

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY2023 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures**  
**For the Fiscal Year Ended**  
**June 30, 2021**



**CITY OF HOUSTON**  
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**City of Houston, Texas  
Houston Police Department  
FY2023 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2021**

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## **SECTION I – OVERVIEW**

**City of Houston, Texas**  
**FY2023 Full Cost Allocation Plan**  
**Based on Actual Expenditures For**  
**the Fiscal Year Ended**  
**June 30, 2021**

**OVERVIEW**

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”<sup>1</sup>

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there are centralized payroll and accounting offices that assist agencies within the government.

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<sup>1</sup>2 CFR Part 200.56

## **USING A COST ALLOCATION PLAN**

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.<sup>2</sup>

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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<sup>2</sup> There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation basis is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

Result of the mathematical operations through the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

## **READING THE COST ALLOCATION PLAN**

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document but also describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

- Department Costs
- Incoming Costs
- Total Allocated
- Allocations
- Allocation Summary

Department Costs identifies the amount of costs incurred by the agency as reported in the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary; this section shows the total amount allocated by function to each benefiting agency.



Each schedule of the cost allocation plan is described in the narrative section called Function and Allocation Basis. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2021 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

## **INDIRECT COST RATE PROPOSAL**

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

## **ABBREVIATIONS**

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

## **ROUNDING METHODOLOGY**

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION II – FY2023 FULL COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

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## **Citywide Indirect Costs Function and Allocation Basis**

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the city's Full Cost Allocation Plan. Indirect costs are allocated 50% based on FTEs and 50% based on expenditures. Claims & Judgements indirect costs are allocated directly to law enforcement. General Services indirect costs are allocated based on FTEs, excluding Aviation.

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services	Claims & Judgements
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Citywide Indirect	P 15,144,195	0	7,572,098	7,572,098	0	0
GSD	P 14,491,635	0	0	0	14,491,635	0
Judgements	P 7,558,674	0	0	0	0	7,558,674
Subtotal - Services & Supplies	37,194,504	0	7,572,098	7,572,098	14,491,635	7,558,674
Department Cost Total	37,194,504	0	7,572,098	7,572,098	14,491,635	7,558,674
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	37,194,504	0	7,572,098	7,572,098	14,491,635	7,558,674
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$ 37,194,504		\$ 7,572,098	\$ 7,572,098	\$ 14,491,635	\$ 7,558,674



No Indirect Costs

Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.1136	\$ 311,489	\$ 0	\$ 311,489	\$ 0	\$ 311,489
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	456,043	0	456,043	0	456,043
05 Tech Services	98.53	1.5957	120,826	0	120,826	0	120,826
06 Patrol Support Services Comman	385.96	6.2505	473,297	0	473,297	0	473,297
07 Homeland Security Command	8.00	0.1296	9,810	0	9,810	0	9,810
08 Law Enforcement	4,826.05	78.1568	5,918,110	0	5,918,110	0	5,918,110
09 Aviation	198.05	3.2074	242,866	0	242,866	0	242,866
10 Auto Dealers	32.34	0.5237	39,658	0	39,658	0	39,658
Subtotal	6,174.83	100.0000	7,572,099	0	7,572,099	0	7,572,099
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,572,099	=====	\$ 7,572,099

Basis Units: Number of Full Time Equivalent (FTEs) per division  
 Source: COH FTE Report

Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	32,809,752	3.4825	\$ 263,699	\$ 0	\$ 263,699	\$ 0	\$ 263,699
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	41,863,692	4.4435	336,467	0	336,467	0	336,467
05 Tech Services	34,468,307	3.6585	277,029	0	277,029	0	277,029
06 Patrol Support Services Comman	79,043,980	8.3899	635,293	0	635,293	0	635,293
07 Homeland Security Command	1,166,789	0.1238	9,378	0	9,378	0	9,378
08 Law Enforcement	742,753,967	78.8377	5,969,666	0	5,969,666	0	5,969,666
09 Aviation	4,566,231	0.4847	36,700	0	36,700	0	36,700
10 Auto Dealers	5,457,947	0.5793	43,867	0	43,867	0	43,867
Subtotal	942,130,666	100.0000	7,572,099	0	7,572,099	0	7,572,099
Direct Bills					0		0
Total					\$ 7,572,099		\$ 7,572,099
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures w/adj for Aviation @ 15%  
 Source: COH Expenditure Report

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.2499	\$ 615,887	\$ 0	\$ 615,887	\$ 0	\$ 615,887
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.2222	901,705	0	901,705	0	901,705
05 Tech Services	98.53	1.6485	238,901	0	238,901	0	238,901
06 Patrol Support Services Comman	385.96	6.4577	935,820	0	935,820	0	935,820
07 Homeland Security Command	8.00	0.1339	19,397	0	19,397	0	19,397
08 Law Enforcement	4,826.05	80.7467	11,701,511	0	11,701,511	0	11,701,511
10 Auto Dealers	32.34	0.5411	78,413	0	78,413	0	78,413
Subtotal	5,976.78	100.0000	14,491,634	0	14,491,634	0	14,491,634
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 14,491,634	=====	\$ 14,491,634

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

Claims & Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,558,674	\$ 0	\$ 7,558,674	\$ 0	\$ 7,558,674
Subtotal	100	100.0000	7,558,674	0	7,558,674	0	7,558,674
Direct Bills					0		0
Total					\$ 7,558,674		\$ 7,558,674

Basis Units: Direct allocation to Law Enforcement  
 Source: Direct Allocation

## Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Claims & Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	311,489	263,699	615,887	0	1,191,075
03 Field and Support Operations	0	0	0	0	0
04 Organizational Development Com	456,043	336,467	901,705	0	1,694,215
05 Tech Services	120,826	277,029	238,901	0	636,756
06 Patrol Support Services Comman	473,297	635,293	935,820	0	2,044,410
07 Homeland Security Command	9,810	9,378	19,397	0	38,585
08 Law Enforcement	5,918,110	5,969,666	11,701,511	7,558,674	31,147,961
09 Aviation	242,866	36,700		0	279,566
10 Auto Dealers	39,658	43,867	78,413	0	161,938
Total	\$ 7,572,099 =====	\$ 7,572,099 =====	\$ 14,491,634 =====	\$ 7,558,674 =====	\$ 37,194,506 =====

## **CHIEF'S COMMAND FUNCTION AND ALLOCATION BASIS**

The Houston Police Department is responsible for the preservation of law and order within the corporate limits of the city. The Chief's Command is responsible for the general administration and support of the department.

The activities of the Chief's Command are identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section has been allocated based on the number of FTEs staffed within the administered divisions.
- **Budget & Finance** – Costs of the financial and budgetary services provided to all divisions in the Houston Police Department have been allocated based on operating expenditures.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.





A. Department Costs

Dept:2 Chief of Police

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	S1	21,307,011	4,344,538	3,879,407
Salary % Split			20.39%	18.21%
Benefits	P	10,895,459	2,245,163	2,069,588
Subtotal - Personnel Costs		32,202,471	6,589,701	5,948,995
Services & Supplies Cost				
Supplies	P	18,865.43-	187,898.13-	59,281
Services	P	626,147	67,017	68,248
Subtotal-Services & Supplies		607,281	120,881.63-	127,530
Department Cost Total		32,809,752	6,468,820	6,076,525
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		32,809,752	6,468,820	6,076,525
General Admin Distribution			0	0
Grand Total		\$ 32,809,752	\$ 6,468,820	\$ 6,076,525

not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief of Police

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
1 Indirect Costs FTEs	\$ 311,489	0	\$ 23,692	\$ 49,045	\$ 23,873	\$ 94,653
1 Indirect Costs Expenses	263,699	0	20,057	41,520	20,210	80,131
1 General Services	615,887	0	46,845	96,973	47,202	187,151
Subtotal - Citywide Indirect	1,191,075	0	90,594	187,538	91,285	361,935
2 Chief's Admin	0	104,738	7,966	16,491	8,027	31,827
2 Budget & Finance	0	200,942	15,284	31,639	15,400	61,061
2 Legal Svcs	0	818,271	62,239	128,838	62,712	248,650
2 Internal Affairs	0	109,355	8,318	17,218	8,381	33,230
Subtotal-Chief Of Police	0	1,233,306	93,806	194,187	94,521	374,767
4 Psy Svcs	0	68,514	5,211	10,788	5,251	20,819
4 Training	0	431,536	32,823	67,946	33,073	131,132
4 Employees Svcs	0	346,801	26,378	54,605	26,579	105,383
4 Retiree Ins	0	424,745	32,307	66,877	32,552	129,068
4 Risk Management *	0	1,710,544	0	1,710,544	0	0
4 Subtotal - Prof Dev Command	0	2,982,140	96,719	1,910,759	97,455	386,402
5 Tech Svcs	0	1,919,380	145,990	302,210	147,101	583,246
5 Subtotal - Technology Svcs	0	1,919,380	145,990	302,210	147,101	583,246
6 Fleet Mgmt	0	49,993	3,803	7,872	3,831	15,191
6 Property	0	442,603	33,665	69,689	33,921	134,495
Subtotal-Staff Svcs Command	0	492,596	37,467	77,560	37,753	149,686
<b>Total Incoming</b>	<b>1,191,075</b>	<b>6,627,422</b>	<b>464,577</b>	<b>2,672,254</b>	<b>468,115</b>	<b>1,856,037</b>
<b>C. Total Allocated</b>	<b>\$ 40,628,249</b>	<b>\$ 2,920,098</b>	<b>\$ 8,254,757</b>	<b>\$ 3,039,496</b>	<b>\$ 11,511,040</b>	
		7.19%	20.32%	7.48%	28.33%	

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief of Police

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 311,489	0	\$ 63,513	\$ 56,713
1 Indirect Costs Expenses	263,699	0	53,769	48,012
1 General Services	615,887	0	125,581	112,136
Subtotal - Citywide Indirect	1,191,075	0	242,863	216,861
2 Chief's Admin	0	104,738	21,356	19,070
2 Budget & Finance	0	200,942	40,972	36,586
2 Legal Svcs	0	818,271	166,847	148,984
2 Internal Affairs	0	109,355	22,298	19,910
Subtotal-Chief Of Police	0	1,233,306	251,474	224,550
4 Psy Svcs	0	68,514	13,970	12,474
4 Training	0	431,536	87,991	78,571
4 Employees Svcs	0	346,801	70,713	63,143
4 Retiree Ins	0	424,745	86,606	77,334
4 Risk Management *	0	1,710,544	0	0
4 Subtotal - Prof Dev Command	0	2,982,140	259,281	231,522
5 Tech Svcs	0	1,919,380	391,365	349,465
5 Subtotal - Technology Svcs	0	1,919,380	391,365	349,465
6 Fleet Mgmt	0	49,993	10,194	9,102
6 Property	0	442,603	90,248	80,586
Subtotal-Staff Svcs Command	0	492,596	100,441	89,688
<b>Total Incoming</b>	<b>1,191,075</b>	<b>6,627,422</b>	<b>1,245,424</b>	<b>1,112,087</b>
C. Total Allocated		\$ 40,628,249	\$ 7,714,244	\$ 7,188,611
			18.99%	17.69%

Chief's Admin Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.1136	\$ 104,738	\$ 0	\$ 104,738	\$ 0	\$ 104,738
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	153,344	0	153,344	23,490	176,834
05 Tech Services	98.53	1.5957	40,628	0	40,628	6,224	46,852
06 Patrol Support Services Comman	385.96	6.2505	159,146	0	159,146	24,379	183,525
07 Homeland Security Command	8.00	0.1296	3,299	0	3,299	505	3,804
08 Law Enforcement	4,826.05	78.1568	1,989,962	0	1,989,962	304,833	2,294,795
09 Aviation	198.05	3.2074	81,663	0	81,663	12,510	94,173
10 Auto Dealers	32.34	0.5237	13,335	0	13,335	2,043	15,378
Subtotal	6,174.83	100.0000	2,546,115	0	2,546,115	373,983	2,920,098
Direct Bills					0		0
Total					\$ 2,546,115		\$ 2,920,098
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division  
 Source: COH FTE Report

Budget & Finance Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	32,809,752	3.4825	\$ 200,942	\$ 0	\$ 200,942	\$ 0	\$ 200,942
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	41,863,692	4.4435	256,392	0	256,392	114,392	370,784
05 Tech Services	34,468,307	3.6585	211,100	0	211,100	94,185	305,285
06 Patrol Support Services Comman	79,043,980	8.3899	484,102	0	484,102	215,987	700,089
07 Homeland Security Command	1,166,789	0.1238	7,146	0	7,146	3,188	10,334
08 Law Enforcement	742,753,967	78.8377	4,548,966	0	4,548,966	2,029,573	6,578,539
09 Aviation	4,566,231	0.4847	27,966	0	27,966	12,477	40,443
10 Auto Dealers	5,457,947	0.5793	33,427	0	33,427	14,914	48,341
Subtotal	942,130,666	100.0000	5,770,041	0	5,770,041	2,484,716	8,254,757
Direct Bills					0		0
Total					\$ 5,770,041		\$ 8,254,757
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures  
 Source: COH Expenditure Report

Legal Svcs Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	4,669.00	30.7313	\$ 818,271	\$ 0	\$ 818,271	\$ 0	\$ 818,271
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	246.00	1.6192	43,113	0	43,113	8,808	51,921
05 Tech Services	46.00	0.3028	8,062	0	8,062	1,647	9,709
06 Patrol Support Services Comman	843.00	5.5486	147,741	0	147,741	30,185	177,926
07 Homeland Security Command	2.00	0.0132	351	0	351	72	423
08 Law Enforcement	9,371.00	61.6797	1,642,325	0	1,642,325	335,544	1,977,869
09 Aviation	1.00	0.0066	175	0	175	36	211
10 Auto Dealers	15.00	0.0987	2,629	0	2,629	537	3,166
Subtotal	15,193.00	100.0000	2,662,667	0	2,662,667	376,830	3,039,497
Direct Bills					0		0
Total					\$ 2,662,667		\$ 3,039,497
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of billable hours  
 Source: Police Department Report

Internal Affairs Central Intake Office Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	15	1.0917	\$ 109,355	\$ 0	\$ 109,355	\$ 0	\$ 109,355
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	18	1.3100	131,226	0	131,226	19,789	151,015
05 Tech Services	9	0.6550	65,613	0	65,613	9,895	75,508
06 Patrol Support Services Comman	45	3.2751	328,066	0	328,066	49,474	377,540
07 Homeland Security Command	54	3.9301	393,679	0	393,679	59,368	453,047
08 Law Enforcement	1,105	80.4221	8,055,834	0	8,055,834	1,214,851	9,270,685
11 Other	128	9.3159	933,165	0	933,165	140,725	1,073,890
Subtotal	1,374	100.0000	10,016,938	0	10,016,938	1,494,102	11,511,040
Direct Bills					0		0
Total					\$ 10,016,938		\$ 11,511,040
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations

Source: Police Department Report

Planning Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 6,711,683	\$ 0	\$ 6,711,683	\$ 1,002,561	\$ 7,714,244
Subtotal	100	100.0000	6,711,683	0	6,711,683	1,002,561	7,714,244
Direct Bills					0		0
Total					\$ 6,711,683		\$ 7,714,244

Basis Units: Direct allocation to Law Enforcement  
 Source: Direct Allocation





## **Field and Support Operations Function and Allocation Basis**

The Field and Support Operations Command of the Police Department is responsible for the supervision and support of the Homeland Security Command, Patrol Region 1, Patrol Region 2, Patrol Region 3 and Office of Planning and Data Governance. The Field and Support Operations Command costs are allocated based on the FTEs per command supported.

A. Department Costs

Dept:3 Strategic Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split					
Benefits	P	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Supplies	P	0	0	0	0
Services	P	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0
Department Cost Total		0	0	0	0
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		0		0	0
		=====	=====	=====	=====
					not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Strategic Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	0	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	0	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	0	0	0	0
2 Legal Svcs	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief Of Police	0	0	0	0
3 Strategic Operations	0	0	0	0
3 Subtotal - Strategic Ops	0	0	0	0
4 Psy Svcs	0	0	0	0
4 Training	0	0	0	0
4 Employees Svcs	0	0	0	0
4 Retiree Ins	0	0	0	0
4 Risk Management	0	0	0	0
4 Subtotal - Prof Dev Command	0	0	0	0
5 Tech Svcs	0	0	0	0
5 Subtotal - Technology Svcs	0	0	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Staff Svcs Command	0	0	0	0
<b>Total Incoming</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

C. Total Allocated

\$ 0

Strategic Operations Allocations

Dept:3 Strategic Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field and Support Operations	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Organizational Development Com	371.89	44.0477	0	0	0	0	0
07 Homeland Security Command	472.40	55.9523	0	0	0	0	0
Subtotal	844.29	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported

Source: COH FTE Report

Allocation Summary

Dept:3 Strategic Operations

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Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field and Support Operations	0	0	0
04 Organizational Development Com	0	0	0
07 Homeland Security Command	0	0	0
	<hr/>	<hr/>	<hr/>
Total	\$ 0	\$ 0	\$ 0
	=====	=====	=====

## **Organizational Development Command Function and Allocation Basis**

The Organizational Development Command in the Investigative & Special Operations Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, disciplinary actions, drug testing, employee services and retiree insurance. The Command's allocable functions are allocated as follows:

- **General Administration** – Cost for general administrative and clerical work are evenly spread across the Department's activities.
- **Psychological Services** – Costs are allocated based on the number of FTEs per division.
- **Training** – Costs are allocated based on the number of classified FTEs per division.
- **Cadet Training** – Costs are allocated directly to law enforcement.
- **Employee Services** – Costs associated with employee services are allocated based on the number of FTEs per division.
- **Retiree Insurance** – Costs associated with retiree insurance are allocated based on the number of classified FTEs per division.
- **Risk Management** – Costs of audits performed by the Inspections Division are allocated based on the number of audits performed.

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	20,611,900	0	929,049	10,679,254
Salary % Split				4.51%	51.81%
Benefits	P	17,441,168	66	423,497	5,630,893
Subtotal - Personnel Costs		38,053,068	66	1,352,546	16,310,147
Services & Supplies Cost					
Supplies	P	540,722	0	3,497	466,213
Services	P	3,269,901	2,621,287	114,992	149,559
Retiree	P	18,860,318	0	0	0
Subtotal - Services & Supplies		22,670,941	2,621,287	118,489	615,772
Department Cost Total		60,724,009	2,621,353	1,471,035	16,925,919
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		60,724,009	2,621,353	1,471,035	16,925,919
General Admin Distribution			2,621,353-	118,144	1,358,149
Grand Total		\$ 60,724,009 =====	=====	\$ 1,589,179 =====	\$ 18,284,068 =====



A. Department Costs

Dept:4 Prof Development Command

Description	Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs					
Salaries	S1 20,611,900	229,635	4,764,520	0	4,009,442
Salary % Split		1.11%	23.12%	.00%	19.45%
Benefits	P 17,441,168	7,086,367	2,319,412	0	1,980,933
Subtotal - Personnel Costs	38,053,068	7,316,002	7,083,932	0	5,990,375
Services & Supplies Cost					
Supplies	P 540,722	30,546	34,321	0	6,146
Services	P 3,269,901	63,140	314,731	0	6,192
Retiree	P 18,860,318	0	0	18,860,318	0
Subtotal - Services & Supplies	22,670,941	93,686	349,052	18,860,318	12,338
Department Cost Total	60,724,009	7,409,688	7,432,984	18,860,318	6,002,713
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	60,724,009	7,409,688	7,432,984	18,860,318	6,002,713
General Admin Distribution		29,202	605,926	0	509,906
Grand Total	\$ 60,724,009 =====	\$ 7,438,890 =====	\$ 8,038,910 =====	\$ 18,860,318 =====	\$ 6,512,619 =====

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	456,043	0	20,555	236,281	5,081	105,416
1 Indirect Costs Expenses	336,467	0	15,166	174,327	3,749	77,776
1 General Services	901,705	0	40,643	467,183	10,046	208,433
Subtotal - Citywide Indirect	1,694,215	0	76,364	877,792	18,875	391,624
2 Chief's Admin	153,344	23,490	7,971	91,620	1,970	40,876
2 Budget & Finance	256,392	114,392	16,713	192,108	4,131	85,708
2 Legal Svcs	43,113	8,808	2,340	26,901	578	12,002
2 Internal Affairs	131,226	19,789	6,807	78,243	1,682	34,908
Subtotal-Chief Of Police	584,075	166,480	33,830	388,871	8,362	173,494
3 Strategic Operations	0	0	0	0	0	0
3 Subtotal - Strategic Ops	0	0	0	0	0	0
4 Psy Svcs	0	100,310	4,521	51,972	1,118	23,187
4 Training	0	1,125,124	50,713	582,939	12,535	260,077
4 Employees Svcs	0	507,743	22,886	263,067	5,657	117,367
4 Retiree Ins	0	1,107,418	49,915	573,766	12,338	255,984
4 Risk Management	0	1,832,726	82,607	949,556	20,418	423,642
4 Subtotal - Prof Dev Command	0	4,573,011	206,121	2,369,328	50,947	1,057,069
5 Tech Svcs	0	7,200,350	324,544	3,730,581	80,218	1,664,388
5 Subtotal - Technology Svcs	0	7,200,350	324,544	3,730,581	80,218	1,664,388
6 Fleet Mgmt	0	105,541	4,757	54,682	1,176	24,396
6 Property	0	648,005	29,208	335,739	7,219	149,789
Subtotal - Staff Svcs Command	0	753,546	33,965	390,421	8,395	174,185
<b>Total Incoming</b>	<b>1,694,215</b>	<b>12,526,907</b>	<b>640,995</b>	<b>7,368,121</b>	<b>158,436</b>	<b>3,287,266</b>

C. Total Allocated

	\$ 74,945,131	\$ 2,230,174	\$ 25,652,189	\$ 7,597,326	\$ 11,326,176
	=====	=====	=====	=====	=====
		2.98%	34.23%	10.14%	15.11%

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	456,043	0	0	88,710
1 Indirect Costs Expenses	336,467	0	0	65,450
1 General Services	901,705	0	0	175,400
Subtotal - Citywide Indirect	1,694,215	0	0	329,560
2 Chief's Admin	153,344	23,490	0	34,398
2 Budget & Finance	256,392	114,392	0	72,125
2 Legal Svcs	43,113	8,808	0	10,100
2 Internal Affairs	131,226	19,789	0	29,376
Subtotal-Chief Of Police	584,075	166,480	0	145,999
3 Strategic Operations	0	0	0	0
3 Subtotal - Strategic Ops	0	0	0	0
4 Psy Svcs	0	100,310	0	19,512
4 Training	0	1,125,124	0	218,860
4 Employees Svcs	0	507,743	0	98,767
4 Retiree Ins	0	1,107,418	0	215,416
4 Risk Management	0	1,832,726	0	356,503
4 Subtotal - Prof Dev Command	0	4,573,011	0	889,545
5 Tech Svcs	0	7,200,350	0	1,400,617
5 Subtotal - Technology Svcs	0	7,200,350	0	1,400,617
6 Fleet Mgmt	0	105,541	0	20,530
6 Property	0	648,005	0	126,050
Subtotal - Staff Svcs Command	0	753,546	0	146,580
<b>Total Incoming</b>	<b>1,694,215</b>	<b>12,526,907</b>	<b>0</b>	<b>2,766,303</b>
<b>C. Total Allocated</b>		<b>\$ 74,945,131</b>	<b>\$ 18,860,318</b>	<b>\$ 9,278,921</b>
			<b>25.17%</b>	<b>12.38%</b>

Psy Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.1136	\$ 68,514	\$ 0	\$ 68,514	\$ 0	\$ 68,514
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	100,310	0	100,310	0	100,310
05 Tech Services	98.53	1.5957	26,577	0	26,577	10,026	36,603
06 Patrol Support Services Comman	385.96	6.2505	104,105	0	104,105	39,274	143,379
07 Homeland Security Command	8.00	0.1296	2,158	0	2,158	814	2,972
08 Law Enforcement	4,826.05	78.1568	1,301,731	0	1,301,731	491,079	1,792,810
09 Aviation	198.05	3.2074	53,420	0	53,420	20,153	73,573
10 Auto Dealers	32.34	0.5237	8,723	0	8,723	3,291	12,014
Subtotal	6,174.83	100.0000	1,665,538	0	1,665,538	564,636	2,230,174
Direct Bills					0		0
Total					\$ 1,665,538		\$ 2,230,174
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division  
 Source: COH FTE Report

Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	119.34	2.2521	\$ 431,536	\$ 0	\$ 431,536	\$ 0	\$ 431,536
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	311.15	5.8717	1,125,124	0	1,125,124	0	1,125,124
05 Tech Services	10.05	0.1897	36,341	0	36,341	13,397	49,738
06 Patrol Support Services Comman	137.63	2.5972	497,673	0	497,673	183,472	681,145
07 Homeland Security Command	5.00	0.0944	18,080	0	18,080	6,665	24,745
08 Law Enforcement	4,521.45	85.3239	16,349,644	0	16,349,644	6,027,459	22,377,103
09 Aviation	170.88	3.2247	617,905	0	617,905	227,797	845,702
10 Auto Dealers	23.66	0.4465	85,555	0	85,555	31,541	117,096
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,299.16	100.0000	19,161,858	0	19,161,858	6,490,331	25,652,189
Direct Bills					0		0
Total					\$ 19,161,858		\$ 25,652,189
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs per division  
 Source: COH FTE Report

Cadet Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,457,763	\$ 0	\$ 7,457,763	\$ 139,563	\$ 7,597,326
Subtotal	100	100.0000	7,457,763	0	7,457,763	139,563	7,597,326
Direct Bills					0		0
Total					\$ 7,457,763		\$ 7,597,326

Basis Units: Direct allocation to Law Enforcement  
 Source: Direct Allocation

Risk Management

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	14	25.0000	\$ 1,710,544	\$ 0	\$ 1,710,544	\$ 0	\$ 1,710,544
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	15	26.7857	1,832,726	0	1,832,726	0	1,832,726
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	9	16.0714	1,099,636	0	1,099,636	2,061,020	3,160,656
08 Law Enforcement	18	32.1429	2,199,271	0	2,199,271	4,122,039	6,321,310
Subtotal	56	100.0000	6,842,177	0	6,842,177	6,183,059	13,025,236
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 6,842,177	=====	\$ 13,025,236

Basis Units: Number of audits performed

Source: Police Department Report

## Employee Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.1136	\$ 346,801	\$ 0	\$ 346,801	\$ 0	\$ 346,801
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	507,743	0	507,743	0	507,743
05 Tech Services	98.53	1.5957	134,523	0	134,523	51,417	185,940
06 Patrol Support Services Comman	385.96	6.2505	526,953	0	526,953	201,409	728,362
07 Homeland Security Command	8.00	0.1296	10,922	0	10,922	4,175	15,097
08 Law Enforcement	4,826.05	78.1568	6,589,031	0	6,589,031	2,518,423	9,107,454
09 Aviation	198.05	3.2074	270,399	0	270,399	103,350	373,749
10 Auto Dealers	32.34	0.5237	44,154	0	44,154	16,876	61,030
Subtotal	6,174.83	100.0000	8,430,526	0	8,430,526	2,895,650	11,326,176
Direct Bills					0		0
Total					\$ 8,430,526		\$ 11,326,176
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division

Source: COH FTE Report



Retiree Ins Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	119.34	2.2521	\$ 424,745	\$ 0	\$ 424,745	\$ 0	\$ 424,745
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	311.15	5.8717	1,107,418	0	1,107,418	0	1,107,418
05 Tech Services	10.05	0.1897	35,769	0	35,769	0	35,769
06 Patrol Support Services Comman	137.63	2.5972	489,841	0	489,841	0	489,841
07 Homeland Security Command	5.00	0.0944	17,796	0	17,796	0	17,796
08 Law Enforcement	4,521.45	85.3239	16,092,359	0	16,092,359	0	16,092,359
09 Aviation	170.88	3.2247	608,182	0	608,182	0	608,182
10 Auto Dealers	23.66	0.4465	84,209	0	84,209	0	84,209
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,299.16	100.0000	18,860,319	0	18,860,319	0	18,860,319
Direct Bills					0		0
Total					\$ 18,860,319		\$ 18,860,319
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs per division  
 Source: COH FTE Report



**Technology Services  
Function and Allocation Basis**

The Office of Technology Services of the Police Department is responsible for the supervision and support of Technology Services. The Office of Technology Services Division is allocated based on transactions per division.

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	7,463,356	0	7,463,356
Salary % Split				100.00%
Benefits	P	3,984,247	0	3,984,247
Subtotal - Personnel Costs		11,447,604	0	11,447,604
Services & Supplies Cost				
Supplies	P	318,557	0	318,557
Services	P	22,702,147	0	22,702,147
Subtotal - Services & Supplies		23,020,704	0	23,020,704
Department Cost Total		34,468,307	0	34,468,307
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		34,468,307	0	34,468,307
General Admin Distribution			0	0
Grand Total		\$ 34,468,307		\$ 34,468,307

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	120,826	0	120,826
1 Indirect Costs Expenses	277,029	0	277,029
1 General Services	238,901	0	238,901
Subtotal - Citywide Indirect	636,756	0	636,756
2 Chief's Admin	40,628	6,224	46,852
2 Budget & Finance	211,100	94,185	305,285
2 Internal Affairs	65,613	9,895	75,508
Subtotal-Chief Of Police	317,341	110,303	427,644
4 Psy Svcs	26,577	10,026	36,603
4 Training	36,341	13,397	49,738
4 Employees Svcs	134,523	51,417	185,940
4 Retiree Ins	35,769	0	35,769
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	206,633	64,814	271,447
5 Tech Svcs	0	675,958	675,958
5 Subtotal - Technology Svcs	0	675,958	675,958
6 Fleet Mgmt	0	38,884	38,884
6 Property	0	171,685	171,685
6 Subtotal - Staff Svcs Command	0	210,569	210,569
<b>Total Incoming</b>	<b>843,389</b>	<b>951,341</b>	<b>1,794,730</b>
C. Total Allocated		\$ 36,263,038	\$ 36,263,038
			100.00%

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10,756	5.4355	\$ 1,919,380	\$ 0	\$ 1,919,380	\$ 0	\$ 1,919,380
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	40,350	20.3908	7,200,350	0	7,200,350	0	7,200,350
05 Tech Services	3,788	1.9143	675,958	0	675,958	0	675,958
06 Patrol Support Services Comman	12,734	6.4351	2,272,349	0	2,272,349	84,722	2,357,071
07 Homeland Security Command	916	0.4629	163,458	0	163,458	6,094	169,552
08 Law Enforcement	122,429	61.8694	21,847,130	0	21,847,130	814,551	22,661,681
09 Aviation	4,028	2.0355	718,786	0	718,786	26,799	745,585
10 Auto Dealers	2,882	1.4564	514,285	0	514,285	19,175	533,460
Subtotal	197,883	100.0000	35,311,696	0	35,311,696	951,341	36,263,037
Direct Bills					0		0
Total					\$ 35,311,696		\$ 36,263,037
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions  
 Source: COH Transaction Report

## Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,919,380	1,919,380
03 Field and Support Operations	0	0
04 Organizational Development Com	7,200,350	7,200,350
05 Tech Services	675,958	675,958
06 Patrol Support Services Comman	2,357,071	2,357,071
07 Homeland Security Command	169,552	169,552
08 Law Enforcement	22,661,681	22,661,681
09 Aviation	745,585	745,585
10 Auto Dealers	533,460	533,460
Total	\$ 36,263,037 =====	\$ 36,263,037 =====

## **Patrol Support Services Command Function and Allocation Basis**

The Support Services Command in the Investigative & Support Operations Division is responsible for developing long-range strategies, communications, the jail functions, property and preserving records. The Command's allocable functions are:

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the department's activities.
  - **Emergency Communications** – Costs associated with emergency communications are allocated directly to law enforcement.
  - **Records** – Costs associated with the maintenance of police records are included in the citywide Cost Allocation Plan and are not allocated in the Police Departmental Cost Plan.
  - **Fleet Management** – Costs associated with maintenance of Police vehicles are allocated based on the number of vehicles in the Police pool. Police-Aviation is not included.
  - **Jail** – Costs associated with services provided to the Jail and inmates are allocated based on the number of inmates booked.
  - **Property** – Costs associated with property management are allocated based on the number of FTE positions, excluding Police-Aviation.
- Crime Analysis** – Costs associated with crime analysis are allocated directly to law enforcement.



A. Department Costs

Dept:6 Staff Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property	
Personnel Costs								
Salaries	S1 27,784,165	429,252	8,982,740	3,450,184	964,719	3,391,516	5,738,036	
Salary % Split		1.54%	32.33%	12.42%	3.47%	12.21%	20.65%	
Benefits	P 13,989,440	177,657	4,285,534	1,959,475	498,431	1,656,080	2,994,517	
Subtotal - Personnel Costs	41,773,605	606,909	13,268,273	5,409,659	1,463,151	5,047,595	8,732,554	
Services & Supplies Cost								
Supplies	P 7,182,364	5,184	7,162	2,850	7,114,896	9,348	38,970	
Services	P 30,088,011	0	17,435	2,538	13,998,504	15,990,016	34,681	
Subtotal - Services & Supplies	37,270,375	5,184	24,597	5,387	21,113,400	15,999,364	73,651	
Department Cost Total	79,043,980	612,093	13,292,870	5,415,046	22,576,551	21,046,960	8,806,204	
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	
Total Costs After Adjustments	79,043,980	612,093	13,292,870	5,415,046	22,576,551	21,046,960	8,806,204	
General Admin Distribution		612,093-	200,999	77,203	21,589	75,887	128,393	
Grand Total	\$ 79,043,980		\$ 13,493,869	\$ 5,492,250	\$ 22,598,139	\$ 21,122,847	\$ 8,934,597	
	=====	=====	=====	=====	=====	=====	=====	
			not allocated					

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	Criminal Analysis
Personnel Costs			
Salaries	S1	27,784,165	4,827,718
Salary % Split			17.38%
Benefits	P	13,989,440	2,417,746
Subtotal - Personnel Costs		41,773,605	7,245,464
Services & Supplies Cost			
Supplies	P	7,182,364	3,955
Services	P	30,088,011	44,837
Subtotal - Services & Supplies		37,270,375	48,792
Department Cost Total		79,043,980	7,294,256
Adjustments to Cost			
Subtotal - Adjustments			0
Total Costs After Adjustments		79,043,980	7,294,256
General Admin Distribution			108,022
Grand Total		\$ 79,043,980	\$ 7,402,278
		=====	=====

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 473,297	0	\$ 155,420	\$ 59,696	\$ 16,692	\$ 58,680	\$ 99,280
1 Indirect Costs Expenses	635,293	0	208,616	80,128	22,405	78,765	133,261
1 General Services	935,820	0	307,303	118,032	33,004	116,025	196,300
Subtotal - Citywide Indirect	2,044,410	0	671,339	257,856	72,101	253,470	428,841
2 Chief's Admin	159,146	24,379	60,266	23,147	6,472	22,754	38,497
2 Budget & Finance	484,102	215,987	229,894	88,300	24,690	86,798	146,853
2 Legal Svcs	147,741	30,185	58,427	22,441	6,275	22,060	37,322
2 Internal Affairs	328,066	49,474	123,976	47,618	13,315	46,808	79,194
Subtotal - Chief of Police	1,119,055	320,025	472,563	181,506	50,752	178,420	301,866
4 Psy Svcs	104,105	39,274	47,082	18,084	5,057	17,776	30,076
4 Training	497,673	183,472	223,673	85,911	24,022	84,450	142,879
4 Employees Svcs	526,953	201,409	239,178	91,866	25,687	90,304	152,783
4 Retiree Ins	489,841	0	160,853	61,782	17,275	60,731	102,751
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Prof Dev Command	1,618,572	424,155	670,786	257,643	72,041	253,261	428,489
5 Tech Svcs	2,272,349	84,722	774,010	297,290	83,127	292,234	494,426
Subtotal - Technology Svcs	2,272,349	84,722	774,010	297,290	83,127	292,234	494,426
6 Fleet Mgmt	0	288,850	94,852	36,432	10,187	35,812	60,590
6 Property	0	672,521	220,841	84,823	23,718	83,380	141,070
Subtotal-Staff Svcs Command	0	961,371	315,693	121,255	33,905	119,192	201,660
<b>Total Incoming</b>	<b>7,054,386</b>	<b>1,790,273</b>	<b>2,904,391</b>	<b>1,115,550</b>	<b>311,926</b>	<b>1,096,577</b>	<b>1,855,282</b>
<b>C. Total Allocated</b>	<b>\$ 87,888,639</b>	<b>\$ 16,398,260</b>	<b>\$ 6,607,800</b>	<b>\$ 22,910,065</b>	<b>\$ 22,219,424</b>	<b>\$ 10,789,879</b>	
		18.66%	7.52%	26.07%	25.28%	12.28%	

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 473,297	0	\$ 83,530
1 Indirect Costs Expenses	635,293	0	112,119
1 General Services	935,820	0	165,158
Subtotal - Citywide Indirect	2,044,410	0	360,807
2 Chief's Admin	159,146	24,379	32,389
2 Budget & Finance	484,102	215,987	123,555
2 Legal Svcs	147,741	30,185	31,401
2 Internal Affairs	328,066	49,474	66,630
Subtotal - Chief of Police	1,119,055	320,025	253,975
4 Psy Svcs	104,105	39,274	25,304
4 Training	497,673	183,472	120,212
4 Employees Svcs	526,953	201,409	128,545
4 Retiree Ins	489,841	0	86,449
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	1,618,572	424,155	360,510
5 Tech Svcs	2,272,349	84,722	415,987
Subtotal - Technology Svcs	2,272,349	84,722	415,987
6 Fleet Mgmt	0	288,850	50,978
6 Property	0	672,521	118,690
Subtotal-Staff Svcs Command	0	961,371	169,668
Total Incoming	7,054,386	1,790,273	1,560,947
C. Total Allocated	\$ 87,888,639	\$ 8,963,225	10.20%

Emergency Communications Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,810,388	\$ 0	\$ 15,810,388	\$ 587,872	\$ 16,398,260
Subtotal	100	100.0000	15,810,388	0	15,810,388	587,872	16,398,260
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 15,810,388	=====	\$ 16,398,260

Basis Units: Direct allocation to Law Enforcement  
 Source: Direct Allocation

Fleet Mgmt Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	0.2188	\$ 49,993	\$ 0	\$ 49,993	\$ 0	\$ 49,993
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	0.4619	105,541	0	105,541	0	105,541
05 Tech Services	7	0.1702	38,884	0	38,884	0	38,884
06 Patrol Support Services Comman	52	1.2643	288,850	0	288,850	0	288,850
07 Homeland Security Command	0	0.0000	0	0	0	0	0
08 Law Enforcement	3,979	96.7420	22,102,582	0	22,102,582	62,402	22,164,984
10 Auto Dealers	47	1.1427	261,076	0	261,076	737	261,813
Subtotal	4,113	100.0000	22,846,926	0	22,846,926	63,139	22,910,065
Direct Bills					0		0
Total					\$ 22,846,926		\$ 22,910,065

Basis Units: Number of vehicles in Police Pool, excl Aviation  
 Source: City Vehicle Inventory Report

Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	38,634.00	100.0000	\$ 21,997,450	\$ 0	\$ 21,997,450	\$ 221,974	\$ 22,219,424
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	38,634	100.0000	21,997,450	0	21,997,450	221,974	22,219,424
Direct Bills					0		0
Total					\$ 21,997,450		\$ 22,219,424
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of inmates booked  
 Source: Police Department Jail Report

Crime Analysis Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 8,647,236	\$ 0	\$ 8,647,236	\$ 0	\$ 8,647,236
Subtotal	100	100.0000	8,647,236	0	8,647,236	0	8,647,236
Direct Bills					0		0
Total					\$ 8,647,236		\$ 8,647,236

Basis Units: Direct allocation to Law Enforcement  
 Source: Direct Allocation



Property Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	254.01	4.2499	\$ 442,603	\$ 0	\$ 442,603	\$ 0	\$ 442,603
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.2222	648,005	0	648,005	0	648,005
05 Tech Services	98.53	1.6485	171,685	0	171,685	0	171,685
06 Patrol Support Services Comman	385.96	6.4577	672,521	0	672,521	0	672,521
07 Homeland Security Command	8.00	0.1339	13,940	0	13,940	617	14,557
08 Law Enforcement	4,826.05	80.7467	8,409,219	0	8,409,219	372,442	8,781,661
10 Auto Dealers	32.34	0.5411	56,351	0	56,351	2,496	58,847
Subtotal	5,976.78	100.0000	10,414,324	0	10,414,324	375,555	10,789,879
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 10,414,324	=====	\$ 10,789,879

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

