CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2026 2 CFR PART 200 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 2 CFR Part 200 Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2024

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department
FY 2026 2 CFR Part 200 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

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

USING A COST ALLOCATION PLAN

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

[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.

A cost allocation plan is composed of five primary components:

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

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: 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.

CERTIFICATION STATEMENT

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

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

SECTION II – FY 2026 2 CFR PART 200 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	$ 36,115	$ 23,498,835	$ 216,053	$ 148,578	$ 0	$ 0	$ 23,899,581
2	Chief of Police	497,378	35,404,272	271,855	115,607	1,092,997	0	37,382,109
3	Strategic Command	0	0	0	0	0	0	0
4	Prof Development Command	2,223,873	79,623,467	2,284,519	291,576	0	0	84,423,435
5	Technology Svcs	209,436	32,779,086	983,458	705,413	0	0	34,677,393
6	Staff Svcs Command	20,162	94,047,542	0	53,924	0	0	94,121,628
	Tot.Current Allocations	$2,986,964	$265,353,202	$3,755,885	$1,315,098	$1,092,997	$0	$274,504,146

Citywide Indirect Costs
Function and Allocation Basis

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

A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide	P	11,642,421	0	5,821,211	5,821,211	0
GSD Indirect	P	18,519,694	0	0	0	18,519,694
Subtotal - Services & Supplies		30,162,115	0	5,821,211	5,821,211	18,519,694
Department Cost Total		30,162,115	0	5,821,211	5,821,211	18,519,694
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		30,162,115	0	5,821,211	5,821,211	18,519,694
General Admin Distribution		0	0	0	0	0
Grand Total		$ 30,162,115		$ 5,821,211	$ 5,821,211	$ 18,519,694

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	$ 266,906	$ 0	$ 266,906	$ 0	$ 266,906
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	391,039	0	391,039	0	391,039
05 Tech Services	102.90	1.6725	97,358	0	97,358	0	97,358
06 Patrol Support Services Comman	415.40	6.7516	393,026	0	393,026	0	393,026
07 Homeland Security Command	7.20	0.1170	6,812	0	6,812	0	6,812
08 Law Enforcement	4,706.00	76.4880	4,452,527	0	4,452,527	0	4,452,527
09 Aviation	197.40	3.2084	186,768	0	186,768	0	186,768
10 Auto Dealers	28.30	0.4600	26,776	0	26,776	0	26,776
Subtotal	6,152.6	100.0000	5,821,212	0	5,821,212	0	5,821,212
Direct Bills					0		0
Total					$ 5,821,212		$ 5,821,212

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	$ 256,080	$ 0	$ 256,080	$ 0	$ 256,080
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	52,365,879	5.0305	292,838	0	292,838	0	292,838
05 Tech Services	48,135,602	4.6242	269,182	0	269,182	0	269,182
06 Patrol Support Services Comman	93,291,602	8.9621	521,701	0	521,701	0	521,701
07 Homeland Security Command	1,236,064	0.1187	6,912	0	6,912	0	6,912
08 Law Enforcement	788,859,370	75.7818	4,411,421	0	4,411,421	0	4,411,421
09 Aviation	5,236,749	0.5031	29,285	0	29,285	0	29,285
10 Auto Dealers	6,043,043	0.5805	33,794	0	33,794	0	33,794
Subtotal	1,040,960,990	100.0000	5,821,213	0	5,821,213	0	5,821,213
Direct Bills					0		0
Total					$ 5,821,213		$ 5,821,213

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	$ 877,285	$ 0	$ 877,285	$ 0	$ 877,285
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.9402	1,285,295	0	1,285,295	0	1,285,295
05 Tech Services	102.90	1.7279	320,002	0	320,002	0	320,002
06 Patrol Support Services Comman	415.40	6.9754	1,291,826	0	1,291,826	0	1,291,826
07 Homeland Security Command	7.20	0.1209	22,391	0	22,391	0	22,391
08 Law Enforcement	4,706.00	79.0234	14,634,887	0	14,634,887	0	14,634,887
10 Auto Dealers	28.30	0.4752	88,008	0	88,008	0	88,008
Subtotal	5,955.2	100.0000	18,519,694	0	18,519,694	0	18,519,694
Direct Bills					0		0
Total					$ 18,519,694		$ 18,519,694

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

Allocation Summary

Dept:1 Citywide Indirect

Department		Indirect Costs FTEs	Indirect Costs Expenses	General Services	Total
0	Direct Billed	$0	$0	$0	$0
02	Chief's Command	266,906	256,080	877,285	1,400,271
03	Field and Support Operations	0	0	0	0
04	Organizational Development Com	391,039	292,838	1,285,295	1,969,172
05	Tech Services	97,358	269,182	320,002	686,542
06	Patrol Support Services Comman	393,026	521,701	1,291,826	2,206,553
07	Homeland Security Command	6,812	6,912	22,391	36,115
08	Law Enforcement	4,452,527	4,411,421	14,634,887	23,498,835
09	Aviation	186,768	29,285		216,053
10	Auto Dealers	26,776	33,794	88,008	148,578
	Total	$ 5,821,212	$ 5,821,213	$ 18,519,694	$ 30,162,119

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	$ 266,906	0	$ 33,405	$ 39,267	$ 35,635	$ 63,775
1	Indirect Costs Expenses	256,080	0	32,050	37,674	34,190	61,189
1	General Services	877,285	0	109,797	129,065	117,129	209,621
	Subtotal - Citywide Indirect	1,400,271	0	175,252	206,006	186,954	334,585
2	Chief's Admin	0	254,481	31,850	37,439	33,977	60,806
2	Budget & Finance	0	321,218	40,202	47,257	42,887	76,753
2	Legal Svcs	0	3,387,958	424,020	498,433	452,336	809,529
2	Internal Affairs	0	133,703	16,734	19,670	17,851	31,947
	Subtotal-Chief Of Police	0	4,097,360	512,805	602,800	547,051	979,035
4	Psy Svcs	0	93,863	11,747	13,809	12,532	22,428
4	Training	0	679,050	84,987	99,901	90,662	162,254
4	Employees Svcs	0	520,431	65,135	76,565	69,484	124,353
4	Retiree Ins	0	586,662	73,424	86,309	78,327	140,179
4	Risk Management *	0	1,112,863	0	1,112,863	0	0
4	Subtotal - Prof Dev Command	0	2,992,869	235,292	1,389,448	251,005	449,214
5	Tech Svcs	0	2,772,278	346,964	407,855	370,135	662,416
5	Subtotal - Technology Svcs	0	2,772,278	346,964	407,855	370,135	662,416
6	Fleet Mgmt	0	51,383	6,431	7,559	6,860	12,278
6	Property	0	511,892	64,066	75,309	68,344	122,313
	Subtotal-Staff Svcs Command	0	563,275	70,497	82,868	75,205	134,591
	Total Incoming	1,400,271	10,425,782	1,340,810	2,688,976	1,430,350	2,559,842
C.	Total Allocated		$ 57,618,735	$ 6,715,788	$ 9,784,899	$ 7,121,509	$ 12,337,400
				11.66%	16.98%	12.36%	21.41%

B. Incoming Costs-(Default Spread Salary%) Dept:2 Chief of Police

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	$ 266,906	0	$ 34,707	$ 60,117
1 Indirect Costs Expenses	256,080	0	33,299	57,678
1 General Services	877,285	0	114,078	197,596
Subtotal - Citywide Indirect	1,400,271	0	182,084	315,391
2 Chief's Admin	0	254,481	33,091	57,318
2 Budget & Finance	0	321,218	41,770	72,350
2 Legal Svcs	0	3,387,958	440,553	763,090
2 Internal Affairs	0	133,703	17,386	30,115
Subtotal-Chief Of Police	0	4,097,360	532,800	922,873
4 Psy Svcs	0	93,863	12,205	21,141
4 Training	0	679,050	88,300	152,947
4 Employees Svcs	0	520,431	67,674	117,220
4 Retiree Ins	0	586,662	76,287	132,137
4 Risk Management *	0	1,112,863	0	0
4 Subtotal - Prof Dev Command	0	2,992,869	244,467	423,445
5 Tech Svcs	0	2,772,278	360,493	624,417
5 Subtotal - Technology Svcs	0	2,772,278	360,493	624,417
6 Fleet Mgmt	0	51,383	6,682	11,573
6 Property	0	511,892	66,564	115,297
Subtotal-Staff Svcs Command	0	563,275	73,245	126,870
Total Incoming	1,400,271	10,425,782	1,393,089	2,412,996
C. Total Allocated		$ 57,618,735	$ 9,769,777	$ 11,889,372
			16.96%	20.63%

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	$ 254,481	$ 0	$ 254,481	$ 0	$ 254,481
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	372,836	0	372,836	82,059	454,895
05 Tech Services	102.90	1.6725	92,826	0	92,826	20,430	113,256
06 Patrol Support Services Comman	415.40	6.7516	374,730	0	374,730	82,476	457,206
07 Homeland Security Command	7.20	0.1170	6,495	0	6,495	1,430	7,925
08 Law Enforcement	4,706.00	76.4880	4,245,259	0	4,245,259	934,353	5,179,612
09 Aviation	197.40	3.2084	178,074	0	178,074	39,193	217,267
10 Auto Dealers	28.30	0.4600	25,529	0	25,529	5,619	31,148
Subtotal	6,152.6	100.0000	5,550,230	0	5,550,230	1,165,558	6,715,788
Direct Bills					0		0
Total					$ 5,550,230		$ 6,715,788

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	$ 321,218	$ 0	$ 321,218	$ 0	$ 321,218
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	52,365,879	5.0305	367,326	0	367,326	130,654	497,980
05 Tech Services	48,135,602	4.6242	337,652	0	337,652	120,100	457,752
06 Patrol Support Services Comman	93,291,602	8.9621	654,404	0	654,404	232,765	887,169
07 Homeland Security Command	1,236,064	0.1187	8,671	0	8,671	3,084	11,755
08 Law Enforcement	788,859,370	75.7818	5,533,536	0	5,533,536	1,968,224	7,501,760
09 Aviation	5,236,749	0.5031	36,734	0	36,734	13,066	49,800
10 Auto Dealers	6,043,043	0.5805	42,390	0	42,390	15,078	57,468
Subtotal	1,040,960,990	100.0000	7,301,931	0	7,301,931	2,482,970	9,784,901
Direct Bills					0		0
Total					$ 7,301,931		$ 9,784,901

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	$ 3,387,958	$ 0	$ 3,387,958	$ 0	$ 3,387,958
03 Field and Support Operations	162.00	0.8002	47,039	0	47,039	23,488	70,527
04 Organizational Development Com	267.00	1.3189	77,527	0	77,527	38,711	116,238
05 Tech Services	258.00	1.2745	74,914	0	74,914	37,406	112,320
06 Patrol Support Services Comman	1,261.00	6.2290	366,148	0	366,148	182,827	548,975
07 Homeland Security Command	10.00	0.0494	2,904	0	2,904	1,450	4,354
08 Law Enforcement	6,545.00	32.3306	1,900,427	0	1,900,427	948,930	2,849,357
09 Aviation	11.00	0.0543	3,194	0	3,194	1,595	4,789
10 Auto Dealers	62.00	0.3063	18,003	0	18,003	8,989	26,992
Subtotal	20,244.00	100.0000	5,878,114	0	5,878,114	1,243,396	7,121,510
Direct Bills					0		0
Total					$ 5,878,114		$ 7,121,510

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	$ 133,703	$ 0	$ 133,703	$ 0	$ 133,703
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	18	1.2526	126,666	0	126,666	28,247	154,913
05 Tech Services	6	0.4175	42,222	0	42,222	9,416	51,638
06 Patrol Support Services Comman	38	2.6444	267,405	0	267,405	59,633	327,038
07 Homeland Security Command	55	3.8274	387,034	0	387,034	86,311	473,345
08 Law Enforcement	1,174	81.6980	8,261,417	0	8,261,417	1,842,349	10,103,766
11 Other	127	8.8379	893,697	0	893,697	199,300	1,092,997
Subtotal	1,437	100.0000	10,112,144	0	10,112,144	2,225,257	12,337,401
Direct Bills					0		0
Total					$ 10,112,144		$ 12,337,401

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	$ 8,558,771	$ 0	$ 8,558,771	$ 1,211,005	$ 9,769,776
Subtotal	100	100.0000	8,558,771	0	8,558,771	1,211,005	9,769,776
Direct Bills					0		0
Total					$ 8,558,771		$ 9,769,776

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	254,481	321,218	3,387,958	133,703	0	0	4,097,360
03	Field and Support Operations	0	0	70,527	0	0	0	70,527
04	Organizational Development Com	454,895	497,980	116,238	154,913	0	0	1,224,026
05	Tech Services	113,256	457,752	112,320	51,638	0	0	734,966
06	Patrol Support Services Comman	457,206	887,169	548,975	327,038	0	0	2,220,387
07	Homeland Security Command	7,925	11,755	4,354	473,345	0	0	497,378
08	Law Enforcement	5,179,612	7,501,760	2,849,357	10,103,766	9,769,776	0	35,404,272
09	Aviation	217,267	49,800	4,789	0	0	0	271,855
10	Auto Dealers	31,148	57,468	26,992	0	0	0	115,607
11	Other		0	0	1,092,997	0	0	1,092,997
	Total	$ 6,715,790	$ 9,784,902	$ 7,121,510	$ 12,337,400	$ 9,769,776	$ 0	$ 45,729,375

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	47,039	23,488	0	0
2	Internal Affairs	0	0	0	0
	Subtotal-Chief Of Police	47,039	23,488	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	411	0	0
5	Subtotal - Technology Svcs	0	411	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	411	0	0

C. Total Allocated $ 411

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	391,039	0	17,951	200,323	5,733	87,923
1	Indirect Costs Expenses	292,838	0	13,443	150,016	4,293	65,843
1	General Services	1,285,295	0	59,003	658,435	18,844	288,990
	Subtotal - Citywide Indirect	1,969,172	0	90,397	1,008,774	28,870	442,756
2	Chief's Admin	372,836	82,059	20,882	233,035	6,669	102,280
2	Budget & Finance	367,326	130,654	22,860	255,107	7,301	111,968
2	Legal Svcs	77,527	38,711	5,336	59,547	1,704	26,135
2	Internal Affairs	126,666	28,247	7,111	79,359	2,271	34,831
	Subtotal-Chief Of Police	944,355	279,671	56,190	627,048	17,946	275,214
3	Strategic Operations	0	0	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0	0	0
4	Psy Svcs	0	137,518	6,313	70,448	2,016	30,920
4	Training	0	831,594	38,175	426,012	12,192	186,979
4	Employees Svcs	0	762,475	35,002	390,603	11,179	171,438
4	Retiree Ins	0	718,451	32,981	368,050	10,533	161,539
4	Risk Management	0	599,234	27,508	306,977	8,785	134,734
4	Subtotal - Prof Dev Command	0	3,049,272	139,980	1,562,091	44,706	685,609
5	Tech Svcs	0	10,008,735	459,462	5,127,306	146,739	2,250,399
5	Subtotal - Technology Svcs	0	10,008,735	459,462	5,127,306	146,739	2,250,399
6	Fleet Mgmt	0	122,035	5,602	62,516	1,789	27,439
6	Property	0	749,965	34,428	384,194	10,995	168,625
	Subtotal - Staff Svcs Command	0	872,000	40,030	446,711	12,784	196,064
	Total Incoming	2,913,527	14,209,678	786,059	8,771,929	251,045	3,850,041
C.	Total Allocated		$ 89,820,293	$ 2,699,460	$ 30,801,156	$ 9,846,212	$ 14,545,569
				3.01%	34.29%	10.96%	16.19%

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

	Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1	Indirect Costs FTEs	391,039	0	0	79,110
1	Indirect Costs Expenses	292,838	0	0	59,243
1	General Services	1,285,295	0	0	260,023
	Subtotal - Citywide Indirect	1,969,172	0	0	398,376
2	Chief's Admin	372,836	82,059	0	92,028
2	Budget & Finance	367,326	130,654	0	100,744
2	Legal Svcs	77,527	38,711	0	23,516
2	Internal Affairs	126,666	28,247	0	31,340
	Subtotal-Chief Of Police	944,355	279,671	0	247,628
3	Strategic Operations	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	137,518	0	27,821
4	Training	0	831,594	0	168,237
4	Employees Svcs	0	762,475	0	154,253
4	Retiree Ins	0	718,451	0	145,347
4	Risk Management	0	599,234	0	121,229
4	Subtotal - Prof Dev Command	0	3,049,272	0	616,887
5	Tech Svcs	0	10,008,735	0	2,024,829
5	Subtotal - Technology Svcs	0	10,008,735	0	2,024,829
6	Fleet Mgmt	0	122,035	0	24,688
6	Property	0	749,965	0	151,723
	Subtotal - Staff Svcs Command	0	872,000	0	176,411
	Total Incoming	2,913,527	14,209,678	0	3,464,131
C.	Total Allocated		$ 89,820,293	$ 20,321,504	$ 11,606,392
				22.62%	12.92%

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	$ 93,863	$ 0	$ 93,863	$ 0	$ 93,863
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	137,518	0	137,518	0	137,518
05 Tech Services	102.90	1.6725	34,238	0	34,238	12,300	46,538
06 Patrol Support Services Comman	415.40	6.7516	138,216	0	138,216	49,653	187,869
07 Homeland Security Command	7.20	0.1170	2,396	0	2,396	861	3,257
08 Law Enforcement	4,706.00	76.4880	1,565,832	0	1,565,832	562,509	2,128,341
09 Aviation	197.40	3.2084	65,681	0	65,681	23,595	89,276
10 Auto Dealers	28.30	0.4600	9,416	0	9,416	3,383	12,799
Subtotal	6,152.6	100.0000	2,047,160	0	2,047,160	652,300	2,699,460
Direct Bills					0		0
Total					$ 2,047,160		$ 2,699,460

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	$ 679,050	$ 0	$ 679,050	$ 0	$ 679,050
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	179.90	3.5354	831,594	0	831,594	0	831,594
05 Tech Services	15.40	0.3026	71,187	0	71,187	23,543	94,730
06 Patrol Support Services Comman	182.70	3.5904	844,537	0	844,537	279,300	1,123,837
07 Homeland Security Command	4.20	0.0825	19,415	0	19,415	6,421	25,836
08 Law Enforcement	4,369.60	85.8721	20,198,628	0	20,198,628	6,679,969	26,878,597
09 Aviation	169.10	3.3232	781,671	0	781,671	258,509	1,040,180
10 Auto Dealers	20.70	0.4068	95,687	0	95,687	31,645	127,332
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,088.5	100.0000	23,521,769	0	23,521,769	7,279,387	30,801,156
Direct Bills					0		0
Total					$ 23,521,769		$ 30,801,156

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	$ 9,637,880	$ 0	$ 9,637,880	$ 208,332	$ 9,846,212
Subtotal	100	100.0000	9,637,880	0	9,637,880	208,332	9,846,212
Direct Bills					0		0
Total					$ 9,637,880		$ 9,846,212

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	$ 1,112,863	$ 0	$ 1,112,863	$ 0	$ 1,112,863
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	7	6.8627	599,234	0	599,234	0	599,234
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	4	3.9216	342,420	0	342,420	377,751	720,171
07 Homeland Security Command	12	11.7647	1,027,258	0	1,027,258	1,133,252	2,160,510
08 Law Enforcement	66	64.7059	5,649,921	0	5,649,921	6,232,883	11,882,804
Subtotal	102	100.0000	8,731,696	0	8,731,696	7,743,885	16,475,581
Direct Bills					0		0
Total					$ 8,731,696		$ 16,475,581

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	$ 520,431	$ 0	$ 520,431	$ 0	$ 520,431
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.7175	762,475	0	762,475	0	762,475
05 Tech Services	102.90	1.6725	189,835	0	189,835	60,244	250,079
06 Patrol Support Services Comman	415.40	6.7516	766,349	0	766,349	243,199	1,009,548
07 Homeland Security Command	7.20	0.1170	13,283	0	13,283	4,215	17,498
08 Law Enforcement	4,706.00	76.4880	8,681,850	0	8,681,850	2,755,168	11,437,018
09 Aviation	197.40	3.2084	364,173	0	364,173	115,570	479,743
10 Auto Dealers	28.30	0.4600	52,209	0	52,209	16,568	68,777
Subtotal	6,152.6	100.0000	11,350,605	0	11,350,605	3,194,964	14,545,569
Direct Bills					0		0
Total					$ 11,350,605		$ 14,545,569

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	93,863	679,050	0	520,431	586,662	1,112,863	2,992,869
03	Field and Support Operations	0	0	0	0	0	0	0
04	Organizational Development Com	137,518	831,594	0	762,475	718,451	599,234	3,049,272
05	Tech Services	46,538	94,730	0	250,079	61,502	0	452,848
06	Patrol Support Services Comman	187,869	1,123,837	0	1,009,548	729,633	720,171	3,771,058
07	Homeland Security Command	3,257	25,836	0	17,498	16,773	2,160,510	2,223,873
08	Law Enforcement	2,128,341	26,878,597	9,846,212	11,437,018	17,450,495	11,882,804	79,623,467
09	Aviation	89,276	1,040,180	0	479,743	675,320	0	2,284,519
10	Auto Dealers	12,799	127,332	0	68,777	82,668	0	291,576
11	Other	0	0	0	0	0	0	0
	Total	$ 2,699,461	$ 30,801,156	$ 9,846,212	$ 14,545,569	$ 20,321,504	$ 16,475,582	$ 94,689,482

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	97,358	0	97,358
1	Indirect Costs Expenses	269,182	0	269,182
1	General Services	320,002	0	320,002
	Subtotal - Citywide Indirect	686,542	0	686,542
2	Chief's Admin	92,826	20,430	113,256
2	Budget & Finance	337,652	120,100	457,752
2	Legal Svcs	74,914	37,406	112,320
2	Internal Affairs	42,222	9,416	51,638
	Subtotal-Chief Of Police	547,614	187,352	734,966
4	Psy Svcs	34,238	12,300	46,538
4	Training	71,187	23,543	94,730
4	Employees Svcs	189,835	60,244	250,079
4	Retiree Ins	61,502	0	61,502
4	Risk Management	0	0	0
	Subtotal - Prof Dev Command	356,762	96,086	452,848
5	Tech Svcs	0	773,692	773,692
5	Subtotal - Technology Svcs	0	773,692	773,692
6	Fleet Mgmt	0	12,846	12,846
6	Property	0	186,720	186,720
6	Subtotal - Staff Svcs Command	0	199,566	199,566
	Total Incoming	1,590,918	1,256,696	2,847,614
C. Total Allocated			$ 50,983,216	$ 50,983,216
				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	$ 2,772,278	$ 0	$ 2,772,278	$ 0	$ 2,772,278
03 Field and Support Operations	2	0.0008	411	0	411	0	411
04 Organizational Development Com	48,757	20.1276	10,008,735	0	10,008,735	0	10,008,735
05 Tech Services	3,769	1.5559	773,692	0	773,692	0	773,692
06 Patrol Support Services Comman	12,950	5.3459	2,658,349	0	2,658,349	92,358	2,750,707
07 Homeland Security Command	986	0.4070	202,404	0	202,404	7,032	209,436
08 Law Enforcement	154,320	63.7054	31,678,487	0	31,678,487	1,100,599	32,779,086
09 Aviation	4,630	1.9113	950,437	0	950,437	33,021	983,458
10 Auto Dealers	3,321	1.3710	681,728	0	681,728	23,685	705,413
Subtotal	242,240	100.0000	49,726,521	0	49,726,521	1,256,696	50,983,217
Direct Bills					0		0
Total					$ 49,726,521		$ 50,983,217

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	2,772,278	2,772,278
03 Field and Support Operations	411	411
04 Organizational Development Com	10,008,735	10,008,735
05 Tech Services	773,692	773,692
06 Patrol Support Services Comman	2,750,707	2,750,707
07 Homeland Security Command	209,436	209,436
08 Law Enforcement	32,779,086	32,779,086
09 Aviation	983,458	983,458
10 Auto Dealers	705,413	705,413
Total	$ 50,983,216	$ 50,983,216

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	$ 393,026	0	$ 116,279	$ 45,308	$ 12,243	$ 41,372	$ 63,283
1	Indirect Costs Expenses	521,701	0	154,348	60,141	16,251	54,917	84,001
1	General Services	1,291,826	0	382,193	148,920	40,240	135,985	208,002
	Subtotal - Citywide Indirect	2,206,553	0	652,820	254,369	68,734	232,274	355,286
2	Chief's Admin	374,730	82,476	135,267	52,706	14,242	48,128	73,617
2	Budget & Finance	654,404	232,765	262,473	102,272	27,635	93,389	142,847
2	Legal Svcs	366,148	182,827	162,417	63,285	17,101	57,788	88,393
2	Internal Affairs	267,405	59,633	96,756	37,701	10,187	34,426	52,658
	Subtotal - Chief of Police	1,662,687	557,701	656,913	255,964	69,165	233,731	357,515
4	Psy Svcs	138,216	49,653	55,582	21,657	5,852	19,776	30,250
4	Training	844,537	279,300	332,493	129,555	35,008	118,302	180,954
4	Employees Svcs	766,349	243,199	298,680	116,380	31,447	106,271	162,551
4	Retiree Ins	729,633	0	215,866	84,111	22,728	76,806	117,481
4	Risk Management	342,420	377,751	213,066	83,021	22,433	75,809	115,958
	Subtotal - Prof Dev Command	2,821,155	949,903	1,115,687	434,724	117,468	396,964	607,194
5	Tech Svcs	2,658,349	92,358	813,811	317,099	85,685	289,556	442,902
	Subtotal - Technology Svcs	2,658,349	92,358	813,811	317,099	85,685	289,556	442,902
6	Fleet Mgmt	0	321,144	95,012	37,021	10,004	33,806	51,709
6	Property	0	753,776	223,008	86,895	23,480	79,347	121,368
	Subtotal-Staff Svcs Command	0	1,074,920	318,020	123,916	33,484	113,153	173,077
	Total Incoming	9,348,744	2,674,882	3,557,251	1,386,072	374,536	1,265,678	1,935,974
C.	Total Allocated		$ 105,315,228	$ 19,020,415	$ 7,704,320	$ 27,027,286	$ 20,935,918	$ 11,236,906
				18.06%	7.32%	25.66%	19.88%	10.67%

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	$ 393,026	0	$ 114,542
1 Indirect Costs Expenses	521,701	0	152,043
1 General Services	1,291,826	0	376,485
Subtotal - Citywide Indirect	2,206,553	0	643,070
2 Chief's Admin	374,730	82,476	133,246
2 Budget & Finance	654,404	232,765	258,553
2 Legal Svcs	366,148	182,827	159,991
2 Internal Affairs	267,405	59,633	95,311
Subtotal - Chief of Police	1,662,687	557,701	647,101
4 Psy Svcs	138,216	49,653	54,752
4 Training	844,537	279,300	327,527
4 Employees Svcs	766,349	243,199	294,219
4 Retiree Ins	729,633	0	212,642
4 Risk Management	342,420	377,751	209,884
Subtotal - Prof Dev Command	2,821,155	949,903	1,099,024
5 Tech Svcs	2,658,349	92,358	801,656
Subtotal - Technology Svcs	2,658,349	92,358	801,656
6 Fleet Mgmt	0	321,144	93,593
6 Property	0	753,776	219,678
Subtotal-Staff Svcs Command	0	1,074,920	313,271
Total Incoming	9,348,744	2,674,882	3,504,122
C. Total Allocated		$ 105,315,228	$ 19,390,388
			18.41%

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	$ 18,228,990	$ 0	$ 18,228,990	$ 791,425	$ 19,020,415
Subtotal	100	100.0000	18,228,990	0	18,228,990	791,425	19,020,415
Direct Bills					0		0
Total					$ 18,228,990		$ 19,020,415

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	$ 51,383	$ 0	$ 51,383	$ 0	$ 51,383
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	0.4529	122,035	0	122,035	0	122,035
05 Tech Services	2	0.0477	12,846	0	12,846	0	12,846
06 Patrol Support Services Comman	50	1.1919	321,144	0	321,144	0	321,144
07 Homeland Security Command	1	0.0238	6,423	0	6,423	20	6,443
08 Law Enforcement	4,115	98.0930	26,430,133	0	26,430,133	83,302	26,513,435
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	4,195	100.0000	26,943,964	0	26,943,964	83,322	27,027,286
Direct Bills					0		0
Total					$ 26,943,964		$ 27,027,286

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	$ 20,654,382	$ 0	$ 20,654,382	$ 281,536	$ 20,935,918
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	45,065	100.0000	20,654,382	0	20,654,382	281,536	20,935,918
Direct Bills					0		0
Total					$ 20,654,382		$ 20,935,918

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	$ 18,610,864	$ 0	$ 18,610,864	$ 0	$ 18,610,864
Subtotal	100	100.0000	18,610,864	0	18,610,864	0	18,610,864
Direct Bills					0		0
Total					$ 18,610,864		$ 18,610,864

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	$ 511,892	$ 0	$ 511,892	$ 0	$ 511,892
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	413.30	6.9402	749,965	0	749,965	0	749,965
05 Tech Services	102.90	1.7279	186,720	0	186,720	0	186,720
06 Patrol Support Services Comman	415.40	6.9754	753,776	0	753,776	0	753,776
07 Homeland Security Command	7.20	0.1209	13,065	0	13,065	654	13,719
08 Law Enforcement	4,706.00	79.0234	8,539,403	0	8,539,403	427,507	8,966,910
10 Auto Dealers	28.30	0.4752	51,353	0	51,353	2,571	53,924
Subtotal	5,955.2	100.0000	10,806,174	0	10,806,174	430,732	11,236,906
Direct Bills					0		0
Total					$ 10,806,174		$ 11,236,906

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	51,383	0	511,892	0	563,275
03	Field and Support Operations	0	0	0	0	0	0	0
04	Organizational Development Com	0	0	122,035	0	749,965	0	872,000
05	Tech Services	0	0	12,846	0	186,720	0	199,566
06	Patrol Support Services Comman	0	0	321,144	0	753,776	0	1,074,920
07	Homeland Security Command	0	0	6,443	0	13,719	0	20,162
08	Law Enforcement	19,020,415	0	26,513,435	20,935,918	8,966,910	18,610,864	94,047,542
09	Aviation	0	0	0	0	0	0	0
10	Auto Dealers	0	0	0	0	53,924	0	53,924
	Total	$ 19,020,415	$ 0	$ 27,027,286	$ 20,935,918	$ 11,236,906	$ 18,610,864	$ 96,831,389