



County of Los Angeles CHIEF ADMINISTRATIVE OFFICE

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DAVID E. JANSSEN
Chief Administrative Officer

May 20, 2004

To: Supervisor Don Knabe, Chair
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: David E. Janssen
Chief Administrative Officer

Raymond G. Fortner, Jr.
Chief Deputy County Counsel

J. Tyler McCauley
Auditor-Controller

Board of Supervisors
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First District

YVONNE BRATHWAITE BURKE
Second District

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Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

REVIEW OF CONTRACT LAW ENFORCEMENT SERVICE COSTS

On March 16, 2004, on motion of Supervisor Molina, your Board: 1) Instructed County Counsel, with the assistance of the Auditor-Controller (Auditor), Sheriff's Department (Sheriff) and Chief Administrative Office (CAO), to review the December 2003 audit of the Sheriff's Department budget by Thompson, Cobb, Bazilio and Associates (TCBA), regarding the list of recoverable costs and confirm whether or not each cost could be legally charged to cities; 2) Instructed the CAO, with the assistance of the Auditor and Sheriff, to review TCBA's list of recoverable costs and determine approximately what percentage of each of these services are used by contract and independent cities; and 3) Instructed County Counsel and the CAO to report back to the Board within 30 days with findings.

We convened several meetings with representatives from the Auditor, CAO, County Counsel, and the Sheriff to review the TCBA study of the contract cities law enforcement services cost model and related countywide policies for law enforcement services contracts. In summary, we found:

- TCBA's listing showed all Sheriff's costs excluded from the cost model (including Custody, Court Services, etc.) instead of the costs potentially recoverable. A revised list of recoverable costs is reflected in Attachment I.
- By law (Gonzalves), costs associated with the Offices of the Sheriff, Undersheriff, Assistant Sheriff, and Sheriff's Headquarters, as well as Central Services Costs (Executive Exclusions), cannot be charged to cities.
- Division Administration and Central Services Costs may have been excluded by Board Policy and require further study to determine the extent that they can legally be charged to cities.
- All functions that were determined to be countywide services that had been excluded by Board policy should be reevaluated.
- Various support unit costs are excluded from the cost model on the basis of where they are placed within Sheriff's organizational structure and need further study.
- Sufficient data is not available from the Sheriff's Department to determine the percentage of countywide services used by contract and independent cities.
- The Auditor and Sheriff should review the Sheriff's organizational structure to identify and incorporate, where feasible, costs that should be charged to cities, and annually review the Sheriff's various cost components and the methodologies used to determine the billing rates charged for contract law enforcement services.
- All 40 contract cities law enforcement service agreements expire on June 30, 2004 and will be presented to your Board for renewal on the June 8, 2004 Board agenda.
- The 2004-05 contract city billing rates have been published and are being reviewed by various cities. Therefore, as a practical matter, changes in Board policy to incorporate costs previously excluded from the cost model could not be implemented until the 2005-06 contract year, at the earliest.

TCBA STUDY

As part of the December 2003 study of the Sheriff's Department budget, TCBA was asked to review the contract cities law enforcement services cost model, identify the types of costs not charged to contract cities, and compare these costs to the costs excluded by other local counties that provide contract law enforcement services. The consultants reported that two categories of costs were excluded from the Sheriff's billing

rate to cities: 1) Direct administrative support costs; and 2) General Countywide Overhead costs. TCBA found that the interpretation of Government Code and the exclusion of countywide costs varied from county to county. However, the costs excluded by the Sheriff were adequately supported and similar to those excluded by several other counties. Appendix E to the TCBA study, *Contract Cities Cost Model Excluded Costs*, lists all of the Sheriff's costs that are excluded from the cost model (including Custody and Court Services) rather than the costs that could potentially be billed to contract cities, were already allocated, or were recoverable from other sources.

Using TCBA's data, we refined their exclusions to the amounts of potentially recoverable costs excluded from the cost model. Specifically, TCBA identified approximately \$879.4 million in Sheriff's costs which were: 1) already allocated in the cost model [\$76.1 million]; 2) Custody related costs [\$542.7 million]; and 3) partially charged to and/or funded by other agencies [\$260.6 million]. Attachment II reflects costs which should not have been included in the TCBA report as potentially recoverable. Also, TCBA incorrectly titled the listing of excluded Central Services Costs (pursuant to the Countywide Cost Allocation Plan) as General Countywide Overhead Cost exclusions. Attachment I reflects the correct category title of these costs.

COST MODEL

The framework for the Law Enforcement Contractual Cost model has been in place since the mid-1970's. The actual calculation methodology for determining the Contract City law enforcement billing rates follows this framework, and the rates are adjusted annually for changes in salaries and employee benefits and occasional changes in the Sheriff's organization.

The contract city billing rate calculations center on the direct and support costs of operating Sheriff's stations, reduced for costs which cannot legally be billed to contract cities (termed Gonsalves exclusions), and for Division Administration and a portion of Central Services costs (excluded by Board policy adopted in 1973). The legal and Board policy exclusions are more fully discussed in this report. The costs of operating all stations are then divided by the number of patrol deputies assigned to the stations to arrive at the annual "cost per deputy" that is the basis for charging contract cities. The Auditor, in cooperation with the Sheriff, calculates the billing rates annually.

A more detailed discussion of the steps in the annual "cost per Deputy" calculation follows:

1. Using the Sheriff's organizational structure, the salary costs of each organizational unit (Personnel, Fiscal Administration, Norwalk Station, etc.) are determined.

Estimated salaries, adjusted for anticipated salary increases, and weighted for applicable bonuses, are multiplied by the anticipated staffing to calculate the salary cost of each organizational unit.

2. The Sheriff's station salary costs are combined into a "Consolidated Stations" cost pool and other station-related costs are allocated to the pool. These costs include employee benefits, overtime, services and supplies, and station support. Station support includes Investigators, Watch Deputies, Field/Traffic Sergeants, Operations Lieutenants, Captains and clerical support positions. These costs are allocated using percent of salary calculations or cost per position.
3. The total Administrative Support costs to be allocated to the Consolidated Stations cost pool are then tabulated. These costs include sworn and non-sworn salaries, employee benefits, overtime, and services and supplies. Some of the Administrative Support units are Personnel, Fiscal Services, Risk Management, and Data Systems. Any Administrative Support units that are legally, or by Board policy excluded, from being billed to a Contract City are deducted. These excluded units include the Office of the Sheriff, Homicide Bureau, Custody Division, etc. The total allowable Administrative Support costs are then allocated to the Consolidated Stations.
4. The total cost of operating the Consolidated Stations, determined above, is divided by the total number of patrol deputies resulting in the annual "cost per deputy". This annual cost is used to calculate various configurations of patrol deputies and a Contract Cities Liability Insurance Cost factor is added to the final Contract City billing rate.

The above described Consolidated Stations cost pool methodology ensures that the various direct and indirect costs for operating a Sheriff's station, including staff, services and supplies, and centrally budgeted Administrative Support costs, are allocated in a uniform and equitable manner under current legal and Board billing policy guidelines.

BACKGROUND

Historically, as more and more cities incorporated, the smaller municipal police agencies have been unable to afford the substantial investment in personnel and equipment necessary to replicate all of the specialized functions and capabilities of the Sheriff's Department. In 1973, by policy, the Board determined that several specialized functions would be provided on a countywide basis, at no-charge, to all contract and independent cities upon request (e.g., Narcotics, Homicide, and Arson investigations, Emergency Operations and Safe Streets Bureau). We believe there is a need to conduct a current study of the Sheriff's various cost components, similar to the studies

conducted in 1971 and 1973, to determine what costs, excluded by previous Board policy, should be considered for inclusion in the contract city cost model, or billed to other agencies the Sheriff serves, because specialized and other functions, like technology, have changed significantly since 1973.

During our review, we found that costs attributable to various support units are excluded from the cost model primarily on the basis of where they reside within the Sheriff's organizational structure. For example, costs associated with the Equity Unit are included in the costs of the Office of the Undersheriff and are not charged to cities. Additionally, costs associated with the Field Commander positions, which were added as a direct support to field operations, are reflected under Field Operations Region Administration and are excluded from the cost model. Lastly, although Aero Bureau costs are fully excluded from the cost model primarily because contract and independent cities are billed separately for patrol time, we believe there may be a component that could be allocated. As a result, the Sheriff's reporting of organizational costs and assignment of personnel, as well as the Aero Bureau program, should be further evaluated as well, to determine if costs are inappropriately being excluded from the cost model.

As discussed above, the Auditor's annual determination of contract law enforcement billing rates is based primarily upon the Sheriff's reporting of his costs and organizational structure. To allow sufficient time for cities to incorporate the new rates into their budget approval process, the Auditor begins preparation of the annual cost model in December and publishes the new rates in March. Accordingly, the 2004-05 contract city billing rates were issued to City Managers for approval and are incorporated into the renewal agreements for your Board's approval effective July 1. The current agreements expire June 30 and do not have a month-to-month or holdover provision. Therefore, as a practical matter, there is insufficient time to develop new rates, notify contract cities, and update the agreements to reflect a change in Board policy prior to the July 1 effective date for the new agreements. As a result, a change in policy could not be implemented until the 2005-06 contract year at the earliest.

IMPACT OF POLICY CHANGE

The question of whether or not the County is subsidizing cities' law enforcement services contracts has been an issue since 1971 when the Board first approved the cost model. Two years later, the Board instructed the CAO to conduct a review of the model. At that time, the CAO determined that the cost model accurately incorporated direct patrol and support costs. In addition, the CAO recommended a reduction in County Overhead rates to exclude countywide services and executive salaries of departments to more equitably allocate the indirect costs specifically related to contract law

enforcement services. As a result, the Board determined to exclude these costs from the cost model (identified as policy exclusions in Attachment I).

In 1971, in addition to protecting 1.0 million unincorporated area residents, the Sheriff provided law enforcement services, by contract, to 28 incorporated cities with a total population of 714,000. Today, although the unincorporated area population has remained relatively unchanged at 1.0 million residents, the number of incorporated cities that contract for Sheriff's services has increased to 40 cities with an aggregate population of 1.7 million residents.

The growth of the Sheriff's Contract Cities Program has provided benefits to both the Sheriff and the County, as a whole. Primarily, the Program has provided the opportunity to construct new Sheriff's Stations in strategic locations throughout the County, resulting in greater visibility and faster response times to the unincorporated areas. In addition, the Contract Cities Program has allowed the Sheriff to increase personnel and other resources without impacting the County budget, further enhancing the Sheriff's ability to deploy personnel and other resources during times of mutual aid, disasters, and emergencies. Lastly, expanded partnerships, greater responsiveness, and increased regional focus on reducing crime have all resulted from serving contract cities within the County.

The impact of a change in Board policy on the cost of contract law enforcement services is unknown at this time. Further analysis is required to determine the appropriate portion of the \$253 million in Estimated Allocable Costs (Attachment I) that could be included into the cost model. Should your Board take action to include services, which are currently provided at no charge, in the cost model, they would need to be billed to contract and independent cities, as well as other agencies.

SCOPE OF REVIEW

We believe further study of the Sheriff's various cost components, similar to the studies conducted in 1971 and 1973, is necessary to determine what costs, where appropriate, will be recommended to your Board for inclusion into the cost model. An effort of this magnitude would take a minimum of nine to twelve months to complete. Specifically, the Auditor's review of the Sheriff's Administrative Support functions and their relationship to law enforcement services provided to contract cities and other agencies served by the Sheriff would require:

1. Identifying the Sheriff's organizational units (Patrol, Custody, etc.) that receive services and/or support from each currently excluded Administrative Support function (Homicide Bureau, Safe Streets Bureau, Narcotics Bureau, etc.) and

evaluating the data available to determine how these costs should be allocated to these organizational units.

2. Identifying whether smaller support units or specialized programs exist within the Sheriff that are currently excluded from the Consolidated Stations model.
3. Reviewing the types of costs included in the Central Service Costs applicable to the Sheriff's Department per the Countywide Cost Allocation Plan, analyzing their relationship to the Sheriff's operations (specifically Law Enforcement), and determining which costs should be included in the Consolidated Stations model.
4. Determining the appropriate allocation bases for the costs to be included in the Consolidated Stations model identified in Nos. 1, 2, and 3 above using allocation bases currently included in the model such as sworn salaries, total salaries, total cost, and number of positions, or adopting new bases to properly allocate the support costs. This would be accomplished using available statistical data maintained by the Sheriff to support allocation bases, or if the data is not available, estimating the statistics and recommending procedures to provide more precise allocation data in the future.
5. Determining costs not included in the Consolidated Stations model, per the identification process in Nos. 1, 2, and 3 above that may still be billable to the entities receiving the services (independent cities, other agencies, etc.). To determine the billing potential and practical methods for billing these costs, additional analysis will be required.

PERCENTAGE OF SERVICES USED BY CONTRACT AND INDEPENDENT CITIES

Although the Sheriff's Department tabulates information on various crimes occurring within the County area and reports this data in compliance with Uniform Crime Report standards and the Bureau of Criminal Statistics' Uniform Crime Reporting guidelines, sufficient data is not collected to accurately determine the percentage of all countywide services used by contract and independent cities. Currently, the Department does not collect or track data on the usage of countywide services. However, we have requested the Sheriff to begin collecting this data. Toward this effort, the Sheriff's Department was able to estimate usage of the following countywide functions/services by contract and independent cities.

Sheriff's Unit	Contract Cities	Independent Cities	Unincorporated Area
Homicide Bureau	40%	20%	40%
Scientific Services Bureau	39%	41%	20%
Arson-Explosives Detail	48%	8%	44%
Special Enforcement Bureau	48%	14%	38%
Aero Bureau (Total flight time)*	24%	8%	68%

*Contract and independent cities are billed separately for routine patrol time.

It should be noted that although the Sheriff maintains and reports various statistical information with regard to violations, locations of occurrences, arrests by age and sex of offenders and by disposition of incidents in his annual *Year in Review*, he cautions readers against drawing conclusions from direct comparisons of crime figures and consumption of resources between individual communities of similar populations and size. Consistent with this practice, we caution against drawing similar conclusions from comparisons to other countywide services provided by the Sheriff's Department.

COUNTY COUNSEL OPINION - RECOVERABLE COSTS

By law, a county that provides services to a city pursuant to a contract is required to charge the city all costs that are incurred in providing the service. (Government Code section 51350, commonly referred to as the Gonsalves Bill.) In making this calculation, the section provides for the exclusion of certain "overhead" costs. Specifically, "a county shall not charge, either as a direct or indirect overhead charge, any portion of those costs (1) which are attributable to services made available to all portions of the county, as determined by resolution of the board of supervisors, or (2) which are general overhead costs of operation of the county government."

To confirm, as instructed by your Board, whether or not recoverable costs identified in the TCBA study could legally be charged to cities in the Contract Cities cost allocation model, an interpretation of the meaning of "overhead costs" in Section 51350 is required.

In interpreting a statute, there are a number of well-settled principles that are applied. Statutes are to be interpreted so as to implement the legislative intent for their enactment. All of the words of the statute are to be considered, and given their plain

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meaning so far as possible. Interpretations that would lead to absurd or unreasonable results are to be avoided. (See, generally, Olmstead v. Gallagher (2004) 32 Cal.4th 804 and Horwich v. Superior Court (1999) 21 Cal.4th 272)

In implementing the first exclusion, for direct or indirect overhead charges attributable to "services made available to all portions of the County," Section 51350 specifically provides that this determination is to be made by the Board of Supervisors.

We first note that the Sheriff is the chief law enforcement officer in the County, whose duties and authority are governed by State law. As a general matter, the Sheriff is responsible on a countywide basis to keep the peace, to assist the District Attorney in the investigation and prosecution of crime, to maintain the county jail, and to provide services to the courts. The cost and expenses of these activities are expressly made charges to the County. Within incorporated cities, the Sheriff exercises concurrent jurisdiction with the respective chiefs of police. However, the primary duty of enforcing the law within a city lies with the chief of police. The Sheriff rarely exercises this concurrent authority. He does so generally only in emergency circumstances, such as riots and natural disasters, or when he determines that a city police department cannot or does not provide a particular function which involves important inter-jurisdictional law enforcement needs.

However, Section 51350 was enacted to limit the kind of overhead costs that the Board must exclude in calculating "all costs." It is not a limitation upon or restatement of the Sheriff's lawful authority. Rather, it is our opinion that the statute gives the Board broad discretion to determine as a matter of policy which services should be made available without charge to all portions of the County, and which services shall be included in the calculation of "all costs."

To construe the statute and its grant of authority to the Board otherwise, would render the phrase "as determined by the Board of Supervisors" in the statute meaningless surplusage, or lead to an unreasonable result. For example, if the phrase "services made available to all portions of the County" was taken to rest solely on a factual determination, that is, whether a particular service is in fact made available to all portions of the County, the Board would be deprived of any policy discretion, given the Sheriff's general countywide law enforcement authority. Likewise, an interpretation of that phrase that left the entire matter to the statutory jurisdiction of the Sheriff as the chief law enforcement officer of the County, that is, whether a particular service could be provided by the Sheriff throughout the County, would result in a conclusion nothing could be charged, as in the jurisdictional context all services are "made available to all portions of the County." Also, at the very least, either interpretation would require a rewriting of the statute, changing the term "Board of Supervisors" to "Sheriff."

The second exclusion, for general overhead costs of operations of County government, is easier to apply. The phrase is defined in the statute to mean overhead costs which a county would incur regardless of whether or not it provided a service under contract to a city. This has been taken to refer to costs attributable to the executive level of management in various county departments.

Additionally, we note that the cost of services for duties which are imposed by statute on the Sheriff as a County charge on a countywide basis may not be included. Those services include operation of the jail, prisoner transportation, court services, civil defense and riot suppression.

Based upon the statutory language and intent of Section 51350, we conclude that the Board of Supervisors has the discretion to determine whether or not the costs identified under the heading "Countywide Functions" in Attachment I are to be included or excluded from the cost models. The costs included under the heading "Administration" and "Central Services Costs" may include amounts that could be allocated in the cost plan. However, further study of the categories and the composition of the amounts within the Sheriff's current organizational structure is required to determine whether they consist in part of general overhead costs of the type that must be excluded, or of direct or indirect overhead charges that the Board may include or exclude as a matter of policy.

SHERIFF'S DEPARTMENT

The Sheriff has acknowledged that there may be a few investigative functions currently excluded from the cost model that the Department could bill to cities. However, the Department believes that should any of the specialized functions previously provided countywide become billable services, most independent cities would decrease or eliminate requests for assistance. The Sheriff further believes this would negatively impact the continuity of investigations and reduce the quality of life for County residents. Additionally, contract cities are experiencing the same budgetary uncertainties and declining revenues as the County. The Department believes as cities' discretionary funding for law enforcement services decline and the cost to contract for Sheriff's services continues to increase, contract cities will have little choice but to reduce the amount of contract law enforcement services.

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CONCLUSION

In conclusion, we recommend that your Board instruct the Auditor and request the Sheriff, in conjunction with the CAO and County Counsel, to: 1) review each of the Sheriff's organizational units to identify, where feasible, costs that are currently excluded from the cost model because of their organizational assignment, into the rates charged to cities; 2) further study the countywide functions in Attachment I and the unbilled component of the Aero Bureau; 3) include representatives from contract and independent cities and other affected agencies to review the findings and negotiate, where appropriate, potential modifications to billing rates and make a recommendation to your Board; and 4) annually review the Sheriff's various cost components and the methodologies used to determine the billing rates charged for contract law enforcement services.

Please let us know if you have any questions or your staff may contact Debbie Lizzari at (213) 974-6872.

DEJ:RGF:JTM:SRB
DL:RG:BAM:ljp

Attachments

c: Sheriff Leroy D. Baca
Executive Office, Clerk of the Board

contract law.bn

**SHERIFF'S DEPARTMENT
CONTRACT LAW ENFORCEMENT SERVICES
FISCAL YEAR 2002-03, 2004-05**

ORGANIZATIONAL UNIT	2002-03 EXCLUDED COSTS	2004-05 EST. TOTAL COSTS	CURRENT ALLOCATION	COMMENTS
GONSALVES EXCLUSION (Costs cannot be legally charged to cities)				
Office of the Sheriff	\$ 3,932,452	\$ 2,208,267	0%	Excluded by law. GC Sec. 51350
Office of the Undersheriff*	7,645,939	8,833,364	0%	Excluded by law. GC Sec. 51350
Office of Assistant Sheriff	4,435,232	1,797,282	0%	Excluded by law. GC Sec. 51350
Sheriff's Headquarters	5,556,302	7,209,515	0%	Excluded by law. GC Sec. 51350
TOTAL	21,569,925	20,048,428		
*Reflects corrected costs for 2002-03				
DIVISION ADMINISTRATION				
Admin Services Division Administration	11,946,554	16,652,773	0%	Possible Board Policy exclusion, requires further study.
Office of Homeland Security Administration*	1,959,225	6,962,431	0%	
Detective Division Administration	2,091,471	1,901,897	0%	"
Leadership & Training Administration*	18,303,065	3,250,991	0%	"
Technical Services Administration	2,145,774	1,621,817	0%	"
FOR I Administration	4,277,551	4,373,764	0%	"
FOR II Administration	1,873,260	2,076,138	0%	"
FOR III Administration	3,128,879	2,661,719	0%	"
SUBTOTAL	45,725,779	39,501,530		
* were Special Ops Admin and PST HQ, respectively in 2002-03				
COUNTYWIDE FUNCTIONS				
Board Policy				
Emergency Operations	3,960,166	5,105,233	0%	Amount reflects 100% of program costs. Only the costs that directly support the consolidated stations could be allocated to the cost model.
Safe Streets Bureau	15,844,886	21,725,994	0%	
Homicide Bureau	20,069,324	21,454,690	0%	
Narcotics Bureau	22,234,638	23,193,120	0%	"
Arson/Explosives	4,707,738	4,833,795	0%	"
Communications (some costs are allocated)	36,038,492	29,217,638	0%	"
Internal Affairs	6,545,556	6,313,194	0%	"
Internal Criminal Investigations	4,224,882	3,937,381	0%	"
Reserve Forces	1,554,069	2,278,239	0%	"
Special Enforcement	12,312,467	13,028,089	0%	"
Cargo Theft	1,828,839	1,834,282	0%	"
Computer Crimes	1,408,646	1,935,617	0%	"
Major Crimes Unit	8,846,472	14,475,644	0%	"
Recruit Training	17,645,141	20,412,148	0%	"
Records & Identification	16,707,126	15,689,294	0%	"
Scientific Services	20,796,337	22,441,835	0%	"
Family Crimes	6,821,449	7,723,736	0%	"
SUBTOTAL	201,546,228	215,599,929		
CENTRAL SERVICES COSTS (per the Countywide Cost Allocation Plan and adjusted for Executive Exclusions)				
Outside Auditors	0	106,280	0%	Possible Board Policy exclusion, requires further study.
Rental Expenses	-29,693,298	-27,547,869	0%	
Building Use Allowance	18,881,820	19,637,709	0%	"
Equipment Use Allowance	3,594,253	12,845,741	69.7%	"
Vehicle Equipment Depreciation	0	3,668,946	0%	"
Utility Expense	-978,339	-825,371	0%	"
Affirmative Action	535,573	665,214	0%	"
Auditor-Controller	7,923	1,087,836	99.19%	"
Board of Supervisors	210,826	230,499	0%	"
Chief Administrative Office	1,423,503	1,323,897	0%	"
Chief Information Officer	391,126	485,371	0%	"
County Counsel	348,454	421,413	0%	"
Insurance	-2,593,302	-14,983,791	0%	"
Internal Services Department	659	-930,606	0%	"
Human Resources	20,933	1,532,262	98.70%	"
Treasurer & Tax Collector	-3,079	66,749	0%	"
Employee Benefits	-38,967	385,050	100%	"
Vacant Space	553,582	200,771	0%	"
SUBTOTAL	(7,338,333)	(1,629,899)		
ESTIMATED ALLOCABLE COSTS	239,933,674	253,471,560		

**SHERIFF'S DEPARTMENT COSTS
MISIDENTIFIED BY TCBA AS EXCLUDED COSTS**

ORGANIZATIONAL UNIT	2002-03 EXCLUDED COSTS	2004-05 EST. TOTAL COSTS	CURRENT ALLOCATION	COMMENTS
ALLOCATED FUNCTIONS (A portion of these costs are currently allocated in the cost model)				
Facilities Services	39,173,853	41,364,070	5%	Pursuant to cost model methodologies (Policy), only those costs which directly support the consolidated stations can be included in the model.
Contract Law	761,647	2,182,544	54.57%	
Forgery/Fraud	4,340,509	5,337,946	35%	
Advanced Training	2,097,438	6,854,448	75%	
Data Systems	29,721,611	34,760,040	15%	
TOTAL	76,095,058	90,499,048		
OTHER FUNDING SOURCE (Costs would be charged to cities if not already funded)				
Special Positions	311,006	852,271	0%	Billed to other agencies
Aero Bureau (1)	11,402,286	11,992,512	0%	Separate billing rates
Parking Enforcement	4,401,461	4,589,628	0%	Billed/Collected Administrative Fees
S.T.A.R.	5,849,764	3,863,487	0%	Rev Offset
T.R.A.P.	2,775,801	3,410,703	0%	Rev Offset
Transit Services	19,709,642	41,075,141	0%	Billed to MTA
Metrolink Unit	4,144,717	4,631,066	0%	Billed to Rail Authority
Community College Bureau	9,498,096	10,405,121	0%	Billed to CC Districts
Court Services	198,069,275	188,185,903	0%	Law/Trial Court Funding
Custody Division	542,746,275	517,902,085	0%	Law - NCC
Hate Crime Task Force	623,515	-	-	No longer funded
Asian Crime Task Force	3,803,281	-	-	No longer funded
TOTAL	803,335,119	786,907,917		
TOTAL MISIDENTIFIED COSTS	879,430,177	877,406,965		

(1) Aero Bureau costs are excluded from the cost model because contract and independent cities are billed separately for routine patrol time. However, we believe there may be a component that should be reviewed to determine whether or not a portion of these costs should be included in the cost model.