CITY OF HOUSTON, TEXAS HOUSTON

POLICE DEPARTMENT

FY2026 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2024

CITY OF HOUSTON
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City of Houston,Texas
Houston Police Department
FY 2026 Full Cost Allocation Plan
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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department FY 2026
Full Cost Allocation Plan Based
on Actual Expenditures For the
Fiscal Year Ended June 30, 2024

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.

[1] 2 CFR Part 200.56

USING A COST ALLOCATION PLAN

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.[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 2024 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 2026 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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Summary Schedule

	Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 43,607	$ 42,429,634	$ 327,753	$ 181,450	$ 0	$ 0	$ 42,982,444
2	Chief of Police	500,623	35,610,354	273,556	116,321	1,100,150	0	37,601,004
3	Strategic Command	0	0	0	0	0	0	0
4	Prof Development Command	2,222,164	79,913,515	2,296,231	293,093	0	0	84,725,003
5	Technology Svcs	210,288	32,912,525	987,461	708,285	0	0	34,818,559
6	Staff Svcs Command	20,272	94,506,978	0	54,341	0	0	94,581,591
	Tot.Current Allocations	$2,996,954	$285,373,006	$3,885,001	$1,353,490	$1,100,150	$0	$294,708,601

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	Claims & Judgements
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Citywide Indirect	P	17,661,624	0	8,830,812	8,830,812	0	0
GSD	P	18,847,540	0	0	0	18,847,540	0
Judgements	P	14,089,009	0	0	0	0	14,089,009
Subtotal - Services & Supplies		50,598,173	0	8,830,812	8,830,812	18,847,540	14,089,009
Department Cost Total		50,598,173	0	8,830,812	8,830,812	18,847,540	14,089,009
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		50,598,173	0	8,830,812	8,830,812	18,847,540	14,089,009
General Admin Distribution		0	0	0	0	0	0
Grand Total		$ 50,598,173		$ 8,830,812	$ 8,830,812	$ 18,847,540	$ 14,089,009

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

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	282.10	4.5851	$ 404,897	$ 0	$ 404,897	$ 0	$ 404,897
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	593,208	0	593,208	0	593,208
05 Tech Services	102.90	1.6725	147,692	0	147,692	0	147,692
06 Patrol Support Services Comman	415.40	6.7516	596,223	0	596,223	0	596,223
07 Homeland Security Command	7.20	0.1170	10,334	0	10,334	0	10,334
08 Law Enforcement	4,706.00	76.4880	6,754,511	0	6,754,511	0	6,754,511
09 Aviation	197.40	3.2084	283,328	0	283,328	0	283,328
10 Auto Dealers	28.30	0.4600	40,619	0	40,619	0	40,619
Subtotal	6,152.6	100.0000	8,830,812	0	8,830,812	0	8,830,812
Direct Bills					0		0
Total					$ 8,830,812		$ 8,830,812

Basis Units: Number of Full Time Equivalents (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	45,792,682	4.3991	$ 388,474	$ 0	$ 388,474	$ 0	$ 388,474
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	52,365,879	5.0305	444,237	0	444,237	0	444,237
05 Tech Services	48,135,602	4.6242	408,350	0	408,350	0	408,350
06 Patrol Support Services Comman	93,291,602	8.9621	791,423	0	791,423	0	791,423
07 Homeland Security Command	1,236,064	0.1187	10,486	0	10,486	0	10,486
08 Law Enforcement	788,859,370	75.7818	6,692,152	0	6,692,152	0	6,692,152
09 Aviation	5,236,749	0.5031	44,425	0	44,425	0	44,425
10 Auto Dealers	6,043,043	0.5805	51,265	0	51,265	0	51,265
Subtotal	1,040,960,990	100.0000	8,830,812	0	8,830,812	0	8,830,812
Direct Bills					0		0
Total					$ 8,830,812		$ 8,830,812

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	282.10	4.7370	$ 892,815	$ 0	$ 892,815	$ 0	$ 892,815
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.9402	1,308,048	0	1,308,048	0	1,308,048
05 Tech Services	102.90	1.7279	325,667	0	325,667	0	325,667
06 Patrol Support Services Comman	415.40	6.9754	1,314,694	0	1,314,694	0	1,314,694
07 Homeland Security Command	7.20	0.1209	22,787	0	22,787	0	22,787
08 Law Enforcement	4,706.00	79.0234	14,893,962	0	14,893,962	0	14,893,962
10 Auto Dealers	28.30	0.4752	89,566	0	89,566	0	89,566
Subtotal	5,955.2	100.0000	18,847,539	0	18,847,539	0	18,847,539
Direct Bills					0		0
Total					$ 18,847,539		$ 18,847,539

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

Claims & Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	$ 14,089,009	$ 0	$ 14,089,009	$ 0	$ 14,089,009
Subtotal	100	100.0000	14,089,009	0	14,089,009	0	14,089,009
Direct Bills					0		0
Total					$ 14,089,009		$ 14,089,009

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

Allocation Summary

Dept:1 Citywide Indirect

Department		Indirect Costs FTEs	Indirect Costs Expenses	General Services	Claims & Judgements	Total
0	Direct Billed	$0	$0	$0	$0	$0
02	Chief's Command	404,897	388,474	892,815	0	1,686,186
03	Field and Support Operations	0	0	0	0	0
04	Organizational Development Com	593,208	444,237	1,308,048	0	2,345,493
05	Tech Services	147,692	408,350	325,667	0	881,709
06	Patrol Support Services Comman	596,223	791,423	1,314,694	0	2,702,340
07	Homeland Security Command	10,334	10,486	22,787	0	43,607
08	Law Enforcement	6,754,511	6,692,152	14,893,962	14,089,009	42,429,634
09	Aviation	283,328	44,425		0	327,753
10	Auto Dealers	40,619	51,265	89,566	0	181,450
	Total	$ 8,830,812	$ 8,830,812	$ 18,847,539	$ 14,089,009	$ 50,598,172

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:

- **General Administration** – Costs has been allocated evenly throughout the department for administrative and clerical work activities.

- **Office of Budget & Finance** – Costs has been allocated based on the number of FTEs in the command office and the operational expenditures of the entire Police Department.

- **Office of Community Affairs** – Costs has been allocated based on the number of FTEs in the command office / division and the number of community events throughout the City of Houston.

- **Office of Legal Services** – Costs has been allocated based on the number of FTEs in the command office / division and the number of billable hours related to department legal cases.

- **Office of Planning and Data Governance** – Costs has been allocated based on the number of FTEs in the command office / division.

- **Records Division** - Costs has been allocated based on the number of FTEs in the division and the costs associated with providing records to other city departments and federal agencies.

- **Office of Technology Services** - Costs has been allocated based on the number of FTEs in the command office / division and the number of transactions throughout the department.

A. Department Costs

Dept:2 Chief of Police

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs							
Salaries	S1	27,456,539	0	3,436,336	4,039,372	3,665,811	6,560,534
Salary % Split				12.52%	14.71%	13.35%	23.89%
Benefits	P	13,257,863	0	1,747,685	1,931,598	1,864,761	3,009,511
Subtotal - Personnel Costs		40,714,402	0	5,184,021	5,970,971	5,530,572	9,570,045
Services & Supplies Cost							
Supplies	P	3,277,589	0	54,627	154,514	9,409	12,310
Services	P	1,800,691	0	136,330	970,438	151,178	195,203
Subtotal-Services & Supplies		5,078,280	0	190,957	1,124,952	160,587	207,513
Department Cost Total		45,792,682	0	5,374,978	7,095,923	5,691,159	9,777,558
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		45,792,682	0	5,374,978	7,095,923	5,691,159	9,777,558
General Admin Distribution			0	0	0	0	0
Grand Total		$ 45,792,682		$ 5,374,978	$ 7,095,923	$ 5,691,159	$ 9,777,558

A. Department Costs

Dept:2 Chief of Police

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	S1	27,456,539	3,570,297	6,184,189
Salary % Split			13.00%	22.52%
Benefits	P	13,257,863	1,670,910	3,033,398
Subtotal - Personnel Costs		40,714,402	5,241,207	9,217,586
Services & Supplies Cost				
Supplies	P	3,277,589	2,984,278	62,450
Services	P	1,800,691	151,202	196,340
Subtotal-Services & Supplies		5,078,280	3,135,480	258,790
Department Cost Total		45,792,682	8,376,687	9,476,377
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		45,792,682	8,376,687	9,476,377
General Admin Distribution			0	0
Grand Total		$ 45,792,682	$ 8,376,687	$ 9,476,377

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	$ 404,897	0	$ 50,675	$ 59,568	$ 54,059	$ 96,747
1	Indirect Costs Expenses	388,474	0	48,619	57,152	51,866	92,823
1	General Services	892,815	0	111,740	131,350	119,202	213,332
	Subtotal - Citywide Indirect	1,686,186	0	211,034	248,070	225,127	402,902
2	Chief's Admin	0	256,122	32,055	37,680	34,196	61,199
2	Budget & Finance	0	323,068	40,434	47,529	43,134	77,195
2	Legal Svcs	0	3,409,960	426,774	501,670	455,274	814,786
2	Internal Affairs	0	134,606	16,847	19,803	17,972	32,163
	Subtotal-Chief Of Police	0	4,123,756	516,109	606,683	550,575	985,343
4	Psy Svcs	0	94,668	11,848	13,927	12,639	22,620
4	Training	0	684,703	85,694	100,733	91,417	163,605
4	Employees Svcs	0	524,371	65,628	77,145	70,010	125,295
4	Retiree Ins	0	586,662	73,424	86,309	78,327	140,179
4	Risk Management *	0	1,122,718	0	1,122,718	0	0
4	Subtotal - Prof Dev Command	0	3,013,122	236,594	1,400,832	252,394	451,699
5	Tech Svcs	0	2,783,473	348,366	409,502	371,630	665,091
5	Subtotal - Technology Svcs	0	2,783,473	348,366	409,502	371,630	665,091
6	Fleet Mgmt	0	51,415	6,435	7,564	6,865	12,285
6	Property	0	515,965	64,576	75,908	68,888	123,286
	Subtotal-Staff Svcs Command	0	567,380	71,010	83,472	75,753	135,571
	Total Incoming	1,686,186	10,487,731	1,383,112	2,748,559	1,475,478	2,640,606
C.	Total Allocated		$ 57,966,599	$ 6,758,090	$ 9,844,482	$ 7,166,637	$ 12,418,165
				11.66%	16.98%	12.36%	21.42%

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief of Police

	Department	First Incoming	Second Incoming	Planning	Public Affairs
1	Indirect Costs FTEs	$ 404,897	0	$ 52,651	$ 91,197
1	Indirect Costs Expenses	388,474	0	50,515	87,498
1	General Services	892,815	0	116,097	201,094
	Subtotal - Citywide Indirect	1,686,186	0	219,263	379,789
2	Chief's Admin	0	256,122	33,305	57,688
2	Budget & Finance	0	323,068	42,010	72,767
2	Legal Svcs	0	3,409,960	443,414	768,046
2	Internal Affairs	0	134,606	17,503	30,318
	Subtotal-Chief Of Police	0	4,123,756	536,233	928,818
4	Psy Svcs	0	94,668	12,310	21,323
4	Training	0	684,703	89,035	154,220
4	Employees Svcs	0	524,371	68,187	118,107
4	Retiree Ins	0	586,662	76,287	132,137
4	Risk Management *	0	1,122,718	0	0
4	Subtotal - Prof Dev Command	0	3,013,122	245,819	425,787
5	Tech Svcs	0	2,783,473	361,949	626,938
5	Subtotal - Technology Svcs	0	2,783,473	361,949	626,938
6	Fleet Mgmt	0	51,415	6,686	11,581
6	Property	0	515,965	67,094	116,214
	Subtotal-Staff Svcs Command	0	567,380	73,779	127,794
	Total Incoming	1,686,186	10,487,731	1,437,042	2,489,127
C.	Total Allocated		$ 57,966,599	$ 9,813,730	$ 11,965,504
				16.93%	20.64%

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	282.10	4.5851	$ 256,122	$ 0	$ 256,122	$ 0	$ 256,122
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	375,240	0	375,240	82,518	457,758
05 Tech Services	102.90	1.6725	93,424	0	93,424	20,545	113,969
06 Patrol Support Services Comman	415.40	6.7516	377,146	0	377,146	82,937	460,083
07 Homeland Security Command	7.20	0.1170	6,537	0	6,537	1,438	7,975
08 Law Enforcement	4,706.00	76.4880	4,272,628	0	4,272,628	939,579	5,212,207
09 Aviation	197.40	3.2084	179,222	0	179,222	39,412	218,634
10 Auto Dealers	28.30	0.4600	25,694	0	25,694	5,650	31,344
Subtotal	6,152.6	100.0000	5,586,013	0	5,586,013	1,172,078	6,758,091
Direct Bills					0		0
Total					$ 5,586,013		$ 6,758,091

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	45,792,682	4.3991	$ 323,068	$ 0	$ 323,068	$ 0	$ 323,068
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	52,365,879	5.0305	369,442	0	369,442	131,576	501,018
05 Tech Services	48,135,602	4.6242	339,597	0	339,597	120,947	460,544
06 Patrol Support Services Comman	93,291,602	8.9621	658,173	0	658,173	234,407	892,580
07 Homeland Security Command	1,236,064	0.1187	8,720	0	8,720	3,106	11,826
08 Law Enforcement	788,859,370	75.7818	5,565,413	0	5,565,413	1,982,111	7,547,524
09 Aviation	5,236,749	0.5031	36,945	0	36,945	13,158	50,103
10 Auto Dealers	6,043,043	0.5805	42,634	0	42,634	15,184	57,818
Subtotal	1,040,960,990	100.0000	7,343,992	0	7,343,992	2,500,489	9,844,481
Direct Bills					0		0
Total					$ 7,343,992		$ 9,844,481

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	11,668.00	57.6368	$ 3,409,960	$ 0	$ 3,409,960	$ 0	$ 3,409,960
03 Field and Support Operations	162.00	0.8002	47,344	0	47,344	23,619	70,963
04 Organizational Development Com	267.00	1.3189	78,030	0	78,030	38,928	116,958
05 Tech Services	258.00	1.2745	75,400	0	75,400	37,616	113,016
06 Patrol Support Services Comman	1,261.00	6.2290	368,526	0	368,526	183,849	552,375
07 Homeland Security Command	10.00	0.0494	2,922	0	2,922	1,458	4,380
08 Law Enforcement	6,545.00	32.3306	1,912,769	0	1,912,769	954,238	2,867,007
09 Aviation	11.00	0.0543	3,215	0	3,215	1,604	4,819
10 Auto Dealers	62.00	0.3063	18,119	0	18,119	9,039	27,158
Subtotal	20,244.00	100.0000	5,916,285	0	5,916,285	1,250,351	7,166,636
Direct Bills					0		0
Total					$ 5,916,285		$ 7,166,636

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	19	1.3222	$ 134,606	$ 0	$ 134,606	$ 0	$ 134,606
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	18	1.2526	127,521	0	127,521	28,405	155,926
05 Tech Services	6	0.4175	42,507	0	42,507	9,468	51,975
06 Patrol Support Services Comman	38	2.6444	269,212	0	269,212	59,967	329,179
07 Homeland Security Command	55	3.8274	389,649	0	389,649	86,794	476,443
08 Law Enforcement	1,174	81.6980	8,317,231	0	8,317,231	1,852,655	10,169,886
11 Other	127	8.8379	899,735	0	899,735	200,415	1,100,150
Subtotal	1,437	100.0000	10,180,461	0	10,180,461	2,237,704	12,418,165
Direct Bills					0		0
Total					$ 10,180,461		$ 12,418,165

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	$ 8,595,950	$ 0	$ 8,595,950	$ 1,217,779	$ 9,813,729
Subtotal	100	100.0000	8,595,950	0	8,595,950	1,217,779	9,813,729
Direct Bills					0		0
Total					$ 8,595,950		$ 9,813,729

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

Allocation Summary

Dept:2 Chief of Police

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	256,122	323,068	3,409,960	134,606	0	0	4,123,756
03	Field and Support Operations	0	0	70,963	0	0	0	70,963
04	Organizational Development Com	457,758	501,018	116,958	155,926	0	0	1,231,660
05	Tech Services	113,969	460,544	113,016	51,975	0	0	739,503
06	Patrol Support Services Comman	460,083	892,580	552,375	329,179	0	0	2,234,217
07	Homeland Security Command	7,975	11,826	4,380	476,443	0	0	500,623
08	Law Enforcement	5,212,207	7,547,524	2,867,007	10,169,886	9,813,729	0	35,610,354
09	Aviation	218,634	50,103	4,819	0	0	0	273,556
10	Auto Dealers	31,344	57,818	27,158	0	0	0	116,321
11	Other		0	0	1,100,150	0	0	1,100,150
	Total	$ 6,758,092	$ 9,844,481	$ 7,166,636	$ 12,418,165	$ 9,813,729	$ 0	$ 46,001,103

FIELD OPERATIONS
FUNCTION AND ALLOCATION BASIS

The Patrol Operations Command of the Police Department is responsible for the supervision and support of Patrol Region 1 Command, Patrol Region 2 Command, and Patrol Region 3 Command. The Patrol Operations Command costs are allocated based on the FTE's per supported command and divisions.

- **Patrol Region 1 Command**
  - Airport (IAH) Division
  - Central Division
  - Kingwood Division
  - North Division
  - North Belt Division
  - Northeast Division

- **Patrol Region 2 Command**
  - Airport (Hobby)
  - Clear Lake Division
  - Eastside Division
  - South Central Division
  - Southeast Division
  - Traffic Enforcement Division

- **Patrol Region 3 Command**
  - Mental Health
  - Midwest Division
  - Northwest Division
  - South Gessner Division
  - Southwest Division
  - Westside Division

A. Department Costs

Dept:3 Field & Support 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 Field & Support 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	47,344	23,619	0	0
2	Internal Affairs	0	0	0	0
	Subtotal-Chief Of Police	47,344	23,619	0	0
3	Field & Support Operations	0	0	0	0
3	Subtotal - Field & 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 - Prof Dev Command	0	0	0	0
5	Tech Svcs	0	412	0	0
5	Subtotal - Technology Svcs	0	412	0	0
6	Fleet Mgmt	0	0	0	0
6	Property	0	0	0	0
	Subtotal - Staff Svcs Command	0	0	0	0
	Total Incoming	0	412	0	0

C. Total Allocated $ 412

Strategic Operations Allocations

Dept:3 Field & 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	413.30	98.2878	0	0	0	0	0
07 Homeland Security Command	7.20	1.7122	0	0	0	0	0
Subtotal	420.5	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 Field & 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	0	0	0
07	Homeland Security Command	0	0	0
	Total	$ 0	$ 0	$ 0

PROFESSIONAL STANDARDS COMMAND
FUNCTION AND ALLOCATION BASIS

The Professional Standards Command is responsible for the supervision and support of the Internal Affairs Division and the Risk Management Division.

The activities of the Professional Standards Command are identified and allocated as follows:

- **Internal Affairs Division** – Costs have been allocated based on the number of FTEs in the division and the number of external and internal investigations.

- **Risk Management Division** – Costs have been allocated based on the number of employees in the division and the number of internal audits performed.

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	24,520,712	1,433,280	1,059,853	11,827,301
Salary % Split			5.85%	4.32%	48.23%
Benefits	P	21,082,592	703,680	485,444	6,065,718
Subtotal - Personnel Costs		45,603,304	2,136,960	1,545,297	17,893,019
Services & Supplies Cost					
Supplies	P	1,377,601	25,142	1,788	1,147,800
Services	P	5,394,679	3,398,513	111,028	139,816
Retiree	P	20,321,504	0	0	0
Subtotal - Services & Supplies		27,093,784	3,423,655	112,816	1,287,616
Department Cost Total		72,697,088	5,560,615	1,658,113	19,180,635
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		72,697,088	5,560,615	1,658,113	19,180,635
General Admin Distribution			5,560,615-	255,288	2,848,592
Grand Total		$ 72,697,088		$ 1,913,401	$ 22,029,227

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs						
Salaries	S1	24,520,712	338,487	5,191,059	0	4,670,731
Salary % Split			1.38%	21.17%	.00%	19.05%
Benefits	P	21,082,592	8,961,939	2,553,261	0	2,312,550
Subtotal - Personnel Costs		45,603,304	9,300,426	7,744,320	0	6,983,281
Services & Supplies Cost						
Supplies	P	1,377,601	163,504	28,509	0	10,858
Services	P	5,394,679	49,719	1,672,450	0	23,154
Retiree	P	20,321,504	0	0	20,321,504	0
Subtotal - Services & Supplies		27,093,784	213,223	1,700,959	20,321,504	34,012
Department Cost Total		72,697,088	9,513,649	9,445,279	20,321,504	7,017,293
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		72,697,088	9,513,649	9,445,279	20,321,504	7,017,293
General Admin Distribution			81,519	1,250,249	0	1,124,968
Grand Total		$ 72,697,088	$ 9,595,168	$ 10,695,528	$ 20,321,504	$ 8,142,261

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	593,208	0	27,232	303,890	8,697	133,379
1	Indirect Costs Expenses	444,237	0	20,393	227,575	6,513	99,884
1	General Services	1,308,048	0	60,047	670,091	19,177	294,106
	Subtotal - Citywide Indirect	2,345,493	0	107,672	1,201,556	34,387	527,369
2	Chief's Admin	375,240	82,518	21,014	234,502	6,711	102,924
2	Budget & Finance	369,442	131,576	23,000	256,663	7,345	112,651
2	Legal Svcs	78,030	38,928	5,369	59,915	1,715	26,297
2	Internal Affairs	127,521	28,405	7,158	79,878	2,286	35,059
	Subtotal-Chief Of Police	950,233	281,427	56,541	630,958	18,057	276,931
3	Strategic Operations	0	0	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0	0	0
4	Psy Svcs	0	138,696	6,367	71,052	2,033	31,185
4	Training	0	838,516	38,493	429,558	12,294	188,535
4	Employees Svcs	0	768,248	35,267	393,560	11,263	172,736
4	Retiree Ins	0	718,451	32,981	368,050	10,533	161,539
4	Risk Management	0	604,541	27,752	309,696	8,863	135,927
4	Subtotal - Prof Dev Command	0	3,068,452	140,861	1,571,916	44,987	689,921
5	Tech Svcs	0	10,049,152	461,317	5,148,011	147,332	2,259,487
5	Subtotal - Technology Svcs	0	10,049,152	461,317	5,148,011	147,332	2,259,487
6	Fleet Mgmt	0	122,110	5,606	62,555	1,790	27,456
6	Property	0	755,931	34,702	387,251	11,083	169,966
	Subtotal - Staff Svcs Command	0	878,041	40,307	449,806	12,873	197,422
	Total Incoming	3,295,726	14,277,072	806,698	9,002,247	257,636	3,951,129
C.	Total Allocated		$ 90,269,886	$ 2,720,099	$ 31,031,474	$ 9,852,804	$ 14,646,657
				3.01%	34.38%	10.91%	16.23%

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

	Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1	Indirect Costs FTEs	593,208	0	0	120,010
1	Indirect Costs Expenses	444,237	0	0	89,872
1	General Services	1,308,048	0	0	264,626
	Subtotal - Citywide Indirect	2,345,493	0	0	474,508
2	Chief's Admin	375,240	82,518	0	92,607
2	Budget & Finance	369,442	131,576	0	101,359
2	Legal Svcs	78,030	38,928	0	23,661
2	Internal Affairs	127,521	28,405	0	31,545
	Subtotal-Chief Of Police	950,233	281,427	0	249,172
3	Strategic Operations	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	138,696	0	28,059
4	Training	0	838,516	0	169,637
4	Employees Svcs	0	768,248	0	155,421
4	Retiree Ins	0	718,451	0	145,347
4	Risk Management	0	604,541	0	122,302
4	Subtotal - Prof Dev Command	0	3,068,452	0	620,767
5	Tech Svcs	0	10,049,152	0	2,033,006
5	Subtotal - Technology Svcs	0	10,049,152	0	2,033,006
6	Fleet Mgmt	0	122,110	0	24,704
6	Property	0	755,931	0	152,930
	Subtotal - Staff Svcs Command	0	878,041	0	177,633
	Total Incoming	3,295,726	14,277,072	0	3,555,086
C.	Total Allocated		$ 90,269,886	$ 20,321,504	$ 11,697,347
				22.51%	12.96%

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	282.10	4.5851	$ 94,668	$ 0	$ 94,668	$ 0	$ 94,668
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	138,696	0	138,696	0	138,696
05 Tech Services	102.90	1.6725	34,531	0	34,531	12,358	46,889
06 Patrol Support Services Comman	415.40	6.7516	139,401	0	139,401	49,888	189,289
07 Homeland Security Command	7.20	0.1170	2,416	0	2,416	865	3,281
08 Law Enforcement	4,706.00	76.4880	1,579,253	0	1,579,253	565,176	2,144,429
09 Aviation	197.40	3.2084	66,244	0	66,244	23,707	89,951
10 Auto Dealers	28.30	0.4600	9,497	0	9,497	3,399	12,896
Subtotal	6,152.6	100.0000	2,064,706	0	2,064,706	655,393	2,720,099
Direct Bills					0		0
Total					$ 2,064,706		$ 2,720,099

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	146.90	2.8869	$ 684,703	$ 0	$ 684,703	$ 0	$ 684,703
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	179.90	3.5354	838,516	0	838,516	0	838,516
05 Tech Services	15.40	0.3026	71,780	0	71,780	23,654	95,434
06 Patrol Support Services Comman	182.70	3.5904	851,567	0	851,567	280,625	1,132,192
07 Homeland Security Command	4.20	0.0825	19,576	0	19,576	6,451	26,027
08 Law Enforcement	4,369.60	85.8721	20,366,759	0	20,366,759	6,711,652	27,078,411
09 Aviation	169.10	3.3232	788,177	0	788,177	259,736	1,047,913
10 Auto Dealers	20.70	0.4068	96,483	0	96,483	31,795	128,278
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,088.5	100.0000	23,717,561	0	23,717,561	7,313,913	31,031,474
Direct Bills					0		0
Total					$ 23,717,561		$ 31,031,474

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	$ 9,643,483	$ 0	$ 9,643,483	$ 209,321	$ 9,852,804
Subtotal	100	100.0000	9,643,483	0	9,643,483	209,321	9,852,804
Direct Bills					0		0
Total					$ 9,643,483		$ 9,852,804

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	13	12.7451	$ 1,122,718	$ 0	$ 1,122,718	$ 0	$ 1,122,718
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	7	6.8627	604,541	0	604,541	0	604,541
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	4	3.9216	345,452	0	345,452	374,037	719,489
07 Homeland Security Command	12	11.7647	1,036,355	0	1,036,355	1,122,110	2,158,465
08 Law Enforcement	66	64.7059	5,699,954	0	5,699,954	6,171,606	11,871,560
Subtotal	102	100.0000	8,809,020	0	8,809,020	7,667,753	16,476,773
Direct Bills					0		0
Total					$ 8,809,020		$ 16,476,773

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	282.10	4.5851	$ 524,371	$ 0	$ 524,371	$ 0	$ 524,371
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	768,248	0	768,248	0	768,248
05 Tech Services	102.90	1.6725	191,272	0	191,272	60,529	251,801
06 Patrol Support Services Comman	415.40	6.7516	772,151	0	772,151	244,353	1,016,504
07 Homeland Security Command	7.20	0.1170	13,383	0	13,383	4,235	17,618
08 Law Enforcement	4,706.00	76.4880	8,747,578	0	8,747,578	2,768,237	11,515,815
09 Aviation	197.40	3.2084	366,930	0	366,930	116,118	483,048
10 Auto Dealers	28.30	0.4600	52,604	0	52,604	16,647	69,251
Subtotal	6,152.6	100.0000	11,436,537	0	11,436,537	3,210,120	14,646,657
Direct Bills					0		0
Total					$ 11,436,537		$ 14,646,657

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	146.90	2.8869	$ 586,662	$ 0	$ 586,662	$ 0	$ 586,662
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	179.90	3.5354	718,451	0	718,451	0	718,451
05 Tech Services	15.40	0.3026	61,502	0	61,502	0	61,502
06 Patrol Support Services Comman	182.70	3.5904	729,633	0	729,633	0	729,633
07 Homeland Security Command	4.20	0.0825	16,773	0	16,773	0	16,773
08 Law Enforcement	4,369.60	85.8721	17,450,495	0	17,450,495	0	17,450,495
09 Aviation	169.10	3.3232	675,320	0	675,320	0	675,320
10 Auto Dealers	20.70	0.4068	82,668	0	82,668	0	82,668
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,088.5	100.0000	20,321,504	0	20,321,504	0	20,321,504
Direct Bills					0		0
Total					$ 20,321,504		$ 20,321,504

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	94,668	684,703	0	524,371	586,662	1,122,718	3,013,122
03	Field and Support Operations	0	0	0	0	0	0	0
04	Organizational Development Com	138,696	838,516	0	768,248	718,451	604,541	3,068,452
05	Tech Services	46,889	95,434	0	251,801	61,502	0	455,627
06	Patrol Support Services Comman	189,289	1,132,192	0	1,016,504	729,633	719,489	3,787,107
07	Homeland Security Command	3,281	26,027	0	17,618	16,773	2,158,465	2,222,164
08	Law Enforcement	2,144,429	27,078,411	9,852,804	11,515,815	17,450,495	11,871,560	79,913,515
09	Aviation	89,951	1,047,913	0	483,048	675,320	0	2,296,231
10	Auto Dealers	12,896	128,278	0	69,251	82,668	0	293,093
11	Other	0	0	0	0	0	0	0
	Total	$ 2,720,099	$ 31,031,474	$ 9,852,804	$ 14,646,656	$ 20,321,504	$ 16,476,773	$ 95,049,311

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	8,915,757	0	8,915,757
Salary % Split				100.00%
Benefits	P	4,468,861	0	4,468,861
Subtotal - Personnel Costs		13,384,618	0	13,384,618
Services & Supplies Cost				
Supplies	P	383,390	0	383,390
Services	P	34,367,595	0	34,367,595
Subtotal - Services & Supplies		34,750,985	0	34,750,985
Department Cost Total		48,135,602	0	48,135,602
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		48,135,602	0	48,135,602
General Admin Distribution			0	0
Grand Total		$ 48,135,602		$ 48,135,602

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

	Department	First Incoming	Second Incoming	Tech Svcs
1	Indirect Costs FTEs	147,692	0	147,692
1	Indirect Costs Expenses	408,350	0	408,350
1	General Services	325,667	0	325,667
	Subtotal - Citywide Indirect	881,709	0	881,709
2	Chief's Admin	93,424	20,545	113,969
2	Budget & Finance	339,597	120,947	460,544
2	Legal Svcs	75,400	37,616	113,016
2	Internal Affairs	42,507	9,468	51,975
	Subtotal-Chief Of Police	550,928	188,575	739,503
4	Psy Svcs	34,531	12,358	46,889
4	Training	71,780	23,654	95,434
4	Employees Svcs	191,272	60,529	251,801
4	Retiree Ins	61,502	0	61,502
4	Risk Management	0	0	0
	Subtotal - Prof Dev Command	359,085	96,542	455,627
5	Tech Svcs	0	776,817	776,817
5	Subtotal - Technology Svcs	0	776,817	776,817
6	Fleet Mgmt	0	12,854	12,854
6	Property	0	188,206	188,206
6	Subtotal - Staff Svcs Command	0	201,060	201,060
	Total Incoming	1,791,722	1,262,994	3,054,716
C.	Total Allocated		$ 51,190,318	$ 51,190,318
				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	13,505	5.5750	$ 2,783,473	$ 0	$ 2,783,473	$ 0	$ 2,783,473
03 Field and Support Operations	2	0.0008	412	0	412	0	412
04 Organizational Development Com	48,757	20.1276	10,049,152	0	10,049,152	0	10,049,152
05 Tech Services	3,769	1.5559	776,817	0	776,817	0	776,817
06 Patrol Support Services Comman	12,950	5.3459	2,669,084	0	2,669,084	92,821	2,761,905
07 Homeland Security Command	986	0.4070	203,221	0	203,221	7,067	210,288
08 Law Enforcement	154,320	63.7054	31,806,410	0	31,806,410	1,106,115	32,912,525
09 Aviation	4,630	1.9113	954,275	0	954,275	33,186	987,461
10 Auto Dealers	3,321	1.3710	684,481	0	684,481	23,804	708,285
Subtotal	242,240	100.0000	49,927,325	0	49,927,325	1,262,994	51,190,319
Direct Bills					0		0
Total					$ 49,927,325		$ 51,190,319

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	2,783,473	2,783,473
03 Field and Support Operations	412	412
04 Organizational Development Com	10,049,152	10,049,152
05 Tech Services	776,817	776,817
06 Patrol Support Services Comman	2,761,905	2,761,905
07 Homeland Security Command	210,288	210,288
08 Law Enforcement	32,912,525	32,912,525
09 Aviation	987,461	987,461
10 Auto Dealers	708,285	708,285
Total	$ 51,190,318	$ 51,190,318

Support Services Operations
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 Support Svcs Operations

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	
Personnel Costs								
Salaries	S1	36,596,003	950,231	10,545,973	4,109,214	1,110,352	3,752,289	5,739,472
Salary % Split			2.60%	28.82%	11.23%	3.03%	10.25%	15.68%
Benefits	P	17,753,979	446,744	4,502,558	2,043,296	778,265	1,752,692	3,215,418
Subtotal - Personnel Costs		54,349,982	1,396,976	15,048,531	6,152,509	1,888,617	5,504,981	8,954,890
Services & Supplies Cost								
Supplies	P	103,797	8,217	3,121	4,460	39,648	5,049	34,974
Services	P	38,837,822	7,455	6,419-	1,571-	24,680,481	14,011,501	83,617
Subtotal - Services & Supplies		38,941,619	15,672	3,298-	2,889	24,720,129	14,016,550	118,592
Department Cost Total		93,291,602	1,412,647	15,045,233	6,155,398	26,608,746	19,521,531	9,073,482
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
Total Costs After Adjustments		93,291,602	1,412,647	15,045,233	6,155,398	26,608,746	19,521,531	9,073,482
General Admin Distribution			1,412,647-	417,932	162,850	44,004	148,709	227,450
Grand Total		$ 93,291,602		$ 15,463,164	$ 6,318,248	$ 26,652,750	$ 19,670,240	$ 9,300,932
				not allocated				

A. Department Costs

Dept:6 Support Svcs Operations

Description		Amount	Criminal Analysis
Personnel Costs			
Salaries	S1	36,596,003	10,388,472
Salary % Split			28.39%
Benefits	P	17,753,979	5,015,006
Subtotal - Personnel Costs		54,349,982	15,403,478
Services & Supplies Cost			
Supplies	P	103,797	8,329
Services	P	38,837,822	62,758
Subtotal - Services & Supplies		38,941,619	71,086
Department Cost Total		93,291,602	15,474,564
Adjustments to Cost			
Subtotal - Adjustments			0
Total Costs After Adjustments		93,291,602	15,474,564
General Admin Distribution			411,702
Grand Total		$ 93,291,602	$ 15,886,266

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Support Svcs Operations

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	
1 Indirect Costs FTEs	$ 596,223	0	$ 176,396	$ 68,732	$ 18,572	$ 62,762	$ 96,000
1 Indirect Costs Expenses	791,423	0	234,146	91,234	24,653	83,310	127,430
1 General Services	1,314,694	0	388,959	151,557	40,953	138,393	211,684
Subtotal - Citywide Indirect	2,702,340	0	799,501	311,523	84,178	284,465	435,114
2 Chief's Admin	377,146	82,937	136,118	53,038	14,332	48,431	74,080
2 Budget & Finance	658,173	234,407	264,074	102,896	27,804	93,958	143,718
2 Legal Svcs	368,526	183,849	163,423	63,677	17,206	58,146	88,940
2 Internal Affairs	269,212	59,967	97,389	37,947	10,254	34,651	53,002
Subtotal - Chief of Police	1,673,057	561,160	661,004	257,558	69,596	235,186	359,740
4 Psy Svcs	139,401	49,888	56,002	21,821	5,896	19,926	30,478
4 Training	851,567	280,625	334,965	130,518	35,268	119,181	182,299
4 Employees Svcs	772,151	244,353	300,738	117,182	31,664	107,003	163,671
4 Retiree Ins	729,633	0	215,866	84,111	22,728	76,806	117,481
4 Risk Management	345,452	374,037	212,864	82,942	22,412	75,738	115,848
Subtotal - Prof Dev Command	2,838,204	948,903	1,120,435	436,574	117,968	398,654	609,777
5 Tech Svcs	2,669,084	92,821	817,124	318,390	86,033	290,735	444,705
Subtotal - Technology Svcs	2,669,084	92,821	817,124	318,390	86,033	290,735	444,705
6 Fleet Mgmt	0	321,342	95,071	37,044	10,010	33,826	51,741
6 Property	0	759,772	224,782	87,586	23,667	79,978	122,334
Subtotal-Staff Svcs Command	0	1,081,114	319,853	124,630	33,677	113,804	174,075
Total Incoming	9,882,685	2,683,998	3,717,917	1,448,675	391,452	1,322,844	2,023,411
C. Total Allocated		$ 105,858,285	$ 19,181,081	$ 7,766,923	$ 27,044,202	$ 20,993,084	$ 11,324,343
			18.12%	7.34%	25.55%	19.83%	10.70%

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	$ 596,223	0	$ 173,761
1 Indirect Costs Expenses	791,423	0	230,649
1 General Services	1,314,694	0	383,150
Subtotal - Citywide Indirect	2,702,340	0	787,560
2 Chief's Admin	377,146	82,937	134,085
2 Budget & Finance	658,173	234,407	260,130
2 Legal Svcs	368,526	183,849	160,982
2 Internal Affairs	269,212	59,967	95,935
Subtotal - Chief of Police	1,673,057	561,160	651,132
4 Psy Svcs	139,401	49,888	55,166
4 Training	851,567	280,625	329,962
4 Employees Svcs	772,151	244,353	296,246
4 Retiree Ins	729,633	0	212,642
4 Risk Management	345,452	374,037	209,685
Subtotal - Prof Dev Command	2,838,204	948,903	1,103,701
5 Tech Svcs	2,669,084	92,821	804,919
Subtotal - Technology Svcs	2,669,084	92,821	804,919
6 Fleet Mgmt	0	321,342	93,651
6 Property	0	759,772	221,425
Subtotal-Staff Svcs Command	0	1,081,114	315,076
Total Incoming	9,882,685	2,683,998	3,662,388
C. Total Allocated		$ 105,858,285	$ 19,548,654
			18.47%

Emergency Communications Allocations

Dept:6 Support Svcs Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	$ 18,386,956	$ 0	$ 18,386,956	$ 794,125	$ 19,181,081
Subtotal	100	100.0000	18,386,956	0	18,386,956	794,125	19,181,081
Direct Bills					0		0
Total					$ 18,386,956		$ 19,181,081

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

Fleet Mgmt Allocations

Dept:6 Support Svcs Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	8	0.1907	$ 51,415	$ 0	$ 51,415	$ 0	$ 51,415
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	0.4529	122,110	0	122,110	0	122,110
05 Tech Services	2	0.0477	12,854	0	12,854	0	12,854
06 Patrol Support Services Comman	50	1.1919	321,342	0	321,342	0	321,342
07 Homeland Security Command	1	0.0238	6,427	0	6,427	20	6,447
08 Law Enforcement	4,115	98.0930	26,446,449	0	26,446,449	83,585	26,530,034
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	4,195	100.0000	26,960,597	0	26,960,597	83,605	27,044,202
Direct Bills					0		0
Total					$ 26,960,597		$ 27,044,202

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

Jail Allocations

Dept:6 Support Svcs Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	45,065.00	100.0000	$ 20,710,590	$ 0	$ 20,710,590	$ 282,494	$ 20,993,084
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	45,065	100.0000	20,710,590	0	20,710,590	282,494	20,993,084
Direct Bills					0		0
Total					$ 20,710,590		$ 20,993,084

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

Crime Analysis Allocations

Dept:6 Support Svcs Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	$ 18,766,476	$ 0	$ 18,766,476	$ 0	$ 18,766,476
Subtotal	100	100.0000	18,766,476	0	18,766,476	0	18,766,476
Direct Bills					0		0
Total					$ 18,766,476		$ 18,766,476

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

Property Allocations

Dept:6 Support Svcs Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	282.10	4.7370	$ 515,965	$ 0	$ 515,965	$ 0	$ 515,965
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.9402	755,931	0	755,931	0	755,931
05 Tech Services	102.90	1.7279	188,206	0	188,206	0	188,206
06 Patrol Support Services Comman	415.40	6.9754	759,772	0	759,772	0	759,772
07 Homeland Security Command	7.20	0.1209	13,169	0	13,169	656	13,825
08 Law Enforcement	4,706.00	79.0234	8,607,339	0	8,607,339	428,964	9,036,303
10 Auto Dealers	28.30	0.4752	51,761	0	51,761	2,580	54,341
Subtotal	5,955.2	100.0000	10,892,143	0	10,892,143	432,200	11,324,343
Direct Bills					0		0
Total					$ 10,892,143		$ 11,324,343

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

Allocation Summary

Dept:6 Support Svcs Operations

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	51,415	0	515,965	0	567,380
03	Field and Support Operations	0	0	0	0	0	0	0
04	Organizational Development Com	0	0	122,110	0	755,931	0	878,041
05	Tech Services	0	0	12,854	0	188,206	0	201,060
06	Patrol Support Services Comman	0	0	321,342	0	759,772	0	1,081,114
07	Homeland Security Command	0	0	6,447	0	13,825	0	20,272
08	Law Enforcement	19,181,081	0	26,530,034	20,993,084	9,036,303	18,766,476	94,506,978
09	Aviation	0	0	0	0	0	0	0
10	Auto Dealers	0	0	0	0	54,341	0	54,341
	Total	$ 19,181,081	$ 0	$ 27,044,202	$ 20,993,084	$ 11,324,343	$ 18,766,476	$ 97,309,186