

**CITY OF LOS ANGELES, CALIFORNIA**

Cost Allocation Plan 48  
For Central Services and Fringe Benefits  
(With Independent Auditor's Report)

For the Fiscal Year Ended June 30, 2024



Certified  
Public  
Accountants

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 For the Fiscal Year Ended June 30, 2024

*Table of Contents*

	<i>Page</i>
Independent Auditor’s Report.....	1
Central Services Cost Allocation Plan 48 Schedule of Salary Base, Allocated Costs, and Rates by Department Based on the Fiscal Year Ended June 30, 2024 To be Applied in Fiscal Year 2025-2026.....	3
Central Services Cost Allocation Plan 48 Schedule of Salary Base, Allocated Costs, and Rates Including Overtime by Department Based on the Fiscal Year Ended June 30, 2024 To be Applied in Fiscal Year 2025-2026.....	6
Fringe Benefits Cost Allocation Plan 48 Schedule of Salary Base, Allocated Costs, and Rates by Department Based on the Fiscal Year Ended June 30, 2024 To be Applied in Fiscal Year 2025-2026.....	9
Fringe Benefits Cost Allocation Plan 48 Schedule of Salary Base, Allocated Costs, and Rates Including Overtime by Department Based on the Fiscal Year Ended June 30, 2024 To be Applied in Fiscal Year 2025-2026.....	12
Notes to Schedules.....	15

## Independent Auditor's Report

To the Honorable Mayor and Members of the City Council  
City of Los Angeles, California

### ***Opinion***

We have audited the accompanying cash basis Central Services and Fringe Benefits Schedules of Salary Base, Allocated Costs and Rates by Department and Schedules of Salary Base, Allocated Costs and Rates Including Overtime by Department (Schedules) of the City of Los Angeles, California (City) Cost Allocation Plan 48 for the fiscal year ended June 30, 2024, and the related notes to the Schedules as listed in the table of contents.

In our opinion, the accompanying Schedules present fairly, in all material respects, the cash basis Central Services and Fringe Benefits Schedules of Salary Base, Allocated Costs and Rates by Department and Schedules of Salary Base, Allocated Costs and Rates Including Overtime by Department of the City Cost Allocation Plan 48 for the fiscal year ended June 30, 2024, in accordance with the cash basis of accounting described in Note 1.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America and in accordance with Title 2 U.S. Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Schedules***

The City's management is responsible for the preparation and fair presentation of the Schedules in accordance with the cash basis of accounting described in Note 1 and Title 2 U.S. Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the Schedules in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter - Restriction on Use***

Our report is intended solely for the information and use of City management, Mayor, City Council, others within the City, the U.S. Department of Housing and Urban Development, and the U.S. Department of the Interior, and is not intended to be and should not be used by anyone other than these specified parties.

*Macias Gini & O'Connell LLP*

Los Angeles, California  
March 26, 2026

**CITY OF LOS ANGELES, CALIFORNIA**  
Central Services Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
<b>AGING</b>			
Balance of Department	\$ 4,361,050	\$ 1,152,038	26.42%
Special Fund (Title V)	1,795,119	20,410	1.14%
<b>ANIMAL SERVICES</b>	24,422,951	17,632,997	72.20%
<b>BUILDING and SAFETY</b>	107,984,296	22,636,861	20.96%
<b>CANNABIS REGULATION</b>	5,352,474	809,607	15.13%
<b>CITY ADMINISTRATIVE OFFICER</b>			
Proprietary, Capital Projects (Physical Plant)	872,623	-	0.00%
Disaster Grants Coordination	445,845	207,694	46.58%
<b>CITY ATTORNEY</b>			
Criminal	53,584,721	8,264,461	15.42%
Direct, at User's Site	19,544,912	569,662	2.91%
Direct, in City Space	8,672,876	1,065,332	12.28%
<b>CITY CLERK</b>			
Elections	3,211,988	1,456,580	45.35%
Special Assessment Section	777,981	311,025	39.98%
<b>CIVIL + HUMAN RIGHTS and EQUITY Dept.</b>			
CHRED Public Information	3,259,454	636,423	19.53%
<b>COMMUNITY INVESTMT for FAMILIES Dept.</b>			
Grant Funded CIFD	6,990,556	1,534,933	21.96%
Local Funded CIFD	2,736,299	680,296	24.86%
<b>CONTROLLER</b>			
Direct, at User's Site	916,061	38,979	4.26%
Direct, in City Space	786,646	-	0.00%
<b>CULTURAL AFFAIRS</b>	9,572,906	6,049,864	63.20%
<b>DEPARTMENT on DISABILITY</b>	3,173,500	909,132	28.65%
<b>ECONOMIC and WORKFORCE DEVELOPMENT Dept.</b>			
Balance of Department	13,451,567	2,826,673	21.01%
As Needed Employees	426,135	8,978	2.11%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Central Services Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
EL PUEBLO de LOS ANGELES	\$ 1,366,485	\$ 1,682,902	123.16%
EMERGENCY MANAGEMENT			
Emergency Mgmt Policy & Public Information	1,302,385	120,783	9.27%
FINANCE			
Revenue Collections	21,586,941	6,710,729	31.09%
Cash Management and Investment	1,709,092	250,534	14.66%
FIRE			
Civilian	38,040,785	6,306,955	16.58%
Sworn	461,130,909	116,468,344	25.26%
GENERAL SERVICES			
Materials Testing	7,025,664	2,626,182	37.38%
Print Shop	1,889,782	1,406,882	74.45%
LOS ANGELES HOUSING Dept.			
Grant Funded Housing	7,307,000	2,487,317	34.04%
Local Funded Housing	22,150,509	8,016,127	36.19%
Enforcement	31,353,652	11,084,905	35.35%
Internal Administration	6,585,947	2,459,920	37.35%
LIBRARY			
	89,114,704	1,824,451	2.05%
LOS ANGELES CITY TOURISM Dept.			
	1,299,462	700,127	53.88%
MAYOR			
Executive Policy	9,480,909	3,435,777	36.24%
Grant Funded & Special Programs	11,557,249	2,317,142	20.05%
NEIGHBORHOOD EMPOWERMENT			
	3,231,712	-	0.00%
PERSONNEL			
Custody Care (Jails)	7,243,637	2,304,508	31.81%
Grant Funded & Special Programs	890,792	32,182	3.61%
PLANNING			
	50,726,824	8,077,987	15.92%
POLICE			
Civilian	185,544,739	30,724,274	16.56%
Sworn	1,112,623,374	258,996,527	23.28%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Central Services Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
<b>PUBLIC WORKS</b>			
Board			
Public services	\$ 3,632,976	\$ 1,064,012	29.29%
Contract Administration			
Construction Inspection	27,024,659	4,393,727	16.26%
Engineering			
Clean Water Infrastructure	34,538,403	5,582,595	16.16%
Development Services	17,752,692	3,193,060	17.99%
Mobility	20,898,276	5,672,182	27.14%
Public Bldgs & Open Spaces	13,798,681	1,868,283	13.54%
General Mapping & Survey	10,900,930	2,473,679	22.69%
Sanitation			
Solid Resources	115,926,067	119,390,579	102.99%
Environmental Quality	32,725,122	14,216,350	43.44%
Watershed Protection	15,692,690	2,139,732	13.64%
Clean Water	130,665,207	26,827,466	20.53%
Street Lighting	36,466,930	12,910,367	35.40%
Street Services	114,437,083	98,810,559	86.34%
RECREATION and PARKS	183,219,710	53,559,184	29.23%
TRANSPORTATION	155,205,909	50,794,309	32.73%
YOUTH DEVELOPMENT Dept.			
Youth Development Public Information	1,050,976	373,614	35.55%
ZOO	22,991,058	4,245,737	18.47%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Central Services Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING					
Balance of Department	\$ 4,361,050	\$ 20,314	\$ 4,381,364	\$79,560	1.82%
Special Fund (Title V)	1,795,119	-	1,795,119	-	0.00%
ANIMAL SERVICES	24,422,951	850,000	25,272,951	2,160,644	8.55%
BUILDING and SAFETY	107,984,296	12,663,543	120,647,839	1,725,612	1.43%
CANNABIS REGULATION	5,352,474	64,119	5,416,593	40,863	0.75%
CITY ADMINISTRATIVE OFFICER					
Proprietary, Capital Projects (Physical Plant)	872,623	4,630	877,253	-	0.00%
Disaster Grants Coordination	445,845	-	445,845	4,416	0.99%
CITY ATTORNEY					
Criminal	53,584,721	57,832	53,642,553	1,465,840	2.73%
Direct, at User's Site	19,544,912	-	19,544,912	-	0.00%
Direct, in City Space	8,672,876	-	8,672,876	106,552	1.23%
CITY CLERK					
Elections	3,211,988	41,658	3,253,646	137,115	4.21%
Special Assessment Section	777,981	20,082	798,063	21,931	2.75%
CIVIL + HUMAN RIGHTS and EQUITY Dept.					
CHRED Public Information	3,259,454	-	3,259,454	28,932	0.89%
COMMUNITY INVESTMT for FAMILIES Dept.					
Grant Funded CIFD	6,990,556	35,916	7,026,472	27,038	0.38%
Local Funded CIFD	2,736,299	11,955	2,748,254	12,375	0.45%
CONTROLLER					
Direct, at User's Site	916,061	232	916,293	-	0.00%
Direct, in City Space	786,646	25,617	812,263	-	0.00%
CULTURAL AFFAIRS	9,572,906	20,934	9,593,840	596,907	6.22%
DEPARTMENT on DISABILITY	3,173,500	12,638	3,186,138	111,209	3.49%
ECONOMIC and WORKFORCE DEVELOPMENT Dept.					
Balance of Department	13,451,567	385,919	13,837,486	402,584	2.91%
As Needed Employees	426,135	-	426,135	-	0.00%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Central Services Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
EL PUEBLO de LOS ANGELES	\$ 1,366,485	\$ 22,882	\$ 1,389,367	\$ 64,373	4.63%
EMERGENCY MANAGEMENT					
Emergency Mgmt Policy & Public Information	1,302,385	55,954	1,358,339	10,608	0.78%
FINANCE					
Revenue Collections	21,586,941	654,808	22,241,749	158,173	0.71%
Cash Management and Investment	1,709,092	958	1,710,050	8,883	0.52%
FIRE					
Civilian	38,040,785	3,538,721	41,579,506	1,162,896	2.80%
Sworn	461,130,909	252,504,003	713,634,912	20,979,861	2.94%
GENERAL SERVICES					
Materials Testing	7,025,664	771,512	7,797,176	275,466	3.53%
Print Shop	1,889,782	151,211	2,040,993	91,955	4.51%
LOS ANGELES HOUSING Dept.					
Grant Funded Housing	7,307,000	34,279	7,341,279	41,088	0.56%
Local Funded Housing	22,150,509	107,216	22,257,725	268,692	1.21%
Enforcement	31,353,652	32,138	31,385,790	181,520	0.58%
Internal Administration	6,585,947	12,852	6,598,799	31,483	0.48%
LIBRARY	89,114,704	709,882	89,824,586	176,074	0.20%
LOS ANGELES CITY TOURISM Dept.	1,299,462	-	1,299,462	4,384	0.34%
MAYOR					
Executive Policy	9,480,909	-	9,480,909	219,541	2.32%
Grant Funded & Special Programs	11,557,249	4	11,557,253	144,145	1.25%
NEIGHBORHOOD EMPOWERMENT	3,231,712	46,940	3,278,652	-	0.00%
PERSONNEL					
Custody Care (Jails)	7,243,637	118,598	7,362,235	34,609	0.47%
Grant Funded & Special Programs	890,792	-	890,792	1,155	0.13%
PLANNING	50,726,824	538,802	51,265,626	673,391	1.31%
POLICE					
Civilian	185,544,739	1,097,264	186,642,003	3,530,073	1.89%
Sworn	1,112,623,374	239,501,016	1,352,124,390	47,783,954	3.53%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Central Services Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
<b>PUBLIC WORKS</b>					
Board					
Public services	\$ 3,632,976	\$ 14,774	\$ 3,647,750	\$ 51,013	1.40%
Contract Administration					
Construction Inspection	27,024,659	479,525	27,504,184	183,194	0.67%
Engineering					
Clean Water Infrastructure	34,538,403	73,621	34,612,024	840,818	2.43%
Development Services	17,752,692	628,651	18,381,343	327,032	1.78%
Mobility	20,898,276	166,091	21,064,367	2,748,456	13.05%
Public Bldgs & Open Spaces	13,798,681	38,049	13,836,730	140,735	1.02%
General Mapping & Survey	10,900,930	42,507	10,943,437	189,537	1.73%
Sanitation					
Solid Resources	115,926,067	20,136,350	136,062,417	11,392,807	8.37%
Environmental Quality	32,725,122	4,727,111	37,452,233	2,378,356	6.35%
Watershed Protection	15,692,690	1,466,078	17,158,768	108,606	0.63%
Clean Water	130,665,207	12,063,107	142,728,314	3,514,720	2.46%
Street Lighting	36,466,930	2,994,670	39,461,600	1,822,163	4.62%
Street Services	114,437,083	17,687,763	132,124,846	35,439,467	26.82%
RECREATION and PARKS	183,219,710	3,411,024	186,630,734	7,227,129	3.87%
TRANSPORTATION	155,205,909	23,866,494	179,072,403	6,629,309	3.70%
YOUTH DEVELOPMENT Dept.					
Youth Development Public Information	1,050,976	214	1,051,190	5,301	0.50%
ZOO	22,991,058	275,675	23,266,733	716,245	3.08%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Fringe Benefits Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard)</u>	<u>Salary Base (Special)</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING				
Balance of Department	\$ 4,074,981	\$ 4,361,050	\$ 2,502,910	56.78%
Special Fund (Title V)	1,795,119	1,795,119	88,008	4.90%
ANIMAL SERVICES	24,028,251	24,422,951	16,239,890	65.84%
BUILDING and SAFETY	107,509,435	107,509,435	60,733,234	49.94%
CANNABIS REGULATION	5,314,467	5,352,474	3,223,956	50.38%
CITY ADMINISTRATIVE OFFICER				
Proprietary, Capital Projects (Physical Plant)	872,623	872,623	397,206	42.71%
Disaster Grants Coordination	445,845	445,845	202,974	42.72%
CITY ATTORNEY				
Criminal	53,584,721	53,584,721	28,794,183	50.07%
Direct, at User's Site	19,544,912	19,544,912	9,517,305	45.03%
Direct, in City Space	8,672,876	8,672,876	4,193,068	44.68%
CITY CLERK				
Elections	2,807,865	3,211,988	1,655,375	57.48%
Special Assessment Section	777,981	777,981	445,788	56.44%
CIVIL + HUMAN RIGHTS and EQUITY Dept.				
CHRED Public Information	3,078,408	3,259,454	1,455,152	48.57%
COMMUNITY INVESTMT for FAMILIES Dept.				
Grant Funded CIFD	6,876,006	6,990,556	3,834,267	49.65%
Local Funded CIFD	2,705,788	2,736,299	1,586,928	52.54%
CONTROLLER				
Direct, at User's Site	916,061	916,061	553,405	55.21%
Direct, in City Space	786,646	786,646	474,409	55.10%
CULTURAL AFFAIRS	7,781,916	9,572,906	5,311,691	64.46%
DEPARTMENT on DISABILITY	3,094,849	3,173,500	1,723,830	51.88%
ECONOMIC and WORKFORCE DEVELOPMENT Dept.				
Balance of Department	13,404,394	13,404,394	8,282,890	50.61%
As Needed Employees	426,135	426,135	17,614	4.13%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Fringe Benefits Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard)</u>	<u>Salary Base (Special)</u>	<u>Allocated Costs</u>	<u>Rates</u>
EL PUEBLO de LOS ANGELES	\$ 1,087,870	\$ 1,366,485	\$ 764,865	66.47%
EMERGENCY MANAGEMENT				
Emergency Mgmt Policy & Public Information	1,302,385	1,302,385	357,912	16.71%
FINANCE				
Revenue Collections	21,196,787	21,586,941	12,381,693	54.89%
Cash Management and Investment	1,681,675	1,709,092	798,106	43.94%
FIRE				
Civilian	37,763,438	38,040,785	22,332,803	51.77%
Sworn	461,130,909	461,130,909	341,652,599	69.61%
GENERAL SERVICES				
Materials Testing	6,994,256	6,994,256	3,631,008	53.15%
Print Shop	1,889,782	1,889,782	1,219,362	65.76%
LOS ANGELES HOUSING Dept.				
Grant Funded Housing	7,222,534	7,307,000	4,555,199	50.67%
Local Funded Housing	21,909,451	22,150,509	14,018,315	51.58%
Enforcement	31,033,941	31,353,652	19,808,403	51.42%
Internal Administration	6,428,178	6,585,947	3,761,462	46.10%
LIBRARY	87,264,883	89,114,704	51,689,512	54.28%
LOS ANGELES CITY TOURISM Dept.	1,299,462	1,299,462	701,242	44.16%
MAYOR				
Executive Policy	9,463,748	9,463,748	2,750,247	47.76%
Grant Funded & Special Programs	11,557,249	11,557,249	3,393,033	48.06%
NEIGHBORHOOD EMPOWERMENT	3,150,067	3,231,712	1,665,413	54.58%
PERSONNEL				
Custody Care (Jails)	6,796,857	7,243,637	3,547,491	49.97%
Grant Funded & Special Programs	835,849	890,792	473,227	54.46%
PLANNING	50,419,148	50,726,824	29,188,105	50.60%
POLICE				
Civilian	184,387,764	185,544,739	102,249,727	55.36%
Sworn	1,099,376,650	1,112,623,374	689,098,789	62.52%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Fringe Benefits Cost Allocation Plan 48  
Schedule of Salary Base,  
Allocated Costs, and Rates by Department  
Based on the Fiscal Year Ended June 30, 2024  
To be Applied in Fiscal Year 2025-26

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard)</u>	<u>Salary Base (Special)</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS				
Board				
Public services	\$ 3,610,699	\$ 3,632,976	\$ 1,758,999	49.27%
Contract Administration				
Construction Inspection	26,793,966	27,024,659	15,155,534	52.03%
Engineering				
Clean Water Infrastructure	34,101,373	34,538,403	17,623,359	48.75%
Development Services	17,690,311	17,690,311	9,070,685	48.36%
Mobility	20,520,584	20,898,276	11,019,504	50.73%
Public Bldgs & Open Spaces	13,752,424	13,752,424	7,096,713	48.69%
General Mapping & Survey	10,464,885	10,900,930	6,179,822	56.08%
Sanitation				
Solid Resources	114,856,605	115,926,067	73,364,111	58.55%
Environmental Quality	32,421,998	32,725,122	18,734,775	52.49%
Watershed Protection	15,521,303	15,692,690	9,328,441	54.79%
Clean Water	128,632,029	130,665,207	72,626,740	51.14%
Street Lighting	32,752,505	36,466,930	18,029,485	52.26%
Street Services	108,419,019	114,437,083	62,646,951	57.26%
RECREATION and PARKS	133,887,365	183,219,710	68,968,241	51.20%
TRANSPORTATION	146,804,890	155,205,909	89,248,088	57.88%
YOUTH DEVELOPMENT Dept.				
Youth Development Public Information	968,872	1,050,976	491,098	54.14%
ZOO	20,814,042	22,991,058	13,228,605	62.91%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Fringe Benefits Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs,**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<b>DEPARTMENT/Cost Center</b>	<b>Salary Base (Special)</b>	<b>Overtime Salaries</b>	<b>Salary Base Including Overtime</b>	<b>Allocated Costs</b>	<b>Rates</b>
<b>AGING</b>					
Balance of Department	\$ 4,361,050	\$ 20,314	\$ 4,381,364	\$ 82,231	1.88%
Special Fund (Title V)	1,795,119	-	1,795,119	28,177	1.57%
<b>ANIMAL SERVICES</b>	24,422,951	850,000	25,272,951	1,935,759	7.66%
<b>BUILDING and SAFETY</b>	107,509,435	12,663,543	120,172,978	3,213,200	2.67%
<b>CANNABIS REGULATION</b>	5,352,474	64,119	5,416,593	80,992	1.50%
<b>CITY ADMINISTRATIVE OFFICER</b>					
Proprietary, Capital Projects (Physical Plant)	872,623	4,630	877,253	13,591	1.55%
Disaster Grants Coordination	445,845	-	445,845	6,801	1.53%
<b>CITY ATTORNEY</b>					
Criminal	53,584,721	57,832	53,642,553	2,016,658	3.76%
Direct, at User's Site	19,544,912	-	19,544,912	356,365	1.82%
Direct, in City Space	8,672,876	-	8,672,876	130,419	1.50%
<b>CITY CLERK</b>					
Elections	3,211,988	41,658	3,253,646	143,630	4.41%
Special Assessment Section	777,981	20,082	798,063	24,301	3.04%
<b>CIVIL + HUMAN RIGHTS and EQUITY Dept.</b>					
CHRED Public Information	3,259,454	-	3,259,454	47,482	1.46%
<b>COMMUNITY INVESTMT for FAMILIES Dept.</b>					
Grant Funded CIFD	6,990,556	35,916	7,026,472	107,395	1.53%
Local Funded CIFD	2,736,299	11,955	2,748,254	44,446	1.62%
<b>CONTROLLER</b>					
Direct, at User's Site	916,061	232	916,293	15,019	1.64%
Direct, in City Space	786,646	25,617	812,263	12,742	1.57%
<b>CULTURAL AFFAIRS</b>	9,572,906	20,934	9,593,840	256,028	2.67%
<b>DEPARTMENT on DISABILITY</b>	3,173,500	12,638	3,186,138	63,450	1.99%
<b>ECONOMIC and WORKFORCE DEVELOPMENT Dept.</b>					
Balance of Department	13,404,394	385,919	13,790,313	251,593	1.82%
As Needed Employees	426,135	-	426,135	5,943	1.39%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Fringe Benefits Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs,**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<b>DEPARTMENT/Cost Center</b>	<b>Salary Base (Special)</b>	<b>Overtime Salaries</b>	<b>Salary Base Including Overtime</b>	<b>Allocated Costs</b>	<b>Rates</b>
EL PUEBLO de LOS ANGELES	\$ 1,366,485	\$ 22,882	\$ 1,389,367	\$ 40,878	2.94%
EMERGENCY MANAGEMENT					
Emergency Mgmt Policy & Public Information	1,302,385	55,954	1,358,339	8,215	0.60%
FINANCE					
Revenue Collections	21,586,941	654,808	22,241,749	555,140	2.50%
Cash Management and Investment	1,709,092	958	1,710,050	40,801	2.39%
FIRE					
Civilian	38,040,785	3,538,721	41,579,506	1,169,150	2.81%
Sworn	461,130,909	252,504,003	713,634,912	72,221,034	10.12%
GENERAL SERVICES					
Materials Testing	6,994,256	771,512	7,765,768	196,992	2.54%
Print Shop	1,889,782	151,211	2,040,993	132,773	6.51%
LOS ANGELES HOUSING Dept.					
Grant Funded Housing	7,307,000	34,279	7,341,279	131,612	1.79%
Local Funded Housing	22,150,509	107,216	22,257,725	454,840	2.04%
Enforcement	31,353,652	32,138	31,385,790	745,700	2.38%
Internal Administration	6,585,947	12,852	6,598,799	89,219	1.35%
LIBRARY	89,114,704	709,882	89,824,586	1,721,971	1.92%
LOS ANGELES CITY TOURISM Dept.	1,299,462	-	1,299,462	33,938	2.61%
MAYOR					
Executive Policy	9,463,748	-	9,463,748	316,646	3.35%
Grant Funded & Special Programs	11,557,249	4	11,557,253	90,136	0.78%
NEIGHBORHOOD EMPOWERMENT	3,231,712	46,940	3,278,652	60,625	1.85%
PERSONNEL					
Custody Care (Jails)	7,243,637	118,598	7,362,235	172,336	2.34%
Grant Funded & Special Programs	890,792	-	890,792	14,645	1.64%
PLANNING	50,726,824	538,802	51,265,626	805,771	1.57%
POLICE					
Civilian	185,544,739	1,097,264	186,642,003	10,176,969	5.45%
Sworn	1,112,623,374	239,501,016	1,352,124,390	148,617,897	10.99%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
**Fringe Benefits Cost Allocation Plan 48**  
**Schedule of Salary Base, Allocated Costs,**  
**and Rates Including Overtime by Department**  
**Based on the Fiscal Year Ended June 30, 2024**  
**To be Applied in Fiscal Year 2025-26**

<b>DEPARTMENT/Cost Center</b>	<b>Salary Base (Special)</b>	<b>Overtime Salaries</b>	<b>Salary Base Including Overtime</b>	<b>Allocated Costs</b>	<b>Rates</b>
<b>PUBLIC WORKS</b>					
Board					
Public services	\$ 3,632,976	\$ 14,774	\$ 3,647,750	\$ 60,411	1.66%
Contract Administration					
Construction Inspection	27,024,659	479,525	27,504,184	497,608	1.81%
Engineering					
Clean Water Infrastructure	34,538,403	73,621	34,612,023	596,701	1.72%
Development Services	17,690,311	628,651	18,318,962	276,993	1.51%
Mobility	20,898,276	166,091	21,064,367	650,571	3.09%
Public Bldgs & Open Spaces	13,752,424	38,049	13,790,473	274,396	1.99%
General Mapping & Survey	10,900,930	42,507	10,943,437	192,556	1.76%
Sanitation					
Solid Resources	115,926,067	20,136,350	136,062,417	7,754,970	5.70%
Environmental Quality	32,725,122	4,727,111	37,452,233	970,662	2.59%
Watershed Protection	15,692,690	1,466,078	17,158,768	693,589	4.04%
Clean Water	130,665,207	12,063,107	142,728,314	4,441,956	3.11%
Street Lighting	36,466,930	2,994,670	39,461,600	1,068,693	2.71%
Street Services	114,437,083	17,687,763	132,124,846	7,106,407	5.38%
RECREATION and PARKS	183,219,710	3,411,024	186,630,734	7,766,026	4.16%
TRANSPORTATION	155,205,909	23,866,494	179,072,403	8,722,724	4.87%
YOUTH DEVELOPMENT Dept.					
Youth Development Public Information	1,050,976	214	1,051,190	15,301	1.46%
ZOO	22,991,058	275,675	23,266,733	1,018,433	4.38%

The accompanying notes are an integral part of this schedule.

**CITY OF LOS ANGELES, CALIFORNIA**  
Cost Allocation Plan 48  
For Central Services and Fringe Benefits  
Notes to Schedules  
For the Fiscal Year Ended June 30, 2024

**NOTE 1 – ACCOUNTING POLICIES**

The City of Los Angeles (City) prepares its Cost Allocation Plan (CAP) in accordance with Title 2 U.S. Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 200, “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*”.

The costs allocated in the Central Services and Fringe Benefits CAPs, except for pension and retirement costs (see Note 3), represent the actual costs incurred in the fiscal year ended June 30, 2024 as reported in the City’s accounting system, Financial Management System (FMS), adjusted by the “carryforward” amounts as described below. Costs reported in FMS are accounted for on the cash basis method of accounting. Actual costs incurred during the fiscal year ended June 30, 2024 are then added to “carryforward” amounts, which represent the difference between the costs theoretically recovered in the fiscal year ended June 30, 2024 and the costs entitled to be recovered in the fiscal year ended June 30, 2024. The sum of the actual and carryforward costs (i.e., total allocated costs) is divided by departmental salary bases (see Notes 2 and 3) to calculate overhead rates for each department’s cost center (see Note 4). Overhead rates are calculated for “direct” departments, which are departments that do not provide services to other City departments, and for “support” departments with direct cost objectives. Overhead rates of support departments are only calculated for the “direct” component of such departments.

Overhead rates presented in the accompanying schedules will be negotiated with the U.S. Department of Housing and Urban Development (HUD), the City’s CAP cognizant agency. Final overhead rates to be applied in the fiscal year ending June 30, 2026 will be developed and approved by HUD based upon this negotiation process. During the fiscal year ended June 30, 2025, HUD contracted with the U.S. Department of the Interior (DOI) to negotiate the overhead rates. It is expected the DOI will perform the negotiation of the City’s CAP for the fiscal year ending June 30, 2026.

**NOTE 2 – CENTRAL SERVICES CAP – SALARY BASES AND OVERHEAD RATES**

The Central Services overhead rates are calculated and presented under two different methods:

- The first method utilizes a denominator of total salaries excluding overtime.
- The second method uses a denominator of total salaries including overtime.

Total salaries include salaries for all City employees included in each department’s respective cost centers. The overhead rates determined using total salaries excluding overtime are utilized for a majority of grant projects. For certain federal and/or State projects, overhead rates using total salaries including overtime are allowed. Overtime rates were created with overtime costs in the salary base; costs allocated include gas (natural gas utility), petroleum products, liability claims, water and electricity, and communication lease.

**NOTE 3 – FRINGE BENEFITS CAP - SALARY BASES AND OVERHEAD RATES**

The Fringe Benefits overhead rates are calculated and presented under two different methods:

- The first method utilizes three salary bases:
  - 1) The standard Fringe Benefits salary base, which does not include overtime, represents total salaries subject to retirement. Salaries subject to retirement equal total salaries less part-time and temporary employees’ salaries.

**CITY OF LOS ANGELES, CALIFORNIA**  
Cost Allocation Plan 48  
For Central Services and Fringe Benefits  
Notes to Schedules (Continued)  
For the Fiscal Year Ended June 30, 2024

**NOTE 3 – FRINGE BENEFITS CAP - SALARY BASES AND OVERHEAD RATES (Continued)**

- 2) The special salary base is equal to the standard Fringe Benefits salary base unless the amount of part-time and temporary employees' salaries exceeds 0.5% of the total salary base, in which case the salary base is then adjusted to include salaries for all employees (total salaries), including part-time and temporary employees.
- 3) The fringe benefit salary base for Retirement Benefits for all City employees, except sworn police officers, firefighters and paramedics, and Department of Water and Power (DWP) employees (civilian) is arrived at differently from all other cost elements. The information source used for that cost pool is the latest cash basis budget estimate for the upcoming fiscal year 2025-2026. To calculate the Retirement portion of the Fringe Benefit rate, the salary base (denominator of rate formula) must be from the same time period as the cost information (i.e., the upcoming fiscal year 2025-2026). Since all other salaries are based on actual payroll from fiscal year 2023-2024, the salary base for Retirement must be prepared separately. The source of those civilian salaries is the budget estimate information provided by the City Administrative Officer.
  - The second method uses a denominator of the special salary base plus overtime.

The overhead rates determined using the standard salary base, special salary base, and the fiscal year ending June 30, 2026, proposed salary base are utilized for a majority of grants projects. For certain Federal and/or State projects, overhead rates using a salary base including overtime are allowed. Overtime rates were created with overtime costs in the salary base. Costs allocated included Workers' Compensation, Medicare, and Unemployment.

The Fringe Benefits overhead rates computed with salary bases, which do not include overtime, are determined by calculating the Fringe Benefits rates for each individual cost pool (i.e., retirement, pensions, health insurance, etc.) and aggregating such rates to determine the final Fringe Benefits overhead rate for each department/cost center presented in the accompanying schedule. These individual cost pool rates, except for those relating to Medicare, Workers' Compensation, and Unemployment, are calculated by dividing the individually allocated cost pool costs by the standard Fringe Benefits salary base. The Medicare, Workers' Compensation, and Unemployment individual cost pool rates are calculated by dividing the allocated Medicare, Workers' Compensation, and Unemployment costs by the special salary base.

As in the prior year's CAP, Fire and Police Pension System costs are based on estimated rather than actual amounts. The Fire and Police Pension System is the City's pension system for all sworn police, fire, and paramedic employees. The City contributes to the Fire and Police Pension System in conformance with the requirements of the City Charter, Articles 17, 18 and 35. This estimate represents the pension costs in the City's fiscal year ending June 30, 2026 budget. Historically, actual expenditures have approximated the budgeted amount.

A budget-based estimate is used rather than using actual costs from the two-year fiscal year lag, because the method of determining the amount of pension contributions to be paid by the City is based on actuarial computations and investment performance results, which may vary dramatically from year to year. Therefore, this cost cannot be reasonably determined by the actual costs from the prior fiscal periods and differences between estimates and actual amounts are accounted for through carry-forward adjustments.

**CITY OF LOS ANGELES, CALIFORNIA**  
Cost Allocation Plan 48  
For Central Services and Fringe Benefits  
Notes to Schedules (Continued)  
For the Fiscal Year Ended June 30, 2024

**NOTE 3 – FRINGE BENEFITS CAP - SALARY BASES AND OVERHEAD RATES (Continued)**

To be consistent with the estimate used for the pension costs, the City uses an estimate for the Police and Fire sworn salary rate base for the Pension cost pool in the Fringe Benefits rate computation. This salary estimate is based on the salaries in the City's fiscal year ending June 30, 2026 budget.

**NOTE 4 – COST CENTERS AND COST CATEGORIES**

Cost centers and cost categories are constantly reviewed for changes and updates in order to more accurately allocate costs to the proper organizational units, and to accommodate the inclusion of allowable but heretofore unrecovered costs. There are no major changes to these categories between CAP 47 and CAP 48.

Regarding the proposed layoffs for FY 2025-26, we previously anticipated significant adjustments to salary and pension payments between April and June 2025, contingent upon the Council's decision to restore positions during the Adopted Budget process.

In light of these potential changes, we accept the City Administrative Office's recommendation to use the Adopted FY 2025-26 Budget amounts for the CAP 48 Pension and Retirement allocation.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES**

The City uses a Central Services CAP to allocate indirect City overhead costs to City departments. The bases used to allocate these costs are as follows:

<u><b>COST CATEGORY</b></u>	<u><b>COST ALLOCATION BASIS</b></u>
Audit Contracts, Controller	Report of contract expenditures for outside auditors from the Office of the City Controller.
Building Lease	Report of expenditures from the Department of General Services (GSD) Property Management account, plus Public Works Financial Management and Personnel Services report of lease payments from special funds by department.
Building Depreciation	Based on accounting principles generally accepted in the United States of America (GAAP) depreciation expenses net of federal funding and allocated to departments based on square feet occupied. El Pueblo, Library, Recreation & Parks, and Zoo allocations have been reduced to include only that portion of buildings which are used for administrative purpose.
Communications Lease	Information Technology Agency’s report by department of leased services costs.
Computer Assets Depreciation	Based on GAAP depreciation expenses net of federal funding by department.
Equipment Expense Under \$5,000	Actual expenditures from department equipment accounts.
Equipment Depreciation	GAAP depreciation expenses net of federal funding by department.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

<u><b>COST CATEGORY</b></u>	<u><b>COST ALLOCATION BASIS</b></u>
Gas (Utilities Expenditures)	Based on gas company billings itemized by building, then allocated by square footage occupied by each department.
General City Purposes	Equivalent personnel, all departments, reduced for proprietary departments who do not benefit from annual City audit.
Insurance	Occupancy by each department in insured space, and assignment of insured equipment.
Internal Service Units (ISU) Fringe Benefits	Cost of fringe benefits for indirect cost pools, determined by the Fringe Benefit Plan step-down report.
Liability Claims	Based on actual payments authorized by the City Attorney.
Petroleum Products	GSD’s record of usage by each department.
Vehicle Depreciation	GAAP depreciation expenses net of federal funding by department.
Water and Electricity	Report of GSD’s payments itemized by building, then allocated by square footage occupied by each department.
Emergency Operations Board	Emergency Management Department’s report of staff time and effort.
City Administrative Officer (CAO)	
Budget	CAO report of staff time and effort. Five percent (5%) is allocated to "Council, City Administration."
Employee Relations	CAO timekeeping records, remainder by equivalent personnel, to all departments except Department of Water & Power (DWP).
General Support	Equivalent personnel, excluding the proprietary departments.
Management & Policy Analysis and Department Liaison	CAO timekeeping records.
Municipal Facilities	Average of building depreciation for single and multiple department uses.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.

**CITY OF LOS ANGELES, CALIFORNIA**

Cost Allocation Plan 48

For Central Services and Fringe Benefits

Notes to Schedules (Continued)

For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

**COST CATEGORY**

**COST ALLOCATION BASIS**

City Attorney

Civil Litigation & Workers' Compensation City Attorney report of staff time and effort for the Civil Liability Section combined with the report of Workers' Compensation claims paid.

Employee Relations City Attorney report of staff time and effort, excluding the departments of Airports, Harbor and Water and Power.

Municipal Counsel & Legislative Services City Attorney report of staff time and effort.

Land Use City Attorney report of staff time and effort.

Police Division Allocated entirely to Police Department.

Internal Admin. Departmental analysis of administrative support provided to each cost center.

City Clerk

Council & Public Services Allowable portion is allocated to the Council, the Mayor, and to all departments, based on the City Clerk's report on staff time and effort. Portion serving departments are allocated based on equivalent personnel. Direct portion is allocated to "Other."

Records Management Count of boxes stored in the records center, which represents the amount of space occupied by each department's records.

Internal Admin. Departmental analysis of administrative support provided to each cost center.

City Ethics Commission Ethics Commission report of staff time and effort.

Civil + Human Rights and Equity Dept (CHRED) CHRED report of staff time and effort.

Controller

Accounts Payable Weighted average of Payment Voucher (PV) line items, PV Receivers and Revenue Refund Line Items.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

<u><b>COST CATEGORY</b></u>	<u><b>COST ALLOCATION BASIS</b></u>
Controller (Continued)	
Budget and General Accounting	Average of transactions count distributed among all departments.
Cost Allocation Plan	Cost pool is allocated evenly among all cost centers.
FMS	Count of documents keyed into FMS.
Internal Audit	Department record of audit hours, adjusted to exclude Internal Audit costs disallowed under the revised Code of Federal Regulations.
Payroll/Fiscal Systems	Equivalent personnel, with no allocation to DWP.
Single Audit	Cost pool is allocated in two parts. One portion is allocated by actual grant funds received by departments as stated in the "Schedule of Grant Receipts and Recovered Indirect Costs." The remainder is allocated to other Controller cost centers. The split between these two portions is based on the actual documented work done by the section.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Emergency Management	
City Dept. Emergency Management Coordination	Emergency Management Department report of staff time and effort.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Employee Relations Board	Equivalent personnel, all departments.
Finance	
Citywide Collections	Based on number of active and completed accounts in each department as reported by the Office of Finance.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

**COST CATEGORY**

**COST ALLOCATION BASIS**

Finance (Continued)

Cash & Debt  
Administration

The Cash Administration cost pool is allocated to the City departments based on work orders, number of cash receipts processed, number of outgoing wires issued, number of ACHs issued, and actual bank fees by department. The Debt Administration cost pool is allocated based on bond value and number of coupons/bonds issued by department.

Internal Admin.

Departmental analysis of administrative support provided to each cost center.

General Services (GSD)

Assets Management &  
Leasing

An average of three statistics: Building Depreciation - Single, Building Depreciation - Multiple, and Building Leases.

Building Services

Based on actual costs incurred, split out by building and benefiting department.

Construction Projects

Report of maintenance project costs from GSD Construction Division.

Fleet Services

GSD Vehicle Management System records of service provided.

Mail and Messenger  
Services

Report of postage costs maintained by GSD.

Parking Services

Square footage of space occupancy in City buildings having nearby City parking lots.

Supply Management

Proportional cost reports from GSD combining purchasing order amounts and warehousing costs.

Internal Admin.

Departmental analysis of administrative support provided to each cost center.

Information Technology Agency (ITA)

IT Services

Work order report of costs by department.

Communications Services

Work order report of costs by department.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

**COST CATEGORY**

**COST ALLOCATION BASIS**

Information Technology Agency (ITA)  
 (Continued)

Channel 35	ITA records of staff time and effort.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Mayor	
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Personnel	
Support Services	Equivalent personnel, all departments with weights assigned to civilian and sworn, and allocations to DWP reduced to acknowledge that DWP provides certain support services in-house.
Workers' Comp. & Safety	Report of Workers' Compensation awards provided by Personnel Department with weights assigned to civilian and sworn.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Police	
Security Services, Sworn & Civilian	Report from Police Department detailing staffing and contract payments for security services at City buildings. Allocated to departments based on square footage occupied in these buildings.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Public Works, Board Office	
Commission & Department Management	Equivalent personnel allocated to Public Works Bureaus and offices only.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)**

**COST CATEGORY**

**COST ALLOCATION BASIS**

Public Works Board Office  
 (Continued)

Financial Mgt. & Personnel Services	Equivalent personnel allocated to Public Works Bureaus and offices only.
Board Office, Internal Admin.	Board Office analysis of administrative support provided to each cost center.
Public Works, Contract Administration	
Office of Contract Compliance	Contract Administration report of staff time and effort.
Con. Admin., Internal Admin.	Bureau analysis of administrative support provided to each cost center.
Youth Development Dept. (YDD)	YDD report of staff time and effort.
Pensions, Police and Fire, Overhead	Full-time equivalent personnel for Fire Sworn and Police Sworn. This cost pool contains only the overhead costs allocated to Pensions. Pensions' costs are in Fringe Benefits.
City Employees Retirement System (CERS) Overhead	Full-time equivalent personnel excluding Police and Fire, Sworn, Airports, Harbor, and DWP. This cost pool contains only the overhead costs allocated to CERS. Retirement costs are in Fringe Benefits.

**NOTE 6 – FRINGE BENEFITS CAP – COST ALLOCATION BASES**

**COST CATEGORY**

**COST ALLOCATION BASIS**

Retirement	"Salaries Subject to Retirement" as included in the Budget estimate for all civilian employees.
Pensions	"Salaries Subject to Pensions" as included in the Budget estimate for sworn Police and Fire personnel.
LAWELL Program	Allocated to departments based on full-time equivalent personnel by department of personnel receiving these benefits.
Employee Assistance	Allocated to Police and Fire Sworn cost centers based on amounts provided by Personnel Department. Allocated to all civilian employees based on total full-time equivalent personnel.

**CITY OF LOS ANGELES, CALIFORNIA**  
 Cost Allocation Plan 48  
 For Central Services and Fringe Benefits  
 Notes to Schedules (Continued)  
 For the Fiscal Year Ended June 30, 2024

**NOTE 6 – FRINGE BENEFITS CAP – COST ALLOCATION BASES (Continued)**

<u><b>COST CATEGORY</b></u>	<u><b>COST ALLOCATION BASIS</b></u>
Ordinance Life Insurance	Allocated to departments based on the amount of premiums paid.
Medicare	Allocated to departments based on payroll records of Medicare payments by department.
Social Security	Allocated to departments based on payroll records of Social Security payments by department. Direct departments are excluded from the allocation, except Aging Title V, Economic and Workforce Development Department (EWDD) As Needed, and Fire and Police Sworn employees.
Part Time, Seasonal Temporary (PST)	Allocated to departments based on payroll records of PST payments by department. Direct departments are excluded from the allocation, except Aging Title V, EWDD As Needed, and Fire and Police Sworn employees.
Union Sponsored Benefits	Allocated to departments based on Personnel Department records of payments by Memorandum of Understanding groups. Allocations to cost centers in multiple cost center departments are based on bargaining unit membership.
Unused Sick/Vacation	Allocated to departments based on payroll records of payments by department.
Unemployment Insurance	Allocation is based on Personnel Department records of claim payments.
Workers' Compensation	Personnel Department database report of claim payments per department. Allocations to cost centers in multiple cost center departments are based on equivalent personnel in office-work type cost centers. For departments with field workers, departments identify the cost center involved.
Hiring Hall Fringe Benefits	Allocated to departments based on expenditures in departmental Hiring Hall Fringe Benefits Accounts. Direct departments are excluded from the allocation.