

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY2023 2 CFR PART 200 COST ALLOCATION PLAN**

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



**CITY OF HOUSTON**

Sylvester Turner, Mayor

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**City of Houston, Texas  
Houston Police Department  
FY2023 2 CFR Part 200 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**  
**Houston Police Department**  
**FY2023 2 CFR Part 200 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

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with 2 CFR Part 200, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

## **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>

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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.

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.

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 and 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.

## **CERTIFICATION STATEMENT**

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR Part 200.

## **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 2 CFR PART 200 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 FTE's and 50% based on expenditures. Claims & Judgements indirect costs are allocated directly to law enforcement. General Services indirect costs are allocated based on FTE's, excluding Aviation.



A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services
Personnel Costs					
Salaries	S 0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
Citywide	P 10,846,746	0	5,423,373	5,423,373	0
GSD Indirect	P 14,367,805	0	0	0	14,367,805
Subtotal - Services & Supplies	25,214,551	0	5,423,373	5,423,373	14,367,805
Department Cost Total	25,214,551	0	5,423,373	5,423,373	14,367,805
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	25,214,551	0	5,423,373	5,423,373	14,367,805
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 25,214,551		\$ 5,423,373	\$ 5,423,373	\$ 14,367,805

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	\$ 223,098	\$ 0	\$ 223,098	\$ 0	\$ 223,098
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	326,632	0	326,632	0	326,632
05 Tech Services	98.53	1.5957	86,539	0	86,539	0	86,539
06 Patrol Support Services Comman	385.96	6.2505	338,990	0	338,990	0	338,990
07 Homeland Security Command	8.00	0.1296	7,026	0	7,026	0	7,026
08 Law Enforcement	4,826.05	78.1568	4,238,735	0	4,238,735	0	4,238,735
09 Aviation	198.05	3.2074	173,948	0	173,948	0	173,948
10 Auto Dealers	32.34	0.5237	28,404	0	28,404	0	28,404
Subtotal	6,174.83	100.0000	5,423,372	0	5,423,372	0	5,423,372
Direct Bills					0		0
Total					\$ 5,423,372		\$ 5,423,372
	=====	=====	=====	=====	=====	=====	=====

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	\$ 188,869	\$ 0	\$ 188,869	\$ 0	\$ 188,869
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	41,863,692	4.4435	240,988	0	240,988	0	240,988
05 Tech Services	34,468,307	3.6585	198,417	0	198,417	0	198,417
06 Patrol Support Services Comman	79,043,980	8.3899	455,016	0	455,016	0	455,016
07 Homeland Security Command	1,166,789	0.1238	6,717	0	6,717	0	6,717
08 Law Enforcement	742,753,967	78.8377	4,275,662	0	4,275,662	0	4,275,662
09 Aviation	4,566,231	0.4847	26,286	0	26,286	0	26,286
10 Auto Dealers	5,457,947	0.5793	31,419	0	31,419	0	31,419
Subtotal	942,130,666	100.0000	5,423,374	0	5,423,374	0	5,423,374
Direct Bills					0		0
Total					\$ 5,423,374		\$ 5,423,374
	=====	=====	=====	=====	=====	=====	=====

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	\$ 610,624	\$ 0	\$ 610,624	\$ 0	\$ 610,624
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.2222	894,000	0	894,000	0	894,000
05 Tech Services	98.53	1.6485	236,860	0	236,860	0	236,860
06 Patrol Support Services Comman	385.96	6.4577	927,824	0	927,824	0	927,824
07 Homeland Security Command	8.00	0.1339	19,231	0	19,231	0	19,231
08 Law Enforcement	4,826.05	80.7467	11,601,522	0	11,601,522	0	11,601,522
10 Auto Dealers	32.34	0.5411	77,743	0	77,743	0	77,743
Subtotal	5,976.78	100.0000	14,367,804	0	14,367,804	0	14,367,804
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 14,367,804	=====	\$ 14,367,804

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

## Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Command	223,098	188,869	610,624	1,022,591
03 Field and Support Operations	0	0	0	0
04 Organizational Development Com	326,632	240,988	894,000	1,461,620
05 Tech Services	86,539	198,417	236,860	521,816
06 Patrol Support Services Comman	338,990	455,016	927,824	1,721,830
07 Homeland Security Command	7,026	6,717	19,231	32,974
08 Law Enforcement	4,238,735	4,275,662	11,601,522	20,115,919
09 Aviation	173,948	26,286		200,234
10 Auto Dealers	28,404	31,419	77,743	137,566
Total	\$ 5,423,372 =====	\$ 5,423,374 =====	\$ 14,367,804 =====	\$ 25,214,550 =====

## **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	\$ 223,098	0	\$ 16,969	\$ 35,127	\$ 17,098	\$ 67,793
1 Indirect Costs Expenses	188,869	0	14,366	29,738	14,475	57,392
1 General Services	610,624	0	46,445	96,144	46,798	185,552
Subtotal - Citywide Indirect	1,022,591	0	77,780	161,009	78,371	310,737
2 Chief's Admin	0	104,211	7,926	16,408	7,987	31,667
2 Budget & Finance	0	200,018	15,214	31,493	15,329	60,780
2 Legal Svcs	0	814,302	61,937	128,213	62,408	247,444
2 Internal Affairs	0	108,796	8,275	17,130	8,338	33,060
Subtotal-Chief Of Police	0	1,227,327	93,352	193,245	94,062	372,950
4 Psy Svcs	0	68,083	5,178	10,720	5,218	20,689
4 Training	0	428,822	32,617	67,519	32,865	130,307
4 Employees Svcs	0	344,590	26,210	54,256	26,409	104,711
4 Retiree Ins	0	424,745	32,307	66,877	32,552	129,068
4 Risk Management *	0	1,699,233	0	1,699,233	0	0
4 Subtotal - Prof Dev Command	0	2,965,473	96,311	1,898,605	97,045	384,775
5 Tech Svcs	0	1,913,073	145,510	301,217	146,618	581,329
5 Subtotal - Technology Svcs	0	1,913,073	145,510	301,217	146,618	581,329
6 Fleet Mgmt	0	49,967	3,801	7,867	3,829	15,184
6 Property	0	439,549	33,433	69,208	33,687	133,567
Subtotal-Staff Svcs Command	0	489,516	37,233	77,075	37,517	148,750
<b>Total Incoming</b>	<b>1,022,591</b>	<b>6,595,389</b>	<b>450,187</b>	<b>2,631,152</b>	<b>453,612</b>	<b>1,798,542</b>
<b>C. Total Allocated</b>	<b>\$ 40,427,732</b>	<b>\$ 2,905,708</b>	<b>\$ 8,213,654</b>	<b>\$ 3,024,994</b>	<b>\$ 11,453,545</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	\$ 223,098	0	\$ 45,490	\$ 40,620
1 Indirect Costs Expenses	188,869	0	38,511	34,388
1 General Services	610,624	0	124,507	111,178
Subtotal - Citywide Indirect	1,022,591	0	208,508	186,186
2 Chief's Admin	0	104,211	21,249	18,974
2 Budget & Finance	0	200,018	40,784	36,418
2 Legal Svcs	0	814,302	166,038	148,262
2 Internal Affairs	0	108,796	22,184	19,809
Subtotal-Chief Of Police	0	1,227,327	250,254	223,462
4 Psy Svcs	0	68,083	13,882	12,396
4 Training	0	428,822	87,438	78,076
4 Employees Svcs	0	344,590	70,263	62,740
4 Retiree Ins	0	424,745	86,606	77,334
4 Risk Management *	0	1,699,233	0	0
4 Subtotal - Prof Dev Command	0	2,965,473	258,189	230,547
5 Tech Svcs	0	1,913,073	390,079	348,317
5 Subtotal - Technology Svcs	0	1,913,073	390,079	348,317
6 Fleet Mgmt	0	49,967	10,188	9,098
6 Property	0	439,549	89,625	80,030
Subtotal-Staff Svcs Command	0	489,516	99,813	89,127
<b>Total Incoming</b>	<b>1,022,591</b>	<b>6,595,389</b>	<b>1,206,844</b>	<b>1,077,639</b>
C. Total Allocated		\$ 40,427,732	\$ 7,675,664	\$ 7,154,163
			18.99%	17.70%

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	\$ 104,211	\$ 0	\$ 104,211	\$ 0	\$ 104,211
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	152,573	0	152,573	23,391	175,964
05 Tech Services	98.53	1.5957	40,423	0	40,423	6,197	46,620
06 Patrol Support Services Comman	385.96	6.2505	158,345	0	158,345	24,276	182,621
07 Homeland Security Command	8.00	0.1296	3,282	0	3,282	503	3,785
08 Law Enforcement	4,826.05	78.1568	1,979,947	0	1,979,947	303,548	2,283,495
09 Aviation	198.05	3.2074	81,252	0	81,252	12,457	93,709
10 Auto Dealers	32.34	0.5237	13,268	0	13,268	2,034	15,302
Subtotal	6,174.83	100.0000	2,533,301	0	2,533,301	372,407	2,905,708
Direct Bills					0		0
Total					\$ 2,533,301		\$ 2,905,708
	=====	=====	=====	=====	=====	=====	=====

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	\$ 200,018	\$ 0	\$ 200,018	\$ 0	\$ 200,018
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	41,863,692	4.4435	255,214	0	255,214	113,721	368,935
05 Tech Services	34,468,307	3.6585	210,129	0	210,129	93,632	303,761
06 Patrol Support Services Comman	79,043,980	8.3899	481,876	0	481,876	214,721	696,597
07 Homeland Security Command	1,166,789	0.1238	7,113	0	7,113	3,170	10,283
08 Law Enforcement	742,753,967	78.8377	4,528,051	0	4,528,051	2,017,669	6,545,720
09 Aviation	4,566,231	0.4847	27,837	0	27,837	12,404	40,241
10 Auto Dealers	5,457,947	0.5793	33,273	0	33,273	14,826	48,099
Subtotal	942,130,666	100.0000	5,743,511	0	5,743,511	2,470,143	8,213,654
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,743,511	=====	\$ 8,213,654

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	\$ 814,302	\$ 0	\$ 814,302	\$ 0	\$ 814,302
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	246.00	1.6192	42,904	0	42,904	8,771	51,675
05 Tech Services	46.00	0.3028	8,023	0	8,023	1,640	9,663
06 Patrol Support Services Comman	843.00	5.5486	147,024	0	147,024	30,058	177,082
07 Homeland Security Command	2.00	0.0132	349	0	349	71	420
08 Law Enforcement	9,371.00	61.6797	1,634,360	0	1,634,360	334,130	1,968,490
09 Aviation	1.00	0.0066	174	0	174	36	210
10 Auto Dealers	15.00	0.0987	2,616	0	2,616	535	3,151
Subtotal	15,193.00	100.0000	2,649,752	0	2,649,752	375,241	3,024,993
Direct Bills					0		0
Total					\$ 2,649,752		\$ 3,024,993
	=====	=====	=====	=====	=====	=====	=====

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	\$ 108,796	\$ 0	\$ 108,796	\$ 0	\$ 108,796
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	18	1.3100	130,556	0	130,556	19,706	150,262
05 Tech Services	9	0.6550	65,278	0	65,278	9,853	75,131
06 Patrol Support Services Comman	45	3.2751	326,389	0	326,389	49,265	375,654
07 Homeland Security Command	54	3.9301	391,667	0	391,667	59,118	450,785
08 Law Enforcement	1,105	80.4221	8,014,660	0	8,014,660	1,209,731	9,224,391
11 Other	128	9.3159	928,395	0	928,395	140,132	1,068,527
Subtotal	1,374	100.0000	9,965,741	0	9,965,741	1,487,805	11,453,546
Direct Bills					0		0
Total					\$ 9,965,741		\$ 11,453,546

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	\$ 6,677,328	\$ 0	\$ 6,677,328	\$ 998,336	\$ 7,675,664
Subtotal	100	100.0000	6,677,328	0	6,677,328	998,336	7,675,664
Direct Bills					0		0
Total					\$ 6,677,328		\$ 7,675,664

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	326,632	0	14,722	169,232	3,639	75,502
1 Indirect Costs Expenses	240,988	0	10,862	124,859	2,685	55,705
1 General Services	894,000	0	40,296	463,191	9,960	206,652
Subtotal - Citywide Indirect	1,461,620	0	65,880	757,282	16,284	337,859
2 Chief's Admin	152,573	23,391	7,931	91,169	1,960	40,675
2 Budget & Finance	255,214	113,721	16,629	191,150	4,110	85,281
2 Legal Svcs	42,904	8,771	2,329	26,774	576	11,945
2 Internal Affairs	130,556	19,706	6,773	77,852	1,674	34,734
Subtotal-Chief Of Police	581,247	165,590	33,662	386,944	8,320	172,634
3 Strategic Operations	0	0	0	0	0	0
3 Subtotal - Strategic Ops	0	0	0	0	0	0
4 Psy Svcs	0	99,679	4,493	51,645	1,111	23,041
4 Training	0	1,118,048	50,394	579,273	12,456	258,441
4 Employees Svcs	0	504,505	22,740	261,390	5,621	116,618
4 Retiree Ins	0	1,107,418	49,915	573,766	12,338	255,984
4 Risk Management	0	1,820,607	82,061	943,277	20,283	420,840
4 Subtotal - Prof Dev Command	0	4,550,578	205,110	2,357,705	50,697	1,051,883
5 Tech Svcs	0	7,176,692	323,478	3,718,324	79,955	1,658,920
5 Subtotal - Technology Svcs	0	7,176,692	323,478	3,718,324	79,955	1,658,920
6 Fleet Mgmt	0	105,486	4,755	54,653	1,175	24,383
6 Property	0	643,533	29,006	333,422	7,170	148,755
Subtotal - Staff Svcs Command	0	749,019	33,761	388,075	8,345	173,139
<b>Total Incoming</b>	<b>1,461,620</b>	<b>12,476,289</b>	<b>628,229</b>	<b>7,221,385</b>	<b>155,281</b>	<b>3,221,801</b>
<b>C. Total Allocated</b>		<b>\$ 74,661,918</b>	<b>\$ 2,217,409</b>	<b>\$ 25,505,454</b>	<b>\$ 7,594,171</b>	<b>\$ 11,260,710</b>
			<b>2.97%</b>	<b>34.16%</b>	<b>10.17%</b>	<b>15.08%</b>

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	326,632	0	0	63,537
1 Indirect Costs Expenses	240,988	0	0	46,877
1 General Services	894,000	0	0	173,902
Subtotal - Citywide Indirect	1,461,620	0	0	284,315
2 Chief's Admin	152,573	23,391	0	34,229
2 Budget & Finance	255,214	113,721	0	71,766
2 Legal Svcs	42,904	8,771	0	10,052
2 Internal Affairs	130,556	19,706	0	29,229
Subtotal-Chief Of Police	581,247	165,590	0	145,275
3 Strategic Operations	0	0	0	0
3 Subtotal - Strategic Ops	0	0	0	0
4 Psy Svcs	0	99,679	0	19,390
4 Training	0	1,118,048	0	217,483
4 Employees Svcs	0	504,505	0	98,137
4 Retiree Ins	0	1,107,418	0	215,416
4 Risk Management	0	1,820,607	0	354,146
4 Subtotal - Prof Dev Command	0	4,550,578	0	885,182
5 Tech Svcs	0	7,176,692	0	1,396,015
5 Subtotal - Technology Svcs	0	7,176,692	0	1,396,015
6 Fleet Mgmt	0	105,486	0	20,519
6 Property	0	643,533	0	125,180
Subtotal - Staff Svcs Command	0	749,019	0	145,700
<b>Total Incoming</b>	<b>1,461,620</b>	<b>12,476,289</b>	<b>0</b>	<b>2,711,212</b>
<b>C. Total Allocated</b>		<b>\$ 74,661,918</b>	<b>\$ 18,860,318</b>	<b>\$ 9,223,830</b>
			<b>25.26%</b>	<b>12.35%</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	\$ 68,083	\$ 0	\$ 68,083	\$ 0	\$ 68,083
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	99,679	0	99,679	0	99,679
05 Tech Services	98.53	1.5957	26,409	0	26,409	9,985	36,394
06 Patrol Support Services Comman	385.96	6.2505	103,450	0	103,450	39,115	142,565
07 Homeland Security Command	8.00	0.1296	2,144	0	2,144	811	2,955
08 Law Enforcement	4,826.05	78.1568	1,293,538	0	1,293,538	489,094	1,782,632
09 Aviation	198.05	3.2074	53,084	0	53,084	20,071	73,155
10 Auto Dealers	32.34	0.5237	8,668	0	8,668	3,277	11,945
Subtotal	6,174.83	100.0000	1,655,055	0	1,655,055	562,354	2,217,409
Direct Bills					0		0
Total					\$ 1,655,055		\$ 2,217,409
	=====	=====	=====	=====	=====	=====	=====

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	\$ 428,822	\$ 0	\$ 428,822	\$ 0	\$ 428,822
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	311.15	5.8717	1,118,048	0	1,118,048	0	1,118,048
05 Tech Services	10.05	0.1897	36,112	0	36,112	13,343	49,455
06 Patrol Support Services Comman	137.63	2.5972	494,543	0	494,543	182,731	677,274
07 Homeland Security Command	5.00	0.0944	17,966	0	17,966	6,638	24,604
08 Law Enforcement	4,521.45	85.3239	16,246,821	0	16,246,821	6,003,104	22,249,925
09 Aviation	170.88	3.2247	614,019	0	614,019	226,876	840,895
10 Auto Dealers	23.66	0.4465	85,017	0	85,017	31,413	116,430
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,299.16	100.0000	19,041,348	0	19,041,348	6,464,106	25,505,454
Direct Bills					0		0
Total					\$ 19,041,348		\$ 25,505,454
	=====	=====	=====	=====	=====	=====	=====

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	\$ 7,455,172	\$ 0	\$ 7,455,172	\$ 138,999	\$ 7,594,171
Subtotal	100	100.0000	7,455,172	0	7,455,172	138,999	7,594,171
Direct Bills					0		0
Total					\$ 7,455,172		\$ 7,594,171

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	\$ 1,699,233	\$ 0	\$ 1,699,233	\$ 0	\$ 1,699,233
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	15	26.7857	1,820,607	0	1,820,607	0	1,820,607
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	1,092,364	0	1,092,364	2,076,101	3,168,465
08 Law Enforcement	18	32.1429	2,184,728	0	2,184,728	4,152,202	6,336,930
Subtotal	56	100.0000	6,796,932	0	6,796,932	6,228,303	13,025,235
Direct Bills					0		0
Total					\$ 6,796,932		\$ 13,025,235
	=====	=====	=====	=====	=====	=====	=====

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	\$ 344,590	\$ 0	\$ 344,590	\$ 0	\$ 344,590
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.0227	504,505	0	504,505	0	504,505
05 Tech Services	98.53	1.5957	133,666	0	133,666	51,209	184,875
06 Patrol Support Services Comman	385.96	6.2505	523,593	0	523,593	200,595	724,188
07 Homeland Security Command	8.00	0.1296	10,853	0	10,853	4,158	15,011
08 Law Enforcement	4,826.05	78.1568	6,547,011	0	6,547,011	2,508,244	9,055,255
09 Aviation	198.05	3.2074	268,674	0	268,674	102,933	371,607
10 Auto Dealers	32.34	0.5237	43,872	0	43,872	16,808	60,680
Subtotal	6,174.83	100.0000	8,376,764	0	8,376,764	2,883,946	11,260,710
Direct Bills					0		0
Total					\$ 8,376,764		\$ 11,260,710
	=====	=====	=====	=====	=====	=====	=====

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

## Allocation Summary

Dept:4 Prof Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Risk Management	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	68,083	428,822	0	344,590	424,745	1,699,233	2,965,473
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	99,679	1,118,048	0	504,505	1,107,418	1,820,607	4,650,257
05 Tech Services	36,394	49,455	0	184,875	35,769	0	306,494
06 Patrol Support Services Comman	142,565	677,274	0	724,188	489,841	0	2,033,868
07 Homeland Security Command	2,955	24,604	0	15,011	17,796	3,168,465	3,228,831
08 Law Enforcement	1,782,632	22,249,925	7,594,171	9,055,255	16,092,359	6,336,930	63,111,271
09 Aviation	73,155	840,895	0	371,607	608,182	0	1,893,839
10 Auto Dealers	11,945	116,430	0	60,680	84,209	0	273,265
11 Other	0	0	0	0	0	0	0
Total	\$ 2,217,408 =====	\$ 25,505,453 =====	\$ 7,594,171 =====	\$ 11,260,711 =====	\$ 18,860,319 =====	\$ 13,025,235 =====	\$ 78,463,298 =====

**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	86,539	0	86,539
1 Indirect Costs Expenses	198,417	0	198,417
1 General Services	236,860	0	236,860
Subtotal - Citywide Indirect	521,816	0	521,816
2 Chief's Admin	40,423	6,197	46,620
2 Budget & Finance	210,129	93,632	303,761
2 Internal Affairs	65,278	9,853	75,131
Subtotal-Chief Of Police	315,830	109,682	425,512
4 Psy Svcs	26,409	9,985	36,394
4 Training	36,112	13,343	49,455
4 Employees Svcs	133,666	51,209	184,875
4 Retiree Ins	35,769	0	35,769
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	205,547	64,552	270,099
5 Tech Svcs	0	673,737	673,737
5 Subtotal - Technology Svcs	0	673,737	673,737
6 Fleet Mgmt	0	38,863	38,863
6 Property	0	170,500	170,500
6 Subtotal - Staff Svcs Command	0	209,363	209,363
Total Incoming	727,363	947,652	1,675,015
C. Total Allocated		\$ 36,143,323	\$ 36,143,323
	=====	=====	=====
			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	\$ 1,913,073	\$ 0	\$ 1,913,073	\$ 0	\$ 1,913,073
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	40,350	20.3908	7,176,692	0	7,176,692	0	7,176,692
05 Tech Services	3,788	1.9143	673,737	0	673,737	0	673,737
06 Patrol Support Services Comman	12,734	6.4351	2,264,882	0	2,264,882	84,394	2,349,276
07 Homeland Security Command	916	0.4629	162,921	0	162,921	6,071	168,992
08 Law Enforcement	122,429	61.8694	21,775,345	0	21,775,345	811,392	22,586,737
09 Aviation	4,028	2.0355	716,424	0	716,424	26,695	743,119
10 Auto Dealers	2,882	1.4564	512,595	0	512,595	19,100	531,695
Subtotal	197,883	100.0000	35,195,669	0	35,195,669	947,652	36,143,321
Direct Bills					0		0
Total					\$ 35,195,669		\$ 36,143,321
	=====	=====	=====	=====	=====	=====	=====

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	1,913,073	1,913,073
03 Field and Support Operations	0	0
04 Organizational Development Com	7,176,692	7,176,692
05 Tech Services	673,737	673,737
06 Patrol Support Services Comman	2,349,276	2,349,276
07 Homeland Security Command	168,992	168,992
08 Law Enforcement	22,586,737	22,586,737
09 Aviation	743,119	743,119
10 Auto Dealers	531,695	531,695
Total	\$ 36,143,321 =====	\$ 36,143,321 =====

## **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	\$ 338,990	0	\$ 111,317	\$ 42,756	\$ 11,955	\$ 42,029	\$ 71,108
1 Indirect Costs Expenses	455,016	0	149,417	57,390	16,047	56,414	95,446
1 General Services	927,824	0	304,677	117,024	32,722	115,033	194,623
Subtotal - Citywide Indirect	1,721,830	0	565,411	217,170	60,724	213,476	361,177
2 Chief's Admin	158,345	24,276	59,969	23,033	6,440	22,642	38,307
2 Budget & Finance	481,876	214,721	228,747	87,860	24,567	86,365	146,120
2 Legal Svcs	147,024	30,058	58,150	22,335	6,245	21,955	37,145
2 Internal Affairs	326,389	49,265	123,357	47,380	13,248	46,574	78,798
Subtotal - Chief of Police	1,113,634	318,320	470,223	180,608	50,500	177,536	300,370
4 Psy Svcs	103,450	39,115	46,815	17,981	5,028	17,675	29,905
4 Training	494,543	182,731	222,402	85,422	23,885	83,970	142,067
4 Employees Svcs	523,593	200,595	237,807	91,340	25,540	89,786	151,908
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	1,611,427	422,441	667,877	256,525	71,728	252,162	426,631
5 Tech Svcs	2,264,882	84,394	771,451	296,307	82,852	291,268	492,791
Subtotal - Technology Svcs	2,264,882	84,394	771,451	296,307	82,852	291,268	492,791
6 Fleet Mgmt	0	288,697	94,802	36,412	10,181	35,793	60,558
6 Property	0	667,881	219,317	84,238	23,554	82,805	140,097
Subtotal-Staff Svcs Command	0	956,578	314,119	120,650	33,735	118,598	200,655
<b>Total Incoming</b>	<b>6,711,773</b>	<b>1,781,733</b>	<b>2,789,081</b>	<b>1,071,260</b>	<b>299,539</b>	<b>1,053,040</b>	<b>1,781,624</b>
<b>C. Total Allocated</b>	<b>\$ 87,537,486</b>	<b>\$ 16,282,950</b>	<b>\$ 6,563,510</b>	<b>\$ 22,897,678</b>	<b>\$ 22,175,887</b>	<b>\$ 10,716,221</b>	
		18.60%	7.50%	26.16%	25.33%	12.24%	

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 338,990	0	\$ 59,826
1 Indirect Costs Expenses	455,016	0	80,303
1 General Services	927,824	0	163,747
Subtotal - Citywide Indirect	1,721,830	0	303,876
2 Chief's Admin	158,345	24,276	32,230
2 Budget & Finance	481,876	214,721	122,938
2 Legal Svcs	147,024	30,058	31,252
2 Internal Affairs	326,389	49,265	66,297
Subtotal - Chief of Police	1,113,634	318,320	252,717
4 Psy Svcs	103,450	39,115	25,161
4 Training	494,543	182,731	119,528
4 Employees Svcs	523,593	200,595	127,808
4 Retiree Ins	489,841	0	86,449
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	1,611,427	422,441	358,946
5 Tech Svcs	2,264,882	84,394	414,611
Subtotal - Technology Svcs	2,264,882	84,394	414,611
6 Fleet Mgmt	0	288,697	50,951
6 Property	0	667,881	117,871
Subtotal-Staff Svcs Command	0	956,578	168,822
<b>Total Incoming</b>	<b>6,711,773</b>	<b>1,781,733</b>	<b>1,498,972</b>
<b>C. Total Allocated</b>		<b>\$ 87,537,486</b>	<b>\$ 8,901,250</b> 10.17%

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	\$ 15,697,881	\$ 0	\$ 15,697,881	\$ 585,069	\$ 16,282,950
Subtotal	100	100.0000	15,697,881	0	15,697,881	585,069	16,282,950
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 15,697,881	=====	\$ 16,282,950

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	\$ 49,967	\$ 0	\$ 49,967	\$ 0	\$ 49,967
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	0.4619	105,486	0	105,486	0	105,486
05 Tech Services	7	0.1702	38,863	0	38,863	0	38,863
06 Patrol Support Services Comman	52	1.2643	288,697	0	288,697	0	288,697
07 Homeland Security Command	0	0.0000	0	0	0	0	0
08 Law Enforcement	3,979	96.7420	22,090,892	0	22,090,892	62,102	22,152,994
10 Auto Dealers	47	1.1427	260,938	0	260,938	734	261,672
Subtotal	4,113	100.0000	22,834,843	0	22,834,843	62,835	22,897,678
Direct Bills					0		0
Total					\$ 22,834,843		\$ 22,897,678

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	\$ 21,954,973	\$ 0	\$ 21,954,973	\$ 220,914	\$ 22,175,887
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	38,634	100.0000	21,954,973	0	21,954,973	220,914	22,175,887
Direct Bills					0		0
Total					\$ 21,954,973		\$ 22,175,887
	=====	=====	=====	=====	=====	=====	=====

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	\$ 8,586,772	\$ 0	\$ 8,586,772	\$ 0	\$ 8,586,772
Subtotal	100	100.0000	8,586,772	0	8,586,772	0	8,586,772
Direct Bills					0		0
Total					\$ 8,586,772		\$ 8,586,772

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	\$ 439,549	\$ 0	\$ 439,549	\$ 0	\$ 439,549
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	371.89	6.2222	643,533	0	643,533	0	643,533
05 Tech Services	98.53	1.6485	170,500	0	170,500	0	170,500
06 Patrol Support Services Comman	385.96	6.4577	667,881	0	667,881	0	667,881
07 Homeland Security Command	8.00	0.1339	13,843	0	13,843	614	14,457
08 Law Enforcement	4,826.05	80.7467	8,351,190	0	8,351,190	370,665	8,721,855
10 Auto Dealers	32.34	0.5411	55,962	0	55,962	2,484	58,446
Subtotal	5,976.78	100.0000	10,342,458	0	10,342,458	373,763	10,716,221
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 10,342,458	=====	\$ 10,716,221

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

