CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2027 2 CFR PART 200 COST ALLOCATION PLAN

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

CITY OF HOUSTON
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City of Houston, Texas
Houston Police Department
FY 2027 2 CFR Part 200 Cost Allocation Plan Based on Actual Expenditures For the Fiscal Year Ended June 30, 2025

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department
FY 2027 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
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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 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.

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 2027 2 CFR PART 200 COST ALLOCATION PLAN BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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Summary Schedule

	Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1	Citywide Indirect	$ 33,764	$ 23,479,611	$ 221,859	$ 146,321	$ 0	$ 0	$ 23,881,555
2	Chief of Police	343,740	37,602,299	281,622	120,133	1,270,708	0	39,618,502
3	Strategic Command	13,933	0	0	0	0	0	13,933
4	Prof Development Command	1,815,721	78,667,161	2,210,706	272,054	0	0	82,965,642
5	Technology Svcs	258,669	38,121,828	1,081,708	856,009	0	0	40,318,214
6	Staff Svcs Command	31,883	100,469,685	5,612	100,075	0	0	100,607,255
	Tot.Current Allocations	$2,497,710	$278,340,584	$3,801,507	$1,494,592	$1,270,708	$0	$287,405,101

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	11,959,418	0	5,979,709	5,979,709	0
GSD Indirect	P	18,143,127	0	0	0	18,143,127
Subtotal - Services & Supplies		30,102,545	0	5,979,709	5,979,709	18,143,127
Department Cost Total		30,102,545	0	5,979,709	5,979,709	18,143,127
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		30,102,545	0	5,979,709	5,979,709	18,143,127
General Admin Distribution		0	0	0	0	0
Grand Total		$ 30,102,545		$ 5,979,709	$ 5,979,709	$ 18,143,127

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	$ 270,874	$ 0	$ 270,874	$ 0	$ 270,874
03 Field and Support Operations	2.93	0.0470	2,813	0	2,813	0	2,813
04 Organizational Development Com	383.89	6.1635	368,561	0	368,561	0	368,561
05 Tech Services	102.33	1.6430	98,244	0	98,244	0	98,244
06 Patrol Support Services Comman	441.48	7.0882	423,851	0	423,851	0	423,851
07 Homeland Security Command	6.91	0.1109	6,634	0	6,634	0	6,634
08 Law Enforcement	4,781.51	76.7692	4,590,576	0	4,590,576	0	4,590,576
09 Aviation	198.83	3.1923	190,890	0	190,890	0	190,890
10 Auto Dealers	28.40	0.4560	27,266	0	27,266	0	27,266
Subtotal	6,228.42	100.0000	5,979,709	0	5,979,709	0	5,979,709
Direct Bills					0		0
Total					$ 5,979,709		$ 5,979,709

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	$ 260,903	$ 0	$ 260,903	$ 0	$ 260,903
03 Field and Support Operations	624,006	0.0570	3,407	0	3,407	0	3,407
04 Organizational Development Com	51,984,257	4.7459	283,792	0	283,792	0	283,792
05 Tech Services	55,878,140	5.1014	305,050	0	305,050	0	305,050
06 Patrol Support Services Comman	101,526,311	9.2689	554,252	0	554,252	0	554,252
07 Homeland Security Command	1,160,888	0.1060	6,338	0	6,338	0	6,338
08 Law Enforcement	824,553,370	75.2779	4,501,400	0	4,501,400	0	4,501,400
09 Aviation	5,672,768	0.5179	30,969	0	30,969	0	30,969
10 Auto Dealers	6,154,524	0.5619	33,599	0	33,599	0	33,599
Subtotal	1,095,345,794	100.0000	5,979,710	0	5,979,710	0	5,979,710
Direct Bills					0		0
Total					$ 5,979,710		$ 5,979,710

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	$ 848,964	$ 0	$ 848,964	$ 0	$ 848,964
03 Field and Support Operations	2.93	0.0486	8,816	0	8,816	0	8,816
04 Organizational Development Com	383.89	6.3668	1,155,131	0	1,155,131	0	1,155,131
05 Tech Services	102.33	1.6971	307,912	0	307,912	0	307,912
06 Patrol Support Services Comman	441.48	7.3219	1,328,420	0	1,328,420	0	1,328,420
07 Homeland Security Command	6.91	0.1146	20,792	0	20,792	0	20,792
08 Law Enforcement	4,781.51	79.3007	14,387,635	0	14,387,635	0	14,387,635
10 Auto Dealers	28.40	0.4710	85,456	0	85,456	0	85,456
Subtotal	6,029.59	100.0000	18,143,126	0	18,143,126	0	18,143,126
Direct Bills					0		0
Total					$ 18,143,126		$ 18,143,126

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	270,874	260,903	848,964	1,380,741
03 Field and Support Operations	2,813	3,407	8,816	15,036
04 Organizational Development Com	368,561	283,792	1,155,131	1,807,484
05 Tech Services	98,244	305,050	307,912	711,206
06 Patrol Support Services Comman	423,851	554,252	1,328,420	2,306,523
07 Homeland Security Command	6,634	6,338	20,792	33,764
08 Law Enforcement	4,590,576	4,501,400	14,387,635	23,479,611
09 Aviation	190,890	30,969		221,859
10 Auto Dealers	27,266	33,599	85,456	146,321
Total	$ 5,979,709	$ 5,979,710	$ 18,143,126	$ 30,102,545

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	$ 270,874	0	$ 33,936	$ 36,974	$ 38,453	$ 63,925
1	Indirect Costs Expenses	260,903	0	32,686	35,613	37,038	61,572
1	General Services	848,964	0	106,360	115,884	120,519	200,351
	Subtotal - Citywide Indirect	1,380,741	0	172,982	188,471	196,010	325,848
2	Chief's Admin	0	254,183	31,845	34,696	36,084	59,986
2	Budget & Finance	0	322,929	40,457	44,080	45,843	76,210
2	Legal Svcs	0	3,761,101	471,198	513,390	533,926	887,601
2	Internal Affairs	0	32,524	4,075	4,440	4,617	7,676
	Subtotal-Chief Of Police	0	4,370,737	547,575	596,606	620,470	1,031,472
4	Psy Svcs	0	89,637	11,230	12,235	12,725	21,154
4	Training	0	629,284	78,838	85,897	89,333	148,508
4	Employees Svcs	0	494,515	61,954	67,501	70,201	116,703
4	Retiree Ins	0	490,779	61,486	66,991	69,671	115,821
4	Risk Management *	0	1,269,184	0	1,269,184	0	0
4	Subtotal - Prof Dev Command	0	2,973,399	213,507	1,501,809	241,930	402,186
5	Tech Svcs	0	3,443,849	431,452	470,085	488,889	812,731
5	Subtotal - Technology Svcs	0	3,443,849	431,452	470,085	488,889	812,731
6	Fleet Mgmt	0	52,568	6,586	7,176	7,463	12,406
6	Property	0	945,211	118,418	129,021	134,182	223,065
	Subtotal-Staff Svcs Command	0	997,779	125,004	136,197	141,645	235,471
	Total Incoming	1,380,741	11,785,764	1,490,520	2,893,168	1,688,944	2,807,708
C.	Total Allocated		$ 60,958,034	$ 6,928,787	$ 10,105,977	$ 8,018,450	$ 13,279,899
				11.37%	16.58%	13.15%	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	$ 270,874	0	$ 39,229	$ 58,357
1	Indirect Costs Expenses	260,903	0	37,785	56,209
1	General Services	848,964	0	122,950	182,902
	Subtotal - Citywide Indirect	1,380,741	0	199,964	297,468
2	Chief's Admin	0	254,183	36,812	54,761
2	Budget & Finance	0	322,929	46,768	69,572
2	Legal Svcs	0	3,761,101	544,694	810,295
2	Internal Affairs	0	32,524	4,710	7,007
	Subtotal-Chief Of Police	0	4,370,737	632,983	941,636
4	Psy Svcs	0	89,637	12,982	19,311
4	Training	0	629,284	91,135	135,574
4	Employees Svcs	0	494,515	71,617	106,539
4	Retiree Ins	0	490,779	71,076	105,734
4	Risk Management *	0	1,269,184	0	0
4	Subtotal - Prof Dev Command	0	2,973,399	246,810	367,158
5	Tech Svcs	0	3,443,849	498,749	741,946
5	Subtotal - Technology Svcs	0	3,443,849	498,749	741,946
6	Fleet Mgmt	0	52,568	7,613	11,325
6	Property	0	945,211	136,888	203,637
	Subtotal-Staff Svcs Command	0	997,779	144,501	214,963
	Total Incoming	1,380,741	11,785,764	1,723,007	2,563,171
C.	Total Allocated		$ 60,958,034	$ 10,279,440	$ 12,345,493
				16.86%	20.25%

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	$ 254,183	$ 0	$ 254,183	$ 0	$ 254,183
03 Field and Support Operations	2.93	0.0470	2,640	0	2,640	649	3,289
04 Organizational Development Com	383.89	6.1635	345,851	0	345,851	85,060	430,911
05 Tech Services	102.33	1.6430	92,190	0	92,190	22,674	114,864
06 Patrol Support Services Comman	441.48	7.0882	397,734	0	397,734	97,820	495,554
07 Homeland Security Command	6.91	0.1109	6,225	0	6,225	1,531	7,756
08 Law Enforcement	4,781.51	76.7692	4,307,713	0	4,307,713	1,059,456	5,367,169
09 Aviation	198.83	3.1923	179,128	0	179,128	44,055	223,183
10 Auto Dealers	28.40	0.4560	25,586	0	25,586	6,293	31,879
Subtotal	6,228.42	100.0000	5,611,250	0	5,611,250	1,317,538	6,928,788
Direct Bills					0		0
Total					$ 5,611,250		$ 6,928,788

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	47,791,529	4.3631	$ 322,929	$ 0	$ 322,929	$ 0	$ 322,929
03 Field and Support Operations	624,006	0.0570	4,216	0	4,216	1,611	5,827
04 Organizational Development Com	51,984,257	4.7459	351,259	0	351,259	134,219	485,478
05 Tech Services	55,878,140	5.1014	377,570	0	377,570	144,273	521,843
06 Patrol Support Services Comman	101,526,311	9.2689	686,016	0	686,016	262,132	948,148
07 Homeland Security Command	1,160,888	0.1060	7,844	0	7,844	2,997	10,841
08 Law Enforcement	824,553,370	75.2779	5,571,529	0	5,571,529	2,128,928	7,700,457
09 Aviation	5,672,768	0.5179	38,331	0	38,331	14,647	52,978
10 Auto Dealers	6,154,524	0.5619	41,586	0	41,586	15,890	57,476
Subtotal	1,095,345,794	100.0000	7,401,280	0	7,401,280	2,704,697	10,105,977
Direct Bills					0		0
Total					$ 7,401,280		$ 10,105,977

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	$ 3,761,101	$ 0	$ 3,761,101	$ 0	$ 3,761,101
03 Field and Support Operations	162.00	0.8002	52,220	0	52,220	28,201	80,421
04 Organizational Development Com	267.00	1.3189	86,066	0	86,066	46,480	132,546
05 Tech Services	258.00	1.2745	83,165	0	83,165	44,913	128,078
06 Patrol Support Services Comman	1,261.00	6.2290	406,475	0	406,475	219,518	625,993
07 Homeland Security Command	10.00	0.0494	3,223	0	3,223	1,741	4,964
08 Law Enforcement	6,545.00	32.3306	2,109,736	0	2,109,736	1,139,372	3,249,108
09 Aviation	11.00	0.0543	3,546	0	3,546	1,915	5,461
10 Auto Dealers	62.00	0.3063	19,985	0	19,985	10,793	30,778
Subtotal	20,244.00	100.0000	6,525,517	0	6,525,517	1,492,934	8,018,451
Direct Bills					0		0
Total					$ 6,525,517		$ 8,018,451

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	$ 32,524	$ 0	$ 32,524	$ 0	$ 32,524
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	23	1.7319	187,014	0	187,014	43,114	230,128
05 Tech Services	8	0.6024	65,048	0	65,048	14,996	80,044
06 Patrol Support Services Comman	34	2.5602	276,456	0	276,456	63,734	340,190
07 Homeland Security Command	32	2.4096	260,194	0	260,194	59,985	320,179
08 Law Enforcement	1,100	82.8313	8,944,158	0	8,944,158	2,061,969	11,006,127
11 Other	127	9.5633	1,032,644	0	1,032,644	238,064	1,270,708
Subtotal	1,328	100.0000	10,798,038	0	10,798,038	2,481,860	13,279,898
Direct Bills					0		0
Total					$ 10,798,038		$ 13,279,898

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	$ 8,756,397	$ 0	$ 8,756,397	$ 1,523,043	$ 10,279,440
Subtotal	100	100.0000	8,756,397	0	8,756,397	1,523,043	10,279,440
Direct Bills					0		0
Total					$ 8,756,397		$ 10,279,440

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	254,183	322,929	3,761,101	32,524	0	0	4,370,737
03 Field and Support Operations	3,289	5,827	80,421	0	0	0	89,538
04 Organizational Development Com	430,911	485,478	132,546	230,128	0	0	1,279,063
05 Tech Services	114,864	521,843	128,078	80,044	0	0	844,829
06 Patrol Support Services Comman	495,554	948,148	625,993	340,190	0	0	2,409,886
07 Homeland Security Command	7,756	10,841	4,964	320,179	0	0	343,740
08 Law Enforcement	5,367,169	7,700,457	3,249,108	11,006,127	10,279,440	0	37,602,299
09 Aviation	223,183	52,978	5,461	0	0	0	281,622
10 Auto Dealers	31,879	57,476	30,778	0	0	0	120,133
11 Other		0	0	1,270,708	0	0	1,270,708
Total	$ 6,928,788	$ 10,105,977	$ 8,018,450	$ 13,279,900	$ 10,279,440	$ 0	$ 48,612,555

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	2,813	0	2,813	0
1	Indirect Costs Expenses	3,407	0	3,407	0
1	General Services	8,816	0	8,816	0
	Subtotal - Citywide Indirect	15,036	0	15,036	0
2	Chief's Admin	2,640	649	3,289	0
2	Budget & Finance	4,216	1,611	5,827	0
2	Legal Svcs	52,220	28,201	80,421	0
2	Internal Affairs	0	0	0	0
	Subtotal-Chief Of Police	59,076	30,462	89,538	0
3	Strategic Operations	0	0	0	0
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	931	931	0
4	Training	0	7,829	7,829	0
4	Employees Svcs	0	5,135	5,135	0
4	Retiree Ins	0	6,106	6,106	0
4	Risk Management	0	0	0	0
4	Subtotal - Prof Dev Command	0	19,070	19,070	0
5	Tech Svcs	0	120,074	120,074	0
5	Subtotal - Technology Svcs	0	120,074	120,074	0
6	Fleet Mgmt	0	0	0	0
6	Property	0	9,816	9,816	0
	Subtotal - Staff Svcs Command	0	9,816	9,816	0
	Total Incoming	15,036	148,960	163,996	0

C. Total Allocated $ 788,002 $ 788,002

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	627,742	0	627,742	146,327	774,069
07 Homeland Security Command	6.91	1.7682	11,299	0	11,299	2,634	13,933
Subtotal	390.8	100.0000	639,041	0	639,041	148,961	788,002
Direct Bills					0		0
Total					$ 639,041		$ 788,002

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	774,069	0	774,069
07	Homeland Security Command	13,933	0	13,933
	Total	$ 788,002	$ 0	$ 788,002

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	368,561	0	16,794	190,089	4,695	82,483
1	Indirect Costs Expenses	283,792	0	12,931	146,368	3,616	63,512
1	General Services	1,155,131	0	52,635	595,769	14,716	258,516
	Subtotal - Citywide Indirect	1,807,484	0	82,360	932,226	23,027	404,512
2	Chief's Admin	345,851	85,060	19,635	222,246	5,490	96,437
2	Budget & Finance	351,259	134,219	22,121	250,390	6,185	108,649
2	Legal Svcs	86,066	46,480	6,040	68,362	1,689	29,664
2	Internal Affairs	187,014	43,114	10,486	118,691	2,932	51,502
	Subtotal-Chief Of Police	970,190	308,873	58,282	659,688	16,295	286,252
3	Strategic Operations	627,742	146,327	35,271	399,233	9,862	173,235
3	Subtotal - Strategic Ops	0	0	0	0	0	0
4	Psy Svcs	0	121,963	5,557	62,904	1,554	27,295
4	Training	0	765,274	34,870	394,697	9,750	171,267
4	Employees Svcs	0	672,856	30,659	347,031	8,572	150,584
4	Retiree Ins	0	596,838	27,195	307,825	7,604	133,571
4	Risk Management	0	1,396,102	63,615	720,052	17,786	312,445
4	Subtotal - Prof Dev Command	0	3,553,033	161,897	1,832,508	45,266	795,163
5	Tech Svcs	0	11,270,417	513,546	5,812,818	143,586	2,522,300
5	Subtotal - Technology Svcs	0	11,270,417	513,546	5,812,818	143,586	2,522,300
6	Fleet Mgmt	0	67,587	3,080	34,859	861	15,126
6	Property	0	1,286,089	58,602	663,312	16,385	287,825
	Subtotal - Staff Svcs Command	0	1,353,676	61,681	698,170	17,246	302,950
	Total Incoming	2,777,674	16,485,999	877,766	9,935,411	245,420	4,311,177
C.	Total Allocated		$ 89,038,313	$ 2,729,975	$ 31,298,497	$ 10,916,177	$ 14,606,275
				3.07%	35.15%	12.26%	16.40%

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

	Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1	Indirect Costs FTEs	368,561	0	0	74,500
1	Indirect Costs Expenses	283,792	0	0	57,365
1	General Services	1,155,131	0	0	233,495
	Subtotal - Citywide Indirect	1,807,484	0	0	365,359
2	Chief's Admin	345,851	85,060	0	87,103
2	Budget & Finance	351,259	134,219	0	98,133
2	Legal Svcs	86,066	46,480	0	26,792
2	Internal Affairs	187,014	43,114	0	46,517
	Subtotal-Chief Of Police	970,190	308,873	0	258,546
3	Strategic Operations	627,742	146,327	0	156,468
3	Subtotal - Strategic Ops	0	0	0	0
4	Psy Svcs	0	121,963	0	24,653
4	Training	0	765,274	0	154,690
4	Employees Svcs	0	672,856	0	136,009
4	Retiree Ins	0	596,838	0	120,643
4	Risk Management	0	1,396,102	0	282,204
4	Subtotal - Prof Dev Command	0	3,553,033	0	718,199
5	Tech Svcs	0	11,270,417	0	2,278,167
5	Subtotal - Technology Svcs	0	11,270,417	0	2,278,167
6	Fleet Mgmt	0	67,587	0	13,662
6	Property	0	1,286,089	0	259,966
	Subtotal - Staff Svcs Command	0	1,353,676	0	273,628
	Total Incoming	2,777,674	16,485,999	0	3,893,899
C.	Total Allocated		$ 89,038,313	$ 17,778,382	$ 11,709,031
				19.97%	13.15%

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	$ 89,637	$ 0	$ 89,637	$ 0	$ 89,637
03 Field and Support Operations	2.93	0.0470	931	0	931	0	931
04 Organizational Development Com	383.89	6.1635	121,963	0	121,963	0	121,963
05 Tech Services	102.33	1.6430	32,511	0	32,511	13,827	46,338
06 Patrol Support Services Comman	441.48	7.0882	140,260	0	140,260	59,652	199,912
07 Homeland Security Command	6.91	0.1109	2,195	0	2,195	934	3,129
08 Law Enforcement	4,781.51	76.7692	1,519,100	0	1,519,100	646,071	2,165,171
09 Aviation	198.83	3.1923	63,169	0	63,169	26,866	90,035
10 Auto Dealers	28.40	0.4560	9,023	0	9,023	3,837	12,860
Subtotal	6,228.42	100.0000	1,978,789	0	1,978,789	751,186	2,729,975
Direct Bills					0		0
Total					$ 1,978,789		$ 2,729,975

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	$ 629,284	$ 0	$ 629,284	$ 0	$ 629,284
03 Field and Support Operations	1.78	0.0343	7,829	0	7,829	0	7,829
04 Organizational Development Com	174.00	3.3571	765,274	0	765,274	0	765,274
05 Tech Services	13.70	0.2643	60,254	0	60,254	23,948	84,202
06 Patrol Support Services Comman	203.85	3.9330	896,558	0	896,558	356,338	1,252,896
07 Homeland Security Command	4.29	0.0828	18,868	0	18,868	7,499	26,367
08 Law Enforcement	4,451.17	85.8794	19,576,800	0	19,576,800	7,780,821	27,357,621
09 Aviation	171.28	3.3046	753,311	0	753,311	299,404	1,052,715
10 Auto Dealers	19.90	0.3839	87,523	0	87,523	34,786	122,309
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,183.05	100.0000	22,795,701	0	22,795,701	8,502,796	31,298,497
Direct Bills					0		0
Total					$ 22,795,701		$ 31,298,497

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	$ 10,706,144	$ 0	$ 10,706,144	$ 210,033	$ 10,916,177
Subtotal	100	100.0000	10,706,144	0	10,706,144	210,033	10,916,177
Direct Bills					0		0
Total					$ 10,706,144		$ 10,916,177

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	$ 1,269,184	$ 0	$ 1,269,184	$ 0	$ 1,269,184
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	11	16.6667	1,396,102	0	1,396,102	0	1,396,102
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	761,510	0	761,510	993,303	1,754,813
08 Law Enforcement	39	59.0909	4,949,816	0	4,949,816	6,456,470	11,406,286
Subtotal	66	100.0000	8,376,612	0	8,376,612	7,449,773	15,826,385
Direct Bills					0		0
Total					$ 8,376,612		$ 15,826,385

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	$ 494,515	$ 0	$ 494,515	$ 0	$ 494,515
03 Field and Support Operations	2.93	0.0470	5,135	0	5,135	0	5,135
04 Organizational Development Com	383.89	6.1635	672,856	0	672,856	0	672,856
05 Tech Services	102.33	1.6430	179,357	0	179,357	67,911	247,268
06 Patrol Support Services Comman	441.48	7.0882	773,795	0	773,795	292,988	1,066,783
07 Homeland Security Command	6.91	0.1109	12,111	0	12,111	4,586	16,697
08 Law Enforcement	4,781.51	76.7692	8,380,698	0	8,380,698	3,173,248	11,553,946
09 Aviation	198.83	3.1923	348,495	0	348,495	131,954	480,449
10 Auto Dealers	28.40	0.4560	49,778	0	49,778	18,848	68,626
Subtotal	6,228.42	100.0000	10,916,740	0	10,916,740	3,689,535	14,606,275
Direct Bills					0		0
Total					$ 10,916,740		$ 14,606,275

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	89,637	629,284	0	494,515	490,779	1,269,184	2,973,399
03	Field and Support Operations	931	7,829	0	5,135	6,106	0	20,001
04	Organizational Development Com	121,963	765,274	0	672,856	596,838	1,396,102	3,553,033
05	Tech Services	46,338	84,202	0	247,268	46,992	0	424,800
06	Patrol Support Services Comman	199,912	1,252,896	0	1,066,783	699,226	0	3,218,817
07	Homeland Security Command	3,129	26,367	0	16,697	14,715	1,754,813	1,815,721
08	Law Enforcement	2,165,171	27,357,621	10,916,177	11,553,946	15,267,960	11,406,286	78,667,161
09	Aviation	90,035	1,052,715	0	480,449	587,508	0	2,210,706
10	Auto Dealers	12,860	122,309	0	68,626	68,259	0	272,054
11	Other	0	0	0	0	0	0	0
	Total	$ 2,729,976	$ 31,298,497	$ 10,916,177	$ 14,606,275	$ 17,778,383	$ 15,826,385	$ 93,155,692

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	98,244	0	98,244
1 Indirect Costs Expenses	305,050	0	305,050
1 General Services	307,912	0	307,912
Subtotal - Citywide Indirect	711,206	0	711,206
2 Chief's Admin	92,190	22,674	114,864
2 Budget & Finance	377,570	144,273	521,843
2 Legal Svcs	83,165	44,913	128,078
2 Internal Affairs	65,048	14,996	80,044
Subtotal-Chief Of Police	617,973	226,856	844,829
4 Psy Svcs	32,511	13,827	46,338
4 Training	60,254	23,948	84,202
4 Employees Svcs	179,357	67,911	247,268
4 Retiree Ins	46,992	0	46,992
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	319,114	105,686	424,800
5 Tech Svcs	0	902,194	902,194
5 Subtotal - Technology Svcs	0	902,194	902,194
6 Fleet Mgmt	0	0	0
6 Property	0	342,821	342,821
6 Subtotal - Staff Svcs Command	0	342,821	342,821
Total Incoming	1,648,293	1,577,557	3,225,850
C. Total Allocated		$ 59,103,990	$ 59,103,990
			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	$ 3,443,849	$ 0	$ 3,443,849	$ 0	$ 3,443,849
03 Field and Support Operations	514	0.2087	120,074	0	120,074	0	120,074
04 Organizational Development Com	48,245	19.5917	11,270,417	0	11,270,417	0	11,270,417
05 Tech Services	3,862	1.5683	902,194	0	902,194	0	902,194
06 Patrol Support Services Comman	12,578	5.1078	2,938,321	0	2,938,321	110,921	3,049,242
07 Homeland Security Command	1,067	0.4333	249,260	0	249,260	9,409	258,669
08 Law Enforcement	157,251	63.8578	36,735,089	0	36,735,089	1,386,739	38,121,828
09 Aviation	4,462	1.8120	1,042,359	0	1,042,359	39,349	1,081,708
10 Auto Dealers	3,531	1.4339	824,870	0	824,870	31,139	856,009
Subtotal	246,252	100.0000	57,526,433	0	57,526,433	1,577,557	59,103,990
Direct Bills					0		0
Total					$ 57,526,433		$ 59,103,990

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	3,443,849	3,443,849
03 Field and Support Operations	120,074	120,074
04 Organizational Development Com	11,270,417	11,270,417
05 Tech Services	902,194	902,194
06 Patrol Support Services Comman	3,049,242	3,049,242
07 Homeland Security Command	258,669	258,669
08 Law Enforcement	38,121,828	38,121,828
09 Aviation	1,081,708	1,081,708
10 Auto Dealers	856,009	856,009
Total	$ 59,103,990	$ 59,103,990

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	$ 423,851	0	$ 120,601	$ 48,178	$ 12,714	$ 14,968	$ 116,901
1 Indirect Costs Expenses	554,252	0	157,705	63,000	16,625	19,573	152,866
1 General Services	1,328,420	0	377,983	150,998	39,847	46,913	366,386
Subtotal - Citywide Indirect	2,306,523	0	656,289	262,176	69,186	81,454	636,153
2 Chief's Admin	397,734	97,820	141,003	56,328	14,865	17,500	136,677
2 Budget & Finance	686,016	262,132	269,782	107,773	28,441	33,484	261,505
2 Legal Svcs	406,475	219,518	178,118	71,155	18,777	22,107	172,653
2 Internal Affairs	276,456	63,734	96,796	38,668	10,204	12,014	93,826
Subtotal - Chief of Police	1,766,681	643,204	685,699	273,924	72,287	85,105	664,661
4 Psy Svcs	140,260	59,652	56,882	22,723	5,997	7,060	55,137
4 Training	896,558	356,338	356,494	142,413	37,582	44,246	345,556
4 Employees Svcs	773,795	292,988	303,538	121,258	31,999	37,673	294,225
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	2,509,839	708,978	915,869	365,873	96,552	113,672	887,769
5 Tech Svcs	2,938,321	110,921	867,619	346,598	91,465	107,684	840,999
Subtotal - Technology Svcs	2,938,321	110,921	867,619	346,598	91,465	107,684	840,999
6 Fleet Mgmt	0	90,116	25,641	10,243	2,703	3,182	24,855
6 Property	0	1,479,024	420,836	168,116	44,365	52,232	407,924
Subtotal-Staff Svcs Command	0	1,569,140	446,477	178,359	47,068	55,414	432,779
Total Incoming	9,521,364	3,032,243	3,571,953	1,426,930	376,558	443,329	3,462,361
C. Total Allocated	$ 114,079,918	$ 20,345,744	$ 8,409,004	$ 28,304,862	$ 16,552,955	$ 21,036,303	
		17.83%	7.37%	24.81%	14.51%	18.44%	

	Department	First Incoming	Second Incoming	Criminal Analysis
1	Indirect Costs FTEs	$ 423,851	0	$ 110,490
1	Indirect Costs Expenses	554,252	0	144,483
1	General Services	1,328,420	0	346,293
	Subtotal - Citywide Indirect	2,306,523	0	601,266
2	Chief's Admin	397,734	97,820	129,181
2	Budget & Finance	686,016	262,132	247,164
2	Legal Svcs	406,475	219,518	163,184
2	Internal Affairs	276,456	63,734	88,681
	Subtotal - Chief of Police	1,766,681	643,204	628,210
4	Psy Svcs	140,260	59,652	52,113
4	Training	896,558	356,338	326,606
4	Employees Svcs	773,795	292,988	278,090
4	Retiree Ins	699,226	0	182,275
4	Risk Management	0	0	0
	Subtotal - Prof Dev Command	2,509,839	708,978	839,084
5	Tech Svcs	2,938,321	110,921	794,878
	Subtotal - Technology Svcs	2,938,321	110,921	794,878
6	Fleet Mgmt	0	90,116	23,491
6	Property	0	1,479,024	385,553
	Subtotal-Staff Svcs Command	0	1,569,140	409,044
	Total Incoming	9,521,364	3,032,243	3,272,482
C.	Total Allocated		$ 114,079,918	$ 19,431,077
				17.03%

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	$ 19,483,000	$ 0	$ 19,483,000	$ 862,744	$ 20,345,744
Subtotal	100	100.0000	19,483,000	0	19,483,000	862,744	20,345,744
Direct Bills					0		0
Total					$ 19,483,000		$ 20,345,744

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	$ 52,568	$ 0	$ 52,568	$ 0	$ 52,568
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	9	0.2396	67,587	0	67,587	0	67,587
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	12	0.3194	90,116	0	90,116	0	90,116
07 Homeland Security Command	1	0.0266	7,510	0	7,510	24	7,534
08 Law Enforcement	3,728	99.2281	27,996,126	0	27,996,126	90,930	28,087,056
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	3,757	100.0000	28,213,907	0	28,213,907	90,955	28,304,862
Direct Bills					0		0
Total					$ 28,213,907		$ 28,304,862

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	$ 16,440,297	$ 0	$ 16,440,297	$ 107,046	$ 16,547,343
09 Aviation	15.00	0.0339	5,576	0	5,576	36	5,612
Subtotal	44,241	100.0000	16,445,873	0	16,445,873	107,082	16,552,955
Direct Bills					0		0
Total					$ 16,445,873		$ 16,552,955

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	$ 18,640,624	$ 0	$ 18,640,624	$ 0	$ 18,640,624
Subtotal	100	100.0000	18,640,624	0	18,640,624	0	18,640,624
Direct Bills					0		0
Total					$ 18,640,624		$ 18,640,624

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	$ 945,211	$ 0	$ 945,211	$ 0	$ 945,211
03 Field and Support Operations	2.93	0.0486	9,816	0	9,816	0	9,816
04 Organizational Development Com	383.89	6.3668	1,286,089	0	1,286,089	0	1,286,089
05 Tech Services	102.33	1.6971	342,821	0	342,821	0	342,821
06 Patrol Support Services Comman	441.48	7.3219	1,479,024	0	1,479,024	0	1,479,024
07 Homeland Security Command	6.91	0.1146	23,149	0	23,149	1,200	24,349
08 Law Enforcement	4,781.51	79.3007	16,018,774	0	16,018,774	830,144	16,848,918
10 Auto Dealers	28.40	0.4710	95,144	0	95,144	4,931	100,075
Subtotal	6,029.59	100.0000	20,200,028	0	20,200,028	836,275	21,036,303
Direct Bills					0		0
Total					$ 20,200,028		$ 21,036,303

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	52,568	0	945,211	0	997,779
03 Field and Support Operations	0	0	0	0	9,816	0	9,816
04 Organizational Development Com	0	0	67,587	0	1,286,089	0	1,353,676
05 Tech Services	0	0	0	0	342,821	0	342,821
06 Patrol Support Services Comman	0	0	90,116	0	1,479,024	0	1,569,140
07 Homeland Security Command	0	0	7,534	0	24,349	0	31,883
08 Law Enforcement	20,345,744	0	28,087,056	16,547,343	16,848,918	18,640,624	100,469,685
09 Aviation	0	0	0	5,612	0	0	5,612
10 Auto Dealers	0	0	0	0	100,075	0	100,075
Total	$ 20,345,744	$ 0	$ 28,304,861	$ 16,552,955	$ 21,036,303	$ 18,640,624	$ 104,880,487