CITY OF HOUSTON, TEXAS HOUSTON

POLICE DEPARTMENT

FY2027 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2025

CITY OF HOUSTON
John Whitmire, Mayor

FINANCE DEPARTMENT
Melissa Dubowski
Director of Finance
Arif Rasheed, Deputy Director
www.houstontx.gov

City of Houston,Texas
Houston Police Department
FY 2027 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2025

TABLE OF CONTENTS

SECTION I **OVERVIEW**

SECTION II **FY 2027 FULL COST ALLOCATION PLAN BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department FY 2027
Full Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2025

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 2025 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 2027 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			3
Citywide Indirect			4
1 Department Costs			5
1 Incoming Costs			6
1 Indirect Costs FTEs	Number of Full Time Equivalents (FTEs) per division	COH FTE Report	7
1 Indirect Costs Expenses	Operating expenditures	COH Expenditure Report	8
1 General Services	Number of FTEs per division excluding Aviation	COH FTE Report	9
1 Claims & Judgements	Direct allocation to Law Enforcement	Direct Allocation	10
1 Allocation Summary			11
Chief's Command			12
2 Department Costs			13
2 Incoming Costs			15
2 Chief's Admin	Number of FTEs per division	COH FTE Report	17
2 Budget & Finance	Operating expenditures	COH Expenditure Report	18
2 Legal Svcs	Number of billable hours	Police Department Report	19
2 Internal Affairs Central Intake Office	Number of investigations	Police Department Report	20
2 Planning	Direct allocation to Law Enforcement	Direct Allocation	21
2 Public Affairs	**Not Allocated**		
2 Allocation Summary			22
Field and Support Operations			23
3 Department Costs			24
3 Incoming Costs			25
3 Field & Support Operations	Number of FTEs supported	COH FTE Report	26
3 Alt Dispute Resolution	**Not Allocated**		
3 Allocation Summary			27
Prof Development Command			28
4 Department Costs			29
4 Incoming Costs			31
4 Psy Svcs	Number of FTEs per division	COH FTE Report	33
4 Training	Number of classified FTEs per division	COH FTE Report	34
4 Cadet Training	Direct allocation to Law Enforcement	Direct Allocation	35
4 Risk Management	Number of audits performed	Police Department Report	36
4 Employee Svcs	Number of FTEs per division	COH FTE Report	37
4 Retiree Ins	Number of classified FTEs per division	COH FTE Report	38
4 Allocation Summary			39

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Technology Svcs			40
5 Department Costs			41
5 Incoming Costs			42
5 Tech Svcs	Number of transactions	COH Transaction Report	43
5 Allocation Summary			44
Support Svcs Operations			45
6 Department Costs			46
6 Incoming Costs			48
6 Emergency Communications	Direct allocation to Law Enforcement	Direct Allocation	50
6 Records	**Not Allocated**		
6 Fleet Mgt	Number of vehicles in Police Pool, excl Aviation	City Vehicle Inventory Report	51
6 Jail	Number of inmates booked	Police Department Report	52
6 Criminal Analysis	Direct allocation to Law Enforcement	Direct Allocation	53
6 Property	Number of FTEs per division excluding Aviation	COH FTE Report	54
6 Allocation Summary			55

Summary Schedule

	Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 40,959	$ 38,974,520	$ 333,635	$ 179,700	$ 0	$ 0	$ 39,528,814
2	Chief of Police	345,893	37,821,982	283,390	120,864	1,278,678	0	39,850,807
3	Strategic Command	14,005	0	0	0	0	0	14,005
4	Prof Development Command	1,813,031	78,950,760	2,222,450	273,523	0	0	83,259,764
5	Technology Svcs	259,665	38,268,627	1,085,873	859,305	0	0	40,473,470
6	Staff Svcs Command	32,076	100,955,683	5,620	100,849	0	0	101,094,228
	Tot.Current Allocations	$2,505,629	$294,971,572	$3,930,968	$1,534,241	$1,278,678	$0	$304,221,088

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	17,984,756	0	8,992,378	8,992,378	0	0
GSD	P	18,719,476	0	0	0	18,719,476	0
Judgements	P	10,457,183	0	0	0	0	10,457,183
Subtotal - Services & Supplies		47,161,415	0	8,992,378	8,992,378	18,719,476	10,457,183
Department Cost Total		47,161,415	0	8,992,378	8,992,378	18,719,476	10,457,183
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		47,161,415	0	8,992,378	8,992,378	18,719,476	10,457,183
General Admin Distribution		0	0	0	0	0	0
Grand Total		$ 47,161,415		$ 8,992,378	$ 8,992,378	$ 18,719,476	$ 10,457,183

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	282.14	4.5299	$ 407,344	$ 0	$ 407,344	$ 0	$ 407,344
03 Field and Support Operations	2.93	0.0470	4,230	0	4,230	0	4,230
04 Organizational Development Com	383.89	6.1635	554,247	0	554,247	0	554,247
05 Tech Services	102.33	1.6430	147,741	0	147,741	0	147,741
06 Patrol Support Services Comman	441.48	7.0882	637,394	0	637,394	0	637,394
07 Homeland Security Command	6.91	0.1109	9,976	0	9,976	0	9,976
08 Law Enforcement	4,781.51	76.7692	6,903,379	0	6,903,379	0	6,903,379
09 Aviation	198.83	3.1923	287,064	0	287,064	0	287,064
10 Auto Dealers	28.40	0.4560	41,003	0	41,003	0	41,003
Subtotal	6,228.42	100.0000	8,992,378	0	8,992,378	0	8,992,378
Direct Bills					0		0
Total					$ 8,992,378		$ 8,992,378

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	47,791,529	4.3631	$ 392,350	$ 0	$ 392,350	$ 0	$ 392,350
03 Field and Support Operations	624,006	0.0570	5,123	0	5,123	0	5,123
04 Organizational Development Com	51,984,257	4.7459	426,771	0	426,771	0	426,771
05 Tech Services	55,878,140	5.1014	458,739	0	458,739	0	458,739
06 Patrol Support Services Comman	101,526,311	9.2689	833,493	0	833,493	0	833,493
07 Homeland Security Command	1,160,888	0.1060	9,530	0	9,530	0	9,530
08 Law Enforcement	824,553,370	75.2779	6,769,274	0	6,769,274	0	6,769,274
09 Aviation	5,672,768	0.5179	46,571	0	46,571	0	46,571
10 Auto Dealers	6,154,524	0.5619	50,526	0	50,526	0	50,526
Subtotal	1,095,345,794	100.0000	8,992,377	0	8,992,377	0	8,992,377
Direct Bills					0		0
Total					$ 8,992,377		$ 8,992,377

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	282.14	4.6793	$ 875,932	$ 0	$ 875,932	$ 0	$ 875,932
03 Field and Support Operations	2.93	0.0486	9,097	0	9,097	0	9,097
04 Organizational Development Com	383.89	6.3668	1,191,826	0	1,191,826	0	1,191,826
05 Tech Services	102.33	1.6971	317,694	0	317,694	0	317,694
06 Patrol Support Services Comman	441.48	7.3219	1,370,620	0	1,370,620	0	1,370,620
07 Homeland Security Command	6.91	0.1146	21,453	0	21,453	0	21,453
08 Law Enforcement	4,781.51	79.3007	14,844,684	0	14,844,684	0	14,844,684
10 Auto Dealers	28.40	0.4710	88,171	0	88,171	0	88,171
Subtotal	6,029.59	100.0000	18,719,477	0	18,719,477	0	18,719,477
Direct Bills					0		0
Total					$ 18,719,477		$ 18,719,477

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	$ 10,457,183	$ 0	$ 10,457,183	$ 0	$ 10,457,183
Subtotal	100	100.0000	10,457,183	0	10,457,183	0	10,457,183
Direct Bills					0		0
Total					$ 10,457,183		$ 10,457,183

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	407,344	392,350	875,932	0	1,675,626
03	Field and Support Operations	4,230	5,123	9,097	0	18,450
04	Organizational Development Com	554,247	426,771	1,191,826	0	2,172,844
05	Tech Services	147,741	458,739	317,694	0	924,174
06	Patrol Support Services Comman	637,394	833,493	1,370,620	0	2,841,507
07	Homeland Security Command	9,976	9,530	21,453	0	40,959
08	Law Enforcement	6,903,379	6,769,274	14,844,684	10,457,183	38,974,520
09	Aviation	287,064	46,571		0	333,635
10	Auto Dealers	41,003	50,526	88,171	0	179,700
	Total	$ 8,992,378	$ 8,992,377	$ 18,719,477	$ 10,457,183	$ 47,161,415

EXECUTIVE 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 Executive Chief's Command is responsible for the general administration and support of the department.

The activities of the Executive 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.

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

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	29,300,374	0	3,670,798	3,999,500	4,159,473	6,914,737
Salary % Split				12.53%	13.65%	14.20%	23.60%
Benefits	P	14,530,701	0	1,585,103	2,215,153	2,091,424	3,356,282
Subtotal - Personnel Costs		43,831,074	0	5,255,901	6,214,653	6,250,896	10,271,019
Services & Supplies Cost							
Supplies	P	2,396,709	0	33,313	83,446	8,472	5,398
Services	P	1,563,745	0	149,053	914,709	70,138	195,773
Subtotal-Services & Supplies		3,960,454	0	182,366	998,156	78,610	201,172
Department Cost Total		47,791,529	0	5,438,267	7,212,809	6,329,506	10,472,190
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		47,791,529	0	5,438,267	7,212,809	6,329,506	10,472,190
General Admin Distribution			0	0	0	0	0
Grand Total		$ 47,791,529		$ 5,438,267	$ 7,212,809	$ 6,329,506	$ 10,472,190

A. Department Costs

Dept:2 Chief of Police

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	S1	29,300,374	4,243,365	6,312,502
Salary % Split			14.48%	21.54%
Benefits	P	14,530,701	2,027,070	3,255,669
Subtotal - Personnel Costs		43,831,074	6,270,435	9,568,171
Services & Supplies Cost				
Supplies	P	2,396,709	2,160,581	105,498
Services	P	1,563,745	125,418	108,654
Subtotal-Services & Supplies		3,960,454	2,285,999	214,152
Department Cost Total		47,791,529	8,556,433	9,782,323
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		47,791,529	8,556,433	9,782,323
General Admin Distribution			0	0
Grand Total		$ 47,791,529	$ 8,556,433	$ 9,782,323

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	$ 407,344	0	$ 51,033	$ 55,602	$ 57,827	$ 96,131
1	Indirect Costs Expenses	392,350	0	49,154	53,556	55,698	92,593
1	General Services	875,932	0	109,739	119,565	124,347	206,716
	Subtotal - Citywide Indirect	1,675,626	0	209,926	228,723	237,872	395,440
2	Chief's Admin	0	255,856	32,054	34,924	36,321	60,381
2	Budget & Finance	0	324,685	40,677	44,320	46,092	76,624
2	Legal Svcs	0	3,785,229	474,221	516,684	537,351	893,295
2	Internal Affairs	0	32,734	4,101	4,468	4,647	7,725
	Subtotal-Chief Of Police	0	4,398,504	551,053	600,396	624,412	1,038,025
4	Psy Svcs	0	90,403	11,326	12,340	12,834	21,335
4	Training	0	634,570	79,500	86,619	90,084	149,755
4	Employees Svcs	0	498,280	62,426	68,015	70,736	117,592
4	Retiree Ins	0	490,779	61,486	66,991	69,671	115,821
4	Risk Management *	0	1,280,556	0	1,280,556	0	0
4	Subtotal - Prof Dev Command	0	2,994,588	214,737	1,514,521	243,324	404,503
5	Tech Svcs	0	3,456,943	433,093	471,873	490,748	815,821
5	Subtotal - Technology Svcs	0	3,456,943	433,093	471,873	490,748	815,821
6	Fleet Mgmt	0	52,600	6,590	7,180	7,467	12,413
6	Property	0	952,587	119,342	130,028	135,229	224,806
	Subtotal-Staff Svcs Command	0	1,005,187	125,932	137,208	142,696	237,219
	Total Incoming	1,675,626	11,855,222	1,534,741	2,952,721	1,739,052	2,891,008
C.	Total Allocated		$ 61,322,377	$ 6,973,009	$ 10,165,530	$ 8,068,558	$ 13,363,199
				11.37%	16.58%	13.16%	21.79%

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

	Department	First Incoming	Second Incoming	Planning	Public Affairs
1	Indirect Costs FTEs	$ 407,344	0	$ 58,993	$ 87,759
1	Indirect Costs Expenses	392,350	0	56,821	84,528
1	General Services	875,932	0	126,855	188,712
	Subtotal - Citywide Indirect	1,675,626	0	242,669	360,999
2	Chief's Admin	0	255,856	37,054	55,122
2	Budget & Finance	0	324,685	47,022	69,950
2	Legal Svcs	0	3,785,229	548,188	815,494
2	Internal Affairs	0	32,734	4,741	7,052
	Subtotal-Chief Of Police	0	4,398,504	637,005	947,618
4	Psy Svcs	0	90,403	13,092	19,477
4	Training	0	634,570	91,900	136,712
4	Employees Svcs	0	498,280	72,162	107,350
4	Retiree Ins	0	490,779	71,076	105,734
4	Risk Management *	0	1,280,556	0	0
4	Subtotal - Prof Dev Command	0	2,994,588	248,231	369,273
5	Tech Svcs	0	3,456,943	500,645	744,767
5	Subtotal - Technology Svcs	0	3,456,943	500,645	744,767
6	Fleet Mgmt	0	52,600	7,618	11,332
6	Property	0	952,587	137,957	205,226
	Subtotal-Staff Svcs Command	0	1,005,187	145,574	216,559
	Total Incoming	1,675,626	11,855,222	1,774,124	2,639,216
C.	Total Allocated		$ 61,322,377	$ 10,330,557	$ 12,421,538
				16.85%	20.26%

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	282.14	4.5299	$ 255,856	$ 0	$ 255,856	$ 0	$ 255,856
03 Field and Support Operations	2.93	0.0470	2,657	0	2,657	653	3,310
04 Organizational Development Com	383.89	6.1635	348,128	0	348,128	85,530	433,658
05 Tech Services	102.33	1.6430	92,797	0	92,797	22,799	115,596
06 Patrol Support Services Comman	441.48	7.0882	400,353	0	400,353	98,361	498,714
07 Homeland Security Command	6.91	0.1109	6,266	0	6,266	1,540	7,806
08 Law Enforcement	4,781.51	76.7692	4,336,074	0	4,336,074	1,065,308	5,401,382
09 Aviation	198.83	3.1923	180,307	0	180,307	44,299	224,606
10 Auto Dealers	28.40	0.4560	25,754	0	25,754	6,327	32,081
Subtotal	6,228.42	100.0000	5,648,192	0	5,648,192	1,324,815	6,973,007
Direct Bills					0		0
Total					$ 5,648,192		$ 6,973,007

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	47,791,529	4.3631	$ 324,685	$ 0	$ 324,685	$ 0	$ 324,685
03 Field and Support Operations	624,006	0.0570	4,239	0	4,239	1,623	5,862
04 Organizational Development Com	51,984,257	4.7459	353,169	0	353,169	135,177	488,346
05 Tech Services	55,878,140	5.1014	379,624	0	379,624	145,302	524,926
06 Patrol Support Services Comman	101,526,311	9.2689	689,747	0	689,747	264,003	953,750
07 Homeland Security Command	1,160,888	0.1060	7,887	0	7,887	3,019	10,906
08 Law Enforcement	824,553,370	75.2779	5,601,829	0	5,601,829	2,144,120	7,745,949
09 Aviation	5,672,768	0.5179	38,539	0	38,539	14,751	53,290
10 Auto Dealers	6,154,524	0.5619	41,812	0	41,812	16,004	57,816
Subtotal	1,095,345,794	100.0000	7,441,531	0	7,441,531	2,723,998	10,165,529
Direct Bills					0		0
Total					$ 7,441,531		$ 10,165,529

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	$ 3,785,229	$ 0	$ 3,785,229	$ 0	$ 3,785,229
03 Field and Support Operations	162.00	0.8002	52,555	0	52,555	28,357	80,912
04 Organizational Development Com	267.00	1.3189	86,618	0	86,618	46,737	133,355
05 Tech Services	258.00	1.2745	83,698	0	83,698	45,161	128,859
06 Patrol Support Services Comman	1,261.00	6.2290	409,082	0	409,082	220,731	629,813
07 Homeland Security Command	10.00	0.0494	3,244	0	3,244	1,750	4,994
08 Law Enforcement	6,545.00	32.3306	2,123,271	0	2,123,271	1,145,665	3,268,936
09 Aviation	11.00	0.0543	3,569	0	3,569	1,925	5,494
10 Auto Dealers	62.00	0.3063	20,114	0	20,114	10,853	30,967
Subtotal	20,244.00	100.0000	6,567,380	0	6,567,380	1,501,180	8,068,560
Direct Bills					0		0
Total					$ 6,567,380		$ 8,068,560

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	4	0.3012	$ 32,734	$ 0	$ 32,734	$ 0	$ 32,734
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	23	1.7319	188,220	0	188,220	43,352	231,572
05 Tech Services	8	0.6024	65,468	0	65,468	15,079	80,547
06 Patrol Support Services Comman	34	2.5602	278,238	0	278,238	64,086	342,324
07 Homeland Security Command	32	2.4096	261,871	0	261,871	60,316	322,187
08 Law Enforcement	1,100	82.8313	9,001,802	0	9,001,802	2,073,357	11,075,159
11 Other	127	9.5633	1,039,299	0	1,039,299	239,379	1,278,678
Subtotal	1,328	100.0000	10,867,632	0	10,867,632	2,495,568	13,363,200
Direct Bills					0		0
Total					$ 10,867,632		$ 13,363,200

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	$ 8,799,102	$ 0	$ 8,799,102	$ 1,531,455	$ 10,330,557
Subtotal	100	100.0000	8,799,102	0	8,799,102	1,531,455	10,330,557
Direct Bills					0		0
Total					$ 8,799,102		$ 10,330,557

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	255,856	324,685	3,785,229	32,734	0	0	4,398,504
03	Field and Support Operations	3,310	5,862	80,912	0	0	0	90,084
04	Organizational Development Com	433,658	488,346	133,355	231,572	0	0	1,286,930
05	Tech Services	115,596	524,926	128,859	80,547	0	0	849,928
06	Patrol Support Services Comman	498,714	953,750	629,813	342,324	0	0	2,424,600
07	Homeland Security Command	7,806	10,906	4,994	322,187	0	0	345,893
08	Law Enforcement	5,401,382	7,745,949	3,268,936	11,075,159	10,330,557	0	37,821,982
09	Aviation	224,606	53,290	5,494	0	0	0	283,390
10	Auto Dealers	32,081	57,816	30,967	0	0	0	120,864
11	Other		0	0	1,278,678	0	0	1,278,678
	Total	$ 6,973,009	$ 10,165,530	$ 8,068,559	$ 13,363,201	$ 10,330,557	$ 0	$ 48,900,853

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**
  - Central Division
  - Kingwood Division
  - North Division
  - North Belt Division
  - Northeast Division

- **Patrol Region 2 Command**
  - Clear Lake Division
  - Downtown Division
  - Eastside Division
  - South Central Division
  - Southeast Division
  - Traffic Enforcement Division

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

A. Department Costs

Dept:3 Strategic Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	431,391	0	431,391	0
Salary % Split				100.00%	
Benefits	P	175,411	0	175,411	0
Subtotal - Personnel Costs		606,802	0	606,802	0
Services & Supplies Cost					
Supplies	P	5,547	0	5,547	0
Services	P	11,657	0	11,657	0
Subtotal - Services & Supplies		17,204	0	17,204	0
Department Cost Total		624,006	0	624,006	0
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		624,006	0	624,006	0
General Admin Distribution			0	0	0
Grand Total		$ 624,006		$ 624,006	0
					not allocated

B. Incoming Costs-(Default Spread Salary%) Dept:3 Strategic Operations

	Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1	Indirect Costs FTEs	4,230	0	4,230	0
1	Indirect Costs Expenses	5,123	0	5,123	0
1	General Services	9,097	0	9,097	0
	Subtotal - Citywide Indirect	18,450	0	18,450	0
2	Chief's Admin	2,657	653	3,310	0
2	Budget & Finance	4,239	1,623	5,862	0
2	Legal Svcs	52,555	28,357	80,912	0
2	Internal Affairs	0	0	0	0
	Subtotal-Chief Of Police	59,451	30,633	90,084	0
3	Strategic Operations	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	939	939	0
4	Training	0	7,894	7,894	0
4	Employees Svcs	0	5,175	5,175	0
4	Retiree Ins	0	6,106	6,106	0
4	Risk Management	0	0	0	0
4	Subtotal - Prof Dev Command	0	19,175	19,175	0
5	Tech Svcs	0	120,531	120,531	0
5	Subtotal - Technology Svcs	0	120,531	120,531	0
6	Fleet Mgmt	0	0	0	0
6	Property	0	9,893	9,893	0
	Subtotal - Staff Svcs Command	0	9,893	9,893	0
	Total Incoming	18,450	149,599	168,049	0

C. Total Allocated $ 792,055 $ 792,055

100.00%

Strategic Operations Allocations

Dept:3 Strategic Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field and Support Operations	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
04 Organizational Development Com	383.89	98.2318	631,096	0	631,096	146,954	778,050
07 Homeland Security Command	6.91	1.7682	11,360	0	11,360	2,645	14,005
Subtotal	390.8	100.0000	642,456	0	642,456	149,599	792,055
Direct Bills					0		0
Total					$ 642,456		$ 792,055

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

Allocation Summary

Dept:3 Strategic 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	778,050	0	778,050
07	Homeland Security Command	14,005	0	14,005
	Total	$ 792,055	$ 0	$ 792,055

INVESTIGATIVE OPERATIONS
FUNCTION AND ALLOCATION BASIS

The Investigative Operations Command of the Police Department is responsible for the supervision and support of the Criminal Investigations Command and Special Investigations Command. The Investigative Operations Command costs are allocated based on the FTE's per supported command and divisions.

- **Criminal Investigations Command**
  - Family Violence Division
  - Homicide Division
  - Major Assaults Division
  - Property & Financial Crimes Division
  - Robbery Division
  - Vehicular Crimes Division

- **Special Investigations Command**
  - Auto Theft Division
  - Gang Division
  - Major Offenders Division
  - Narcotics Division
  - Special Victims Division
  - Vice Division

.

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	24,450,249	276,503	1,101,498	12,467,824
Salary % Split			1.13%	4.51%	50.99%
Benefits	P	22,194,898	129,894	509,379	6,426,776
Subtotal - Personnel Costs		46,645,147	406,397	1,610,877	18,894,600
Services & Supplies Cost					
Supplies	P	1,383,506	4,903	25,184	1,132,670
Services	P	3,967,605	2,063,046	103,392	59,648
Retiree	P	17,778,382	0	0	0
Subtotal - Services & Supplies		23,129,493	2,067,949	128,576	1,192,318
Department Cost Total		69,774,640	2,474,346	1,739,453	20,086,918
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		69,774,640	2,474,346	1,739,453	20,086,918
General Admin Distribution			2,474,346-	112,756	1,276,169
Grand Total		$ 69,774,640		$ 1,852,209	$ 21,363,087

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs						
Salaries	S1	24,450,249	307,975	5,410,043	0	4,886,405
Salary % Split			1.26%	22.13%	.00%	19.99%
Benefits	P	22,194,898	10,108,515	2,625,792	0	2,394,541
Subtotal - Personnel Costs		46,645,147	10,416,490	8,035,835	0	7,280,946
Services & Supplies Cost						
Supplies	P	1,383,506	169,754	37,668	0	13,328
Services	P	3,967,605	52,989	1,667,836	0	20,694
Retiree	P	17,778,382	0	0	17,778,382	0
Subtotal - Services & Supplies		23,129,493	222,743	1,705,504	17,778,382	34,022
Department Cost Total		69,774,640	10,639,233	9,741,339	17,778,382	7,314,968
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		69,774,640	10,639,233	9,741,339	17,778,382	7,314,968
General Admin Distribution			31,523	553,759	0	500,164
Grand Total		$ 69,774,640	$ 10,670,756	$ 10,295,098	$ 17,778,382	$ 7,815,132

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	554,247	0	25,255	285,858	7,061	124,040
1	Indirect Costs Expenses	426,771	0	19,446	220,111	5,437	95,511
1	General Services	1,191,826	0	54,307	614,695	15,184	266,729
	Subtotal - Citywide Indirect	2,172,844	0	99,008	1,120,664	27,682	486,279
2	Chief's Admin	348,128	85,530	19,760	223,663	5,525	97,052
2	Budget & Finance	353,169	135,177	22,252	251,869	6,222	109,291
2	Legal Svcs	86,618	46,737	6,076	68,779	1,699	29,845
2	Internal Affairs	188,220	43,352	10,552	119,435	2,950	51,825
	Subtotal-Chief Of Police	976,135	310,795	58,640	663,746	16,396	288,013
3	Strategic Operations	631,096	146,954	35,453	401,286	9,912	174,126
3	Subtotal - Strategic Ops	0	0	0	0	0	0
4	Psy Svcs	0	123,006	5,605	63,441	1,567	27,529
4	Training	0	771,703	35,163	398,013	9,832	172,706
4	Employees Svcs	0	677,977	30,893	349,673	8,637	151,730
4	Retiree Ins	0	596,838	27,195	307,825	7,604	133,571
4	Risk Management	0	1,408,611	64,185	726,504	17,946	315,245
4	Subtotal - Prof Dev Command	0	3,578,135	163,041	1,845,455	45,586	800,781
5	Tech Svcs	0	11,313,270	515,499	5,834,920	144,132	2,531,891
5	Subtotal - Technology Svcs	0	11,313,270	515,499	5,834,920	144,132	2,531,891
6	Fleet Mgmt	0	67,628	3,082	34,880	862	15,135
6	Property	0	1,296,125	59,059	668,488	16,513	290,071
	Subtotal - Staff Svcs Command	0	1,363,753	62,141	703,368	17,374	305,206
	Total Incoming	3,148,979	16,565,953	898,328	10,168,152	251,169	4,412,168
C.	Total Allocated		$ 89,489,572	$ 2,750,537	$ 31,531,238	$ 10,921,926	$ 14,707,266
				3.07%	35.23%	12.20%	16.43%

B. Incoming Costs-(Default Spread Salary%) Dept:4 Prof Development Command

	Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1	Indirect Costs FTEs	554,247	0	0	112,034
1	Indirect Costs Expenses	426,771	0	0	86,266
1	General Services	1,191,826	0	0	240,912
	Subtotal - Citywide Indirect	2,172,844	0	0	439,212
2	Chief's Admin	348,128	85,530	0	87,658
2	Budget & Finance	353,169	135,177	0	98,713
2	Legal Svcs	86,618	46,737	0	26,956
2	Internal Affairs	188,220	43,352	0	46,809
	Subtotal-Chief Of Police	976,135	310,795	0	260,136
3	Strategic Operations	631,096	146,954	0	157,273
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	123,006	0	24,864
4	Training	0	771,703	0	155,990
4	Employees Svcs	0	677,977	0	137,044
4	Retiree Ins	0	596,838	0	120,643
4	Risk Management	0	1,408,611	0	284,732
4	Subtotal - Prof Dev Command	0	3,578,135	0	723,273
5	Tech Svcs	0	11,313,270	0	2,286,829
5	Subtotal - Technology Svcs	0	11,313,270	0	2,286,829
6	Fleet Mgmt	0	67,628	0	13,670
6	Property	0	1,296,125	0	261,995
	Subtotal - Staff Svcs Command	0	1,363,753	0	275,665
	Total Incoming	3,148,979	16,565,953	0	3,985,115
C.	Total Allocated		$ 89,489,572	$ 17,778,382	$ 11,800,248
				19.87%	13.19%

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	282.14	4.5299	$ 90,403	$ 0	$ 90,403	$ 0	$ 90,403
03 Field and Support Operations	2.93	0.0470	939	0	939	0	939
04 Organizational Development Com	383.89	6.1635	123,006	0	123,006	0	123,006
05 Tech Services	102.33	1.6430	32,789	0	32,789	13,894	46,683
06 Patrol Support Services Comman	441.48	7.0882	141,459	0	141,459	59,941	201,400
07 Homeland Security Command	6.91	0.1109	2,214	0	2,214	938	3,152
08 Law Enforcement	4,781.51	76.7692	1,532,090	0	1,532,090	649,203	2,181,293
09 Aviation	198.83	3.1923	63,709	0	63,709	26,996	90,705
10 Auto Dealers	28.40	0.4560	9,100	0	9,100	3,856	12,956
Subtotal	6,228.42	100.0000	1,995,709	0	1,995,709	754,828	2,750,537
Direct Bills					0		0
Total					$ 1,995,709		$ 2,750,537

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	143.08	2.7605	$ 634,570	$ 0	$ 634,570	$ 0	$ 634,570
03 Field and Support Operations	1.78	0.0343	7,894	0	7,894	0	7,894
04 Organizational Development Com	174.00	3.3571	771,703	0	771,703	0	771,703
05 Tech Services	13.70	0.2643	60,760	0	60,760	24,064	84,824
06 Patrol Support Services Comman	203.85	3.9330	904,089	0	904,089	358,066	1,262,155
07 Homeland Security Command	4.29	0.0828	19,027	0	19,027	7,535	26,562
08 Law Enforcement	4,451.17	85.8794	19,741,263	0	19,741,263	7,818,559	27,559,822
09 Aviation	171.28	3.3046	759,639	0	759,639	300,856	1,060,495
10 Auto Dealers	19.90	0.3839	88,258	0	88,258	34,955	123,213
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,183.05	100.0000	22,987,203	0	22,987,203	8,544,035	31,531,238
Direct Bills					0		0
Total					$ 22,987,203		$ 31,531,238

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	$ 10,710,874	$ 0	$ 10,710,874	$ 211,052	$ 10,921,926
Subtotal	100	100.0000	10,710,874	0	10,710,874	211,052	10,921,926
Direct Bills					0		0
Total					$ 10,710,874		$ 10,921,926

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	10	15.1515	$ 1,280,556	$ 0	$ 1,280,556	$ 0	$ 1,280,556
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	11	16.6667	1,408,611	0	1,408,611	0	1,408,611
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	6	9.0909	768,333	0	768,333	983,456	1,751,789
08 Law Enforcement	39	59.0909	4,994,167	0	4,994,167	6,392,464	11,386,631
Subtotal	66	100.0000	8,451,667	0	8,451,667	7,375,920	15,827,587
Direct Bills					0		0
Total					$ 8,451,667		$ 15,827,587

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	282.14	4.5299	$ 498,280	$ 0	$ 498,280	$ 0	$ 498,280
03 Field and Support Operations	2.93	0.0470	5,175	0	5,175	0	5,175
04 Organizational Development Com	383.89	6.1635	677,977	0	677,977	0	677,977
05 Tech Services	102.33	1.6430	180,722	0	180,722	68,241	248,963
06 Patrol Support Services Comman	441.48	7.0882	779,686	0	779,686	294,409	1,074,095
07 Homeland Security Command	6.91	0.1109	12,204	0	12,204	4,608	16,812
08 Law Enforcement	4,781.51	76.7692	8,444,492	0	8,444,492	3,188,636	11,633,128
09 Aviation	198.83	3.1923	351,148	0	351,148	132,593	483,741
10 Auto Dealers	28.40	0.4560	50,156	0	50,156	18,939	69,095
Subtotal	6,228.42	100.0000	10,999,840	0	10,999,840	3,707,426	14,707,266
Direct Bills					0		0
Total					$ 10,999,840		$ 14,707,266

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	143.08	2.7605	$ 490,779	$ 0	$ 490,779	$ 0	$ 490,779
03 Field and Support Operations	1.78	0.0343	6,106	0	6,106	0	6,106
04 Organizational Development Com	174.00	3.3571	596,838	0	596,838	0	596,838
05 Tech Services	13.70	0.2643	46,992	0	46,992	0	46,992
06 Patrol Support Services Comman	203.85	3.9330	699,226	0	699,226	0	699,226
07 Homeland Security Command	4.29	0.0828	14,715	0	14,715	0	14,715
08 Law Enforcement	4,451.17	85.8794	15,267,960	0	15,267,960	0	15,267,960
09 Aviation	171.28	3.3046	587,508	0	587,508	0	587,508
10 Auto Dealers	19.90	0.3839	68,259	0	68,259	0	68,259
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,183.05	100.0000	17,778,383	0	17,778,383	0	17,778,383
Direct Bills					0		0
Total					$ 17,778,383		$ 17,778,383

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	90,403	634,570	0	498,280	490,779	1,280,556	2,994,588
03	Field and Support Operations	939	7,894	0	5,175	6,106	0	20,114
04	Organizational Development Com	123,006	771,703	0	677,977	596,838	1,408,611	3,578,135
05	Tech Services	46,683	84,824	0	248,963	46,992	0	427,462
06	Patrol Support Services Comman	201,400	1,262,155	0	1,074,095	699,226	0	3,236,876
07	Homeland Security Command	3,152	26,562	0	16,812	14,715	1,751,789	1,813,031
08	Law Enforcement	2,181,293	27,559,822	10,921,926	11,633,128	15,267,960	11,386,631	78,950,760
09	Aviation	90,705	1,060,495	0	483,741	587,508	0	2,222,450
10	Auto Dealers	12,956	123,213	0	69,095	68,259	0	273,523
11	Other	0	0	0	0	0	0	0
	Total	$ 2,750,537	$ 31,531,238	$ 10,921,926	$ 14,707,266	$ 17,778,383	$ 15,827,587	$ 93,516,939

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	9,233,627	0	9,233,627
Salary % Split				100.00%
Benefits	P	5,166,652	0	5,166,652
Subtotal - Personnel Costs		14,400,279	0	14,400,279
Services & Supplies Cost				
Supplies	P	580,934	0	580,934
Services	P	40,896,927	0	40,896,927
Subtotal - Services & Supplies		41,477,862	0	41,477,862
Department Cost Total		55,878,140	0	55,878,140
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		55,878,140	0	55,878,140
General Admin Distribution			0	0
Grand Total		$ 55,878,140		$ 55,878,140

B. Incoming Costs-(Default Spread Salary%) Dept:5 Technology Svcs

	Department	First Incoming	Second Incoming	Tech Svcs
1	Indirect Costs FTEs	147,741	0	147,741
1	Indirect Costs Expenses	458,739	0	458,739
1	General Services	317,694	0	317,694
	Subtotal - Citywide Indirect	924,174	0	924,174
2	Chief's Admin	92,797	22,799	115,596
2	Budget & Finance	379,624	145,302	524,926
2	Legal Svcs	83,698	45,161	128,859
2	Internal Affairs	65,468	15,079	80,547
	Subtotal-Chief Of Police	621,587	228,341	849,928
4	Psy Svcs	32,789	13,894	46,683
4	Training	60,760	24,064	84,824
4	Employees Svcs	180,722	68,241	248,963
4	Retiree Ins	46,992	0	46,992
4	Risk Management	0	0	0
	Subtotal - Prof Dev Command	321,263	106,199	427,462
5	Tech Svcs	0	905,624	905,624
5	Subtotal - Technology Svcs	0	905,624	905,624
6	Fleet Mgmt	0	0	0
6	Property	0	345,496	345,496
6	Subtotal - Staff Svcs Command	0	345,496	345,496
	Total Incoming	1,867,024	1,585,660	3,452,684
C.	Total Allocated		$ 59,330,824	$ 59,330,824
				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	14,742	5.9866	$ 3,456,943	$ 0	$ 3,456,943	$ 0	$ 3,456,943
03 Field and Support Operations	514	0.2087	120,531	0	120,531	0	120,531
04 Organizational Development Com	48,245	19.5917	11,313,270	0	11,313,270	0	11,313,270
05 Tech Services	3,862	1.5683	905,624	0	905,624	0	905,624
06 Patrol Support Services Comman	12,578	5.1078	2,949,494	0	2,949,494	111,491	3,060,985
07 Homeland Security Command	1,067	0.4333	250,207	0	250,207	9,458	259,665
08 Law Enforcement	157,251	63.8578	36,874,765	0	36,874,765	1,393,862	38,268,627
09 Aviation	4,462	1.8120	1,046,322	0	1,046,322	39,551	1,085,873
10 Auto Dealers	3,531	1.4339	828,006	0	828,006	31,299	859,305
Subtotal	246,252	100.0000	57,745,162	0	57,745,162	1,585,660	59,330,822
Direct Bills					0		0
Total					$ 57,745,162		$ 59,330,822

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	3,456,943	3,456,943
03 Field and Support Operations	120,531	120,531
04 Organizational Development Com	11,313,270	11,313,270
05 Tech Services	905,624	905,624
06 Patrol Support Services Comman	3,060,985	3,060,985
07 Homeland Security Command	259,665	259,665
08 Law Enforcement	38,268,627	38,268,627
09 Aviation	1,085,873	1,085,873
10 Auto Dealers	859,305	859,305
Total	$ 59,330,823	$ 59,330,823

STRATEGIC OPERATIONS
FUNCTION AND ALLOCATION BASIS

The Strategic Operations Command of the Police Department is responsible for the supervision and support of Homeland Security Command, Professional Development Command, and Organizational Support Command.

The activities of the Strategic Operations Command are identified and allocated as follows:

- **Homeland Security Command**
  - Airport – Hobby Division - Costs has been allocated based on the number of FTEs in the division.
  - Airport - IAH Division - Costs has been allocated based on the number of FTEs in the division.
  - Air Support Division - Costs has been allocated based on the number of FTEs in the division.
  - Criminal Intelligence Division - Costs has been allocated based on the number of FTEs in the division.
  - Special Operations Division - Costs has been allocated based on the number of FTEs in the division.
  - Tactical Operations Division - Costs has been allocated based on the number of FTEs in the division.

- **Professional Development Command**
  - Employees Services Division – Costs have been allocated based on the number of FTEs in the division.
  - Psychological Services Division – Costs have been allocated based on the number of FTEs in the division.
  - Mental Health Division – Costs have been allocated based on the number of FTEs in the division.
  - Recruiting Division – Costs have been allocated based on the number of FTEs in the division and the number of police applicant investigations.
  - Training Division – Costs have been allocated based on the number of FTEs in the division and the number of police cadet classes per fiscal year.

- **Organizational Support Command**
  - Command Center – Costs have been allocated based on the number of FTEs in the division and crime analysis directly related to law enforcement activity.
  - Emergency Communications Division – Costs have been allocated based on the number of FTEs in the division and the overall number of calls for service throughout the city of Houston.
  - Property and Detention Division – Costs has been allocated based on the number of FTEs in the division and the management of property evidence excluding Police Aviation / Air Support.
  - Risk Management - Costs have been allocated based on the number of employees in the division and the number of internal audits performed.
  - Victim Services Division - Costs has been allocated based on the number of FTEs in the division.
  - Fleet Unit - Costs has been allocated based on the number of FTEs in the unit and the maintenance of police vehicles excluding Police Aviation / Air Support Division.
  - Joint Processing Center - Costs has been allocated based on the number of FTEs in the division and the number of inmates directly related to Houston Police arrests.

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs								
Salaries	S1	41,413,816	1,406,034	11,383,668	4,547,549	1,200,066	1,412,872	11,034,376
Salary % Split			3.40%	27.49%	10.98%	2.90%	3.41%	26.64%
Benefits	P	19,798,880	670,012	4,755,662	2,190,851	619,439	609,758	5,818,545
Subtotal - Personnel Costs		61,212,696	2,076,045	16,139,330	6,738,399	1,819,505	2,022,631	16,852,920
Services & Supplies Cost								
Supplies	P	151,300	8,491	30,724	3,981	76,698	3,932	22,240
Services	P	40,162,316	3,889	9,497	2,302	25,969,447	14,009,321	122,773
Subtotal - Services & Supplies		40,313,616	12,380	40,221	6,283	26,046,146	14,013,253	145,013
Department Cost Total		101,526,311	2,088,425	16,179,551	6,744,682	27,865,651	16,035,884	16,997,933
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
Total Costs After Adjustments		101,526,311	2,088,425	16,179,551	6,744,682	27,865,651	16,035,884	16,997,933
General Admin Distribution			2,088,425-	594,240	237,391	62,653	73,742	576,008
Grand Total		$ 101,526,311		$ 16,773,791	$ 6,982,074	$ 27,928,304	$ 16,109,626	$ 17,573,942
				not allocated				

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	Criminal Analysis
Personnel Costs			
Salaries	S1	41,413,816	10,429,251
Salary % Split			25.18%
Benefits	P	19,798,880	5,134,613
Subtotal - Personnel Costs		61,212,696	15,563,865
Services & Supplies Cost			
Supplies	P	151,300	5,234
Services	P	40,162,316	45,086
Subtotal - Services & Supplies		40,313,616	50,320
Department Cost Total		101,526,311	15,614,185
Adjustments to Cost			
Subtotal - Adjustments			0
Total Costs After Adjustments		101,526,311	15,614,185
General Admin Distribution			544,411
Grand Total		$ 101,526,311	$ 16,158,595

B. Incoming Costs-(Default Spread Salary%) Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	$ 637,394	0	$ 181,362	$ 72,451	$ 19,119	$ 22,510	$ 175,797
1 Indirect Costs Expenses	833,493	0	237,159	94,741	25,001	29,435	229,882
1 General Services	1,370,620	0	389,991	155,794	41,113	48,403	378,025
Subtotal - Citywide Indirect	2,841,507	0	808,512	322,986	85,233	100,348	783,704
2 Chief's Admin	400,353	98,361	141,902	56,687	14,959	17,612	137,548
2 Budget & Finance	689,747	264,003	271,376	108,410	28,609	33,682	263,050
2 Legal Svcs	409,082	220,731	179,204	71,589	18,892	22,242	173,706
2 Internal Affairs	278,238	64,086	97,403	38,911	10,268	12,089	94,415
Subtotal - Chief of Police	1,777,420	647,181	689,885	275,597	72,728	85,625	668,719
4 Psy Svcs	141,459	59,941	57,306	22,893	6,041	7,112	55,547
4 Training	904,089	358,066	359,129	143,465	37,860	44,573	348,110
4 Employees Svcs	779,686	294,409	305,619	122,089	32,219	37,932	296,242
4 Retiree Ins	699,226	0	198,955	79,479	20,974	24,693	192,851
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Prof Dev Command	2,524,460	712,416	921,009	367,926	97,094	114,310	892,750
5 Tech Svcs	2,949,494	111,491	870,960	347,933	91,817	108,099	844,238
Subtotal - Technology Svcs	2,949,494	111,491	870,960	347,933	91,817	108,099	844,238
6 Fleet Mgmt	0	90,171	25,657	10,249	2,705	3,184	24,870
6 Property	0	1,490,566	424,120	169,428	44,711	52,639	411,107
Subtotal-Staff Svcs Command	0	1,580,737	449,777	179,677	47,416	55,823	435,977
Total Incoming	10,092,881	3,051,825	3,740,143	1,494,119	394,288	464,205	3,625,388
C. Total Allocated	$ 114,671,017	$ 20,513,934	$ 8,476,193	$ 28,322,592	$ 16,573,831	$ 21,199,330	
		17.89%	7.39%	24.70%	14.45%	18.49%	

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	$ 637,394	0	$ 166,156
1 Indirect Costs Expenses	833,493	0	217,275
1 General Services	1,370,620	0	357,294
Subtotal - Citywide Indirect	2,841,507	0	740,725
2 Chief's Admin	400,353	98,361	130,005
2 Budget & Finance	689,747	264,003	248,624
2 Legal Svcs	409,082	220,731	164,180
2 Internal Affairs	278,238	64,086	89,237
Subtotal - Chief of Police	1,777,420	647,181	632,046
4 Psy Svcs	141,459	59,941	52,501
4 Training	904,089	358,066	329,019
4 Employees Svcs	779,686	294,409	279,996
4 Retiree Ins	699,226	0	182,275
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	2,524,460	712,416	843,791
5 Tech Svcs	2,949,494	111,491	797,939
Subtotal - Technology Svcs	2,949,494	111,491	797,939
6 Fleet Mgmt	0	90,171	23,506
6 Property	0	1,490,566	388,562
Subtotal-Staff Svcs Command	0	1,580,737	412,068
Total Incoming	10,092,881	3,051,825	3,426,569
C. Total Allocated		$ 114,671,017	$ 19,585,164
			17.08%

Emergency Communications Allocations — Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	$ 19,645,619	$ 0	$ 19,645,619	$ 868,315	$ 20,513,934
Subtotal	100	100.0000	19,645,619	0	19,645,619	868,315	20,513,934
Direct Bills					0		0
Total					$ 19,645,619		$ 20,513,934

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

Fleet Mgmt Allocations — Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	7	0.1863	$ 52,600	$ 0	$ 52,600	$ 0	$ 52,600
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	9	0.2396	67,628	0	67,628	0	67,628
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	12	0.3194	90,171	0	90,171	0	90,171
07 Homeland Security Command	1	0.0266	7,514	0	7,514	25	7,539
08 Law Enforcement	3,728	99.2281	28,013,137	0	28,013,137	91,517	28,104,654
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	3,757	100.0000	28,231,050	0	28,231,050	91,542	28,322,592
Direct Bills					0		0
Total					$ 28,231,050		$ 28,322,592

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

Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	44,226.00	99.9661	$ 16,460,473	$ 0	$ 16,460,473	$ 107,739	$ 16,568,212
09 Aviation	15.00	0.0339	5,583	0	5,583	37	5,620
Subtotal	44,241	100.0000	16,466,056	0	16,466,056	107,775	16,573,831
Direct Bills					0		0
Total					$ 16,466,056		$ 16,573,831

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

Crime Analysis Allocations — Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	$ 18,789,607	$ 0	$ 18,789,607	$ 0	$ 18,789,607
Subtotal	100	100.0000	18,789,607	0	18,789,607	0	18,789,607
Direct Bills					0		0
Total					$ 18,789,607		$ 18,789,607

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

Property Allocations — Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	282.14	4.6793	$ 952,587	$ 0	$ 952,587	$ 0	$ 952,587
03 Field and Support Operations	2.93	0.0486	9,893	0	9,893	0	9,893
04 Organizational Development Com	383.89	6.3668	1,296,125	0	1,296,125	0	1,296,125
05 Tech Services	102.33	1.6971	345,496	0	345,496	0	345,496
06 Patrol Support Services Comman	441.48	7.3219	1,490,566	0	1,490,566	0	1,490,566
07 Homeland Security Command	6.91	0.1146	23,330	0	23,330	1,207	24,537
08 Law Enforcement	4,781.51	79.3007	16,143,777	0	16,143,777	835,499	16,979,276
10 Auto Dealers	28.40	0.4710	95,887	0	95,887	4,962	100,849
Subtotal	6,029.59	100.0000	20,357,661	0	20,357,661	841,669	21,199,330
Direct Bills					0		0
Total					$ 20,357,661		$ 21,199,330

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

Allocation Summary

Dept:6 Staff Svcs Command

Department		Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Criminal Analysis	Total
0	Direct Billed	$0	$0	$0	$0	$0	$0	$0
02	Chief's Command	0	0	52,600	0	952,587	0	1,005,187
03	Field and Support Operations	0	0	0	0	9,893	0	9,893
04	Organizational Development Com	0	0	67,628	0	1,296,125	0	1,363,753
05	Tech Services	0	0	0	0	345,496	0	345,496
06	Patrol Support Services Comman	0	0	90,171	0	1,490,566	0	1,580,737
07	Homeland Security Command	0	0	7,539	0	24,537	0	32,076
08	Law Enforcement	20,513,934	0	28,104,654	16,568,212	16,979,276	18,789,607	100,955,683
09	Aviation	0	0	0	5,620	0	0	5,620
10	Auto Dealers	0	0	0	0	100,849	0	100,849
	Total	$ 20,513,934	$ 0	$ 28,322,592	$ 16,573,832	$ 21,199,329	$ 18,789,607	$ 105,399,294