37.31%	All	Privately Fin. Imprv. Eng.
Fixed	07/01/07	06/30/08	37.18%	All	Street Improvements Eng.
Fixed	07/01/07	06/30/08	36.13%	All	Municipal Facilities Eng.
Fixed	07/01/07	06/30/08	37.80%	All	Gen'l. Mapping & Survey
Fixed	07/01/07	06/30/08	46.27%	All	Sanitation Solid Waste Program
Fixed	07/01/07	06/30/08	39.49%	All	Wastewater/Flood Control
Fixed	07/01/07	06/30/08	37.86%	All	Street Lighting
Fixed	07/01/07	06/30/08	42.20%	All	Street Services
Fixed	07/01/07	06/30/08	52.62%	All	RECREATION & PARKS
Fixed	07/01/07	06/30/08	44.23%	All	TRANSPORTATION
Fixed	07/01/07	06/30/08	40.83%	All	ZOO DEPARTMENT

*BASE: Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

City of Los Angeles

AGREEMENT DATE: September 30, 2008

SECTION III: SPECIAL REMARKS

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

TREATMENT OF OTHER FRINGE BENEFITS

This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects. The fringe benefits listed below are included in the fringe benefit rate.

RETIREMENT, FLEX BENEFIT PROGRAM (HEALTH, DENTAL & BASIC LIFE INSURANCE), EMPLOYEE ASSISTANCE, ORDINANCE LIFE INSURANCE, MEDICARE, SOCIAL SECURITY, UNION SPONSORED BENEFITS, UNUSED SICK/VACATION PAYOUT, UNEMPLOYMENT INSURANCE, WORKER'S COMPENSATION and HIRING HALL FRINGE.

BILLED COSTS

In addition to the costs distributed through the rates cited in Sections I and II, the costs of central services listed below may be billed directly to user departments/agencies.

PRINTING SERVICES DIVISION

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

City of Los Angeles

AGREEMENT DATE: September 30, 2008

SECTION IV: GENERAL

A. LIMITATIONS: The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the department/agency and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES: If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. BILLED COSTS: Charges for the services listed in Section III will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the approving agency.

E. USE BY OTHER FEDERAL AGENCIES: The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE ORGANIZATION

City of Los Angeles
(ORGANIZATION)

(SIGNATURE)

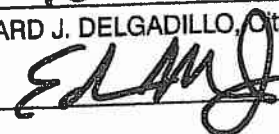
(NAME) Antonio R. Villaraigosa
Mayor

(TITLE)

(DATE) NOV 04 2008

Approved as to Form

10-31, 2008
ROCKARD J. DELGADILLO, City Attorney

By 

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

(SIGNATURE)

Wallace Chan
(NAME)

Director, Division of Cost Allocation
(TITLE)

September 30, 2008
(DATE)

HHS Representative Naomi Tamashiro
Telephone: (415) 437-7820

COST ALLOCATION PLAN 30 (CAP 30) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and compute Fees for Special Services, during 2007-08. They are to be applied only to straight time, gross sal: (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries usi the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: Y MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	CTO
AGING:				
Balance of Department	36.04%	48.36%	na	20.24%
Title V	7.21%	1.87%	na	13.76%
ANIMAL SERVICES	42.73%	45.35%	19.11%	20.15%
BUILDING & SAFETY	36.72%	21.53%	21.91%	20.04%
CITY ADMINISTRATIVE OFFICER (OARS):				
CRA, Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	32.68%	37.64%	112.66%	19.55%
Disaster Grants Coordination	34.11%	96.38%	95.17%	19.55%
CITY ATTORNEY:				
Criminal	35.34%	17.26%	7.72%	18.54%
Direct Billed - User's Site (Proprietary Dept)	33.09%	1.82%	1.69%	18.54%
Direct Billed - In City Space	32.27%	14.73%	5.63%	18.54%
CITY CLERK:				
Elections	62.27%	82.04%	50.59%	7.56%
Land Records	37.63%	83.88%	139.27%	20.70%
COMMISSION FOR CHILDREN, YOUTH AND THEIR FAMILIES	36.71%	105.15%	91.04%	14.53%
COMMISSION ON STATUS OF WOMEN	39.95%	65.68%	19.13%	20.03%
COMMUNITY DEVELOPMENT:				
Balance of Department	36.54%	21.95%	na	20.61%
As Needed Employees	9.87%	5.07%	na	n/a
CONTROLLER:				
Direct Billed (at User's site)	36.24%	3.32%	33.85%	19.22%
Direct Billed (in City space)	41.02%	99.73%	42.37%	19.22%
CULTURAL AFFAIRS	44.52%	84.36%	5.35%	18.21%
DEPARTMENT on DISABILITY	35.42%	26.79%	45.50%	21.81%
EL PUEBLO	26.20%	266.13%	556.28%	21.68%
EMERGENCY PREPAREDNESS DEPT				
Em. Prep. Policy & Public info.	31.07%	101.23%	75.89%	25.52%
ENVIRONMENTAL AFFAIRS:				
Policy/Public Information	34.71%	55.97%	75.61%	21.86%

COST ALLOCATION PLAN 30 (CAP 30) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and compute Fees for Special Services, during 2007-08. They are to be applied only to straight time, gross sal: (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries usi the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: Y MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	CTO
FINANCE, OFFICE OF Revenue Collections	39.13%	0.00%	12.43%	20.19%
FIRE:				
Civilian	39.49%	36.18%	12.10%	20.29%
Sworn (Firefighters)	46.46%	21.83%	23.61% a.	19.50%
			13.07% b.	Field Support Rate, Sworn only **
			36.68% c.	
GENERAL SERVICES:				
Materials Testing	38.34%	25.96%	8.43%	18.43%
Print Shop	41.42%	47.56%	9.65%	20.83%
HOUSING:				
Grant-Funded Housing	35.84%	16.90%	na	19.04%
Enforcement	37.72%	8.19%	na	19.04%
Internal Administration	34.87%	0.00%	na	19.04%
HUMAN RELATIONS COMMISSION	33.99%	31.10%	8.72%	12.70%
LIBRARY	43.37%	33.78%	21.02%	18.63%
LOS ANGELES CONVENTION CENTER	38.24%	31.35%	42.44%	21.42%
MAYOR:				
Executive/Policy	40.49%	100.26%	24.49%	10.65%
Grant Funded/Spec. Programs	43.16%	321.69%	47.57%	14.02%
Direct in City Space	36.20%	52.52%	0.00%	10.65%
NEIGHBORHOOD EMPOWERMENT	44.33%	93.38%	52.72%	15.98%
PERSONNEL:				
Custody Care (Jails)	37.91%	17.89%	14.01%	19.72%
Personnel Grant Funded/Spec. Programs	40.12%	22.52%	15.58%	19.72%
PLANNING	37.04%	41.56%	36.95%	20.95%
POLICE:				
Civilian	41.67%	17.07%	18.11%	24.00%
Sworn	47.61%	22.63%	3.50% a.	27.69%
			26.08% b.	Field Support Rate, Sworn only **
			29.58% c.	

****NOTE:** For Fire and Police, the Field Support rate (line b.) captures overhead costs that are in addition to other Administrative and Support Costs. It has been added to the Department Administration rate on this schedule. Please use this combined rate (line c.) for sworn positions in field operations. For other, non-field sworn positions, do NOT use the Field Support rate; use only the regular Department Administration rate (line a.), together with the other (Fringe, Central Service and CTO) rates.

COST ALLOCATION PLAN 30 (CAP 30) - INDIRECT COST RATES WITH CARRY FORWARD

The rates below are to be used to prepare grant applications, contracts and billings for grant activities, and compute Fees for Special Services, during 2007-08. They are to be applied only to straight time, gross sal: (with CTO). When only net salaries (without CTO) are available, convert net salaries to gross salaries using the CTO rate. For rates applicable to **part time** or **overtime** salaries, please contact CAP staff. **Note: Y MUST adjust rates to deduct directly billed costs.** See list-Attachment C and Instructions-Attachment

DEPARTMENT/Cost Center	Fringe Benefits	Central Services	Department Administration & Support	CTO
PUBLIC WORKS, Board Office: Public Services	39.25%	70.06%	2.08%	18.30%
PW - Contract Administration: Construction Inspection	37.48%	29.25%	16.98%	19.42%
PW - Engineering:				
Stormwater Facilities Engineering	36.76%	18.78%	17.42%	19.61%
Wastewater Facilities Engineering	37.03%	19.07%	17.63%	19.61%
Privately Financed & Assessment	37.31%	32.13%	18.62%	19.61%
Street Improvements	37.18%	17.75%	18.41%	19.61%
Municipal Facilities	36.13%	21.33%	18.80%	19.61%
General Mapping & Survey	37.80%	20.24%	17.19%	19.61%
PW - Sanitation				
Solid Waste Program	46.27%	118.53%	8.45%	21.65%
Wastewater/Stormwater Division	39.49%	30.54%	7.19%	21.65%
PW - Street Lighting	37.86%	46.08%	35.45%	20.04%
PW - Street Services	42.20%	79.19%	21.72%	24.84%
Street Maint General				
Street Use Inspection				
Lot Cleaning				
Street Tree Division				
Street Maint Administration				
ST MNT Facilities Maintenance				
Street Maint Executive				
Resurf & Reconstr Div				
Special Proj Constr Div				
Street Improvement Div				
RECREATION & PARKS	52.62%	40.42%	14.97%	20.15%
TRANSPORTATION	44.23%	40.33%	15.34%	23.07%
TREASURER				
Cash Management & Street Bonds	36.94%	69.86%	126.28%	18.70%
Zoo Department	40.83%	33.07%	33.41%	21.82%

These ten Division Overhead rates, calculated by St. Services, assume that Equipment is billed as a direct cost. When such is done, the Central Services rate will be reduced to exclude the directly billed equipment.

COST ALLOCATION PLAN 30 INDIRECT COSTS INCLUDED IN RATE CALCULATIONS**1. Fringe Benefits Rate includes the department's share of the Citywide costs of:**

Retirement (Civilians)	Employee Assistance	Union Sponsored Benefits
Pensions (Fire/Police Sworn)	Ordinance Life Insurance	Unused Sick/Vacation Payout
FLEX Benefit Program	Medicare	Unemployment Insurance
- Health Insurance	Social Security	Workers' Compensation
- Dental Insurance	Part Time/Seasonal/Temporary	Hiring Hall Fringe
- Basic Life Insurance	(PST) 457 Retirement Plan	

2. Central Services Rate includes the department's share of the Citywide costs of:

Building Leases [GSD & Spec. Funds]	Equipment Use Allowance (Equipment costing \$5,000 & above)	General City Purposes [League Dues and audits]
Building Depreciation	Equipment Exp. Under \$5,000 (Equipment Costing under \$5,000)	Liability Claims
Computer Assets Depreciation (items costing \$5,000 & above)	Gas (Natural Gas Utility) [GSD]	Petroleum Products [GSD]
Communications Lease (Telephone bill)	Insurance on bond-financed assets	Vehicle Depreciation
		Water & Electricity
		Emergency Operations Organizatio
City Administrative Officer (CAO, formerly OARS)	COUNCIL & CLA	MAYOR
Budget		Department Liaison &
Employee Relations & Living Wage	EMPLOYEE RELATIONS BOARD	Grants Citywide Coordinator
Gen. Support (Finance, Systems, Productivity & Risk Management)		
Dept Liaison/ Mgt. Analysis	ENVIRONMENTAL AFFAIRS	PERSONNEL
Municipal Facilities Projects	Environmental Coordination	Workers' Compensation & Safety
		Personnel Balance of Dept.
CITY ATTORNEY	EMERGENCY PREPAREDNESS	PUBLIC WORKS
Civil Liability	Emergency Preparedness Coordinator	Board Office
Employee Relations		Contract Admin:
Municipal Counsel / Legis. Svcs.		Office of Contract Compliance
Land Use	FINANCE	Engineering: General Engineering
Police Division	Citywide Collections	
CITY CLERK	GENERAL SERVICES	TREASURER
Council and Public Services	Building Services	Custody & Disbursement
Records Management	Construction Division	& Debt Administration
	Fleet Services	
	Assets Management (Leasing & Real Estat	PENSIONS: OVERHEADS ALLOCATED
CITY ETHICS COMMISSION	Mail & Messenger	
	Parking Services	TO PENSIONS. (Other Pension
CONTROLLER	Supply Services	costs included in Fringe Benefits)
Accounts Payable		
Budget & General Acctg.		CERS: OVERHEADS ALLOCATED
CAP	INFORMATION TECHNOLOGY	
FMIS	AGENCY (ITA)	TO CERS. (Other CERS
Internal Audit	IT Services	costs included in Fringe Benefits)
Payroll (incl. Fiscal Systems)	Communications Division	
Single Audit	Telecommunications (PPEB)	
Workers' Compensation		

INDIRECT COSTS INCLUDED IN CAP 30 RATE CALCULATIONS (continued)

3. Department Administration and Support Rate includes costs of support functions within a department:

The rate includes expenditures which: --- *benefit the department as a whole*
 --- *are NOT directly charged to a grant or fee program*
 --- *are NOT line operations.*

Expenditures include those of:

Accounting staff	Department Management (Gen. Mgr. & Asst. Gen. Mgrs)
Budget staff	Clerical Staff/word processing staff serving the entire department.
Payroll staff	Systems Staff (if serving the whole department, not a special project)
Personnel & training staff	Warehouse/inventory/stores staff
Inventory staff	Vehicle maintenance staff (Police & Fire only)

NOTE: The support costs discussed here must conform to Federal definitions of allowable overhead costs and are not necessarily the same as the City's General Administration and Support Program (GASP) in a departmental budget.

4. Division Overhead Rates include the costs of support functions within divisions:

The rate includes the salary and expenses of division heads, section supervisors, and other support within divisions which are not included in the Department Administration costs discussed above. For example, within the Bureau of Engineering, the City Engineer, Deputies, their secretaries and the Administration Division are included in the Department Administration indirect cost rate. Within operating divisions, division heads, assistant division heads, and their secretaries and division support staff are NOT included in the Department Administration rate.

To recover the overhead costs within a division, a department or bureau should directly charge the time of the division head, secretary, assistant division head, and other division support services to a project, or calculate an indirect cost rate to recover their costs. Please work with the CAP office when calculating such rates, to insure that Division Overhead costs do not overlap Department Administration costs.

5. Compensated Time Off Rate includes the salary paid to employees who are on paid leave such as:

Sick Leave	Jury Duty	Floating Holiday
Vacation	Bereavement leave	Injury on Duty
Holiday	Preventive Medicine	
Military Leave	Workers' Compensation (salary continuance	
Family Illness	paid by the employing department.)	

Special Note regarding CTO:

CTO rates are to be used only when sick, vacation, and other CTO hours are not directly charged to a fee or grant project. For employees who charge only part of their hours worked to a grant, their time off is usually not being charged to the project, so the cost of that time off must be recovered using the CTO Rate. For employees whose entire annual salary is charged to a fee or grant, CTO is recovered as they take their time off, and the CTO Rate is not to be used. When the CTO Rate is applied to net salaries, the amount derived is added to net salaries to create gross salaries. The derived gross salaries becomes the base against which the fringe benefit rate and other indirect cost rates described above are applied.

6. OTHER DEFINITIONS

- a. Gross Salaries - Total annual salaries, which include pay for time worked AND compensated time off.
- b. Net Salaries - Pay for time worked only, not including compensated time off.

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2007-2008 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	06-07 AVG. SALARY	AVG BI-WKLY SALARY 07/08 including 3.5% COLA	HOURLY RATE	IND. FIELD @ 130.77% (CAP 30)	IND. ADMIN @ 104.69% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY	07/08 Incremental Cost to a PO II 6-month Salary
2214-1	POLICE OFFICER I		\$2,131.27	2,205.86	27.57	36.06	28.87	28,787	57,573	
2214-2	POLICE OFFICER II		\$2,956.45	3,059.93	38.25	50.02	40.04	39,932	79,864	0
2214-2G	POLICE OFFICER II	G	\$3,366.40	3,484.22	43.55	56.95	45.60	45,469	90,938	\$ 5,537
2214-2H	POLICE OFFICER II	H	\$4,386.53	4,540.06	56.75	74.21	59.41	59,248	118,496	\$ 19,316
2214-2K	POLICE OFFICER II	K	\$3,661.58	3,789.74	47.37	61.95	49.59	49,456	98,912	\$ 9,524
2214-2L	POLICE OFFICER II	L	\$3,492.18	3,614.41	45.18	59.08	47.30	47,168	94,336	\$ 7,236
2214-2M	POLICE OFFICER II	M	\$3,571.82	3,696.83	46.21	60.43	48.38	48,244	96,487	\$ 8,312
2214-3	POLICE OFFICER III		\$3,340.44	3,457.36	43.22	56.51	45.24	45,118	90,237	\$ 5,186
2214-3A	POLICE OFFICER III	A	\$3,643.08	3,770.59	47.13	61.63	49.34	49,206	98,412	\$ 9,274
2214-3B	POLICE OFFICER III	B	\$3,533.90	3,657.59	45.72	59.79	47.86	47,732	95,463	\$ 7,799
2214-3C	POLICE OFFICER III	C	\$3,482.60	3,604.49	45.06	58.92	47.17	47,039	94,077	\$ 7,107
2214-3D	POLICE OFFICER III	D	\$3,629.94	3,756.99	46.96	61.41	49.16	49,029	98,057	\$ 9,097
2214-3E	POLICE OFFICER III	E	\$3,607.42	3,733.68	46.67	61.03	48.86	48,725	97,449	\$ 8,792
2214-3F	POLICE OFFICER III	F	\$3,566.69	3,691.52	46.14	60.34	48.31	48,174	96,349	\$ 8,242
2214-3G	POLICE OFFICER III	G	\$4,049.32	4,191.05	52.39	68.51	54.85	54,693	109,386	\$ 14,761
2214-3J	POLICE OFFICER III	J	\$4,665.60	4,828.90	60.36	78.93	63.19	63,017	126,034	\$ 23,085
2214-3K	POLICE OFFICER III	K	\$3,941.14	4,079.08	50.99	66.68	53.38	53,232	106,464	\$ 13,300
2214-3O	POLICE OFFICER III	O	\$3,529.48	3,653.01	45.66	59.71	47.80	47,672	95,344	\$ 7,740
2214-3P	POLICE OFFICER III	P	\$3,577.44	3,702.65	46.28	60.52	48.45	48,320	96,639	\$ 8,388
2214-3+1	POLICE OFFICER III	R	\$3,633.30	3,760.47	47.01	61.47	49.21	49,074	98,148	\$ 9,142
2214-3S	POLICE OFFICER III	S	\$3,852.27	3,987.10	49.84	65.17	52.18	52,032	104,063	\$ 12,100
2214-3T	POLICE OFFICER III	T	\$3,614.32	3,740.82	46.76	61.15	48.95	48,818	97,635	\$ 8,886
2214-3V	POLICE OFFICER III	V	\$3,626.40	3,753.32	46.92	61.35	49.12	48,981	97,962	\$ 9,049
2214-3W	POLICE OFFICER III	W	\$3,639.38	3,766.76	47.08	61.57	49.29	49,156	98,312	\$ 9,224
2217	POLICE SPECIALIST		\$2,370.40	2,453.36	30.67	40.10	32.11	32,016	64,033	\$ (7,916)
2223-1	POLICE DETECTIVE I		\$3,545.95	3,670.06	45.88	59.99	48.03	47,894	95,789	\$ 7,962
2223-1K	POLICE DETECTIVE I	K	\$4,196.00	4,342.86	54.29	70.99	56.83	56,674	113,349	\$ 16,742
2223-1L	POLICE DETECTIVE I	L	\$3,733.14	3,863.80	48.30	63.16	50.56	50,423	100,845	\$ 10,491
2223-2	POLICE DETECTIVE II		\$3,815.42	3,948.96	49.36	64.55	51.68	51,534	103,068	\$ 11,602
2223-2K	POLICE DETECTIVE II	K	\$4,453.96	4,609.85	57.62	75.35	60.33	60,159	120,317	\$ 20,226
2223-2L	POLICE DETECTIVE II	L	\$4,085.34	4,228.33	52.85	69.12	55.33	55,180	110,359	\$ 15,248
2223-2Y	POLICE DETECTIVE II	Y	\$4,077.60	4,220.32	52.75	68.99	55.23	55,075	110,150	\$ 15,143

**WAGES AND COUNT
SWORN EMPLOYEES
FY 2007-2008 - INCLUDES ANNUAL SALARY INCREASE**

CLASS CODE	TITLE	BONUS	06-07 AVG. SALARY	AVG BI-WKLY SALARY 07/08 including 3.5% COLA	HOURLY RATE	IND. FIELD @ 130.77% (CAP 30)	IND. ADMIN @ 104.69% (CAP 30)	SIX MONTH SALARY	ANNUAL SALARY	07/08 Incremental Cost to a PO II 6-month Salary
2223-3	POLICE DETECTIVE III		\$4,196.23	4,343.10	54.29	70.99	56.83	56,677	113,355	\$ 16,745
2223-3L	POLICE DETECTIVE III	L	\$4,429.60	4,584.64	57.31	74.94	60.00	59,829	119,659	\$ 19,897
2227-1	POLICE SERGEANT I		\$3,780.28	3,912.59	48.91	63.96	51.20	51,059	102,119	\$ 11,127
2227-1M	POLICE SERGEANT I	M	\$4,304.77	4,455.44	55.69	72.83	58.30	58,143	116,287	\$ 18,211
2227-1T	POLICE SERGEANT I	T	\$4,404.48	4,558.64	56.98	74.52	59.66	59,490	118,980	\$ 19,558
2227-2	POLICE SERGEANT II		\$4,013.67	4,154.15	51.93	67.90	54.36	54,212	108,423	\$ 14,280
2227-2G	POLICE SERGEANT II	G	\$4,788.80	4,956.41	61.96	81.02	64.86	64,681	129,362	\$ 24,749
2227-2K	POLICE SERGEANT II	K	\$4,630.40	4,792.46	59.91	78.34	62.72	62,542	125,083	\$ 22,610
2227-2S	POLICE SERGEANT II	S	\$4,542.40	4,701.38	58.77	76.85	61.52	61,353	122,706	\$ 21,421
2227-2T	POLICE SERGEANT II	T	\$4,308.37	4,459.16	55.74	72.89	58.35	58,192	116,384	\$ 18,260
2227-2X	POLICE SERGEANT II	X	\$4,517.31	4,675.42	58.44	76.43	61.18	61,014	122,028	\$ 21,082
2232-1	POLICE LIEUTENANT I		\$4,433.51	4,588.68	57.36	75.01	60.05	59,882	119,765	\$ 19,950
2232-1Q	POLICE LIEUTENANT I	Q	\$4,933.60	5,106.28	63.83	83.47	66.82	66,637	133,274	\$ 26,705
2232-1Y	POLICE LIEUTENANT I	Y	\$5,056.80	5,233.79	65.42	85.55	68.49	68,301	136,602	\$ 28,369
2232-2	POLICE LIEUTENANT II		\$4,698.82	4,863.28	60.79	79.50	63.64	63,466	126,932	\$ 23,534
2232-2G	POLICE LIEUTENANT II	G	\$5,065.60	5,242.90	65.54	85.70	68.61	68,420	136,840	\$ 28,488
2232-2Y	POLICE LIEUTENANT II	Y	\$5,208.00	5,390.28	67.38	88.11	70.54	70,343	140,686	\$ 30,411
2244-1	POLICE CAPTAIN I		\$4,864.48	5,034.74	62.93	82.30	65.89	65,703	131,407	\$ 25,771
2244-2	POLICE CAPTAIN II		\$5,488.62	5,680.72	71.01	92.86	74.34	74,133	148,267	\$ 34,201
2244-3	POLICE CAPTAIN III		\$5,760.67	5,962.29	74.53	97.46	78.02	77,808	155,616	\$ 37,876
2251	POLICE COMMANDER		\$6,376.85	6,600.04	82.50	107.89	86.37	86,131	172,261	\$ 46,198
2251-Y	POLICE COMMANDER	Y	\$6,783.20	7,020.61	87.76	114.76	91.87	91,619	183,238	\$ 51,687
2262-1	POLICE DEPUTY CHIEF I		\$6,973.50	7,217.57	90.22	117.98	94.45	94,189	188,379	\$ 54,257
2262-1Y	POLICE DEPUTY CHIEF I	Y	\$7,089.60	7,337.74	91.72	119.94	96.02	95,757	191,515	\$ 55,825
2262-2	POLICE DEPUTY CHIEF II		\$7,684.80	7,953.77	99.42	130.01	104.08	103,797	207,593	\$ 63,865

THIS PAGE HAS BEEN ADDED BY COMMISSION ON STATE MANDATES (CSM) STAFF FOR CLARIFICATION

SUPPLEMENTAL MATERIAL FILED ON OCTOBER 10, 2012

IRC# 12-4499-I-02

Police Officer Procedural Bill of Rights (POBOR)

City of Los Angeles, Claimant

The contents of this document were submitted to CSM on October 10, 2012 as five separate files. Below is a table of contents.

FILE #1: POBOR Claiming Instructions dated October 2, 2000, pages 2-17

FILE #2: POBOR Claim Forms (FY03-04 to 05-06), pages 18-23

FILE #3: POBOR Claiming Instructions dated June 3, 2008, pages 24-49

FILE #4: POBOR Claiming Instructions dated October 5, 2009, pages 50-84

FILE #5: POBOR Claim Forms (FY06-07 to 07-08), pages 85-98

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-11

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (LOCAL AGENCIES)

OCTOBER 2, 2000

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Peace Officers Procedural Bill of Rights (PPBR). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On November 30, 1999, the COSM determined that the PPBR program establishes costs mandated by the state according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

GC Sections 3300 through 3310, as added and amended by Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990, provide procedural protection for peace officers employed by local agencies when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. This applies to peace officers classified as permanent employees, peace officers who serve at the pleasure of the local agency, and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

Eligible Claimants

Any city, county, city and county, or special district employing peace officers pursuant to Penal Code Section 830 and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Reimbursement claims for the 1994-95 through 1999-00 fiscal years must be filed with the SCO. **Claims must be delivered or postmarked on or before January 30, 2001.** Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15th of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

Estimated claims filed with the SCO must be postmarked by January 15th of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **January 30, 2001.** Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county as the fiscal agent for special districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your **Mandated Cost Manual** for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

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BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code Sections 3300 through 3310, As Added and Amended by Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675

And filed December 21, 1995;

By the City of Sacramento, Claimant.

NO. CSM – 4499

**ADOPTION OF
PARAMETERS AND
GUIDELINES PURSUANT
TO GOVERNMENT CODE
SECTION 17557 AND
TITLE 2, CALIFORNIA
CODE OF REGULATIONS,
SECTION 1183.12**

(Adopted on July 27, 2000)

ADOPTED PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached Parameters and Guidelines on July 27, 2000.

PAULA HIGASHI, Executive Director

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Adopted: July 27, 2000

PARAMETERS AND GUIDELINES

Government Code Sections 3300 through 3310

As Added and Amended by Statutes of 1976, Chapter 465;
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter
994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and
Statutes of 1990, Chapter 675

Peace Officers Procedural Bill of Rights

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBAR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file. The protections required by the test claim legislation apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause (“at-will” employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission adopted its Statement of Decision that the test claim legislation constitutes a partial reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

III. PERIOD OF REIMBURSEMENT

At the time this test claim was filed, Section 17557 of the Government Code stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. On December 21, 1995, the City of Sacramento filed the test claim for this mandate. Therefore, costs incurred for Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675 are eligible for reimbursement on or after July 1, 1994.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section

¹ Government Code section 3301 states: “For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code.”

17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities; are eligible for reimbursement:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities
2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate.
3. Updating the status of the POBAR cases.

B. Administrative Appeal

1. Reimbursement period of July 1, 1994 through December 31, 1998 – The administrative appeal activities listed below apply to permanent employees, at-will employees, and probationary employees.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by probationary and at-will employees whose liberty interest are not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent, probationary and at-will employees for purposes of punishment;
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit; and
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

2. Reimbursement period beginning January 1, 1999 – The administrative appeal activities listed below apply to permanent employees and the Chief of Police.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

C. Interrogations

Claimants are eligible for reimbursement for the performance of the activities listed in this section only when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Included in the foregoing is the preparation and review of overtime compensation requests.

2. Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c).)

Included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency

complaint; review by counsel; and presentation of notice or agency complaint to peace officer.

3. Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

Included in the foregoing is the cost of tape and storage, and the cost of transcription.

4. Providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g));

- a) The further proceeding is not a disciplinary action;
- b) The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);
- c) The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
- d) The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
- e) The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

Included in the foregoing is the cost of tape copying.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):

- a) When the investigation does not result in disciplinary action; and
- b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Included in the foregoing is the review of the complaints, notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment (Gov. Code, §§ 3305 and 3306):

School Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Counties

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days;
and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
- Providing notice of the adverse comment: and
 - Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days;
and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days;
and
 - Obtaining the signature of the peace officer on the adverse comment; or

- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction.

Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location.

Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

All claims shall identify the number of cases in process at the beginning of the fiscal year, the number of new cases added during the fiscal year, the number of cases completed or closed during the fiscal year, and the number of cases in process at the end of the fiscal year.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PPBR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form PPBR-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and have previously filed a claim for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim e.g. PPBR-1, (03)(a), means the information is located on form PPBR-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

State Controller's Office

Mandated Cost Manual

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY	FORM PPBR-1			
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__			
Claim Statistics					
(03) (a) Number of cases in process at the beginning of the fiscal year					
(b) Number of new cases added during the fiscal year					
(c) Number of cases completed or closed during the fiscal year					
(d) Number of cases in process at the end of the fiscal year					
Direct Costs					
(04) Reimbursable Components	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities					
2. Administrative Appeal					
3. Interrogations					
4. Adverse Comment					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate	[From ICRP]				%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x{line (05)(a) + line (05)(b)}]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) Less: Offsetting Savings, if applicable					
(10) Less: Other Reimbursements, if applicable					
(11) Total Claimed Amount					[Line (08) – {line (09) + line (10)}]

Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS Certification Claim Form Instructions	FORM PPBR-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs

 From PPBR-1 must be filed for a reimbursement claim. Do not complete form PPBR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PPBR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of cases that were processed at the beginning of the fiscal year.
 (b) Enter the number of new cases that were added during the fiscal year.
 (c) Enter the number of cases that were completed or closed during the fiscal year.
 (d) Enter the number of cases that were in process at the end of the fiscal year.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form PPBR-2, line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for Estimated Claim or line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT/ACTIVITY COST DETAIL	FORM PPBR-2
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(01) Claimant	(02) Fiscal Year Costs Were Incurred
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(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Administrative Appeal
<input type="checkbox"/> Interrogations	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses: Complete columns (a) through (g).			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Travel and Training

(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY Instructions	FORM PPBR-2
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- (01) Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form PPBR-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries			
Services and Supplies	Name of Contractor	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked		Invoice
Contract Services	Specific Tasks Performed							
Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used		
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days				Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate	Miles				Total Travel Cost	
Training	Employee Name Title	Travel Cost	Travel Mode				Registration Fee	

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2008-08
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)
LOCAL AGENCIES
BEGINNING IN FISCAL YEAR 2006-2007

JUNE 3, 2008

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the POBOR program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (CSM).

On April 26, 2006, CSM reviewed its original findings and adopted a Statement of Decision on reconsideration which determined that the test claim legislation established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Limitations and Exceptions

The following activities are not reimbursable:

IV. REIMBURSABLE ACTIVITIES

A. Administrative Activities (Ongoing)

Maintaining or updating cases, setting up, reviewing, evaluating, and closing cases. (See page 5 of the P's and G's).

B. Administrative Appeal

The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See page 5 of the P's and G's).

The following activities related to administrative appeals are not reimbursable:

- a. Investigating charges;
- b. Writing and reviewing charges;
- c. Imposing disciplinary or punitive action against the peace officer or chief of police;
- d. Litigating the final administrative decision.

C. Interrogation

The following activities related to interrogations are not reimbursable:

1. Interrogation of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 7 of the P's and G's).
2. When an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (See page 7 of the P's and G's).
3. The investigator's time to record the session and transcription costs of non-sworn peace officers.
4. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint file, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
5. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.
6. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
7. Closing the file, including the preparation of a case summary disposition report and attending executive review or committee hearings related to the investigation.

D. Adverse Comment

The following activities related to adverse comments are not reimbursable:

1. Adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 9 of the P's and G's).
2. Investigating a complaint;
3. Interviewing a complainant;
4. Preparing a complaint investigation report.

Claim Preparation and Submission

Claimants may be reimbursed for the activities described in Section IV of the P's and G's by using the reasonable reimbursement methodology or by filing an actual cost claim.

A. Reasonable Reimbursement Methodology

This method allows each eligible claimant to be reimbursed at the rate of \$37.25 per full-time sworn peace officer employed by the agency and includes all direct and indirect costs of performing the activities described in Section IV, Reimbursable Activities, in the P's and G's. This rate will be adjusted annually by the Implicit Price Deflator (IPD).

B. Actual Cost Method

Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at, or near, the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is repetitive. Time study usage is subject to the review and audit conducted by SCO.

Eligible Claimants

Any city, county, or special district that employs peace officers and incurs increased costs as a result of this reimbursable state-mandated program is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for fiscal year 2006-2007 and beyond. Claims for the 06-07 fiscal year must be filed with SCO and be delivered or postmarked on or before **October 1, 2008**. Claims for fiscal year 2007-08 must be filed with SCO and be delivered or postmarked on or before **February 17, 2009**, before a late fee is assessed. **Claims filed more than one year after the deadline will not be accepted.**

B. Late Penalty

GC Section 17568 as amended by Chapter 6, Statutes of 2008, states that if a local agency submits a reimbursement claim to SCO after the deadline as specified in GC Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed ten thousand dollars (\$10,000).

C. Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated reimbursement claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

Minimum Claim Cost

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

Certification of Claim

In accordance with the provisions of GC section 17561, an authorized officer of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds are appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit was initiated. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by SCO as deemed necessary.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be

duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to ateng@sco.ca.gov. Or, if you wish, you may call Angie of the Local Reimbursements Section at (916) 323-0706.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/mancost/index.shtml.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents.

To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: July 27, 2000
Corrected: August 17, 2000
Amended: December 4, 2006
Amended: March 28, 2008

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 3301, 3303, 3304, 3305, 3306

As Added and Amended by Statutes of 1976, Chapter 465;
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982,
Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and
Statutes of 1990, Chapter 675

Peace Officers Procedural Bill of Rights

05-RL-4499-01(4499)

06-PGA-06

BEGINNING IN FISCAL YEAR 2006-2007

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBOR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file.

In 1999, the Commission approved the test claim and adopted the original Statement of Decision. The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved the activities required by POBOR that exceeded the requirements of existing state and federal law.

¹ Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.

A technical correction was made to the parameters and guidelines on August 17, 2000.

In 2005, Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim (commonly abbreviated as “POBOR”) to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.

On April 26, 2006, the Commission reviewed its original findings and adopted a Statement of Decision on reconsideration (05-RL-4499-01). The Statement of Decision on reconsideration became final on May 1, 2006. On review of the claim, the Commission found that the *San Diego Unified School Dist.* case supports the Commission’s 1999 Statement of Decision, which found that the test claim legislation constitutes a state-mandated program within the meaning of article XIII B, section 6 of the California Constitution for counties, cities, school districts, and special districts identified in Government Code section 3301 that employ peace officers.

The Commission further found that the *San Diego Unified School Dist.* case supports the Commission’s 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers “who successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)
- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause² does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

The Statement of Decision adopted by the Commission on this reconsideration applies to costs incurred and claimed for the 2006-2007 fiscal year.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

III. PERIOD OF REIMBURSEMENT

The period of reimbursement for the activities and reasonable reimbursement methodology in this parameters and guidelines amendment begin on July 1, 2006.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency or school district may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim for that fiscal year.
2. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable costs for one fiscal year shall be included in each claim. If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

² Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee’s reputation and ability to find future employment and, thus, a name-clearing hearing is required.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, an eligible claimant may file a reimbursement claim based on the reasonable reimbursement methodology described in Section V A. or for actual costs, as described in Section V. B.

For each eligible claimant, the following activities are reimbursable:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities.
2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate. The training must relate to mandate-reimbursable activities.
3. Updating the status report of mandate-reimbursable POBOR activities. "Updating the status report of mandate-reimbursable POBOR-activities" means tracking the procedural status of the mandate-reimbursable activities only. Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.

B. Administrative Appeal

1. The administrative appeal activities listed below apply to permanent peace officer employees as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers.³

The following activities and costs are reimbursable:

- a. Providing the opportunity for, and the conduct of an administrative appeal hearing for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):
 - Transfer of permanent-employees for purposes of punishment;
 - Denial of promotion for permanent-employees for reasons other than merit; and
 - Other actions against permanent employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.
- b. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- c. Legal review and assistance with the conduct of the administrative appeal hearing.
- d. Preparation and service of subpoenas.
- e. Preparation and service of any rulings or orders of the administrative body.

³ *Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.

- f. The cost of witness fees.
- g. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the peace officer.
- d. Litigating the final administrative decision.

2. Providing the opportunity for, and the conduct of an administrative appeal hearing for removal of the chief of police under circumstances that do not create a liberty interest (i.e., the charges do not constitute moral turpitude, which harms the employee's reputation and ability to find future employment). (Gov. Code, § 3304, subd. (b).)

The following activities and costs are reimbursable:

- a. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- b. Legal review and assistance with the conduct of the administrative appeal hearing.
- c. Preparation and service of subpoenas.
- d. Preparation and service of any rulings or orders of the administrative body.
- e. The cost of witness fees.
- f. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the chief of police.
- d. Litigating the final administrative decision.

C. Interrogations

The performance of the activities listed in this section are eligible for reimbursement only when a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5, is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)⁴

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

The following activities are reimbursable:

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Preparation and review of overtime compensation requests are reimbursable.

2. Providing notice to the peace officer before the interrogation. The notice shall inform the peace officer of the rank, name, and command of the officer in charge of the interrogation, the interrogating officers, and all other persons to be present during the interrogation. The notice shall inform the peace officer of the nature of the investigation. (Gov. Code, § 3303, subs. (b) and (c).)

The following activities relating to the notice of interrogation are reimbursable:

- a. Review of agency complaints or other documents to prepare the notice of interrogation.
 - b. Identification of the interrogating officers to include in the notice of interrogation.
 - c. Preparation of the notice.
 - d. Review of notice by counsel.
 - e. Providing notice to the peace officer prior to interrogation.
3. Recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

⁴ Interrogations of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers are not reimbursable. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

The cost of media and storage, and the cost of transcription are reimbursable. The investigator's time to record the session and transcription costs of non-sworn peace officers are **not** reimbursable.

4. Providing the peace officer employee with access to the recording prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g)):
 - a. The further proceeding is not a disciplinary action;
 - b. The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);
 - c. The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - d. The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
 - e. The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

The cost of media copying is reimbursable.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
 - a) When the investigation does not result in disciplinary action; and
 - b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Review of the complaints, notes or recordings for issues of confidentiality by law enforcement, human relations or counsel; and the cost of processing, service and retention of copies are reimbursable.

The following activities are **not** reimbursable:

1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.
3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition reports and attending executive review or committee hearings related to the investigation.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment concerning a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. (Gov. Code, §§ 3305 and 3306.):⁵

School Districts

- (a) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:
 1. Obtaining the signature of the peace officer on the adverse comment; or
 2. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

⁵ The adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, or school security officers. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

Counties

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days;
and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
1. Providing notice of the adverse comment: and
 2. Obtaining the signature of the peace officer on the adverse comment; or
 3. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Districts

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days;
and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to respond to the adverse comment within 30 days;
and
 3. Obtaining the signature of the peace officer on the adverse comment; or
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

The following adverse comment activities are reimbursable:

1. Review of the circumstances or documentation leading to the adverse comment by supervisor, command staff, human resources staff, or counsel to determine whether the comment constitutes a written reprimand or an adverse comment.
2. Preparation of notice of adverse comment.
3. Review of notice of adverse comment for accuracy.
4. Informing the peace officer about the officer's rights regarding the notice of adverse comment.
5. Review of peace officer's response to adverse comment.
6. Attaching the peace officers' response to the adverse comment and filing the document in the appropriate file.

The following activities are **not** reimbursable:

1. Investigating a complaint.
2. Interviewing a complainant.
3. Preparing a complaint investigation report.

V. CLAIM PREPARATION AND SUBMISSION

Claimants may be reimbursed for the Reimbursable Activities described in Section IV above by claiming costs mandated by the state pursuant to the reasonable reimbursement methodology or by filing an actual cost claim, as described below:

A. Reasonable Reimbursement Methodology

The Commission is adopting a *reasonable reimbursement methodology* to reimburse local agencies and school districts for all direct and indirect costs, as authorized by Government Code section 17557, subdivision (b), in lieu of payment of total actual costs incurred for the reimbursable activities specified in Section IV above.

1. Definition

The definition of reasonable reimbursement methodology is in Government Code section 17518.5, as follows:

- (a) *Reasonable reimbursement methodology* means a formula for reimbursing local agency and school districts for costs mandated by the state, as defined in Section 17514.
- (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.
- (d) Whenever possible, a *reasonable reimbursement methodology* shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year,

the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.

- (e) A reasonable reimbursement methodology may be developed by any of the following:
 - (1) The Department of Finance.
 - (2) The Controller.
 - (3) An affected state agency.
 - (4) A claimant.
 - (5) An interested party.

2. Formula

The reasonable reimbursement methodology shall allow each eligible claimant to be reimbursed at the rate of \$ 37.25 per full-time sworn peace officer employed by the agency for all direct and indirect costs of performing the activities, as described in Section IV, Reimbursable Activities.

The rate per full-time sworn peace officer shall be adjusted each year by the Implicit Price Deflator referenced in Government Code section 17523.

Reimbursement is determined by multiplying the rate per full time sworn peace officer for the appropriate fiscal year by the number of full time sworn peace officers employed by the agency and reported to the Department of Justice.

B. ACTUAL COST CLAIMS

Although the Commission adopted a reasonable reimbursement methodology for this mandated program, any eligible claimant may instead choose to file a reimbursement claim based on actual costs.

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified above. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described above. Additionally, each reimbursement claim must be filed in a timely manner.

1. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

a. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

b. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

c. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

d. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

e. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time

according to the rules of cost element B. 1. a. Salaries and Benefits, for each applicable reimbursable activity.

f. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1.a, Salaries and Benefits, and B.1.b, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.1.c, Contracted Services.

2. Indirect Cost Rates

a. Local Agencies

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- i. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be

expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

ii The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

b. School Districts

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

c. County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

d. Community College Districts

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁶ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall

⁶ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the application of a reasonable reimbursement methodology must also be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision (CSM 4499) and the Statement of Decision on Reconsideration (05-RL-4499-01) are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision and the Statement of Decision on Reconsideration, is on file with the Commission.

State Controller's Office

Local Mandated Cost State Mandates

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES			For State Controller Use Only	PROGRAM 187																
			(19) Program Number 00187																	
			(20) Date Filed																	
			(21) LRS Input																	
(01) Claimant Identification Number			Reimbursement Claim Data																	
(02) Claimant Name			(22) FORM-1, (03)																	
Address			(23) FORM-1, (05)(A)(g)																	
			(24) FORM-1, (05)(B)(g)																	
			(25) FORM-1, (05)(C)(g)																	
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Type of Claim</td> <td style="width: 20%;">Estimated Claim</td> <td style="width: 20%;">Reimbursement Claim</td> <td></td> </tr> <tr> <td>(03) Estimated <input type="checkbox"/></td> <td>(09) Reimbursement <input type="checkbox"/></td> <td>(26) FORM-1, (05)(D)(g)</td> <td></td> </tr> <tr> <td>(04) Combined <input type="checkbox"/></td> <td>(10) Combined <input type="checkbox"/></td> <td>(27) FORM-1, (07)</td> <td></td> </tr> <tr> <td>(05) Amended <input type="checkbox"/></td> <td>(11) Amended <input type="checkbox"/></td> <td>(28) FORM-1, (09)</td> <td></td> </tr> </table>			Type of Claim	Estimated Claim	Reimbursement Claim		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26) FORM-1, (05)(D)(g)		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM-1, (07)		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM-1, (09)		(29) FORM-1, (10)	
			Type of Claim	Estimated Claim	Reimbursement Claim															
			(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26) FORM-1, (05)(D)(g)															
			(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM-1, (07)															
(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM-1, (09)																		
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (11)																	
Total Claimed Amount	(07)	(13)	(31)																	
Less: 10% Late Penalty (refer to claiming instructions)		(14)	(32)																	
Less: Prior Claim Payment Received		(15)	(33)																	
Net Claimed Amount		(16)	(34)																	
Due from State	(08)	(17)	(35)																	
Due to State		(18)	(36)																	
(37) CERTIFICATION OF CLAIM																				
<p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for the Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>																				
Signature of Authorized Officer			Date																	
_____			_____																	
Type or Print Name			Title																	
(38) Name of Contact Person for Claim			Telephone Number																	
_____			_____																	
			E-mail Address																	
_____			_____																	

Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form-1, line (12). The total claimed amount must exceed \$1,000.
- (14) Actual claims for 06-07 must be filed by **October 1, 2008**, otherwise the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (05)(A)(g), means the information is located on Form-1, block (05)(A), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816**

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY						FORM 1
(01) Claimant				(02)		Fiscal Year __ / __	
Claim Statistics							
(03) Number of full-time sworn peace officers employed by the agency during this fiscal year							
Flat Rate Method							
(04) Total Cost [Line (03) X \$37.25 for 06-07 fiscal year] [Enter total on line (09)]							
Actual Cost Method							
Direct Costs	Object Accounts						
(05) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials And Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel And Training	(g) Total
A. Administrative Activities							
B. Administrative Appeal							
C. Interrogations							
D. Adverse Comment							
(06) Total Direct Costs							
Indirect Costs							
(07) Indirect Cost Rate [From ICRP or 10%]						%	
(08) Total Indirect Costs [Refer to claiming instructions]							
(09) Total Direct and Indirect Costs [Refer to claiming instructions]							
Cost Reduction							
(10) Less: Offsetting Savings							
(11) Less: Other Reimbursements							
(12) Total Claimed Amount [Line (09) - {line (10) + line (11)}]							

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (04) Total Cost. Multiply the number of peace officers from line (03) by the flat rate for the total cost, and enter the result on line (09).
- (05) Reimbursable Activities. For each reimbursable activity, enter the total from form 2, line (05), columns (d) through (i) to form 1, block (04), columns (a) through (f) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a) through (g).
- (07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (08) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07). If more than one department is reporting costs, each must have its own ICRP for the program.
- (09) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (04).

Actual Cost Method: Enter the sum of Total Direct Costs, line (06)(g), and Total Indirect Costs, line (08).
- (10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Line (09) less the sum of line (10) plus line (11). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total <input style="width: 40px;" type="text"/> Subtotal <input style="width: 40px;" type="text"/> Page: ___ of ___								
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 shall be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Training	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form 1, block (04), columns (a) through (f) in the appropriate row.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2009-10
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)
LOCAL AGENCIES
BEGINNING IN FISCAL YEAR 2006-2007

OCTOBER 5, 2009

Revised October 30, 2009

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use to file claims for the POBOR program. These claiming instructions are issued subsequent to adoption of the program's Amended Parameters and Guidelines (P's & G's) by the Commission on State Mandates (Commission).

On July 27, 2000, the Commission adopted P's and G's that listed counties, cities, school districts, and special districts that employ peace officers as eligible claimants. On July 31, 2009, the Commission amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties. The Amended P's and G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, or special police protection district named in Government Code Section 53060.7 that wholly supplants the law enforcement functions of the county within their jurisdiction is an eligible claimant. The special police protection districts aforementioned are the Bear Valley Community Services District, the Broadmoor Police Protection District, the Kensington Police Protection and Community Services District, the Lake Shastina Community Services District, and the Stallion Springs Community Services District.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for fiscal year 2006-2007 and subsequent fiscal years. Claims for the fiscal year 2006-07 and 2007-08 must be filed with the SCO and be delivered or postmarked on or before **February 1, 2010**. Claims for fiscal year 2008-09 must be filed with the SCO and be delivered or postmarked on or before **February 16, 2010**, before a late fee is assessed. **Claims filed more than one year after the deadline will not be accepted.**

B. Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

Limitations and Exceptions

The following activities are **not** reimbursable:

IV. REIMBURSABLE ACTIVITIES

A. Administrative Activities (Ongoing)

Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases. (See page 5 of the P's and G's.)

B. Administrative Appeal

The administrative appeal activities listed below apply to permanent peace officer employees as defined in Penal Code Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except Subdivision (e), 830.34, 830.35, except Subdivision (c), 830.36, 830.37, 830.4, and 830.5.

The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See page 5 of the P's and G's.)

The following activities related to Administrative Appeal B.1. and B.2. are **not** reimbursable:

- a. Investigating charges;
- b. Writing and reviewing charges;
- c. Imposing disciplinary or punitive action against the peace officer or chief of police;
- d. Litigating the final administrative decision.

C. Interrogation

The following activities related to interrogations are **not** reimbursable:

1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint file, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.

2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.
3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition report and attending executive review or committee hearings related to the investigation.
5. Interrogation of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 7 of the P's and G's.)
6. When an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (See page 7 of the P's and G's.)
7. The investigator's time to record the session and transcription costs of non-sworn peace officers. (See page 7 of the P's and G's.)

D. Adverse Comment

Adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 9 of the P's and G's.)

The following activities related to Adverse Comment are **not** reimbursable:

1. Investigating a complaint;
2. Interviewing a complainant;
3. Preparing a complaint investigation report.

Claim Preparation and Submission

Claimants may be reimbursed for the activities described in Section IV of the P's and G's by using the reasonable reimbursement methodology (RRM) or by filing an actual cost claim.

Claimants may not combine the RRM with the Actual Cost Method on a single claim even if several departments are engaged.

A. Reasonable Reimbursement Methodology

This method allows each eligible claimant to be reimbursed at the rate of \$37.25 for 2006-07, \$39.31 for 2007-08, and \$40.50 for 2008-09 per full-time sworn peace officer employed by the agency and includes all direct and indirect costs of performing the activities described in

the P's and G's Section IV., Reimbursable Activities. This rate will be adjusted annually by the Implicit Price Deflator (IPD).

B. Actual Cost Method

Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of costs when incurred, and their relationship to the reimbursable activities. A source document is a document created at, or near, the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents. Claimants may use time studies to support salary and benefit costs when an activity is repetitive. Time study usage is subject to the review and audit conducted by the SCO.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least one hundred and eighty days before filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, notices of order of suspension or revocation, sworn reports, arrest reports, notices to appear, employee time records, or time logs, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating: "I certify, (or declare), under

penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of the Code of Civil Procedure Section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO’s claiming instructions and the P’s & G’s adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

Pursuant to GC Section 17558.5, Subdivision (a), a reimbursement claim for actual costs filed by a local agency pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Retention of Claiming Instructions

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. When no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Questions, or requests for hard copies of these instructions, should be faxed to LRSDAR at (916) 323-6527 or e-mailed to LRSDAR@sco.ca.gov or you may call the Local Reimbursements Section at (916) 324-5729. Future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard_mancost.html.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms. **To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn.: Local Reimbursement Section
Division of Accounting and Reporting
P. O. Box 942850
Sacramento, CA 94259

If delivered by
other delivery services:

Office of the State Controller
Attn.: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Adopted: July 27, 2000
Corrected: August 17, 2000
Amended: December 4, 2006
Amended: March 28, 2008
Amended: July 31, 2009

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 3301, 3303, 3304, 3305, 3306

As Added and Amended by Statutes 1976, Chapter 465;
Statutes 1978, Chapters 775, 1173, 1174, and 1178;
Statutes 1979, Chapter 405; Statutes 1980, Chapter 1367; Statutes 1982,
Chapter 994; Statutes 1983, Chapter 964; Statutes 1989, Chapter 1165; and
Statutes 1990, Chapter 675

Peace Officers Procedural Bill of Rights

05-RL-4499-01(4499)

06-PGA-06

BEGINNING IN FISCAL YEAR 2006-2007

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBOR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file.

In 1999, the Commission approved the test claim and adopted the original Statement of Decision. The Commission found that certain procedural requirements under POBOR were rights already provided to public employees under the due process clause of the United States and California Constitutions. Thus, the Commission denied the procedural requirements of POBOR that were already required by law on the ground that they did not impose a new program or higher level of service, or impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c). Government Code section 17556, subdivision (c), generally provides that the Commission shall not find costs mandated by the state for test claim statutes that implement a federal law, unless the test claim statute mandates costs that exceed the federal mandate. The Commission approved

¹ Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

the activities required by POBOR that exceeded the requirements of existing state and federal law.

On July 27, 2000, the Commission adopted parameters and guidelines that authorized reimbursement, beginning July 1, 1994, to counties, cities, a city and county, school districts, and special districts that employ peace officers for the ongoing activities summarized below:

- Developing or updating policies and procedures.
- Training for human resources, law enforcement, and legal counsel.
- Updating the status of cases.
- Providing the opportunity for an administrative appeal for permanent, at-will, and probationary employees that were subject to certain disciplinary actions that were not covered by the due process clause of state and federal law.
- When a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the employer that could lead to certain disciplinary actions, the following costs and activities are eligible for reimbursement: compensation to the peace officer for interrogations occurring during off-duty time; providing prior notice to the peace officer regarding the nature of the interrogation and identification of investigating officers; tape recording the interrogation; providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time or if any further specified proceedings are contemplated; and producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of complaints of reports or complaints made by investigators.
- Performing certain activities, specified by the type of local agency or school district, upon the receipt of an adverse comment against a peace officer employee.

A technical correction was made to the parameters and guidelines on August 17, 2000.

In 2005, Statutes 2005, chapter 72, section 6 (AB 138) added section 3313 to the Government Code to direct the Commission to “review” the Statement of Decision, adopted in 1999, on the *Peace Officer Procedural Bill of Rights* test claim (commonly abbreviated as “POBOR”) to clarify whether the subject legislation imposed a mandate consistent with California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions.

On April 26, 2006, the Commission reviewed its original findings and adopted a Statement of Decision on reconsideration (05-RL-4499-01). The Statement of Decision on reconsideration became final on May 1, 2006.

The Commission found that the *San Diego Unified School Dist.* case supports the Commission’s 1999 Statement of Decision that the test claim legislation constitutes a partial reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for all activities previously approved by the Commission for counties, cities, school districts, and

special districts identified in Government Code section 3301 that employ peace officers, except the following:

- The activity of providing the opportunity for an administrative appeal to probationary and at-will peace officers (except when the chief of police is removed) pursuant to Government Code section 3304 is no longer a reimbursable state-mandated activity because the Legislature amended Government Code section 3304 in 1998. The amendment limited the right to an administrative appeal to only those peace officers “who successfully completed the probationary period that may be required” by the employing agency and to situations where the chief of police is removed. (Stats. 1998, ch. 786, § 1.)
- The activities of obtaining the signature of the peace officer on the adverse comment or noting the officer’s refusal to sign the adverse comment, pursuant to Government Code sections 3305 and 3306, when the adverse comment results in a punitive action protected by the due process clause² does not constitute a new program or higher level of service and does not impose costs mandated by the state pursuant to Government Code section 17556, subdivision (c).

The Statement of Decision adopted by the Commission on this reconsideration applies to costs incurred and claimed for the 2006-2007 fiscal year.

On February 6, 2009, the Third District Court of Appeal, in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, 1357, determined that POBOR is not a reimbursable mandate as to school districts and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

On May 8, 2009, the Sacramento County Superior Court issued a judgment and writ in Case No. 07CS00079, pursuant to the Third District Court of Appeal’s decision in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355, requiring the Commission to:

- a. Set aside the portion of its reconsideration decision in “Case No. 05-RL-4499-01 Peace Officer Procedural Bill of Rights” (reconsideration decision) that found that the Peace Officer Procedural Bill of Rights program constitutes a reimbursable state-mandated program for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties;
- b. Issue a new decision denying the portion of the reconsideration decision approving reimbursement for school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties; and

² Due process attaches when a permanent employee is dismissed, demoted, suspended, receives a reduction in salary, or receives a written reprimand. Due process also attaches when the charges supporting a dismissal of a probationary or at-will employee constitute moral turpitude that harms the employee’s reputation and ability to find future employment and, thus, a name-clearing hearing is required.

- c. Amend the parameters and guidelines consistent with this judgment.

This judgment does not affect cities, counties, or special police protection districts named in Government Code section 53060.7, which wholly supplant the law enforcement functions of the County within their jurisdiction.

Accordingly, on July 31, 2009, the Commission amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, and special police protection districts named in Government Code section 53060.7 that wholly supplant the law enforcement functions of the county within their jurisdiction are eligible claimants.

School districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties are not eligible claimants entitled to reimbursement.

III. PERIOD OF REIMBURSEMENT

The period of reimbursement for the activities and reasonable reimbursement methodology in this parameters and guidelines amendment begins on July 1, 2006.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim for that fiscal year.
2. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable costs for one fiscal year shall be included in each claim. If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, an eligible claimant may file a reimbursement claim based on the reasonable reimbursement methodology described in Section V A. or for actual costs, as described in Section V. B.

For each eligible claimant, the following activities are reimbursable:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities.

2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate. The training must relate to mandate-reimbursable activities.
3. Updating the status report of mandate-reimbursable POBOR activities. "Updating the status report of mandate-reimbursable POBOR-activities" means tracking the procedural status of the mandate-reimbursable activities only. Reimbursement is not required to maintain or update the cases, set up the cases, review the cases, evaluate the cases, or close the cases.

B. Administrative Appeal

1. The administrative appeal activities listed below apply to permanent peace officer employees as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers.³

The following activities and costs are reimbursable:

- a. Providing the opportunity for, and the conduct of an administrative appeal hearing for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):
 - Transfer of permanent-employees for purposes of punishment;
 - Denial of promotion for permanent-employees for reasons other than merit; and
 - Other actions against permanent employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.
- b. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- c. Legal review and assistance with the conduct of the administrative appeal hearing.
- d. Preparation and service of subpoenas.
- e. Preparation and service of any rulings or orders of the administrative body.
- f. The cost of witness fees.
- g. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

³ *Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the peace officer.
- d. Litigating the final administrative decision.

2. Providing the opportunity for, and the conduct of an administrative appeal hearing for removal of the chief of police under circumstances that do not create a liberty interest (i.e., the charges do not constitute moral turpitude, which harms the employee's reputation and ability to find future employment). (Gov. Code, § 3304, subd. (b).)

The following activities and costs are reimbursable:

- a. Preparation and review of the various documents necessary to commence and proceed with the administrative appeal hearing.
- b. Legal review and assistance with the conduct of the administrative appeal hearing.
- c. Preparation and service of subpoenas.
- d. Preparation and service of any rulings or orders of the administrative body.
- e. The cost of witness fees.
- f. The cost of salaries of employee witnesses, including overtime, the time and labor of the administrative appeal hearing body and its attendant clerical services.

The following activities are **not** reimbursable:

- a. Investigating charges.
- b. Writing and reviewing charges.
- c. Imposing disciplinary or punitive action against the chief of police.
- d. Litigating the final administrative decision.

C. Interrogations

The performance of the activities listed in this section are eligible for reimbursement only when a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5, is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)⁴

⁴ Interrogations of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

The following activities are reimbursable:

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Preparation and review of overtime compensation requests are reimbursable.

2. Providing notice to the peace officer before the interrogation. The notice shall inform the peace officer of the rank, name, and command of the officer in charge of the interrogation, the interrogating officers, and all other persons to be present during the interrogation. The notice shall inform the peace officer of the nature of the investigation. (Gov. Code, § 3303, subs. (b) and (c).)

The following activities relating to the notice of interrogation are reimbursable:

- a. Review of agency complaints or other documents to prepare the notice of interrogation.
 - b. Identification of the interrogating officers to include in the notice of interrogation.
 - c. Preparation of the notice.
 - d. Review of notice by counsel.
 - e. Providing notice to the peace officer prior to interrogation.
3. Recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

The cost of media and storage, and the cost of transcription are reimbursable. The investigator's time to record the session and transcription costs of non-sworn peace officers are **not** reimbursable.

4. Providing the peace officer employee with access to the recording prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g)):
 - a. The further proceeding is not a disciplinary action;
 - b. The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty

security officers, police security officers, and school security officers are not reimbursable. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);

- c. The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
- d. The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
- e. The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

The cost of media copying is reimbursable.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
 - a) When the investigation does not result in disciplinary action; and
 - b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Review of the complaints, notes or recordings for issues of confidentiality by law enforcement, human relations or counsel; and the cost of processing, service and retention of copies are reimbursable.

The following activities are **not** reimbursable:

1. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
2. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.

3. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
4. Closing the file, including the preparation of a case summary disposition reports and attending executive review or committee hearings related to the investigation.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment concerning a peace officer, as defined in Penal Code sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.4, and 830.5. (Gov. Code, §§ 3305 and 3306.):⁵

Counties

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;
 3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
 1. Providing notice of the adverse comment: and
 2. Obtaining the signature of the peace officer on the adverse comment; or
 3. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Police Protection Districts

- (a) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
 1. Providing notice of the adverse comment;
 2. Providing an opportunity to review and sign the adverse comment;

⁵ The adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, or school security officers. (*Burden v. Snowden* (1992) 2 Cal.4th 556, 569; Government Code section 3301; Penal Code sections 831, 831.4.)

3. Providing an opportunity to respond to the adverse comment within 30 days; and
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
1. Providing notice of the adverse comment;
 2. Providing an opportunity to respond to the adverse comment within 30 days; and
 3. Obtaining the signature of the peace officer on the adverse comment; or
 4. Noting the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

The following adverse comment activities are reimbursable:

1. Review of the circumstances or documentation leading to the adverse comment by supervisor, command staff, human resources staff, or counsel to determine whether the comment constitutes a written reprimand or an adverse comment.
2. Preparation of notice of adverse comment.
3. Review of notice of adverse comment for accuracy.
4. Informing the peace officer about the officer's rights regarding the notice of adverse comment.
5. Review of peace officer's response to adverse comment.
6. Attaching the peace officers' response to the adverse comment and filing the document in the appropriate file.

The following activities are **not** reimbursable:

1. Investigating a complaint.
2. Interviewing a complainant.
3. Preparing a complaint investigation report.

V. CLAIM PREPARATION AND SUBMISSION

Claimants may be reimbursed for the Reimbursable Activities described in Section IV above by claiming costs mandated by the state pursuant to the reasonable reimbursement methodology or by filing an actual cost claim, as described below:

A. Reasonable Reimbursement Methodology

The Commission is adopting a *reasonable reimbursement methodology* to reimburse local agencies for all direct and indirect costs, as authorized by Government Code section 17557, subdivision (b), in lieu of payment of total actual costs incurred for the reimbursable activities specified in Section IV above.

1. Definition

The definition of reasonable reimbursement methodology is in Government Code section 17518.5, as follows:

- (a) *Reasonable reimbursement methodology* means a formula for reimbursing local agency and school districts for costs mandated by the state, as defined in Section 17514.
- (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.
- (d) Whenever possible, a *reasonable reimbursement methodology* shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.
- (e) A reasonable reimbursement methodology may be developed by any of the following:
 - (1) The Department of Finance.
 - (2) The Controller.
 - (3) An affected state agency.
 - (4) A claimant.
 - (5) An interested party.

2. Formula

The reasonable reimbursement methodology shall allow each eligible claimant to be reimbursed at the rate of \$ 37.25 per full-time sworn peace officer employed by the agency for all direct and indirect costs of performing the activities, as described in Section IV, Reimbursable Activities.

The rate per full-time sworn peace officer shall be adjusted each year by the Implicit Price Deflator referenced in Government Code section 17523.

Reimbursement is determined by multiplying the rate per full time sworn peace officer for the appropriate fiscal year by the number of full time sworn peace officers employed by the agency and reported to the Department of Justice.

B. ACTUAL COST CLAIMS

Although the Commission adopted a reasonable reimbursement methodology for this mandated program, any eligible claimant may instead choose to file a reimbursement claim based on actual costs.

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified above. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described above. Additionally, each reimbursement claim must be filed in a timely manner.

1. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

a. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

b. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

c. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the

number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

d. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

e. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element B. 1. a. Salaries and Benefits, for each applicable reimbursable activity.

f. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1.a, Salaries and Benefits, and B.1.b, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.1.c, Contracted Services.

2. Indirect Cost Rates

a. Local Agencies

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (the Office of Management and Budget

(OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225 (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- i. The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- ii The allocation of allowable indirect costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁶ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the application of a reasonable reimbursement methodology

⁶ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

must also be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision (CSM 4499) and the Statement of Decision on Reconsideration (05-RL-4499-01) are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim, and in *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355. The administrative record, including the Statement of Decision and the Statement of Decision on Reconsideration, is on file with the Commission.

State Controller's Office

Local Mandated Cost Claims

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)	For State Controller Use Only	PROGRAM 187
	(19) Program Number 00187 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (04)	
County of Location			(23) FORM-1, (05)	
Street Address or P.O. Box		Suite	(24) FORM-1, (06)(A)(g)	
City	State	Zip Code	(25) FORM-1, (06)(B)(g)	
		Type of Claim	(26) FORM-1, (06)(C)(g)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (06)(D)(g)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM-1, (08)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM-1, (09)	
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (11)	
Total Claimed Amount	(07)	(13)	(31) FORM-1, (12)	
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer _____

Date Signed _____

_____ Telephone Number _____

_____ E-Mail Address _____

Type or Print Name and Title of Authorized Signatory _____

(38) Name of Agency Contact Person for Claim _____ Telephone Number _____

_____ E-mail Address _____

Name of Consulting Firm / Claim Preparer _____ Telephone Number _____

_____ E-mail Address _____

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) Certification Claim Form Instructions for Form FAM-27	FORM FAM-27
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- (01) Enter the claimant number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form-1 line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (06)(A)(g), means the information is located on form Form-1, line (06)(A), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and email address. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816**

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 06-07						FORM 1	
(01) Claimant			(02) Fiscal Year			20__/20__		
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost			[Line (03) X \$37.25 for 06-07 fy] [Skip (06) to (09) and carry forward total to line (10)]					
Actual Cost Method								
Direct Costs		Object Accounts						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities		Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities								
(B) Administrative Appeal								
(C) Interrogations								
(D) Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate			[From ICRP or 10%]				%	
(09) Total Indirect Costs			[Refer to claiming instructions]					
(10) Total Direct and Indirect Costs			[Refer to claiming instructions]					
Cost Reduction								
(11) Less: Offsetting Savings								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount			[Line (10) - {line (11) + line (12)}]					

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 06-07	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**

Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Rate Method**

Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).

Actual Cost Method: Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 07-08						FORM 1	
(01) Claimant				(02) Fiscal Year				
				20__/20__				
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost [Line (03) X \$39.31 for 07-08 fy] [Skip (06) to (09) and carry forward total to line (10)]								
Actual Cost Method								
Direct Costs		Object Accounts						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities		Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities								
(B) Administrative Appeal								
(C) Interrogations								
(D) Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate [From ICRP or 10%]							%	
(09) Total Indirect Costs [Refer to claiming instructions]								
(10) Total Direct and Indirect Costs [Refer to claiming instructions]								
Cost Reduction								
(11) Less: Offsetting Savings								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount [Line (10) - {line (11) + line (12)}]								

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 07-08	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Rate Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
- Actual Cost Method:** Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 08-09						FORM 1	
(01) Claimant			(02) Fiscal Year			20__/20__		
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost			[Line (03) X \$40.50 for 08-09 fy] [Skip (06) to (09) and carry forward total to line (10)]					
Actual Cost Method								
Direct Costs		Object Accounts						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities		Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities								
(B) Administrative Appeal								
(C) Interrogations								
(D) Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate			[From ICRP or 10%]				%	
(09) Total Indirect Costs			[Refer to claiming instructions]					
(10) Total Direct and Indirect Costs			[Refer to claiming instructions]					
Cost Reduction								
(11) Less: Offsetting Savings								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount			[Line (10) - {line (11) + line (12)}]					

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 08-09	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Cost Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
- Actual Cost Method:** Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 06-07	FORM 2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training	

(05) Total	<input type="checkbox"/> Subtotal	<input type="checkbox"/> Page: ___ of ___						
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 06-07 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 07-08	FORM 2
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training	

(05) Total	<input type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: ___ of ___				
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 07-08 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Traveling	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

Program
187

MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)
LOCAL AGENCIES
ACTIVITY COST DETAIL FOR 08-09

FORM
2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

Administrative Activities Interrogations

Administrative Appeal Adverse Comment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total Subtotal Page: ___ of ___

Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 08-09 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Traveling	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

State Controller's Office

Local Mandated Cost Manual

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)		For State Controller Use Only	PROGRAM
		(19) Program Number 00187 (20) Date Filed (21) LRS Input	187
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22) FORM-1, (04)	
County of Location		(23) FORM-1, (05)	
Street Address of P.O. Box		(24) FORM-1, (06)(A)(g)	
City		(25) FORM-1, (06)(B)(g)	
State		(26) FORM-1, (06)(C)(g)	
Zip Code		(27) FORM-1, (06)(D)(g)	
<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>(03)</p> <p>(04)</p> <p>(05)</p> </div> <div style="width: 60%;"> <p style="text-align: center;">Type of Claim</p> <p>(09) Reimbursement <input type="checkbox"/></p> <p>(10) Combined <input type="checkbox"/></p> <p>(11) Amended <input type="checkbox"/></p> </div> </div>		(28) FORM-1, (08)	
		(29) FORM-1, (09)	
		(30) FORM-1, (11)	
Fiscal Year of Cost		(31) FORM-1, (12)	
Total Claimed Amount		(32)	
Less: 10% Late Penalty (refer to attached Instructions)		(33)	
Less: Prior Claim Payment Received		(34)	
Net Claimed Amount		(35)	
Due from State		(36)	
Due to State			
(37) CERTIFICATION OF CLAIM			
<p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer		Date Signed	_____
_____		Telephone Number	_____
_____		E-Mail Address	_____
Type or Print Name and Title of Authorized Signatory			
(38) Name of Agency Contact Person for Claim		Telephone Number	_____
_____		E-mail Address	_____
Name of Consulting Firm / Claim Preparer		Telephone Number	_____
_____		E-mail Address	_____

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) Certification Claim Form Instructions for Form FAM-27	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form-1 line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (06)(A)(g), means the information is located on form Form-1, line (06)(A), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and email address. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

State Controller's Office

Local Mandated Cost Manual

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 06-07						FORM 1	
(01) Claimant				(02) Fiscal Year				
				20__/20__				
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost [Line (03) X \$37.25 for 06-07 fy] [Skip (06) to (09) and carry forward total to line (10)]								
Actual Cost Method								
Direct Costs		Object Accounts						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities		Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities								
(B) Administrative Appeal								
(C) Interrogations								
(D) Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate [From ICRP or 10%]							%	
(09) Total Indirect Costs [Refer to claiming instructions]								
(10) Total Direct and Indirect Costs [Refer to claiming instructions]								
Cost Reduction								
(11) Less: Offsetting Savings								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount [Line (10) - (line (11) + line (12))]								

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 06-07	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Rate Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
- Actual Cost Method:** Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 07-08						FORM 1	
(01) Claimant				(02) Fiscal Year				
				20__/20__				
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost				[Line (03) X \$39.31 for 07-08 fy] [Skip (06) to (09) and carry forward total to line (10)]				
Actual Cost Method								
Direct Costs		Object Accounts						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities		Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities								
(B) Administrative Appeal								
(C) Interrogations								
(D) Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate					[From ICRP or 10%]		%	
(09) Total Indirect Costs					[Refer to claiming instructions]			
(10) Total Direct and Indirect Costs					[Refer to claiming instructions]			
Cost Reduction								
(11) Less: Offsetting Savings								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount					[Line (10) - (line (11) + line (12))]			

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 07-08	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Rate Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
Actual Cost Method: Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 08-09	FORM 1					
(01) Claimant	(02)	Fiscal Year 20__/20__					
(03) Department							
Claim Statistics							
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year							
Flat Rate Method							
(05) Total Cost	[Line (03) X \$40.50 for 08-09 fy] [Skip (06) to (09) and carry forward total to line (10)]						
Actual Cost Method							
Direct Costs	Object Accounts						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
(06) Reimbursable Activities	Salaries	Benefits	Materials And Supplies	Contract Services	Fixed Assets	Travel And Training	Total
(A) Administrative Activities							
(B) Administrative Appeal							
(C) Interrogations							
(D) Adverse Comment							
(07) Total Direct Costs							
Indirect Costs							
(08) Indirect Cost Rate	[From ICRP or 10%]						%
(09) Total Indirect Costs	[Refer to claiming instructions]						
(10) Total Direct and Indirect Costs	[Refer to claiming instructions]						
Cost Reduction							
(11) Less: Offsetting Savings							
(12) Less: Other Reimbursements							
(13) Total Claimed Amount	[Line (10) - {(line (11) + line (12))}]						

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY FOR 08-09	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
- Total Cost. Multiply the number of peace officers from line (04) by the flat rate for the total cost, and enter the result on line (05) and line (10).
- (06) **Actual Cost Method**
- Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total Direct Costs. Total columns (a) through (g).
- (08) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (09) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's indirect cost rate proposal (ICRP) in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (05).
Actual Cost Method: Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Line (10) less the sum of line (11) plus line (12). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 06-07	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total	<input type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: ___ of ___				
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 06-07 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Training	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 07-08	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total	<input type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: ___ of ___				
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 07-08 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Travel										
Training	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

State Controller's Office

Local Mandated Cost Manual

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 08-09	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Administrative Activities	<input type="checkbox"/> Interrogations
<input type="checkbox"/> Administrative Appeal	<input type="checkbox"/> Adverse Comment

(04) Description of Expenses	Object Accounts
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training

(05) Total	<input type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: ___ of ___				
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Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES ACTIVITY COST DETAIL FOR 08-09 Instructions	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, benefits, materials and supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name & Title	Hourly Rate	Hours Worked	Salaries= Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits+ Benefit Rate X Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost= Unit Cost X Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost=Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Total Travel=Rate x Days or Miles	
Training	Employee Name and Title Name of Class		Dates Attended						Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.