

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2024 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022



CITY OF HOUSTON

Sylvester Turner, Mayor

FINANCE DEPARTMENT

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**City of Houston, Texas
Houston Police Department
FY 2024 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department FY 2024
Full Cost Allocation Plan Based
on Actual Expenditures For the
Fiscal Year Ended June 30, 2022

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.”¹

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.

¹2 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.²

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.

² 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: FY 2022 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 – FY 2024 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 39,665	\$ 32,697,778	\$ 282,067	\$ 156,104	\$ 0	\$ 0	\$ 33,175,614
2 Chief's Command	645,359	31,387,313	184,930	70,148	988,919	0	33,276,669
3 Field and Support Operations	19	0	0	0	0	0	19
4 Org Development Command	1,918,869	69,154,558	1,949,769	256,866	0	0	73,280,062
5 Technology Svcs	212,576	27,395,159	979,239	592,881	0	0	29,179,855
6 Patrol Support Svcs Command	20,874	82,498,464	0	323,339	0	0	82,842,677
Tot.Current Allocations	\$2,837,362	\$243,133,272	\$3,396,005	\$1,399,338	\$988,919	\$0	\$251,754,896
	=====	=====	=====	=====	=====	=====	=====

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services	Claims & Judgements
Personnel Costs						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Citywide Indirect	15,489,216	0	7,744,608	7,744,608	0	0
GSD	15,402,308	0	0	0	15,402,308	0
Judgements	8,422,521	0	0	0	0	8,422,521
Subtotal - Services & Supplies	39,314,045	0	7,744,608	7,744,608	15,402,308	8,422,521
Department Cost Total	39,314,045	0	7,744,608	7,744,608	15,402,308	8,422,521
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	39,314,045	0	7,744,608	7,744,608	15,402,308	8,422,521
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$ 39,314,045		\$ 7,744,608	\$ 7,744,608	\$ 15,402,308	\$ 8,422,521

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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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	258.40	4.2097	\$ 326,025	\$ 0	\$ 326,025	\$ 0	\$ 326,025
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	511,622	0	511,622	0	511,622
05 Tech Services	101.50	1.6536	128,063	0	128,063	0	128,063
06 Patrol Support Services Comman	393.40	6.4090	496,355	0	496,355	0	496,355
07 Homeland Security Command	7.90	0.1287	9,967	0	9,967	0	9,967
08 Law Enforcement	4,748.50	77.3598	5,991,214	0	5,991,214	0	5,991,214
09 Aviation	193.60	3.1540	244,266	0	244,266	0	244,266
10 Auto Dealers	29.40	0.4790	37,094	0	37,094	0	37,094
Subtotal	6,138.2	100.0000	7,744,606	0	7,744,606	0	7,744,606
Direct Bills					0		0
Total					\$ 7,744,606		\$ 7,744,606
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

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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	38,223,988	3.9704	\$ 307,494	\$ 0	\$ 307,494	\$ 0	\$ 307,494
03 Field and Support Operations	3,203	0.0003	26	0	26	0	26
04 Organizational Development Com	44,774,221	4.6508	360,188	0	360,188	0	360,188
05 Tech Services	41,754,862	4.3372	335,898	0	335,898	0	335,898
06 Patrol Support Services Comman	83,328,178	8.6555	670,336	0	670,336	0	670,336
07 Homeland Security Command	1,147,223	0.1192	9,229	0	9,229	0	9,229
08 Law Enforcement	743,461,163	77.2253	5,980,800	0	5,980,800	0	5,980,800
09 Aviation	4,699,022	0.4881	37,801	0	37,801	0	37,801
10 Auto Dealers	5,324,736	0.5531	42,835	0	42,835	0	42,835
Subtotal	962,716,594	100.0000	7,744,607	0	7,744,607	0	7,744,607
Direct Bills					0		0
Total					\$ 7,744,607		\$ 7,744,607
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.3468	\$ 669,508	\$ 0	\$ 669,508	\$ 0	\$ 669,508
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.8213	1,050,640	0	1,050,640	0	1,050,640
05 Tech Services	101.50	1.7074	262,984	0	262,984	0	262,984
06 Patrol Support Services Comman	393.40	6.6178	1,019,289	0	1,019,289	0	1,019,289
07 Homeland Security Command	7.90	0.1329	20,469	0	20,469	0	20,469
08 Law Enforcement	4,748.50	79.8792	12,303,243	0	12,303,243	0	12,303,243
10 Auto Dealers	29.40	0.4946	76,175	0	76,175	0	76,175
Subtotal	5,944.6	100.0000	15,402,308	0	15,402,308	0	15,402,308
Direct Bills					0		0
Total					\$ 15,402,308		\$ 15,402,308
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

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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	\$ 8,422,521	\$ 0	\$ 8,422,521	\$ 0	\$ 8,422,521
Subtotal	100	100.0000	8,422,521	0	8,422,521	0	8,422,521
Direct Bills					0		0
Total					\$ 8,422,521		\$ 8,422,521
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

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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	326,025	307,494	669,508	0	1,303,027
03 Field and Support Operations	0	26	0	0	26
04 Organizational Development Com	511,622	360,188	1,050,640	0	1,922,450
05 Tech Services	128,063	335,898	262,984	0	726,945
06 Patrol Support Services Comman	496,355	670,336	1,019,289	0	2,185,980
07 Homeland Security Command	9,967	9,229	20,469	0	39,665
08 Law Enforcement	5,991,214	5,980,800	12,303,243	8,422,521	32,697,778
09 Aviation	244,266	37,801	0	0	282,067
10 Auto Dealers	37,094	42,835	76,175	0	156,104
Total	\$ 7,744,606 =====	\$ 7,744,607 =====	\$ 15,402,308 =====	\$ 8,422,521 =====	\$ 39,314,042 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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A. Department Costs

Dept:2 Chief's Command

Description	Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs						
Salaries	S1 22,810,229	0	2,423,296	3,607,576	1,833,309	6,443,275
Salary % Split			10.62%	15.82%	8.04%	28.25%
Benefits	P 11,830,523	0	1,161,560	1,990,222	961,886	3,153,689
Subtotal - Personnel Costs	34,640,752	0	3,584,855	5,597,798	2,795,195	9,596,964
Services & Supplies Cost						
Supplies	P 2,188,208	0	39,539	179,590	16,751	15,165
Services	P 1,395,027	0	62,110	820,508	78,333	190,476
Subtotal-Services & Supplies	3,583,235	0	101,649	1,000,098	95,083	205,642
Department Cost Total	38,223,988	0	3,686,504	6,597,896	2,890,278	9,802,606
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	38,223,988	0	3,686,504	6,597,896	2,890,278	9,802,606
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 38,223,988		\$ 3,686,504	\$ 6,597,896	\$ 2,890,278	\$ 9,802,606
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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A. Department Costs

Dept:2 Chief's Command

Description	Amount	Planning	Public Affairs
<hr/>			
Personnel Costs			
Salaries	S1 22,810,229	4,120,946	4,381,827
Salary % Split		18.07%	19.21%
Benefits	P 11,830,523	2,279,769	2,283,397
	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs	34,640,752	6,400,716	6,665,224
Services & Supplies Cost			
Supplies	P 2,188,208	1,846,134	91,029
Services	P 1,395,027	94,611	148,989
	<hr/>	<hr/>	<hr/>
Subtotal-Services & Supplies	3,583,235	1,940,745	240,019
Department Cost Total	38,223,988	8,341,461	6,905,243
Adjustments to Cost	<hr/>	<hr/>	<hr/>
Subtotal - Adjustments		0	0
Total Costs After Adjustments	38,223,988	8,341,461	6,905,243
General Admin Distribution		0	0
	<hr/>	<hr/>	<hr/>
Grand Total	\$ 38,223,988	\$ 8,341,461	\$ 6,905,243
	=====	=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
1 Indirect Costs FTEs	\$ 326,025	0	\$ 34,636	\$ 51,563	\$ 26,203	\$ 92,093
1 Indirect Costs Expenses	307,494	0	32,667	48,632	24,714	86,859
1 General Services	669,508	0	71,127	105,887	53,810	189,118
Subtotal - Citywide Indirect	1,303,027	0	138,430	206,082	104,727	368,070
2 Chief's Admin	0	161,018	17,106	25,466	12,941	45,483
2 Budget & Finance	0	270,147	28,700	42,725	21,712	76,309
2 Legal Svcs	0	1,200,966	127,587	189,940	96,524	339,240
2 Internal Affairs	0	152,125	16,161	24,059	12,227	42,971
Subtotal-Chief's Command	0	1,784,256	189,554	282,191	143,404	504,004
4 Psy Svcs	0	74,643	7,930	11,805	5,999	21,085
4 Training	0	503,175	53,456	79,580	40,441	142,133
4 Employees Svcs	0	378,319	40,191	59,833	30,406	106,865
4 Retiree Ins	0	430,237	45,707	68,045	34,579	121,530
4 Risk Management *	0	805,149	0	805,149	0	0
Subtotal - Org Development Command	0	2,191,523	147,284	1,024,412	111,426	391,613
5 Tech Svcs	0	2,228,147	236,712	352,395	179,081	629,391
Subtotal - Technology Svcs	0	2,228,147	236,712	352,395	179,081	629,391
6 Fleet Mgmt	0	54,717	5,813	8,654	4,398	15,456
6 Property	0	462,065	49,088	73,078	37,137	130,521
Subtotal-Patrol Support Svcs Command	0	516,782	54,901	81,732	41,535	145,977
Total Incoming	1,303,027	6,720,708	766,881	1,946,812	580,172	2,039,056
C. Total Allocated		\$ 46,247,723	\$ 4,453,385	\$ 8,544,708	\$ 3,470,451	\$ 11,841,662
	=====	=====	=====	=====	=====	=====
			9.63%	18.48%	7.50%	25.60%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 326,025	0	\$ 58,900	\$ 62,629
1 Indirect Costs Expenses	307,494	0	55,552	59,069
1 General Services	669,508	0	120,955	128,612
Subtotal - Citywide Indirect	1,303,027	0	235,407	250,310
2 Chief's Admin	0	161,018	29,090	30,931
2 Budget & Finance	0	270,147	48,805	51,895
2 Legal Svcs	0	1,200,966	216,969	230,704
2 Internal Affairs	0	152,125	27,483	29,223
Subtotal-Chief's Command	0	1,784,256	322,347	342,754
4 Psy Svcs	0	74,643	13,485	14,339
4 Training	0	503,175	90,905	96,659
4 Employees Svcs	0	378,319	68,348	72,675
4 Retiree Ins	0	430,237	77,727	82,648
4 Risk Management *	0	805,149	0	0
Subtotal - Org Development Command	0	2,191,523	250,465	266,321
5 Tech Svcs	0	2,228,147	402,541	428,025
Subtotal - Technology Svcs	0	2,228,147	402,541	428,025
6 Fleet Mgmt	0	54,717	9,885	10,511
6 Property	0	462,065	83,478	88,762
Subtotal-Patrol Support Svcs Command	0	516,782	93,363	99,273
Total Incoming	<u>1,303,027</u>	<u>6,720,708</u>	<u>1,304,124</u>	<u>1,386,683</u>
C. Total Allocated		\$ 46,247,723	\$ 9,645,584	\$ 8,291,926
	=====	=====	=====	=====
			20.86%	17.93%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Chief's Admin Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.2097	\$ 161,018	\$ 0	\$ 161,018	\$ 0	\$ 161,018
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	252,682	0	252,682	43,341	296,023
05 Tech Services	101.50	1.6536	63,248	0	63,248	10,849	74,097
06 Patrol Support Services Comman	393.40	6.4090	245,142	0	245,142	42,048	287,190
07 Homeland Security Command	7.90	0.1287	4,923	0	4,923	844	5,767
08 Law Enforcement	4,748.50	77.3598	2,958,962	0	2,958,962	507,534	3,466,496
09 Aviation	193.60	3.1540	120,639	0	120,639	20,693	141,332
10 Auto Dealers	29.40	0.4790	18,320	0	18,320	3,142	21,462
Subtotal	6,138.2	100.0000	3,824,934	0	3,824,934	628,451	4,453,385
Direct Bills					0		0
Total					\$ 3,824,934		\$ 4,453,385
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Budget & Finance Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	38,223,988	3.9704	\$ 270,147	\$ 0	\$ 270,147	\$ 0	\$ 270,147
03 Field and Support Operations	3,203	0.0003	23	0	23	6	29
04 Organizational Development Com	44,774,221	4.6508	316,441	0	316,441	84,306	400,747
05 Tech Services	41,754,862	4.3372	295,102	0	295,102	78,620	373,722
06 Patrol Support Services Comman	83,328,178	8.6555	588,920	0	588,920	156,899	745,819
07 Homeland Security Command	1,147,223	0.1192	8,108	0	8,108	2,160	10,268
08 Law Enforcement	743,461,163	77.2253	5,254,395	0	5,254,395	1,399,865	6,654,260
09 Aviation	4,699,022	0.4881	33,210	0	33,210	8,848	42,058
10 Auto Dealers	5,324,736	0.5531	37,632	0	37,632	10,026	47,658
Subtotal	962,716,594	100.0000	6,803,978	0	6,803,978	1,740,730	8,544,708
Direct Bills					0		0
Total					\$ 6,803,978		\$ 8,544,708
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Legal Svcs Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	5,915.00	40.0990	\$ 1,200,966	\$ 0	\$ 1,200,966	\$ 0	\$ 1,200,966
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	141.00	0.9559	28,628	0	28,628	7,587	36,215
05 Tech Services	51.00	0.3457	10,355	0	10,355	2,744	13,099
06 Patrol Support Services Comman	626.00	4.2438	127,101	0	127,101	33,684	160,785
07 Homeland Security Command	15.00	0.1017	3,046	0	3,046	807	3,853
08 Law Enforcement	7,993.00	54.1862	1,622,878	0	1,622,878	430,085	2,052,963
09 Aviation	6.00	0.0407	1,218	0	1,218	323	1,541
10 Auto Dealers	4.00	0.0271	812	0	812	215	1,027
Subtotal	14,751.00	100.0000	2,995,004	0	2,995,004	475,445	3,470,449
Direct Bills					0		0
Total					\$ 2,995,004		\$ 3,470,449
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Internal Affairs Central Intake Office Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	21	1.4957	\$ 152,125	\$ 0	\$ 152,125	\$ 0	\$ 152,125
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	1.3533	137,637	0	137,637	22,956	160,593
05 Tech Services	10	0.7123	72,441	0	72,441	12,082	84,523
06 Patrol Support Services Comman	31	2.2080	224,566	0	224,566	37,455	262,021
07 Homeland Security Command	74	5.2707	536,061	0	536,061	89,409	625,470
08 Law Enforcement	1,132	80.6268	8,200,289	0	8,200,289	1,367,719	9,568,008
11 Other	117	8.3333	847,556	0	847,556	141,363	988,919
Subtotal	1,404	100.0000	10,170,675	0	10,170,675	1,670,986	11,841,661
Direct Bills					0		0
Total					\$ 10,170,675		\$ 11,841,661
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Planning Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 8,576,868	\$ 0	\$ 8,576,868	\$ 1,068,717	\$ 9,645,585
Subtotal	100	100.0000	8,576,868	0	8,576,868	1,068,717	9,645,585
Direct Bills					0		0
Total					\$ 8,576,868		\$ 9,645,585
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	161,018	270,147	1,200,966	152,125	0	0	1,784,256
03 Field and Support Operations	0	29	0	0	0	0	29
04 Organizational Development Com	296,023	400,747	36,215	160,593	0	0	893,578
05 Tech Services	74,097	373,722	13,099	84,523	0	0	545,442
06 Patrol Support Services Comman	287,190	745,819	160,785	262,021	0	0	1,455,815
07 Homeland Security Command	5,767	10,268	3,853	625,470	0	0	645,359
08 Law Enforcement	3,466,496	6,654,260	2,052,963	9,568,008	9,645,585	0	31,387,313
09 Aviation	141,332	42,058	1,541	0	0	0	184,930
10 Auto Dealers	21,462	47,658	1,027	0	0	0	70,148
11 Other		0	0	988,919	0	0	988,919
Total	\$ 4,453,385	\$ 8,544,708	\$ 3,470,449	\$ 11,841,659	\$ 9,645,585	\$ 0	\$ 37,955,789

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 FTE's per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Field and Support Operations

Description	Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs				
Salaries	0	0	0	0
Salary % Split				
Benefits	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Supplies	1,619	0	0	1,619
Services	1,583	0	983	600
Subtotal - Services & Supplies	3,202	0	983	2,219
Department Cost Total	3,202	0	983	2,219
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	3,202	0	983	2,219
General Admin Distribution		0	0	0
Grand Total	\$ 3,202	0	\$ 983	\$ 2,219
	=====	=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field and Support Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	26	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	26	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	23	6	0	0
2 Legal Svcs	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	23	6	0	0
3 Strategic Operations	0	0	0	0
3 Subtotal - Field and Support 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 - Org Development Command	0	0	0	0
5 Tech Svcs	0	1,726	0	0
5 Subtotal - Technology Svcs	0	1,726	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	0	0	0
Total Incoming	26	1,726	0	0
C. Total Allocated		\$ 4,954	\$ 983	\$ 2,219
			19.84%	44.79%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Strategic Operations Allocations

Dept:3 Field and Support 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	405.50	98.0890	964	0	964	0	964
07 Homeland Security Command	7.90	1.9110	19	0	19	0	19
Subtotal	413.4	100.0000	983	0	983	0	983
Direct Bills					0		0
Total					\$ 983		\$ 983
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:3 Field and Support Operations

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	964	0	964
07 Homeland Security Command	19	0	19
 Total	 \$ 983 =====	 \$ 0 =====	 \$ 983 =====

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 FTE's per division.
- **Training** – Costs are allocated based on the number of classified FTE's 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 FTE's per division.
- **Retiree Insurance** – Costs associated with retiree insurance are allocated based on the number of classified FTE's per division.
- **Risk Management** – Costs of audits performed by the Inspections Division are allocated based on the number of audits performed.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:4 Org Development Command

Description	Amount	General Admin	Psy Svcs	Training
Personnel Costs				
Salaries	20,699,870	0	967,047	10,843,688
Salary % Split			4.67%	52.39%
Benefits	18,216,000	59,876-	459,041	5,871,371
Subtotal - Personnel Costs	38,915,870	59,876.00-	1,426,088	16,715,059
Services & Supplies Cost				
Supplies	1,985,250	58-	1,940	1,807,424
Services	3,873,101	2,881,601	123,453	117,632
Retiree	18,063,092	0	0	0
Subtotal - Services & Supplies	23,921,443	2,881,543	125,393	1,925,056
Department Cost Total	62,837,313	2,821,667	1,551,481	18,640,115
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	62,837,313	2,821,667	1,551,481	18,640,115
General Admin Distribution		2,821,667-	131,828	1,478,130
Grand Total	\$ 62,837,313 =====	=====	\$ 1,683,309 =====	\$ 20,118,245 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:4 Org Development Command

Description	Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs					
Salaries	S1 20,699,870	277,839	4,688,804	0	3,922,493
Salary % Split		1.34%	22.65%	.00%	18.95%
Benefits	P 18,216,000	7,346,055	2,557,092	0	2,042,318
Subtotal - Personnel Costs	38,915,870	7,623,894	7,245,896	0	5,964,811
Services & Supplies Cost					
Supplies	P 1,985,250	141,316	29,374	0	5,253
Services	P 3,873,101	93,977	636,970	0	19,467
Retiree	P 18,063,092	0	0	18,063,092	0
Subtotal - Services & Supplies	23,921,443	235,293	666,344	18,063,092	24,720
Department Cost Total	62,837,313	7,859,187	7,912,240	18,063,092	5,989,531
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	62,837,313	7,859,187	7,912,240	18,063,092	5,989,531
General Admin Distribution		37,867	639,136	0	534,678
Grand Total	\$ 62,837,313 =====	\$ 7,897,054 =====	\$ 8,551,376 =====	\$ 18,063,092 =====	\$ 6,524,209 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	511,622	0	23,902	268,015	6,867	115,889
1 Indirect Costs Expenses	360,188	0	16,827	188,686	4,835	81,588
1 General Services	1,050,640	0	49,083	550,381	14,102	237,984
Subtotal - Citywide Indirect	1,922,450	0	89,812	1,007,081	25,804	435,461
2 Chief's Admin	252,682	43,341	13,829	155,073	3,973	67,053
2 Budget & Finance	316,441	84,306	18,722	209,932	5,379	90,775
2 Legal Svcs	28,628	7,587	1,692	18,971	486	8,203
2 Internal Affairs	137,637	22,956	7,503	84,127	2,156	36,377
Subtotal-Chief's Command	735,388	158,190	41,746	468,103	11,994	202,408
3 Strategic Operations	964	0	45	505	13	218
3 Subtotal - Field and Support Ops	0	0	0	0	0	0
4 Psy Svcs	0	117,136	5,472	61,362	1,572	26,533
4 Training	0	1,379,827	64,462	722,827	18,520	312,550
4 Employees Svcs	0	593,685	27,736	311,004	7,969	134,478
4 Retiree Ins	0	1,179,813	55,118	618,049	15,836	267,244
4 Risk Management	0	357,844	16,718	187,458	4,803	81,057
4 Subtotal - Org Development Command	0	3,628,305	169,505	1,900,698	48,700	821,861
5 Tech Svcs	0	8,905,252	416,031	4,665,043	119,529	2,017,162
5 Subtotal - Technology Svcs	0	8,905,252	416,031	4,665,043	119,529	2,017,162
6 Fleet Mgmt	0	127,673	5,965	66,882	1,714	28,920
6 Property	0	725,106	33,875	379,849	9,733	164,246
Subtotal - Patrol Support Svcs Command	0	852,779	39,840	446,731	11,446	193,166
Total Incoming	1,922,450	13,386,336	715,189	8,019,553	205,479	3,467,650
C. Total Allocated		\$ 78,146,099	\$ 2,398,498	\$ 28,137,799	\$ 8,102,532	\$ 12,019,026
			3.07%	36.01%	10.37%	15.38%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	511,622	0	0	96,949
1 Indirect Costs Expenses	360,188	0	0	68,253
1 General Services	1,050,640	0	0	199,090
Subtotal - Citywide Indirect	1,922,450	0	0	364,292
2 Chief's Admin	252,682	43,341	0	56,094
2 Budget & Finance	316,441	84,306	0	75,939
2 Legal Svcs	28,628	7,587	0	6,862
2 Internal Affairs	137,637	22,956	0	30,431
Subtotal-Chief's Command	735,388	158,190	0	169,327
3 Strategic Operations	964	0	0	183
3 Subtotal - Field and Support Ops	0	0	0	0
4 Psy Svcs	0	117,136	0	22,197
4 Training	0	1,379,827	0	261,468
4 Employees Svcs	0	593,685	0	112,500
4 Retiree Ins	0	1,179,813	0	223,567
4 Risk Management	0	357,844	0	67,809
4 Subtotal - Org Development Command	0	3,628,305	0	687,541
5 Tech Svcs	0	8,905,252	0	1,687,488
5 Subtotal - Technology Svcs	0	8,905,252	0	1,687,488
6 Fleet Mgmt	0	127,673	0	24,193
6 Property	0	725,106	0	137,403
Subtotal - Patrol Support Svcs Command	0	852,779	0	161,596
Total Incoming	1,922,450	13,386,336	0	2,900,917
C. Total Allocated		\$ 78,146,099	\$ 18,063,092	\$ 9,425,126
			23.11%	12.06%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
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Psy Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.2097	\$ 74,643	\$ 0	\$ 74,643	\$ 0	\$ 74,643
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	117,136	0	117,136	0	117,136
05 Tech Services	101.50	1.6536	29,320	0	29,320	11,595	40,915
06 Patrol Support Services Comman	393.40	6.4090	113,640	0	113,640	44,941	158,581
07 Homeland Security Command	7.90	0.1287	2,282	0	2,282	902	3,184
08 Law Enforcement	4,748.50	77.3598	1,371,687	0	1,371,687	542,458	1,914,145
09 Aviation	193.60	3.1540	55,925	0	55,925	22,116	78,041
10 Auto Dealers	29.40	0.4790	8,493	0	8,493	3,359	11,852
Subtotal	6,138.2	100.0000	1,773,126	0	1,773,126	625,372	2,398,498
Direct Bills					0		0
Total					\$ 1,773,126		\$ 2,398,498
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

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5/23/2023

Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	125.70	2.3819	\$ 503,175	\$ 0	\$ 503,175	\$ 0	\$ 503,175
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	344.70	6.5316	1,379,827	0	1,379,827	0	1,379,827
05 Tech Services	16.60	0.3145	66,449	0	66,449	24,216	90,665
06 Patrol Support Services Comman	149.00	2.8234	596,444	0	596,444	217,362	813,806
07 Homeland Security Command	4.80	0.0910	19,214	0	19,214	7,002	26,216
08 Law Enforcement	4,449.00	84.3029	17,809,253	0	17,809,253	6,490,226	24,299,479
09 Aviation	166.70	3.1588	667,296	0	667,296	243,183	910,479
10 Auto Dealers	20.90	0.3960	83,662	0	83,662	30,489	114,151
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,277.4	100.0000	21,125,320	0	21,125,320	7,012,479	28,137,799
Direct Bills					0		0
Total					\$ 21,125,320		\$ 28,137,799
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Cadet Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,922,853	\$ 0	\$ 7,922,853	\$ 179,679	\$ 8,102,532
Subtotal	100	100.0000	7,922,853	0	7,922,853	179,679	8,102,532
Direct Bills					0		0
Total					\$ 7,922,853		\$ 8,102,532
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Risk Management

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	11.6883	\$ 805,149	\$ 0	\$ 805,149	\$ 0	\$ 805,149
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	4	5.1948	357,844	0	357,844	0	357,844
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	10	12.9870	894,610	0	894,610	962,487	1,857,097
08 Law Enforcement	54	70.1299	4,830,892	0	4,830,892	5,197,430	10,028,322
Subtotal	77	100.0000	6,888,495	0	6,888,495	6,159,917	13,048,412
Direct Bills					0		0
Total					\$ 6,888,495		\$ 13,048,412

Basis Units: Number of audits performed
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Employee Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.2097	\$ 378,319	\$ 0	\$ 378,319	\$ 0	\$ 378,319
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	593,685	0	593,685	0	593,685
05 Tech Services	101.50	1.6536	148,604	0	148,604	56,221	204,825
06 Patrol Support Services Comman	393.40	6.4090	575,970	0	575,970	217,903	793,873
07 Homeland Security Command	7.90	0.1287	11,566	0	11,566	4,376	15,942
08 Law Enforcement	4,748.50	77.3598	6,952,195	0	6,952,195	2,630,178	9,582,373
09 Aviation	193.60	3.1540	283,446	0	283,446	107,234	390,680
10 Auto Dealers	29.40	0.4790	43,044	0	43,044	16,285	59,329
Subtotal	6,138.2	100.0000	8,986,829	0	8,986,829	3,032,197	12,019,026
Direct Bills					0		0
Total					\$ 8,986,829		\$ 12,019,026
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Retiree Ins Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	125.70	2.3819	\$ 430,237	\$ 0	\$ 430,237	\$ 0	\$ 430,237
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	344.70	6.5316	1,179,813	0	1,179,813	0	1,179,813
05 Tech Services	16.60	0.3145	56,817	0	56,817	0	56,817
06 Patrol Support Services Comman	149.00	2.8234	509,986	0	509,986	0	509,986
07 Homeland Security Command	4.80	0.0910	16,429	0	16,429	0	16,429
08 Law Enforcement	4,449.00	84.3029	15,227,706	0	15,227,706	0	15,227,706
09 Aviation	166.70	3.1588	570,568	0	570,568	0	570,568
10 Auto Dealers	20.90	0.3960	71,535	0	71,535	0	71,535
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,277.4	100.0000	18,063,091	0	18,063,091	0	18,063,091
Direct Bills					0		0
Total					\$ 18,063,091		\$ 18,063,091
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:4 Org 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	74,643	503,175	0	378,319	430,237	805,149	2,191,523
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	117,136	1,379,827	0	593,685	1,179,813	357,844	3,628,305
05 Tech Services	40,915	90,665	0	204,825	56,817	0	393,222
06 Patrol Support Services Comman	158,581	813,806	0	793,873	509,986	0	2,276,246
07 Homeland Security Command	3,184	26,216	0	15,942	16,429	1,857,097	1,918,869
08 Law Enforcement	1,914,145	24,299,479	8,102,532	9,582,373	15,227,706	10,028,322	69,154,558
09 Aviation	78,041	910,479	0	390,680	570,568	0	1,949,769
10 Auto Dealers	11,852	114,151	0	59,329	71,535	0	256,866
11 Other	0	0	0	0	0	0	0
Total	\$ 2,398,497	\$ 28,137,798	\$ 8,102,532	\$ 12,019,026	\$ 18,063,091	\$ 13,048,412	\$ 81,769,358

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:5 Technology Svcs

Description	Amount	General Admin	Tech Svcs
<hr/>			
Personnel Costs			
Salaries	8,263,453	0	8,263,453
Salary % Split			100.00%
Benefits	4,541,015	0	4,541,015
Subtotal - Personnel Costs	<hr/> 12,804,468	<hr/> 0	<hr/> 12,804,468
Services & Supplies Cost			
Supplies	197,800	0	197,800
Services	28,752,593	0	28,752,593
Subtotal - Services & Supplies	<hr/> 28,950,394	<hr/> 0	<hr/> 28,950,394
Department Cost Total	41,754,862	0	41,754,862
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	41,754,862	0	41,754,862
General Admin Distribution		0	0
Grand Total	<hr/> \$ 41,754,862	<hr/> 0	<hr/> \$ 41,754,862
	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	128,063	0	128,063
1 Indirect Costs Expenses	335,898	0	335,898
1 General Services	262,984	0	262,984
Subtotal - Citywide Indirect	726,945	0	726,945
2 Chief's Admin	63,248	10,849	74,097
2 Budget & Finance	295,102	78,620	373,722
2 Legal Svcs	10,355	2,744	13,099
2 Internal Affairs	72,441	12,082	84,523
Subtotal-Chief's Command	441,146	104,296	545,442
4 Psy Svcs	29,320	11,595	40,915
4 Training	66,449	24,216	90,665
4 Employees Svcs	148,604	56,221	204,825
4 Retiree Ins	56,817	0	56,817
4 Risk Management	0	0	0
Subtotal - Org Development Command	301,190	92,032	393,222
5 Tech Svcs	0	926,686	926,686
5 Subtotal - Technology Svcs	0	0	0
6 Fleet Mgmt	0	18,239	18,239
6 Property	0	181,500	181,500
6 Subtotal - Patrol Support Svcs Command	0	18,239	18,239
Total Incoming	1,168,091	1,212,482	2,380,573
C. Total Allocated		\$ 44,135,434	\$ 44,135,434
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10,327	5.1910	\$ 2,228,147	\$ 0	\$ 2,228,147	\$ 0	\$ 2,228,147
03 Field and Support Operations	8	0.0040	1,726	0	1,726	0	1,726
04 Organizational Development Com	41,274	20.7471	8,905,252	0	8,905,252	0	8,905,252
05 Tech Services	4,295	2.1590	926,686	0	926,686	0	926,686
06 Patrol Support Services Comman	12,905	6.4869	2,784,375	0	2,784,375	109,393	2,893,768
07 Homeland Security Command	948	0.4765	204,540	0	204,540	8,036	212,576
08 Law Enforcement	122,171	61.4113	26,359,538	0	26,359,538	1,035,621	27,395,159
09 Aviation	4,367	2.1951	942,221	0	942,221	37,018	979,239
10 Auto Dealers	2,644	1.3291	570,468	0	570,468	22,413	592,881
Subtotal	198,939	100.0000	42,922,953	0	42,922,953	1,212,482	44,135,435
Direct Bills					0		0
Total					\$ 42,922,953		\$ 44,135,435
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	2,228,147	2,228,147
03 Field and Support Operations	1,726	1,726
04 Organizational Development Com	8,905,252	8,905,252
05 Tech Services	926,686	926,686
06 Patrol Support Services Comman	2,893,768	2,893,768
07 Homeland Security Command	212,576	212,576
08 Law Enforcement	27,395,159	27,395,159
09 Aviation	979,239	979,239
10 Auto Dealers	592,881	592,881
 Total	 \$ 44,135,434 =====	 \$ 44,135,434 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	S1 30,089,729	1,563,561	9,431,990	3,691,671	1,164,146	3,397,119	5,544,566
Salary % Split		5.20%	31.35%	12.27%	3.87%	11.29%	18.43%
Benefits	P 15,183,812	751,576	4,344,074	2,056,835	616,269	1,669,975	2,995,119
Subtotal - Personnel Costs	45,273,541	2,315,137	13,776,065	5,748,506	1,780,415	5,067,094	8,539,685
Services & Supplies Cost							
Supplies	P 464,718	7,942	2,200	8,949	384,475	8,909	32,069
Services	P 37,589,919	9,098	8,373	3,445	24,001,837	13,450,292	59,284
Subtotal - Services & Supplies	38,054,637	17,040	10,572	12,394	24,386,312	13,459,201	91,352
Department Cost Total	83,328,178	2,332,177	13,786,637	5,760,900	26,166,728	18,526,295	8,631,037
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	83,328,178	2,332,177	13,786,637	5,760,900	26,166,728	18,526,295	8,631,037
General Admin Distribution		2,332,177-	771,111	301,807	95,176	277,739	453,305
Grand Total	\$ 83,328,178		\$ 14,557,748	\$ 6,062,707	\$ 26,261,904	\$ 18,804,034	\$ 9,084,343
	=====	=====	=====	=====	=====	=====	=====
				not allocated			

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	Criminal Analysis
Personnel Costs		
Salaries	S1 30,089,729	5,296,677
Salary % Split		17.60%
Benefits	P 15,183,812	2,749,962
Subtotal - Personnel Costs	45,273,541	8,046,639
Services & Supplies Cost		
Supplies	P 464,718	20,175
Services	P 37,589,919	57,590
Subtotal - Services & Supplies	38,054,637	77,765
Department Cost Total	83,328,178	8,124,403
Adjustments to Cost		
Subtotal - Adjustments		0
Total Costs After Adjustments	83,328,178	8,124,403
General Admin Distribution		433,039
Grand Total	\$ 83,328,178 =====	\$ 8,557,442 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Patrol Support Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 496,355	0	\$ 164,116	\$ 64,235	\$ 20,256	\$ 59,110	\$ 96,476
1 Indirect Costs Expenses	670,336	0	221,642	86,750	27,356	79,829	130,292
1 General Services	1,019,289	0	337,021	131,909	41,597	121,385	198,117
Subtotal - Citywide Indirect	2,185,980	0	722,779	282,894	89,209	260,324	424,885
2 Chief's Admin	245,142	42,048	94,957	37,166	11,720	34,201	55,821
2 Budget & Finance	588,920	156,899	246,600	96,519	30,437	88,818	144,963
2 Legal Svcs	127,101	33,684	53,162	20,808	6,562	19,148	31,251
2 Internal Affairs	224,566	37,455	86,635	33,909	10,693	31,204	50,929
Subtotal - Chief's Command	1,185,729	270,086	481,354	188,402	59,412	173,371	282,964
4 Psy Svcs	113,640	44,941	52,434	20,522	6,472	18,885	30,823
4 Training	596,444	217,362	269,079	105,317	33,211	96,915	158,178
4 Employees Svcs	575,970	217,903	262,489	102,737	32,398	94,541	154,303
4 Retiree Ins	509,986	0	168,623	65,999	20,813	60,733	99,125
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Org Development Command	1,796,040	480,206	752,625	294,575	92,894	271,074	442,429
5 Tech Svcs	2,784,375	109,393	956,804	374,491	118,095	344,613	562,456
Subtotal - Technology Svcs	2,784,375	109,393	956,804	374,491	118,095	344,613	562,456
6 Fleet Mgmt	0	455,976	150,765	59,009	18,608	54,301	88,627
6 Property	0	703,469	232,597	91,038	28,709	83,775	136,732
Subtotal-Patrol Support Svcs Command	0	1,159,445	383,362	150,047	47,317	138,076	225,359
Total Incoming	7,952,124	2,019,130	3,296,924	1,290,409	406,927	1,187,458	1,938,093
C. Total Allocated		\$ 93,299,432	\$ 17,854,672	\$ 7,353,116	\$ 26,668,831	\$ 19,991,492	\$ 11,022,436
	=====	=====	=====	=====	=====	=====	=====
			19.14%	7.88%	28.58%	21.43%	11.81%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 496,355	0	\$ 92,162
1 Indirect Costs Expenses	670,336	0	124,467
1 General Services	1,019,289	0	189,259
Subtotal - Citywide Indirect	2,185,980	0	405,888
2 Chief's Admin	245,142	42,048	53,325
2 Budget & Finance	588,920	156,899	138,482
2 Legal Svcs	127,101	33,684	29,854
2 Internal Affairs	224,566	37,455	48,652
Subtotal - Chief's Command	1,185,729	270,086	270,313
4 Psy Svcs	113,640	44,941	29,445
4 Training	596,444	217,362	151,106
4 Employees Svcs	575,970	217,903	147,405
4 Retiree Ins	509,986	0	94,693
4 Risk Management	0	0	0
Subtotal - Org Development Command	1,796,040	480,206	422,649
5 Tech Svcs	2,784,375	109,393	537,309
Subtotal - Technology Svcs	2,784,375	109,393	537,309
6 Fleet Mgmt	0	455,976	84,665
6 Property	0	703,469	130,619
Subtotal-Patrol Support Svcs Command	0	1,159,445	215,284
Total Incoming	<u>7,952,124</u>	<u>2,019,130</u>	<u>1,851,443</u>
C. Total Allocated	=====	\$ 93,299,432 =====	\$ 10,408,885 =====
			11.16%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Emergency Communications Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 17,187,038	\$ 0	\$ 17,187,038	\$ 667,634	\$ 17,854,672
Subtotal	100	100.0000	17,187,038	0	17,187,038	667,634	17,854,672
Direct Bills					0		0
Total					\$ 17,187,038		\$ 17,854,672
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	0.2058	\$ 54,717	\$ 0	\$ 54,717	\$ 0	\$ 54,717
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	21	0.4802	127,673	0	127,673	0	127,673
05 Tech Services	3	0.0686	18,239	0	18,239	0	18,239
06 Patrol Support Services Comman	75	1.7151	455,976	0	455,976	0	455,976
07 Homeland Security Command	1	0.0229	6,080	0	6,080	19	6,099
08 Law Enforcement	4,220	96.5013	25,656,239	0	25,656,239	81,531	25,737,770
10 Auto Dealers	44	1.0062	267,506	0	267,506	850	268,356
Subtotal	4,373	100.0000	26,586,430	0	26,586,430	82,401	26,668,831
Direct Bills					0		0
Total					\$ 26,586,430		\$ 26,668,831
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Jail Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	40,758.00	100.0000	\$ 19,751,052	\$ 0	\$ 19,751,052	\$ 240,440	\$ 19,991,492
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	40,758	100.0000	19,751,052	0	19,751,052	240,440	19,991,492
Direct Bills					0		0
Total					\$ 19,751,052		\$ 19,991,492
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Crime Analysis Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 10,033,992	\$ 0	\$ 10,033,992	\$ 0	\$ 10,033,992
Subtotal	100	100.0000	10,033,992	0	10,033,992	0	10,033,992
Direct Bills					0		0
Total					\$ 10,033,992		\$ 10,033,992
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Property Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.3468	\$ 462,065	\$ 0	\$ 462,065	\$ 0	\$ 462,065
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.8213	725,106	0	725,106	0	725,106
05 Tech Services	101.50	1.7074	181,500	0	181,500	0	181,500
06 Patrol Support Services Comman	393.40	6.6178	703,469	0	703,469	0	703,469
07 Homeland Security Command	7.90	0.1329	14,127	0	14,127	648	14,775
08 Law Enforcement	4,748.50	79.8792	8,491,158	0	8,491,158	389,380	8,880,538
10 Auto Dealers	29.40	0.4946	52,572	0	52,572	2,411	54,983
Subtotal	5,944.6	100.0000	10,629,997	0	10,629,997	392,439	11,022,436
Direct Bills					0		0
Total					\$ 10,629,997		\$ 11,022,436
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:6 Patrol Support Svcs Command

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Criminal Analysis	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	54,717	0	462,065	0	516,782
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	127,673	0	725,106	0	852,779
05 Tech Services	0	0	18,239	0	181,500	0	199,739
06 Patrol Support Services Comman	0	0	455,976	0	703,469	0	1,159,445
07 Homeland Security Command	0	0	6,099	0	14,775	0	20,874
08 Law Enforcement	17,854,672	0	25,737,770	19,991,492	8,880,538	10,033,992	82,498,464
09 Aviation	0	0	0	0	0	0	0
10 Auto Dealers	0	0	268,356	0	54,983	0	323,339
Total	\$ 17,854,672	\$ 0	\$ 26,668,830	\$ 19,991,492	\$ 11,022,436	\$ 10,033,992	\$ 85,571,422
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