Received June 19, 2012 Commission on State Mandates



WENDY L. WATANABE AUDITOR-CONTROLLER

> JUDI E. THOMAS CHIEF DEPUTY

June 19, 2012

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-3873 PHONE: (213) 974-8301 FAX: (213) 626-5427

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS JOHN NAIMO JAMES L. SCHNEIDERMAN

Ms. Heather Halsey Executive Director Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, California 95814

Dear Ms. Halsey:

LOS ANGELES COUNTY REVISED PARAMETERS AND GUIDELINES AMENDMENT REVIEW OF STATE AGENCY COMMENTS ON PRIOR AMENDMENT PEACE OFFICERS PROCEDURAL BILL OF RIGHTS REIMBURSEMENT PROGRAM

The County of Los Angeles (County) respectfully submits its revised parameters and guidelines (Ps&Gs) amendment for the Peace Officers Procedural Bill of Rights reimbursement program and a review of State agency comments on the County's prior Ps&Gs amendment filed on March 27, 2012.

If you have any questions, please contact Leonard Kaye at (213) 974-9791 or via email at lkaye@auditor.lacounty.gov.

Very truly yours,

bambe

Wendy L. (Watanabe Auditor-Controller

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Enclosure

Los Angeles County Revised Parameters and Guidelines Amendment Review of State Agency Comments on Prior Amendment Peace Officers Procedural Bill of Rights Reimbursement Program

Executive Summary

The County of Los Angeles [County] and the State Controller's Office (SCO) have collaborated in developing a 'reasonable reimbursement methodology' [RRM] rate for the Peace Officers Procedural Bill of Rights [POBOR] reimbursement program starting with the 2010-11 claim year.

The rate that is proposed is \$169.21 per sworn peace officer, including sworn probation officers.

The County filed a prior POBOR RRM amendment with the Commission on State Mandates (Commission) on March 27, 2012 and proposed two RRM rates, one for sworn probation officers and one for all others. However, the State Department of Finance (Finance) and SCO maintain that a single POBOR RRM rate for all eligible peace officers, including probation officers, is preferable. Therefore, the County's revised its POBOR RRM as one rate for all.

In addition, comments were received from Finance staff indicating that the sample used to calculate RRM values should include SCO audits where no allowable costs were found. The County respectfully disagrees. The Commission, in adopting the original POBOR RRM rates on March 28, 2008, excluded zero allowable cost audits. Also, SCO excluded such audits in deriving their RRM rate.

In deriving the currently proposed POBOR RRM rate, the sample size of allowable cost audits was increased. This was done by including each year in a jurisdiction's audit period as a sample value. This provided a total of 115 sample values. This was an improvement over the County's prior (March 27, 2012) RRM rate proposal where the sample was based on the most recent audit year's finding – resulting in a sample of only 31 values.

Accordingly, based on new samples of allowable cost audit findings, adoption of the proposed 2010-11 POBOR RRM reimbursement rate of \$169.21 per sworn peace officer is required.

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Finance

On May 18, 2012, Tom Dyer, Assistant Program Budget Manager, for the State Department of Finance wrote the Commission and indicated that:

"... Finance believes that the total cost and number calculations related to probation officers should be included in the general RRM for sworn peace officers, which in effect may reduce the claimant's general RRM rate."

The County concurs with Finance's assertion that one general RRM rate is better than two - particularly when the probation sample is much smaller than the general sample. In addition, this single RRM approach is used by SCO in their RRM general rate proposal of \$169.21 for 2010-11.

However, the County respectfully disagrees with Finance in their assertion that audits, where no allowable costs are found, should be included in RRM rate computations. In this regard, Mr. Dyer notes:

"The claimant's proposed RRM excludes eight eligible local agencies that did not have any allowable costs due to audit exceptions from the formula used to calculate the proposed RRM rate per sworn peace officer (general). The claimant's methodology differs from the Commission on State Mandates (commission) methodology adopted in the POBOR parameters and guidelines in 2008."

Mr. Dyer is correct in finding that the County has excluded eligible local agencies that did not have any allowable costs due to audit exceptions from the formula used to calculate the proposed RRM rate per sworn peace officer, <u>but</u> <u>wrong</u> in discrediting this exclusion. In particular, this is the type of exclusion actually used by the Commission in computing their first POBOR RRM rate which was adopted on March 28, 2008.

To illustrate the Commission's exclusion of audits, where no allowable costs were found, from RRM computations, a table has been developed which excerpts columns used by the Commission in developing their first RRM rate for 2004-05 of \$33.22.

On page 1 of Exhibit 3, the County's excerpt of the Commission's computational table shows that the average of allowed cost percentages

encompassed 13 audits and did not include the 5 audits where no allowed costs were found. As a result, the allowed percentages totaled 190.27%. This total was then divided by 13 to provide an "average allowable cost percentage" of 14.64%. This average was then multiplied by the median 2004-05 claimed cost per officer of \$226.97, found on Exhibit 3, page 5 (Lake County). The result was \$33.22 RRM for 2004-05 which was subsequently adopted by the Commission.

Accordingly, the Commission never has included audits where no allowable costs were found in its POBOR RRM computations. And, neither has the County.

SCO Collaboration

County staff worked closely with SCO staff in developing the currently proposed 2010-11 POBOR RRM rate of \$169.21 per sworn peace officer. The detailed computational schedules and notes supporting this rate are found on pages 1 through 6 of Exhibit 2.

In deriving the currently proposed POBOR RRM rate, the sample size of allowable cost audits was increased. This was done by including each year in a jurisdiction's audit period as a sample value. This provided a total of 115 sample values. This was an improvement over the County's prior (March 27, 2012) RRM rate proposal where the sample was based on the most recent audit year's finding – resulting in a sample of only 31 values.

Accordingly, based on new samples of allowable cost audit findings, adoption of the proposed 2010-11 POBOR RRM reimbursement rate of \$169.21 per sworn peace officer is required.

A copy of the County's revised POBOR's Ps&Gs RRM amendment is found in Exhibit 4.

Received June 19, 2012 Commission on State Mandates

EXHIBITS

LOS ANGELES COUNTY REVISED PARAMETERS AND GUIDELINES AMENDMENT REVIEW OF STATE AGENCY COMMENTS ON PRIOR AMENDMENT PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) PROGRAM

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Exhibit	1 Declaration of Leonard Kaye	1
Exhibit	2 State Controller's Office (SCO)	
	RRM Computation Schedule	1-2
	National Deflators Schedule	3-4
	SCO's Computation Memos	5-6
Exhibit	3 Commission on State Mandates (CSM)	
	CSM's 2008 RRM Computation Table	1
	CSM's 2004-05 Claimed Cost Table	2-5
Exhibit	4 Los Angeles County's Revised POBOR's Ps&Gs	1-15



WENDY L. WATANABE AUDITOR-CONTROLLER

> JUDI E. THOMAS CHIEF DEPUTY

COUNTY OF LOS ANGELES **DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-3873 PHONE: (213) 974-8301 FAX: (213) 626-5427

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ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS JOHN NAIMO JAMES L. SCHNEIDERMAN

Los Angeles County **Revised Parameters and Guidelines Amendment Review of State Agency Comments on Prior Amendment** Peace Officers Procedural Bill of Rights Reimbursement Program

Declaration of Leonard Kaye

Leonard Kaye makes the following declaration and statement under oath:

I, Leonard Kaye, Los Angeles County's [County] representative in this matter, have prepared the attached review of State agency comments and revised parameters and guidelines (Ps&Gs) amendment in order to update reasonable reimbursement methodology (RRM) rates in the Peace Officer Procedural Bill of Rights (POBOR) Ps&Gs amendment adopted by the Commission on State Mandates (Commission) on March 28, 2008.

I declare that I have conferred and collaborated with the State Controller's Office audit staff responsible for conducting POBOR audits in preparing the attached Ps&Gs amendment revision of the County's prior POBOR Ps&Gs amendment filed with the Commission on March 27, 2012.

I declare that it is my information and belief that the attached revised POBOR Ps&Gs amendment meets requirements specified in Government Code 17518.5.

I am personally conversant with the foregoing facts and if so required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to the matters which are therein stated as information and belief, and as to those matters I believe them to be true.

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Signature

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Peace Utticer Procedural Bill of Rights Summary of Allowable Costs by Fiscal Year

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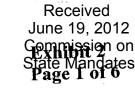
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Peace Officer Procedural Bill of Rights Summary of Allowable Costs by Fiscal Year

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Legend:

Included the 31 audits where the SCO identified allowable costs. Excluded the 8 audits with no allowable costs (City of Buena Park, City of Cathedral City, City of Glendale, City of Ingelwood, City of Long Beach (report dated 12/30/04), City of Long Beach (report dated 26/08), and San Diego County). The 8 audits were excluded because the agency did not provide any documentation during the course of the audit to support allowable POBOR costs (as opposed to the SCO identifying ineligible costs). -

² National Deflators for "State and Local Purchases" from: http://www.dof.ca.gov/HTML/FS_DATALatestEconData/FS_Price htm (as of 5/11/12)
² National Deflators for "State and Local Purchases" from: http://www.dof.ca.gov/HTML/FS_DATALatestEconData/FS_Price htm (as of 5/11/12)
³ National Deflators for "State and Local Purchases" from: http://www.dof.ca.gov/HTML/FS_DATALatestEconData/FS_Price htm (as of 5/11/12)
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³ National Deflators for "State and Local Purchases" from: http://www.dof.ca.gov/HTML/FS_DATALatestEconData/FS_Price htm (as of 5/11/12)
³ National Deflators for "State and Local Purchases" from the first state and the first state a

Received June 19, 2012 Commission on ExhState Mandates Page 2 of 6

NATIONAL DEFLATORS (2005=100)

Received June 19, 2012 Commission on State Mandates

		Domestic		onsumption		nd Local nases	State Mandate Page 3 of 6
		duct <u>% change</u>	Expen	ditures <u>% change</u>	Index	% change	•
	Index	70 Change	Index	<u>A change</u>	maax	<u></u>	
1950-51	15.26		15.57		8.95		
1951-52	15.83	3.7	16.19		9.58	7.1	
1952-53	16.11	1.8	16.44		9.93	3.6	
1953-54	16.26	0.9	16.68		9.98	0.5	
1954-55	16.41	1.0	16.68		10.21	2.2	
1955-56	16.87	2.8	16.88		10.64	4.2	
1956-57	17.49	3.7	17.36		11.27	5.9	
1957-58	17.94	2.6	17.88		11.53	2.3	
1958-59	18.27	1.8	18.12		11.76	2.0	
1959-60	18.48	1.2	18.46		11.94	1.5	
1960-61	18.72	1.3	18.72	1.4	12.19	2.1	
1961-62	18.95	1.3	18.90	1.0	12.58	3.2	
1962-63	19.17	1.1	19.12	1.2	12.88	2.4	
1963-64	19.42	1.3	19.39	1.4	13.16	2.2	
1964-65	19.75	1.7	19.66	1.4	13.46	2.3	
1965-66	20.16	2.1	20.02	1.8	13.95	3.6 5.7	
1966-67	20.82	3.2	20.56	2.7	14.74 15.54	5.4	
1967-68	21.55	3.5	21.19	3.1 4.3	15.54 16.42	5.4	
1968-69	22.54	4.6	22.09 23.15	4.3	17.70	7.8	
1969-70	23.76	5.4 5.0	23.15	4.5	19.11	8.0	
1970-71	24.94	4.7	24.19	4.5 3.8	20.28	6.1	
1971-72	26.11 27.26	4.7	26.05	3.8	21.66	6.8	
1972-73	27.20	4.4 7.3	28.16	8.1	23.52	8.6	
1973-74 1974-75	32.28	10.4	31.06	10.3	26.36	12.1	
1974-75	34.59	7.2	33.09	6.5	28.32	7.4	
1975-70	36.61	5.8	35.00	5.8	29.98	5.8	
1977-78	39.02	6.6	37.33	6.7	32.04	6.9	
1978-79	41.99	7.6	40.23	7.8	34.25	6.9	
1979-80	45.70	8.8	44.35	10.2	37.96	10.8	
1980-81	50.13	9.7	48.84	10.1	42.21	11.2	
1981-82	53.98	7.7	52.21	6.9	45.37	7.5	
1982-83	56.65	4.9	54.76	4.9	47.93	5.6	
1983-84	58.75	3.7	56.98	4.1	49.96	4.2	
1984-85	60.79	3.5	58.94	3.4	52.02	4.1	
1985-86	62.28	2.4	60.64	2.9	53.75	3.3	
1986-87	. 63.85	2.5	62.35	2.8	55.69	3.6	
1987-88	65.83	3.1	64.81	3.9	57.80	3.8	
1988-89	68.38	3.9	67.68	4.4	59.60	3.1	
1989-90	70.83	3.6	70.43	4.1	61.92	3.9	
1990-91	73.62	3.9	73.66	4.6	64.68	4.5	
1991-92	75.77	2.9	75.91	3.1	66.11	2.2	
1992-93	77.44	2.2	77.90	2.6	67.74	2.5	

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(000.04	-	70.00	0.4	79.40	1.9	69.30	23	June 19, 2012
1993-94		79.09	2.1		2.3	71.40650	0.04000	Commission on
1994-95		30.79	2.2	81.26				State Manuales
1995-96	8	32.41	2.0	82.92	2.0	73.04775	2.29846	~ ~ ~ . .
1996-97	8	33.91	1.8	84.75	2.2	74.52375	2.02060	
1997-98	8	35.10	1.4	85.83	1.3	75.70025	1.57869	
1998-99	8	36.19	1.3	86.83	1.2	77.44250	2.30151	
1999-00	8	37.69	1.7	88.72	2.2	80.78675	4.31837	
2000-01	8	39.79	2.4	90.85	2.4	84.03550	4.02139	
2001-02	ç	91.43	1.8	91.96	1.2	85.62250	1.88849	
2002-03	ç	93.15	1.9	93.76	2.0	88.78175	3.68974	
2003-04	ç	95.31	2.3	95.76	2.1	91.75450	3.34838	
2004-05	, c	98.31	3.1	98.42	2.8	96.90700	5.61553	
2005-06	1(01.69	3.4	101.55	3.2	102.90800	6.19254	
2006-07	10	04.85	3.1	103.99	2.4	108.08475	5.03046	
2007-08		07.33	2.4	107.37	3.2	114.59550	6.02375	
2008-09		09.44	2.0	108.94	1.5	117.73625	2.74073	
2009-10		10.19	0.7	110.35	1.3	118.40075	0.56440	
2010-11	-	12.08	1.7	112.30	1.8	121.62125	2.72000	
2010-11	1. 1. 18 18 Jack 19 19 19 19 19 19 19 19 19 19 19 19 19	14.22	1.9	NA	NA	124:89	2.7	
2012-13	· · · · · · · · · · · · · · · · · · ·	15'71	1.3	NA	NA	127;40	2.0	
	그는 것 이번 등을 통하는		1.5	NA	NA	130.21	22	2.3
2013-14		17.47			ÎNA.	133.17	.2.3	
2014-15	11 1	19:47	-> 17	NA	All second	1993 - 1993 -		ř.

f/ May Revision Forecast, April 2012

Note: The reference year was changed from 1996 to 2000 (BEA December 10, 2003)

Received Pagene 19, 2012 Commission on ExFibit Mandates Page 5 of 6

Kaye, Leonard

From:LKurokawa@sco.ca.govSent:Thursday, June 07, 2012 6:48 PMTo:Kaye, LeonardCc:jspano@sco.ca.govSubject:POBOR RRMAttachments:POBOR RRM.xlsx

Leonard,

We have reviewed your initial RRM proposal of \$152.77 per sworn officer and \$111.99 per probation officer, which was submitted on March 27, 2012.

Attached, you will find the result of our collaboration, which is an updated RRM rate of \$169.21 per peace officer (which includes the Probation Department).

Let me know if you have any questions or concerns.

Thank you,

Lisa Kurokawa Audit Manager State Controller's Office Division of Audits | Mandated Cost Bureau (916) 327-3138 - Office | (916) 549-2753 - Work Cell Ikurokawa@sco.ca.gov

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Kaye, Leonard

From:	LKurokawa@sco.ca.gov
Sent:	Thursday, June 07, 2012 6:38 PM
То:	Kaye, Leonard
Cc:	jspano@sco.ca.gov; jvenneman@sco.ca.gov; MVorobyova@sco.ca.gov
Subject:	POBOR RRM
Attachmontos	

Attachments: POBOR RRM.xlsx

Leonard,

Attached is our revised RRM identifying a rate of \$169.21 per officer. We made the following changes:

Probation Department

We included the Probation Department costs in both the numerator and the denominator for the following four agencies:

- 1. Alameda County
- 2. Orange County
- 3. San Bernardino County Only for FY 2002-03 and 2003-04 (because there were no Probation Department costs in 2001-02)
- 4. Santa Clara County

Transposition Errors

- 5. El Monte There was a transposition error in FY 2004-05. We revised the denominator to be 157 (versus 167)
- 6. Sacramento County In FY 2001-02, the wrong number of officers was reported (1,525). We revised it to be 1,546 (SD =1,489 + DA= 57)
- San Francisco City/County In FY 1995-96, the wrong number of officers was reported (2,544). We revised it to be 2.644 (PD=2.039 + SD=605).

Excluded D/A Costs & Parks and Recreation Costs

- 8. Contra Costa County Excluded the number of D/A officers from the denominator because we did not allow any D/A costs in the audit.
- 9. Orange County Excluded the number of D/A officers from the denominator because we did not allow any D/A costs in the audit.
- 10. Kern County Excluded D/A officers from the denominator because we did not allow any D/A costs in the audit. Also, excluded Dept. of Parks and Recreation from the denominator because it was accidentally included.

Please review and let me know if you disagree with the changes we made.

Lisa Kurokawa

Audit Manager State Controller's Office Division of Audits | Mandated Cost Bureau (916) 327-3138 - Office | (916) 549-2753 - Work Cell Ikurokawa@sco.ca.gov

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Table 2

Peace Officer Procedural Bill of Rights (POBOR) Reimbursements Reasonable Reimbursement Methodology (RRM) Unit Cost Computations Adopted by the Commission on State Mandates (CSM) on March 28, 2008 (A)

CSM							
Selected			Amount	A	llowable	Percent	
<u>Audits (B)</u>	<u>Claimant</u>	Years Audited	<u>Claimed</u>	9	<u>Costs(C)</u>	Allowed	
	City of Long Beach	1994/95-01/02	\$ 13,640,845	\$	-	0.00%	
1	City of Stockton	1994/95-01/02	\$ 2,344,211	\$	681,799	29.08%	
2	City of Sacramento	2001/02-03/04	\$ 1,323,971	\$	469,058	35.43%	
3	Contra Costa County	2001/02-03/04	\$ 532,160	\$	40,636	7.64%	
4	Los Angeles County	1994/95-02/03	\$ 31,152,062	\$	1,313,057	4.21%	
5	Los Angeles P.D.	1994/95-01/02	\$ 60,660,765	\$	550,345	0.91%	
	San Diego County	2001/02-03/04	\$ 1,848,251	\$	-	0.00%	
6	City of Oakland	2000/01-03/04	\$ 3,497,273	\$	1,187	0.03%	
7	Orange County	2001/02-03/04	\$ 1,676,796	\$	95,984	5.72%	
8	San Bernardino County	2000/01-03/04	\$ 1,222,606	\$	62,857	5.14%	
9	City of Oceanside	2002/03-04/05	\$ 951,689	\$	12,551	1.32%	
	City of Inglewood	2002/03-04/05	\$ 838,740	\$	-	0.00%	
10	Alameda County	2002/03-04/05	\$ 388,851	\$	79,594	20.47%	
11	Sacramento County	2001/02-03/04	\$ 1,186,488	\$	380,710	32.09%	
12	Ventura County	2002/03-04/05	\$ 587,525	\$	245,230	41.74%	
	City of Buena Park	2002/03-02/03	\$ 493,444	\$	-	0.00%	
	City of Long Beach	2002/03-02/03	\$ 1,307,923	\$	-	0.00%	
. 13	San Francisco	1994/95-02/03	\$ 24,014,018	\$	1,557,587	6.49%	
	Totals		\$ 147,667,618	\$:	5,490,595	190.27%	
1	Average Allowable Cost Per	centage (13 audits)				14.64%	
	Median Claimed Costs (D)						\$ 226.97

RRM Computation (E)

\$ 33.22

Notes

(A) Source: Abstracted from the table on page 21 of CSM's March 28, 2008 POBOR's RRM decision.

(B) CSM selected POBOR audits completed by the State Controller's Office (SCO) prior to March 28, 2008.

(C) CSM only excluded SCO POBOR audits where no allowable costs were found.

(D) CSM used the median claimed cost per officer in 2004-05 (\$226.97) in deriving an RRM. See Table 3.

(E) CSM then multiplied the per officer claimed unit cost (\$226.97) by an audit allowance average (14.64%) to obtain the 2004-05 RRM result (\$33.22).

Table 6. Combined Local Agencies: Comparison: Actuals, RRMs, Percents

	2004-05 Actual	Number of					
	Clain	Officers	ē	DUF - 56./4	Percent	LA- 302.3/	
			٩	2900.48	0.87%	15,/23	4.03%
2 CITY & COUNTY OF SAN FRANCISCO	2,0	30		173170.48	5.87%	922,833	31.26%
142 CITY OF ALAMEDA			\$ 82.16	5560.52	69.06%	29,632	368.01%
59 CITY OF ALHAMBRA				4595.94	14.06%	24,492	74.90%
38 CITY OF ANTIOCH		1	\$ 658.67	5787.48	8.61%	30,842	45.91%
124 CITY OF ATASCADERO			\$ 356.30	1702.2	15.92%	9,071	84.86%
62 CITY OF AZUSA	\$ 31,129	9 55	\$ 565.98	3120.7	10.03%	16,630	53.42%
149 CITY OF BAKERSFIELD		323	\$ 20.84	18327.02	272.32%	92,666	1451.20%
47 CITY OF BALDWIN PARK	7	2 73	\$ 623.73	4142.02	9.10%	22,073	48.48%
189 CITY OF BARSTOW	\$ 1,658	34		1929.16	116.35%	10,281	620.06%
170 CITY OF BELL GARDENS				2950.48	71.82%	15,723	382.75%
187 CITY OF BENICIA			\$ 64.28	1815.68	88.27%	9,676	470.39%
57 CITY OF BERKELEY		180		10213.2	29.51%	54,427	157.27%
8 CITY OF BEVERLY HILLS	316,298	131	2	7432.94	2.35%	39,610	12.52%
73 CITY OF BRENTWOOD			\$ 472.32	3007.22	12.01%	16,026	64.02%
20 CITY OF BURBANK				8681.22	5.85%	46.263	31.17%
126 CITY OF BURLINGAME	\$ 10,636			2269.6	21.34%	12.095	113.72%
150 CITY OF CALEXICO				2666.78	39.96%	14.211	212.94%
41 CITY OF CARLSBAD	59.093		\$ 552.27	6071.18	10.27%	32.354	54.75%
115 CITY OF CHICO				5276.82	42.67%	28,120	227 40%
120 CITY OF CLAREMONT			\$ 314.92	2099.38	18.02%	11.188	96.02%
63 CITY OF CORONA				9532.32	31.98%	50.798	170.40%
157 CITY OF COSTA MESA	\$ 6.064		\$ 40.16	8567.74	141.29%	45,658	752.93%
194 CITY OF COTATI				737.62	68.49%	3.931	364.98%
12 CITY OF COVINA	\$ 257,535		\$ 5.049.71	2893.74	1.12%	15.421	5.99%
<u>F</u>				6127.92	35.63%	32.656	189.89%
67 CITY OF DAVIS				3007.22	11.11%	16.026	59.20%
167 CITY OF DINUBA		8 32		1815.68	39.49%	9,676	210.44%
103 CITY OF DOWNEY			\$ 143.93	5957.7	39.42%	31.749	210.08%
72 CITY OF EAST PALO ALTO	\$ 25,549			1985.9	7.77%	10,583	41.42%
105 CITY OF EL CAJON				7149.24	48.06%	38,099	256.09%
102 CITY OF EL CERRITO				2212.86	14.51%	11,792	77.31%
CITY	•	-	\$ 664.81	9191.88	8.53%	48,984	45.48%
CT₹		4 61		3461.14	17.35%	18,445	92.48%
135 CITY OF EMERYVILLE				1985.9	21.35%	10,583	113.78%
₽	\$ 38,532			9078.4	23.56%	48,379	125.56%
48 CITY OF FAIRFIELD		2 117		6638.58	15.01%	35,377	79.98%
119 CITY OF FIREBAUGH			-	624.14	5.33%	3,326	28.39%
44 CITY OF FONTANA		***	\$ 312.79	9532.32	18.14%	50,798	96.67%
82 CITY OF FOSTER CITY			\$ 595.72	2042.64	9.52%	10,885	50.76%
151 CITY OF FREMONT	\$ 6,498	8 191	\$ 34.02	10837.34	166.78%	57,753	888.78%
9 CITY OF FRESNO		6 802	\$ 382.33	45505.48	14.84%	242,501	79.09%
33 CITY OF GARDEN GROVE	\$ 74,268	8 156	\$ 476.08	8851.44	11.92%	47,170	63.51%
13 CITY OF GLENDALE		7 269	\$ 864.71	15263.06	6.56%	81,338	34.97%
81 CITY OF GLENDORA		9 55	\$ 391.62	3120.7	14.49%	16,630	77.21%
186 CITY OF GRASS VALLEY	\$ 2,110		÷	1475.24	69.92%	7,862	372.59%
195 CITY OF GREENFIELD	\$ 1,041		\$ 65.06	907.84	87.21%	4,838	464.74%
		Pa	Page 1 of 4				

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	1 2004-05 Actual	F	Number of I					
	Claims		Officers ²	Per Officer	DOF - 56.74	Percent	LA- 302.37	Percent
109 CITY OF HANFORD	÷	14,247	52	\$ 273.98		20.71%	15,723	110.36%
51 CITY OF HAYWARD	\$	39,280	182	\$ 215.82	10	26.29%	55,031	140.10%
117 CITY OF HERMOSA BEACH	φ	11,925	35	\$ 340.71		16.65%	10,583	88.75%
175 CITY OF HILLSBOROUGH	ь	3,210	25	\$ 128.40		44.19%	7,559	235.49%
46 CITY OF HUNTINGTON BEACH	\$	48,311	213			25.02%	64,405	133.31%
159 CITY OF INDIO	\$	5,275	64	\$ 82.42		68.84%	19,352	366.86%
7 CITY OF INGLEWOOD		338,790	198	\$ 1,711.06	6 11234.52	3.32%	59,869	17.67%
125 CITY OF JACKSON		10,655	6	\$ 1,183.89		4.79%	2,721	25.54%
18 CITY OF KERMAN	ь	167,753	15	\$ 11,183.53		0.51%	4,536	2.70%
130 CITY OF LA HABRA		10,043	65	\$ 154.51		36.72%	19,654	195.70%
134 CITY OF LAGUNA BEACH	Ь	9,310	48	\$ 193.9		29.25%	14,514	155.89%
94 CITY OF LIVERMORE	\$	17,091	91			30.21%	27,516	161.00%
104 CITY OF LIVINGSTON	ŝ	15,061	19			7.16%	5,745	38.15%
144 CITY OF LOMPOC	\$	7,982	50	\$ 159.64		35.54%	15,119	189.41%
1 CITY OF LOS ANGELES	8	749,350	9577		543	6.21%	2,895,797	33.10%
76 CITY OF MANHATTAN BEACH		23,825	60				18,142	76.15%
181 CITY OF MANTECA		2,264	69	\$ 32.81	1 3915.06	172.93%	20,864	921.53%
177 CITY OF MARTINEZ		2,808	38	\$ 73.89			11,490	409.19%
69 CITY OF MENLO PARK	ф	26,236	42	\$ 624.67			12,700	48.41%
98 CITY OF MERCED	÷	15,900	78				23,585	148.33%
70 CITY OF MILL VALLEY	ф	25,892	20	\$ 1,294.60			6,047	23.36%
31 CITY OF MODESTO	ф	74,808	269				81,338	108.73%
сιтγ	\$	36,977	50	\$ 739.54			15,119	40.89%
83 CITY OF MONTCLAIR	\$	21,049	53		5 3007.22	•	16,026	76.13%
37 CITY OF MONTEREY	\$	67,531	47	\$ 1,436.83			14,211	21.04%
111 CITY OF MONTEREY PARK	\$	13,829	77	\$ 179.60			23,282	168.36%
45 CITY OF MOUNTAIN VIEW	\$	51,879	96			10.50%	29,028	55.95%
155 CITY OF MURRIETA	\$	6,386	73	\$ 87.48	7		22,073	345.65%
153 CITY OF NATIONAL CITY	\$	6,478	80		8 4539.2		24,190	373.41%
171 CITY OF NEWARK	\$	4,091	55	\$ 74.38			16,630	406.51%
179 CITY OF NEWPORT BEACH	\$	2,484	142		Ű		42,937	1728.52%
93 CITY OF NOVATO	⇔	17,178	55	\$ 312.33		18.17%	16,630	96.81%
80 CITY OF OCEANSIDE	÷	21,778	201	\$ 108.3		52.37%	60,776	279.07%
75 CITY OF ORANGE	\$	24,049	151	⇔		35.63%	45,658	189.85%
172 CITY OF OROVILLE	\$	3,921	23	ф		33.28%	6,955	177.37%
26 CITY OF OXNARD	\$	96,948	223	ŝ			67,429	69.55%
129 CITY OF PACIFICA	ь	10,204	36	ŝ	4 2042.64		10,885	106.68%
65 CITY OF PALO ALTO	\$	27,823	82			16.72%	24,794	89.11%
168 CITY OF PARLIER	\$	4,468	14				4,233	94.74%
85 CITY OF PETALUMA	÷	19,749	75				22,678	114.83%
183 CITY OF PIEDMONT	\$	2,250	18			45.39%	5,443	
138 CITY OF PISMO BEACH	Ş	8,673	23				6,955	
114 CITY OF PLACENTIA	\$	13,017	52	\$ 250.33			15,723	
191 CITY OF PORT HUENEME	\$	1,448	23	\$ 62.96			6,955	
174 CITY OF PORTERVILLE	\$	3,749	51				15,421	
	\$	26,806	24	\$ 1,116.92			7,257	27.07%
173 CITY OF REDDING	÷	3,757	114	\$ 32.96		-	34,470	917.49%
60 CITY OF REDLANDS	φ	32,335	94	\$ 343.99			28,423	87.90%
121 CITY OF REDONDO BEACH	\$	11,509	104	\$ 110.66	56 5900.96	51.27%	31,446	273.23%
			e B	Page 2 of 4				

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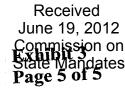
	2004-	2004-05 Actual	Number of				70 COC V	Borroot
	Š e	4 356		5 45.85			28.725	659.44%
89ICITY OF REEDLEY	÷ 4	18.097	29				8.769	48.45%
L L U	S	25.770	96	\$ 268.4		21.14%	29,028	112.64%
166 CITY OF RICHMOND	\$	4,673	151	\$ 30.95			45,658	977.06%
17 CITY OF RIVERSIDE	s	200,265	366	ŀ			110,667	55.26%
21 CITY OF ROCKLIN	÷	130,474			73 2780.26		14,816	11.36%
₿	¢	22,316					39,610	177.50%
35 CITY OF SAN BERNARDINO	\$	69,399	~	\$ 229.04			91,618	132.02%
128 CITY OF SAN CARLOS	÷	10,433			Ì		9,676	92.74%
113 CITY OF SAN FERNANDO	\$	13,142	35	\$ 375.49			10,583	80.53%
131 CITY OF SAN GABRIEL	\$	9,768					16,328	167.16%
30 CITY OF SAN JOSE	\$	76,383	13			100.43%	408,804	535.20%
139 CITY OF SAN LEANDRO	φ	8,631			7	57.85%	26,609	308.29%
66 CITY OF SAN LUIS OBISPO	\$	27,144	55	\$ 493.53			16,630	61.27%
180 CITY OF SAN MARINO	s	2,336					7,257	310.65%
58 CITY OF SAN RAFAEL	\$	33,920		\$ 513.94	n		19,956	58.83%
90 CITY OF SANTA ANA	φ	17,480		\$ 49.94			105,830	605.43%
158 CITY OF SANTA BARBARA	\$	5,701		\$ 44.54			38,703	678.89%
110 CITY OF SANTA CLARA	\$	14,148	128	\$ 110.	53 7262.72		38,703	273.56%
118 CITY OF SANTA MARIA	\$	11,924		\$ 110.41			32,656	273.87%
32 CITY OF SANTA MONICA	\$	74,732	2	\$ 362.78			62,288	83.35%
88 CITY OF SEASIDE	\$	18,430		\$ 472.56			11,792	63.98%
164 CITY OF SIGNAL HILL	\$	4,790					9,676	202.00%
28 CITY OF SIMI VALLEY	\$	84,710				%06.1	35,680	42.12%
99 CITY OF SOUTH GATE	\$	15,829	84				25,399	160.46%
162 CITY OF SOUTH LAKE TAHOE	\$	5,052		\$ 136.54			11,188	221.45%
182 CITY OF SOUTH PASADENA	\$	2,257	35			Ĩ	10,583	468.89%
10 CITY OF SOUTH SAN FRANCISCO	\$	284,763		\$ 4,068.04			21,166	7.43%
36 CITY OF STOCKTON	φ	69,290	ຕ		34 21561.2		114,901	165.83%
156 CITY OF SUISUN CITY	¢	6,224					6,047	97.16%
136 CITY OF TIBURON	φ	9,258		\$ 712.15			3,931	42.46%
133 CITY OF TRACY	φ	9,492	76		89 4312.24	7	22,980	242.10%
147 CITY OF TULELAKE	φ	7,356		\$ 2,452.00			206	12.33%
116 CITY OF TURLOCK	÷	12,350					18,142	146.90%
49 CITY OF TUSTIN	÷	43,508					28,725	66.02%
107 CITY OF UNION CITY	\$	14,513	78				23,585	162.51%
42 CITY OF UPLAND	÷	57,458					23,282	40.52%
96 CITY OF VACAVILLE	÷	16,703		\$ 165.38	38 5730.74		30,539	182.84%
91 CITY OF VERNON	÷	17,356					15,723	90.59%
145 CITY OF VISALIA	¢	7,531	116			Ĩ	35,075	465.74%
40 CITY OF WALNUT CREEK	φ	61,930		\$ 804.29	43		23,282	37.59%
127 CITY OF WEED	φ	10,447	10	\$ 1,044.70			3,024	
137 CITY OF WEST COVINA	s	8,916	-	\$ 77.53		73.18%	34,773	390.00%
74 CITY OF WESTMINSTER	φ	24,272			21 5333.56		28,423	
64 CITY OF WHITTIER	Ś	29,507		\$		22.50%	35,377	
165 CITY OF WOODLAND	\$	4,788		s			19,654	410.49%
185 CITY OF YUBA CITY	ŝ	2,184		ŝ			16,630	
19 COUNTY OF ALAMEDA	φ	160,800	-	ه	G		317,186	197.26%
178 COUNTY OF EL DORADO	\$	2,628		မ	21 10496.9	399.43%	55,938	
			Ба Ба	Page 3 of 4			4	

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Claims ¹ Officers ² Per Officer DOF - 56.74 Percent LA - 302.37 Pp Y OF FRENO \$ 110,494 528 7 22.81 100016.46 7.05% 159.364 1 4 302.37 Pp 169.364 1 36.301 4 302.37 159.364 1 1.0.305 150.361 150.367 150.364 1 1.0.305 1 150.361 1 302.37 103.061 1 1.0.305 1 150.361 1 1 1.0.305 1 1 10.005 1 1.0.305 1 <td< th=""><th></th><th>200</th><th>2004-05 Actual</th><th>Number of</th><th></th><th></th><th></th><th></th><th></th></td<>		200	2004-05 Actual	Number of					
NO \$ 110,494 559 208,87 30015,46 27.16% 159,954 OLDT \$ 113,236 102 5 72.72 100326.68 750.3% 55.031 5 NCELES \$ 15,434 66 5 226.97 385.32 25.00% 25.061 - NGELES \$ 507,741 9028 \$ 26.263 10.8927 20.561 - NGELES \$ 5 0.10394 5 26.33 64.03% 24.66 20.61 20.61 20.61 - 20.97 10.00394 7 20.61 20.6			Claims ¹	Officers ²	Per Officer	DOF - 56.74	Percent	LA- 302.37	Percent
OLDT \$ 13,236 182 7,27,7 10326,68 76,03% 55,031 55,032 55,036 56,1,523 55,036	23 COUNTY OF FRESNO		110,494	529		30015.46	27.16%	159,954	144.76%
5 1.299 40 5 32.48 2269.6 174.72% 12.066 9 6 5 507,741 9028 5 2297 36823.6 238.872 36.872 36.873 36.873 36.873 36.873 36.873 36.873 36.873 36.867 27.36 4466 27.36 4466 27.36 27.367 26.61% 99.406 27.367 26.61% 99.847 27.30% 26.16.3% 29.941 27.30% 26.406 27.405 27.40	112 COUNTY OF HUMBOLDT	\$	13,235			10326.68	78.03%	55,031	415.80%
Image: Sec: Fig: Scc: F	193 COUNTY OF INYO	\$	1,299	40		2269.6	174.72%	12,095	931.09%
(GELES 5 15,434 (e) 5 20,561 20,561 NGELES 5 507,741 9028 5 56.24 512248.72 10,039% 2,729,796 2 NGELES 5 507,741 9028 5 55.24 512248.72 10,039% 2,729,796 2 FEEY 5 70,153 329 5 73.33 99,480 2 26,403 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,405 26,423 26,4	16 COUNTY OF KERN	ŝ	215,162	062	\$ 272.36	44824.6	20.83%	238,872	111.02%
NGELES \$ 507,741 9028 \$ 56.24 512248.72 100.89% 2.729,766 1 I \$ 2.977 213 \$ 13.96 12086.62 46.57% 64,405 2 FEFY \$ \$ 10.893 5 2.375 18667.46 26.61% 99,480 27.323 56.61% 99,480 28,423 26.403% 28,423	100 COUNTY OF LAKE	Ş	15,434	68	\$ 226.97	3858.32	25.00%	20,561	133.22%
4 5 2,977 213 5 13,98 12085,62 405,97% 64,405 2 7 5 7,153 23 5 67,532 1586,72 8,40% 8,466 2 7 5 7,153 23 5 51,522 5335,54 64,055 28,436 58,298 58,436 28,430 28,446 28,430 28,430 28,430 28,430 28,430 28,446 28,430 28,430 28,430 28,430 28,430 28,430	5 COUNTY OF LOS ANGELES	ь	507,741	9028	\$ 56.24	512248.72	100.89%	2,729,796	537.64%
5 18,923 28 \$ 675.82 1568.72 8.40% 8.466 EREY \$ 70,153 329 \$ 213.23 18667.46 26.61% 99,460 GE \$ \$ 106.331 1928 \$ 65.82 13106.94 20.60% 69,847 GE \$ \$ 105.331 1928 \$ 65.64 13106.94 20.60% 69,847 GE \$ \$ 508.214 1824 \$ 37.540 13106.94 20.60% 69,847 SIDE \$ \$ 508.214 1824 \$ 37.547 167 \$ 327.97 103493.76 17.30% 551,523 AMENTO \$ \$ 536.73 1610.63.94 20.60% 69,847 SIDE \$ 508.214 1824 \$ 37.73 103493.76 17.30% 551,523 AMENTO \$ 5 98.73 1610.63.94 20.60% 69,847 338,573 OADUN \$ 5 93.745 210.05.9 877.00 87,713 338,573 ACLARA \$ 7 167.23 287.13	176 COUNTY OF MARIN	φ	2,977	213		12085.62	405.97%	64,405	2163.41%
EREY \$ 70,153 329 \$ 213.23 18667.46 26.61% 99,480 GE \$ \$ 0.1533 1928 \$ 5533.56 64.03% 28,423 2 GE \$ \$ 0.5681 1928 \$ 55.78 103994.72 86.2969 2 SIDE \$ \$ 0.563,148 1781 \$ 27.540 101053.94 15.47% 58.437 AMENTO \$ \$ 598.214 1781 \$ 327.547 103493.76 17.30% 561,523 AMENTO \$ \$ 227,643 1512 \$ 150.56 64.07% 563,521 AGDUIN \$ \$ 224.28 30666.56 11.40% 164,459 561,523 ACLARA \$ \$ 224.28 3066.56 11.40% 164,459 VATEO \$ \$ 101053.94 15.47% 561,523 56.99% 50,796 ACLARA \$	87 COUNTY OF MONO	Ś	18,923	28		1588.72	8.40%	8,466	44.74%
GE 8 8.6.2 533.3.6 64.03% 28.423 23.423 GE \$ 126,831 1928 \$ 65.78 109394.72 86.25% 58.2,969 4 FR \$ 63,618 231 \$ 275,40 113106.94 2060% 69,417 SIDE \$ 596,214 1824 \$ 32.797 103493.76 17.30% 551,523 AMENTO \$ 237,454 1781 \$ 156.15 81.5790.88 351,523 CENARDINO \$ 237,454 1781 \$ 365.3 1161,439 36.573 OAQUIN \$ 92,467 326 \$ 18497.24 20.00% 96,513 OAQUIN \$ 92,7676 35.31.10 167.32 366.56 11.40% 164.499 ACLARA \$ 97.518 162.03 19802.26 36,796 58,712 ACLARA \$ 161.32 327.32 56,99% 58,712 36,712	34 COUNTY OF MONTEREY	ω	70,153	329		18667.46	26.61%	99,480	141.80%
GE \$ 126,831 1928 \$ 65.78 109394.72 86.25% 582,969 FR \$ 63,618 231 \$ 275,40 13106.94 20.60% 69,847 FR \$ 63,618 231 \$ 275,40 13106.94 20.60% 69,847 AMENTO \$ 53,518 231 \$ 275,40 13106.94 20.60% 69,847 AMENTO \$ 53,5148 1512 \$ 150.56 347 56,56% 553,53 AMENTO \$ 5 53,148 1781 \$ 233,64 18497.24 20,00% 651,527 OAQUIN \$ 92,467 176 326,56 11,40% 164,489 56,567 ACLARA \$ 270,774 \$ 497.75 323,656 11,40% 164,489 56,736 ACLARA \$ 20,014 \$ 23,537 168 \$ 101,321 165,627 56,196 ACLARA \$ 270,714 \$ 497.75 \$ 276,82 56,146 34,773 ACLARA \$ 2 \$ 101,322 \$ 55,01% 56,726 56,148 16	140 COUNTY OF NAPA	မှ	8,330	94		5333.56	64.03%	28,423	341.21%
FR \$ 63,618 231 \$ 275,40 13106.94 20.60% 69,847 SIDE \$ 588,214 1824 \$ 327.97 103493.76 17.30% 551,523 AMENTO \$ 227,643 1512 \$ 103493.76 17.30% 551,523 AMENTO \$ 227,643 1512 \$ 103493.76 17.30% 551,523 AMENTO \$ 227,643 1512 \$ 103497.24 20.60% 69,847 GAQUIN \$ 92,467 326 \$ 283.64 1457.8 538.521 OAQUIN \$ \$ 37,467 52.46 \$ 104.67 538.57 OAQUIN \$ \$ 37,467 52.46 \$ 14.403 538.57 OAQUIN \$ \$ 37.66 54.47 \$ 58.73 56.99% 50,796 ACLARA \$ \$ 101.34 \$ 5276.82 54.99% 50,79%	22 COUNTY OF ORANGE	\$	126,831	1928		109394.72	86.25%	582,969	459.64%
CSIDE \$ 598,214 1824 \$ 327,37 103493.76 17.30% 551,523 AMENTO \$ 227,643 1512 \$ 150.56 85790.88 37.69% 457,183 7 RENARDINO \$ 227,643 1512 \$ 150.56 85790.88 37.69% 457,183 7 ORQUIN \$ 92,467 326 \$ 283.54 18497.24 20.00% 98,573 96,573 ORQUIN \$ 5 576,66 346 \$ 224.28 9475.56 55.30% 56,496 56,496 UIS OBISPO \$ 5 70,774 544 \$ 497.23 56,496 50,496 VALEO \$ 5 70,774 544 \$ 497.26 56,496 50,798 ACLARA \$ 81,403 933.72 101.34 9532.32 55.99% 50,798 50,798 ACLARA \$ 81,413 333.12 144.56 93.5	39 COUNTY OF PLACER	φ	63,618	231		13106.94	20.60%	69,847	109.79%
AMENTO \$ 227,643 1512 \$ 150.56 65790.88 37.69% 457,183 1 FENARDINO \$ 653,148 1781 \$ 366.73 101053.94 15.47% 538,521 98,573 97,173 98,573 98,573 98,573 98,573 98,573 98,573 98,573 98,573 98,573 91,470 164,489 773 773 773 7712 58,1724 28,1726	4 COUNTY OF RIVERSIDE	s	598,214	1824		103493.76	17.30%	551,523	92.19%
FENARDINO \$ 653,148 1781 \$ 366.73 101053.94 15.47% 538,521 OAQUIN \$ 92,467 326 \$ 283.64 18497.24 20.00% 98,573 UIS OBISPO \$ 37,454 167 \$ 224.28 9475.58 25.30% 50,496 MTEO \$ 37,454 167 \$ 224.28 9475.58 25.00% 98,573 ACED \$ 37,454 167 \$ 224.28 9475.58 25.01% 105,527 ACLARA \$ 17,025 168 101.34 9532.32 55,99% 50,798 ACLARA \$ 81,403 93 \$ 875.30 55,79% 50,798 ACUU \$ \$ 101.34 9532.32 55,99% 50,798 ACLARA \$ \$ 101.34 9532.32 55,99% 50,798 ACUAN \$ \$ 101.34 9532.32 55,99% 50,799	14 COUNTY OF SACRAMENTO	န	227,643	1512		85790.88	37.69%	457,183	200.83%
OAQUIN \$ 92,467 326 \$ 28,573 98,573 UIS OBISPO \$ 37,454 167 \$ 224.28 9475.58 25.30% 56,496 MATEO \$ 55,566 349 \$ 167 \$ 224.28 9475.58 25.30% 56,466 ATEO \$ 55,566 349 \$ 167 \$ 224.28 9475.58 25.30% 50,496 A CLARA \$ \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 26,798 A CLARA \$ \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 26,798 A CLARA \$ \$ 17.025 116 \$ 101.34 9532.32 55.99% 50,798 26,798 A CLARA \$ \$ 115 \$ 204.67 9632.323 55.99% 50,776 34,773 A CLARA \$ \$	3 COUNTY OF SAN BERNARDINO	\$	653,148	1781		101053.94	15.47%	538,521	82.45%
UIS OBISPO \$ 37,454 167 \$ 224.28 9475.58 25.30% 50,496 MATEO \$ 56,566 349 \$ 162.08 19802.26 35.01% 105,577 A CLARA \$ 27,774 54,4 \$ 497.75 30866.56 11.40% 165,577 A CLARA \$ 270,774 54,4 \$ 497.75 30866.56 349 \$ 101.34 A CLARA \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 TA \$ \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 YOU \$ \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 NO \$ \$ 23,537 115 \$ 204.67 6525,1 27.72% 34,773 NA \$ \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 NA \$ \$ \$ 104,98 \$ 88 \$ 164.41 14128.26 281.78% 75,290 1 MA \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 COUNTY OF SAN JOAQUIN	\$	92,467	326		18497.24	20.00%	98,573	106.60%
MATEO \$ 56,566 349 \$ 162.08 19802.26 35.01% 105,527 A CLARA \$ 270,774 544 \$ 497.75 30866.56 11.40% 164,489 TA \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 TA \$ \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 YOU \$ \$ 17,605 93 \$ 875.30 5276.82 6.48% 28,170 NO \$ \$ 105,661 327 \$ 323.12 18555.98 17.56% 98,875 NO \$ \$ 105,661 327 \$ 323.12 18555.98 17.56% 38,875 MA \$ \$ 164.41 14128.26 281.78% 75,290 1 MA \$ \$ 164.41 2493.12 27.72% 28,676 MA \$	54 COUNTY OF SAN LUIS OBISPO	÷	37,454			9475.58	25.30%	50,496	134.82%
A CLARA\$ $270,774$ 544 \$ 497.75 30866.56 11.40% $164,489$ TA\$\$ $17,025$ 168 \$ 101.34 9532.32 55.99% $50,798$ $50,798$ 700 YOU\$\$ $21,403$ 93 \$ 875.30 5276.82 6.48% $28,120$ NO\$\$ $23,537$ 115 \$ 204.67 6525.1 27.72% $34,773$ NO\$\$ $23,537$ 115 \$ 204.67 6525.1 27.72% $34,773$ NA\$\$ $105,661$ 327 \$ 323.12 18553.98 17.56% $98,875$ NA\$\$ $105,661$ 327 \$ 323.12 18553.98 17.56% $28,609$ NA\$\$ $14,468$ 88 \$ 164.41 4993.12 27.72% $26,609$ MA\$\$ 91.47 4993.12 62.03% $26,609$ $75,290$ $112,179$ MA\$\$ $10,18$ 31.71 21050.54 109.74% $112,179$ MA\$\$ $216,825$ 726 \$ 298.66 41193.24 $19,00\%$ $219,521$ MA\$\$ $12,717$ $216,825$ 81.66 41193.24 $19,00\%$ $219,521$ MA\$\$ 123.73 107 $81.43.67$ 47.69% $24,492$ N 5.173 107 81.66 41193.24 47.69% $24,492$ <td>43 COUNTY OF SAN MATEO</td> <td>φ</td> <td>56,566</td> <td>349</td> <td></td> <td>19802.26</td> <td>35.01%</td> <td>105,527</td> <td>186.56%</td>	43 COUNTY OF SAN MATEO	φ	56,566	349		19802.26	35.01%	105,527	186.56%
TA \$ 17,025 168 \$ 101.34 9532.32 55.99% 50,798 50,798 YOU \$ \$1,403 93 \$ 875.30 5276.82 6.48% 28,120 NO \$ \$ 23,537 115 \$ 204.67 6525.1 27.72% 34,173 NA \$ \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 MA \$ \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 MA \$ \$ 14,468 \$88 \$ 164.41 14128.26 281.78% 75,290 1 ER \$ \$ \$ \$ \$ 26,609 75,290 1 MA \$ \$ \$ \$ \$ \$ \$ \$ 28,751 27.72% 28,609 98,875 MA \$ \$ \$ \$ \$ \$ \$ 26,609 75,290 1 216,875 28,716 28,716 28,7	11 COUNTY OF SANTA CLARA	\$	270,774	544		30866.56	11.40%	164,489	60.75%
YOU \$ 81,403 93 \$ 875.30 5276.82 6.48% 28,120 NO \$ 23,537 115 \$ 204.67 6525.1 27.72% 34,773 NA \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 MA \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 ISLAUS \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 MA \$ \$ 14,468 88 \$ 164.41 4993.12 34.51% 26,609 MA \$ \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 NA \$ \$ 10,183 37.18 51.71 21050.54 109.74% 112,179 NA \$ \$ 5 51.71 21050.54 109.74% 112,179 NA \$ \$ 5 51.71 21050.54 190.07% 219,521 <t< td=""><td>95 COUNTY OF SHASTA</td><td>\$</td><td>17,025</td><td>168</td><td></td><td>9532.32</td><td>55.99%</td><td>50,798</td><td>298.37%</td></t<>	95 COUNTY OF SHASTA	\$	17,025	168		9532.32	55.99%	50,798	298.37%
NO \$ 23,537 115 \$ 204.67 6525.1 27.72% 34,773 MA \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 ISLAUS \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 ISLAUS \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 RA \$ \$ 14,468 88 \$ 164.41 4993.12 34.51% 26,609 MA \$ \$ \$ 91.47 4993.12 62.03% 26,609 MA \$ \$ \$ 91.47 4993.12 62.03% 26,609 RE \$ \$ \$ \$ \$ 37.1 \$ \$ NA \$ \$ \$ \$ \$ \$ \$ MA \$ \$ \$ \$ \$ \$ \$ MA \$ \$ \$ \$ \$ \$ \$ \$ MA \$ \$ \$ \$ \$ \$ \$ \$ RE \$ \$	29 COUNTY OF SISKIYOU	6	81,403	63		5276.82	6.48%	28,120	34.54%
MA \$ 105,661 327 \$ 323.12 18553.98 17.56% 98,875 ISLAUS \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 ER \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 ER \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 MA \$ 5 8,049 88 \$ 164.41 4993.12 62.03% 26,609 MA \$ 5 19,183 371 \$ 51.71 21050.54 109.74% 112,179 RE \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 URA \$ 216,825 726 \$ 298.66 41193.24 19.00% 219,521 URA \$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 \$ 5 9,637 81 \$ 118.98 4595.94 47.69% 24,492 \$ 5 9,637 81 \$ 118.98 4595.94 47.69% 15.30.461	77 COUNTY OF SOLANO	s	23,537	115		6525.1	27.72%	34,773	147.74%
ISLAUS \$ 5,014 249 \$ 20.14 14128.26 281.78% 75,290 1 ER \$ 14,468 88 \$ 164.41 4993.12 34.51% 75,290 1 MA \$ \$ 19,468 88 \$ 164.41 4993.12 34.51% 26,609 MA \$ \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 RE \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 NRA \$ 216,825 726 \$ 298.66 41193.24 19.00% 219,521 URA \$ 16,717 216,825 726 \$ 24,492 32,354 URA \$ 9,637 81 118.98 4595.94 47.69% 24,492 \$ 9,637 81 \$ 118.98 4595.94 47.69% 24,302 \$ \$ 5 21031.244 \$ 5.74.74 46.30% 15.330.461 \$ <td>25 COUNTY OF SONOMA</td> <td>S</td> <td>105,661</td> <td>327</td> <td></td> <td>18553.98</td> <td>17.56%</td> <td>98,875</td> <td>93.58%</td>	25 COUNTY OF SONOMA	S	105,661	327		18553.98	17.56%	98,875	93.58%
ER \$ 164.41 4993.12 34.51% 26,609 MA \$ 8,049 88 91.47 4993.12 62.03% 26,609 MA \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 RE \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 URA \$ 216,825 726 \$ 298.66 41193.24 19.00% 219,521 URA \$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 \$ 9,637 81 118.98 4595.94 47.69% 24,492 \$ 21,031,244 50.701 Median: \$ 2876,774,74 46.30% 15.30,461	163 COUNTY OF STANISLAUS	\$	5,014	249	\$	14128.26	281.78%	75,290	1501.60%
MA \$ 8,049 88 91.47 4993.12 62.03% 26,609 RE \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 URA \$ 2 216,825 726 \$ 298.66 41193.24 19.00% 219,521 URA \$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 * \$ 5 9,637 81 \$ 118.98 4595.94 47.69% 24,492 * \$ \$ 10.101 \$ 118.98 4595.94 47.69% 24,492 * \$ \$ \$ 118.98 4595.94 47.69% 24,492	108 COUNTY OF SUTTER	\$	14,468	88	\$ 164.41	4993.12		26,609	183.91%
RE \$ 19,183 371 \$ 51.71 21050.54 109.74% 112,179 URA \$ 216,825 726 \$ 298.66 41193.24 19.00% 219,521 VRA \$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 * \$ 5 9,637 81 \$ 118.98 4595.94 47.69% 24,492 * \$ 21,031,244 50.701 Median: \$ 2,876,774,74 46.30% 15,330,461	143 COUNTY OF TEHAMA	\$	8,049	88	\$ 91.47	4993.12		26,609	330.58%
URA \$ 216,825 726 \$ 298.66 41193.24 19.00% 219,521 \$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 \$ 9,637 81 \$ 118.98 4595.94 47.69% 24,492 \$ 21.031.244 50.701 Median: \$ 2.876.774.74 46.30% 15.330.461	86 COUNTY OF TULARE	\$	19,183	371		21050.54	109.74%	112,179	584.78%
\$ 15,373 107 \$ 143.67 6071.18 39.49% 32,354 \$ 9,637 81 \$ 118.98 4595.94 47.69% 24,492 \$ 21.031.244 50.701 Median: \$ 28.74.74 46.30% 15.330.461	15 COUNTY OF VENTURA	\$	216,825	726		41193.24	19.00%	219,521	101.24%
\$ 9,637 81 \$ 118.98 4595.94 47.69% 24,492 \$ 21.031.244 50.701 Median: \$ 28.77.74 46.30% 15.330.461	101 COUNTY OF YOLO	\$	15,373	107		6071.18	39.49%	32,354	210.46%
S 21.031.244 50.701 Median: \$ 2.876.774.74 46.30% 15.330.461	132 COUNTY OF YUBA	\$	9,637	81		4595.94	47.69%	24,492	254.15%
	Totals:	\$	21,031,244	50,701	Median:	\$ 2,876,774.74	46.30%	15,330,461	246.73%

Source: State Controller's Office
 Number of officers as of 8/14/06. Source: Commission on Peace Officer Standards and Training.

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

I.

LOS ANGELES COUNTY'S PROPOSED PARAMETERS AND GUIDELINES AMENDMENT

Peace Officers Procedural Bill of Rights

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

BEGINNING IN FISCAL YEAR 2010-11

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), 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

Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cal.App.4th 1355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoptedpga

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."

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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

Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cal.App.4th 1355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoytedpga

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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 statemandated 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

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 $^{^2}$ 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.

Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cai.App.4th 1355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoptedpga 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.

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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.

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Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cai.App.4th 1355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoptedpga 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

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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).)

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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.)

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Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cal.App.4th 1355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoptedpga 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.

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- 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.)

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- 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.

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Amended Parameters and Guidelines Pursuant to Department of Finance v. Commission on State Mandates (2009) 170 Cai.App.4th [355 J:mandates/legreconsiderations/2005/ab138/pobor/post litigation/7/3109adoptedpga 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 costefficient 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 (RRM) shall allow each eligible claimant to be reimbursed at the rate of \$169.21 per full-time sworn peace officer employed by the agency, including full-time sworn probation peace officers and other sworn peace officers specified in Section IV. (REIMBURSABLE ACTIVITIES) herein. The RRM rate provides claimants with all the direct and indirect costs of performing activities, as described in Section IV. 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.

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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 taskrepetitive. 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

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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.

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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 to conform to the parameters 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.

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