Training Bulletin 3- Cost Elements for Contract Cities

Contract Law Enforcement Bureau | Training Bulletin

Los Angeles County Sheriff's Department

Number 3 January 2019

Cost Elements

For Contract Cities

Purpose
The annual Deputy Sheriff Service Unit rate is determined from the annual expenses and credits supplied by the Los Angeles County Auditor-Controller in the annual Law Enforcement Cost Study. The cost elements represent major categories and primary elements, yet it is not intended to be all inclusive of every identifiable sub-component. While actual costs will change annually, the categories and elements remain constant.

Cost Elements
A cost determination study is conducted annually pursuant to Board of Supervisors Policy and the requirements of Section 51350, California Government Code. The costs for these categories and generalized elements are determined by the County Auditor-Controller. By law the County is required to recover all authorized costs associated with providing contract services.

The cost includes the proportionate expense of station, department, and county resources. The cost of a Deputy Sheriff Service Unit includes the deputy's salary and benefits as well as the appropriate percentage of the salary and benefits of the support staff. Additionally, the cost includes the proportionate expense of services and supplies, along with other related expenses.

Deputy Sheriff Service Unit rate is determined from cost of the following categories:

- Salaries
- Employee Benefits
- Overtime
- Services and Supplies
- Patrol Overhead
- Departmental Overhead
- County Overhead

These categories include the appropriate cost of each of the following elements:

I. **Salaries**

- Deputy Sheriff, contracted item
- Deputy Sheriff, relief personnel
- Overhead positions (supervisors and other support items)

II. **Employee Benefits**

- Retirement
- Insurance
    - Unemployment
    - Retiree healthcare
    - Long-term disability
    - Life
    - Worker's compensation
    - OASDI (Old Age, Survivors, and Disability Insurance)
- Healthcare
    - Medical
    - Dental
    - Medicare
- Uniform Allowance
- Peace Officer Relief Fund
- Bonuses
    - Field Training Officer
    - Bilingual
    - Shooting
- Savings Plans
- Dependent Care Spending Account

III. **Overtime (non-reimbursable) - late arrest, report writing, court, emergency shift holdover, IOD**

- Sworn
- Professional Staff

IV. **Service and Supplies**

- Vehicle
    - Emergency equipment
    - Replacement costs
    - Service, parts, and fuel
    - Towing and storage

- Miscellaneous
  - Ammunition, tear gas, and flares
  - Cleaning supplies
  - Computer equipment
  - Conferences and training
  - Office supplies
  - Rents and leases
  - Small tools and instruments
  - Telephone
  - Trash disposal
  - Utilities

V. **Patrol Overhead**

- Captain
- Lieutenants
  - Operations
  - Watch Commanders
  - Detective
- Sergeants
  - Operations
  - Watch/Field Sergeants
  - Detectives/Investigators
- Bonus Deputy Sheriffs
  - Watch deputies
  - Detectives
  - Traffic investigators
- Professional staff
  - Dispatchers
  - Jailers
  - Clerical

VI. **Department Overheads (internal support)**

- Administration Services
- Advanced Training
- Contract Law Enforcement
- Data Systems
- Facilities
- Field Operations Support

- Fleet Management
- Internal Affairs
- Internal Criminal Investigations
- Personnel
- Psychological Services
- Risk Management
- Traffic Services

VII. **County Overheads (county support departments outside the Department)**

- Accounting
- Auditing
- Chief Administrative Office
- Countywide support functions
- Payroll
- Personnel
- Purchasing Coordination
- Retirement Fund Administration