

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2025 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Police Department
FY 2025 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**

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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department FY 2025
Full Cost Allocation Plan Based
on Actual Expenditures For the
Fiscal Year Ended June 30, 2023

OVERVIEW

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”¹

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there are centralized payroll and accounting offices that assist agencies within the government.

¹2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 2023 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 2025 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 45,765	\$ 34,402,659	\$ 298,411	\$ 158,949	\$ 0	\$ 0	\$ 34,905,784
2 Chief's Command	540,363	35,093,207	279,537	99,936	808,043	0	36,821,086
3 Field and Support Operations	0	0	0	0	0	0	0
4 Org Development Command	3,342,855	71,308,146	2,233,960	272,336	0	0	77,157,297
5 Technology Svcs	211,510	32,220,316	973,608	691,669	0	0	34,097,103
6 Patrol Support Svcs Command	23,572	88,982,982	0	54,710	0	0	89,061,264
Tot.Current Allocations	\$4,164,065 =====	\$262,007,310 =====	\$3,785,516 =====	\$1,277,600 =====	\$808,043 =====	\$0 =====	\$272,042,534 =====

Citywide Indirect Costs Function and Allocation Basis

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services	Claims & Judgements
Personnel Costs						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Citywide Indirect	15,719,072	0	7,859,536	7,859,536	0	0
GSD	16,541,131	0	0	0	16,541,131	0
Judgements	9,110,798	0	0	0	0	9,110,798
Subtotal - Services & Supplies	41,371,001	0	7,859,536	7,859,536	16,541,131	9,110,798
Department Cost Total	41,371,001	0	7,859,536	7,859,536	16,541,131	9,110,798
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	41,371,001	0	7,859,536	7,859,536	16,541,131	9,110,798
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$ 41,371,001		\$ 7,859,536	\$ 7,859,536	\$ 16,541,131	\$ 9,110,798

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.3979	\$ 345,654	\$ 0	\$ 345,654	\$ 0	\$ 345,654
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	473,356	0	473,356	0	473,356
05 Tech Services	100.70	1.6662	130,953	0	130,953	0	130,953
06 Patrol Support Services Comman	409.90	6.7822	533,046	0	533,046	0	533,046
07 Homeland Security Command	8.50	0.1406	11,054	0	11,054	0	11,054
08 Law Enforcement	4,668.70	77.2478	6,071,315	0	6,071,315	0	6,071,315
09 Aviation	198.40	3.2827	258,005	0	258,005	0	258,005
10 Auto Dealers	27.80	0.4600	36,152	0	36,152	0	36,152
Subtotal	6,043.8	100.0000	7,859,535	0	7,859,535	0	7,859,535
Direct Bills					0		0
Total					\$ 7,859,535		\$ 7,859,535

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

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	42,584,973	4.2571	\$ 334,589	\$ 0	\$ 334,589	\$ 0	\$ 334,589
03 Field and Support Operations	600	0.0001	5	0	5	0	5
04 Organizational Development Com	45,610,767	4.5596	358,363	0	358,363	0	358,363
05 Tech Services	47,445,544	4.7430	372,779	0	372,779	0	372,779
06 Patrol Support Services Comman	87,744,073	8.7716	689,403	0	689,403	0	689,403
07 Homeland Security Command	1,356,501	0.1356	10,658	0	10,658	0	10,658
08 Law Enforcement	764,823,821	76.4575	6,009,204	0	6,009,204	0	6,009,204
09 Aviation	5,142,725	0.5141	40,406	0	40,406	0	40,406
10 Auto Dealers	5,616,524	0.5615	44,129	0	44,129	0	44,129
Subtotal	1,000,325,527	100.0000	7,859,536	0	7,859,536	0	7,859,536
Direct Bills					0		0
Total					\$ 7,859,536		\$ 7,859,536

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

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General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.5472	\$ 752,153	\$ 0	\$ 752,153	\$ 0	\$ 752,153
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.2271	1,030,036	0	1,030,036	0	1,030,036
05 Tech Services	100.70	1.7227	284,958	0	284,958	0	284,958
06 Patrol Support Services Comman	409.90	7.0124	1,159,922	0	1,159,922	0	1,159,922
07 Homeland Security Command	8.50	0.1454	24,053	0	24,053	0	24,053
08 Law Enforcement	4,668.70	79.8696	13,211,342	0	13,211,342	0	13,211,342
10 Auto Dealers	27.80	0.4756	78,668	0	78,668	0	78,668
Subtotal	5,845.4	100.0000	16,541,132	0	16,541,132	0	16,541,132
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 16,541,132	=====	\$ 16,541,132

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

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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Claims & Judgements Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 9,110,798	\$ 0	\$ 9,110,798	\$ 0	\$ 9,110,798
Subtotal	100	100.0000	9,110,798	0	9,110,798	0	9,110,798
Direct Bills					0		0
Total					\$ 9,110,798		\$ 9,110,798

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Claims & Judgements	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	345,654	334,589	752,153	0	1,432,396
03 Field and Support Operations	0	5	0	0	5
04 Organizational Development Com	473,356	358,363	1,030,036	0	1,861,755
05 Tech Services	130,953	372,779	284,958	0	788,690
06 Patrol Support Services Comman	533,046	689,403	1,159,922	0	2,382,371
07 Homeland Security Command	11,054	10,658	24,053	0	45,765
08 Law Enforcement	6,071,315	6,009,204	13,211,342	9,110,798	34,402,659
09 Aviation	258,005	40,406	0	0	298,411
10 Auto Dealers	36,152	44,129	78,668	0	158,949
Total	\$ 7,859,535 =====	\$ 7,859,536 =====	\$ 16,541,132 =====	\$ 9,110,798 =====	\$ 41,371,001 =====

CHIEF'S COMMAND FUNCTION AND ALLOCATION BASIS

The Houston Police Department is responsible for the preservation of law and order within the corporate limits of the City. The Chief's Command is responsible for the general administration and support of the department.

The activities of the Chief's Command are identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section has been allocated based on the number of FTEs staffed within the administered divisions.
- **Budget & Finance** – Costs of the financial and budgetary services provided to all divisions in the Houston Police Department have been allocated based on operating expenditures.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief's Command

Description	Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs						
Salaries	S1 24,973,889	0	3,409,649	3,684,203	3,267,979	6,798,679
Salary % Split			13.65%	14.75%	13.09%	27.22%
Benefits	P 12,349,764	0	1,618,780	1,976,313	1,726,374	3,153,062
Subtotal - Personnel Costs	37,323,653	0	5,028,429	5,660,516	4,994,353	9,951,741
Services & Supplies Cost						
Supplies	P 3,170,144	0	51,718	81,661	1,108	10,478
Services	P 2,091,176	0	163,470	1,290,836	151,328	157,850
Subtotal-Services & Supplies	5,261,320	0	215,188	1,372,497	152,436	168,327
Department Cost Total	42,584,973	0	5,243,617	7,033,013	5,146,789	10,120,068
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	42,584,973	0	5,243,617	7,033,013	5,146,789	10,120,068
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 42,584,973		\$ 5,243,617	\$ 7,033,013	\$ 5,146,789	\$ 10,120,068
	=====	=====	=====	=====	=====	=====

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief's Command

Description	Amount	Planning	Public Affairs
Personnel Costs			
Salaries	S1 24,973,889	3,069,345	4,744,033
Salary % Split		12.29%	19.00%
Benefits	P 12,349,764	1,479,816	2,395,420
Subtotal - Personnel Costs	37,323,653	4,549,161	7,139,453
Services & Supplies Cost			
Supplies	P 3,170,144	2,925,265	99,915
Services	P 2,091,176	122,514	205,179
Subtotal-Services & Supplies	5,261,320	3,047,779	305,094
Department Cost Total	42,584,973	7,596,940	7,444,546
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	42,584,973	7,596,940	7,444,546
General Admin Distribution		0	0
Grand Total	\$ 42,584,973	\$ 7,596,940	\$ 7,444,546
	=====	=====	=====
			not allocated

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HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs- (Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
1 Indirect Costs FTEs	\$ 345,654	0	\$ 47,192	\$ 50,992	\$ 45,231	\$ 94,098
1 Indirect Costs Expenses	334,589	0	45,681	49,359	43,783	91,086
1 General Services	752,153	0	102,691	110,959	98,424	204,760
Subtotal - Citywide Indirect	1,432,396	0	195,564	211,310	187,438	389,944
2 Chief's Admin	0	239,209	32,659	35,289	31,302	65,120
2 Budget & Finance	0	308,399	42,105	45,496	40,356	83,956
2 Legal Svcs	0	2,185,575	298,394	322,420	285,996	594,983
2 Internal Affairs	0	107,795	14,717	15,902	14,106	29,345
Subtotal-Chief's Command	0	2,840,978	387,876	419,107	371,759	773,405
4 Psy Svcs	0	84,066	11,477	12,402	11,001	22,885
4 Training	0	557,331	76,092	82,219	72,930	151,723
4 Employees Svcs	0	493,237	67,341	72,763	64,543	134,275
4 Retiree Ins	0	551,529	75,300	81,363	72,171	150,144
4 Risk Management *	0	1,323,943	0	1,323,943	0	0
4 Subtotal - Org Development Command	0	3,010,106	230,210	1,572,689	220,645	459,028
5 Tech Svcs	0	2,542,863	347,175	375,128	332,749	692,249
5 Subtotal - Technology Svcs	0	2,542,863	347,175	375,128	332,749	692,249
6 Fleet Mgmt	0	54,537	7,446	8,045	7,136	14,847
6 Property	0	493,837	67,423	72,852	64,622	134,438
Subtotal-Patrol Support Svcs Command	0	548,374	74,869	80,897	71,758	149,285
Total Incoming	1,432,396	8,942,321	1,235,694	2,659,131	1,184,348	2,463,910
C. Total Allocated		\$ 52,959,690	\$ 6,479,311	\$ 9,692,144	\$ 6,331,137	\$ 12,583,978
			12.23%	18.30%	11.95%	23.76%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs- (Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 345,654	0	\$ 42,482	\$ 65,660
1 Indirect Costs Expenses	334,589	0	41,122	63,559
1 General Services	752,153	0	92,441	142,879
Subtotal - Citywide Indirect	1,432,396	0	176,045	272,098
2 Chief's Admin	0	239,209	29,399	45,440
2 Budget & Finance	0	308,399	37,903	58,583
2 Legal Svcs	0	2,185,575	268,612	415,172
2 Internal Affairs	0	107,795	13,248	20,477
Subtotal-Chief's Command	0	2,840,978	349,162	539,672
4 Psy Svcs	0	84,066	10,332	15,969
4 Training	0	557,331	68,497	105,871
4 Employees Svcs	0	493,237	60,620	93,695
4 Retiree Ins	0	551,529	67,784	104,768
4 Risk Management *	0	1,323,943	0	0
4 Subtotal - Org Development Command	0	3,010,106	207,233	320,304
5 Tech Svcs	0	2,542,863	312,523	483,042
5 Subtotal - Technology Svcs	0	2,542,863	312,523	483,042
6 Fleet Mgmt	0	54,537	6,703	10,360
6 Property	0	493,837	60,694	93,809
Subtotal-Patrol Support Svcs Command	0	548,374	67,396	104,169
Total Incoming	<u>1,432,396</u>	<u>8,942,321</u>	<u>1,112,359</u>	<u>1,719,285</u>
C. Total Allocated		\$ 52,959,690	\$ 8,709,299 =====	\$ 9,163,831 =====
			16.45%	17.30%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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Chief's Admin Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.3979	\$ 239,209	\$ 0	\$ 239,209	\$ 0	\$ 239,209
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	327,586	0	327,586	65,526	393,112
05 Tech Services	100.70	1.6662	90,626	0	90,626	18,128	108,754
06 Patrol Support Services Comman	409.90	6.7822	368,894	0	368,894	73,788	442,682
07 Homeland Security Command	8.50	0.1406	7,650	0	7,650	1,530	9,180
08 Law Enforcement	4,668.70	77.2478	4,201,645	0	4,201,645	840,438	5,042,083
09 Aviation	198.40	3.2827	178,552	0	178,552	35,715	214,267
10 Auto Dealers	27.80	0.4600	25,019	0	25,019	5,004	30,023
Subtotal	6,043.8	100.0000	5,439,181	0	5,439,181	1,040,130	6,479,311
Direct Bills					0		0
Total					\$ 5,439,181		\$ 6,479,311
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Budget & Finance Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	42,584,973	4.2571	\$ 308,399	\$ 0	\$ 308,399	\$ 0	\$ 308,399
03 Field and Support Operations	600	0.0001	4	0	4	2	6
04 Organizational Development Com	45,610,767	4.5596	330,312	0	330,312	116,573	446,885
05 Tech Services	47,445,544	4.7430	343,599	0	343,599	121,263	464,862
06 Patrol Support Services Comman	87,744,073	8.7716	635,440	0	635,440	224,259	859,699
07 Homeland Security Command	1,356,501	0.1356	9,824	0	9,824	3,467	13,291
08 Law Enforcement	764,823,821	76.4575	5,538,828	0	5,538,828	1,954,759	7,493,587
09 Aviation	5,142,725	0.5141	37,243	0	37,243	13,144	50,387
10 Auto Dealers	5,616,524	0.5615	40,675	0	40,675	14,355	55,030
Subtotal	1,000,325,527	100.0000	7,244,324	0	7,244,324	2,447,821	9,692,145
Direct Bills					0		0
Total					\$ 7,244,324		\$ 9,692,145
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Legal Svcs Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	7,734.00	40.9727	\$ 2,185,575	\$ 0	\$ 2,185,575	\$ 0	\$ 2,185,575
03 Field and Support Operations	84.00	0.4450	23,738	0	23,738	7,516	31,254
04 Organizational Development Com	818.00	4.3335	231,161	0	231,161	73,189	304,350
05 Tech Services	84.00	0.4450	23,738	0	23,738	7,516	31,254
06 Patrol Support Services Comman	1,232.00	6.5268	348,155	0	348,155	110,231	458,386
07 Homeland Security Command	2.00	0.0106	565	0	565	179	744
08 Law Enforcement	8,842.00	46.8426	2,498,688	0	2,498,688	791,122	3,289,810
09 Aviation	40.00	0.2119	11,304	0	11,304	3,579	14,883
10 Auto Dealers	40.00	0.2119	11,304	0	11,304	3,579	14,883
Subtotal	18,876.00	100.0000	5,334,228	0	5,334,228	996,910	6,331,138
Direct Bills					0		0
Total					\$ 5,334,228		\$ 6,331,138
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Internal Affairs Central Intake Office Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	12	1.0256	\$ 107,795	\$ 0	\$ 107,795	\$ 0	\$ 107,795
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	13	1.1111	116,778	0	116,778	23,283	140,061
05 Tech Services	10	0.8547	89,829	0	89,829	17,910	107,739
06 Patrol Support Services Comman	32	2.7350	287,453	0	287,453	57,312	344,765
07 Homeland Security Command	48	4.1026	431,180	0	431,180	85,968	517,148
08 Law Enforcement	980	83.7607	8,803,258	0	8,803,258	1,755,170	10,558,428
11 Other	75	6.4103	673,719	0	673,719	134,324	808,043
Subtotal	1,170	100.0000	10,510,012	0	10,510,012	2,073,966	12,583,978
Direct Bills					0		0
Total					\$ 10,510,012		\$ 12,583,978

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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Planning Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,772,985	\$ 0	\$ 7,772,985	\$ 936,314	\$ 8,709,299
Subtotal	100	100.0000	7,772,985	0	7,772,985	936,314	8,709,299
Direct Bills					0		0
Total					\$ 7,772,985		\$ 8,709,299

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	239,209	308,399	2,185,575	107,795	0	0	2,840,978
03 Field and Support Operations	0	6	31,254	0	0	0	31,259
04 Organizational Development Com	393,112	446,885	304,350	140,061	0	0	1,284,408
05 Tech Services	108,754	464,862	31,254	107,739	0	0	712,608
06 Patrol Support Services Comman	442,682	859,699	458,386	344,765	0	0	2,105,532
07 Homeland Security Command	9,180	13,291	744	517,148	0	0	540,363
08 Law Enforcement	5,042,083	7,493,587	3,289,810	10,558,428	8,709,299	0	35,093,207
09 Aviation	214,267	50,387	14,883	0	0	0	279,537
10 Auto Dealers	30,023	55,030	14,883	0	0	0	99,936
11 Other	0	0	0	808,043	0	0	808,043
Total	\$ 6,479,310	\$ 9,692,146	\$ 6,331,139	\$ 12,583,979	\$ 8,709,299	\$ 0	\$ 43,795,871

Field and Support Operations Function and Allocation Basis

The Field and Support Operations Command of the Police Department is responsible for the supervision and support of the Homeland Security Command, Patrol Region 1, Patrol Region 2, Patrol Region 3 and Office of Planning and Data Governance. The Field and Support Operations Command costs are allocated based on the FTE's per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:3 Field & Support Operations

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs- (Default Spread Salary%)

Dept:3 Field & Support Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	5	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	5	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	4	2	0	0
2 Legal Svcs	23,738	7,516	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	23,742	7,517	0	0
3 Field & Support Operations	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0
4 Psy Svcs	0	0	0	0
4 Training	0	0	0	0
4 Employees Svcs	0	0	0	0
4 Retiree Ins	0	0	0	0
4 Risk Management	0	0	0	0
4 Subtotal - Org Development Command	0	0	0	0
5 Tech Svcs	0	1,922	0	0
5 Subtotal - Technology Svcs	0	1,922	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	0	0	0
Total Incoming	5	1,922	0	0

C. Total Allocated

\$ 2,527

\$ 600

=====

23.74%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Field & Support Operations

Dept:3 Field & Support Operations

Allocations 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	364.00	97.7181	0	0	0	0	0
07 Homeland Security Command	8.50	2.2819	0	0	0	0	0
Subtotal	372.5	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:3 Field & Support Operations

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field and Support Operations	0	0	0
04 Organizational Development Com	0	0	0
07 Homeland Security Command	0	0	0
	<u> </u>	<u> </u>	<u> </u>
Total	\$ 0	\$ 0	\$ 0
	=====	=====	=====

Organizational Development Command Function and Allocation Basis

The Organizational Development Command in the Investigative & Special Operations Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, disciplinary actions, drug testing, employee services and retiree insurance. The Command's allocable functions are allocated as follows:

- **General Administration** – Cost for general administrative and clerical work are evenly spread across the Department's activities.
- **Psychological Services** – Costs are allocated based on the number of FTE's per division.
- **Training** – Costs are allocated based on the number of classified FTE's per division.
- **Cadet Training** – Costs are allocated directly to law enforcement.
- **Employee Services** – Costs associated with employee services are allocated based on the number of FTE's per division.
- **Retiree Insurance** – Costs associated with retiree insurance are allocated based on the number of classified FTE's per division.
- **Risk Management** – Costs of audits performed by the Inspections Division are allocated based on the number of audits performed.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:4 Org Development Command

Description	Amount	General Admin	Psy Svcs	Training
Personnel Costs				
Salaries	22,285,041	416,391	1,026,725	11,215,826
Salary % Split		1.87%	4.61%	50.33%
Benefits	17,135,057	197,201	478,641	5,766,778
Subtotal - Personnel Costs	39,420,098	613,592	1,505,366	16,982,604
Services & Supplies Cost				
Supplies	1,388,495	214	2,755	1,017,066
Services	4,802,174	2,382,181	128,098	103,605
Retiree	20,890,765	0	0	0
Subtotal - Services & Supplies	27,081,434	2,382,395	130,853	1,120,671
Department Cost Total	66,501,532	2,995,987	1,636,219	18,103,275
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	66,501,532	2,995,987	1,636,219	18,103,275
General Admin Distribution		2,995,987-	140,662	1,536,552
Grand Total	\$ 66,501,532 =====	=====	\$ 1,776,881 =====	\$ 19,639,827 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
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A. Department Costs

Dept:4 Org Development Command

Description	Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs					
Salaries	S1 22,285,041	76,751	5,227,721	0	4,321,626
Salary % Split			23.46%	.00%	19.39%
Benefits	P 17,135,057	5,799,550	2,652,349	0	2,240,538
Subtotal - Personnel Costs	39,420,098	5,876,301	7,880,070	0	6,562,164
Services & Supplies Cost					
Supplies	P 1,388,495	340,087	18,746	0	9,627
Services	P 4,802,174	60,393	1,914,791	0	213,107
Retiree	P 20,890,765	0	0	20,890,765	0
Subtotal - Services & Supplies	27,081,434	400,480	1,933,537	20,890,765	222,734
Department Cost Total	66,501,532	6,276,781	9,813,607	20,890,765	6,784,898
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	66,501,532	6,276,781	9,813,607	20,890,765	6,784,898
General Admin Distribution		10,516	716,191	0	592,067
Grand Total	\$ 66,501,532 =====	\$ 6,287,297 =====	\$ 10,529,798 =====	\$ 20,890,765 =====	\$ 7,376,965 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	473,356	0	22,224	242,771	1,661	113,156
1 Indirect Costs Expenses	358,363	0	16,825	183,794	1,258	85,667
1 General Services	1,030,036	0	48,360	528,277	3,615	246,231
Subtotal - Citywide Indirect	1,861,755	0	87,409	954,843	6,534	445,054
2 Chief's Admin	327,586	65,526	18,456	201,616	1,380	93,974
2 Budget & Finance	330,312	116,573	20,981	229,195	1,568	106,828
2 Legal Svcs	231,161	73,189	14,289	156,093	1,068	72,755
2 Internal Affairs	116,778	23,283	6,576	71,833	492	33,482
Subtotal-Chief's Command	1,005,837	278,571	60,302	658,737	4,508	307,039
3 Field & Support Operations	0	0	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0	0	0
4 Psy Svcs	0	115,125	5,405	59,044	404	27,521
4 Training	0	1,216,105	57,096	623,707	4,268	290,711
4 Employees Svcs	0	675,464	31,713	346,427	2,371	161,470
4 Retiree Ins	0	1,203,446	56,501	617,214	4,224	287,685
4 Risk Management	0	567,404	26,639	291,006	1,991	135,638
4 Subtotal - Org Development Command	0	3,777,544	177,354	1,937,398	13,258	903,025
5 Tech Svcs	0	9,932,540	466,329	5,094,126	34,860	2,374,383
5 Subtotal - Technology Svcs	0	9,932,540	466,329	5,094,126	34,860	2,374,383
6 Fleet Mgmt	0	136,343	6,401	69,927	479	32,593
6 Property	0	676,286	31,751	346,848	2,374	161,667
Subtotal - Patrol Support Svcs Command	0	812,629	38,153	416,775	2,852	194,260
Total Incoming	2,867,592	14,801,284	829,547	9,061,879	62,011	4,223,761
C. Total Allocated		\$ 84,170,408	\$ 2,606,428	\$ 28,701,706	\$ 6,349,308	\$ 14,753,558
			3.10%	34.10%	7.54%	17.53%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	473,356	0	0	93,543
1 Indirect Costs Expenses	358,363	0	0	70,819
1 General Services	1,030,036	0	0	203,553
Subtotal - Citywide Indirect	1,861,755	0	0	367,915
2 Chief's Admin	327,586	65,526	0	77,686
2 Budget & Finance	330,312	116,573	0	88,312
2 Legal Svcs	231,161	73,189	0	60,145
2 Internal Affairs	116,778	23,283	0	27,678
Subtotal-Chief's Command	1,005,837	278,571	0	253,821
3 Field & Support Operations	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0
4 Psy Svcs	0	115,125	0	22,751
4 Training	0	1,216,105	0	240,324
4 Employees Svcs	0	675,464	0	133,483
4 Retiree Ins	0	1,203,446	0	237,822
4 Risk Management	0	567,404	0	112,129
4 Subtotal - Org Development Command	0	3,777,544	0	746,508
5 Tech Svcs	0	9,932,540	0	1,962,843
5 Subtotal - Technology Svcs	0	9,932,540	0	1,962,843
6 Fleet Mgmt	0	136,343	0	26,944
6 Property	0	676,286	0	133,646
Subtotal - Patrol Support Svcs Command	0	812,629	0	160,590
Total Incoming	2,867,592	14,801,284	0	3,491,677
C. Total Allocated		\$ 84,170,408	\$ 20,890,765	\$ 10,868,642
			24.82%	12.91%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Psy Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.3979	\$ 84,066	\$ 0	\$ 84,066	\$ 0	\$ 84,066
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	115,125	0	115,125	0	115,125
05 Tech Services	100.70	1.6662	31,849	0	31,849	12,925	44,774
06 Patrol Support Services Comman	409.90	6.7822	129,642	0	129,642	52,613	182,255
07 Homeland Security Command	8.50	0.1406	2,688	0	2,688	1,091	3,779
08 Law Enforcement	4,668.70	77.2478	1,476,602	0	1,476,602	599,251	2,075,853
09 Aviation	198.40	3.2827	62,749	0	62,749	25,466	88,215
10 Auto Dealers	27.80	0.4600	8,793	0	8,793	3,568	12,361
Subtotal	6,043.8	100.0000	1,911,514	0	1,911,514	694,914	2,606,428
Direct Bills					0		0
Total					\$ 1,911,514		\$ 2,606,428
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

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Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	136.80	2.6401	\$ 557,331	\$ 0	\$ 557,331	\$ 0	\$ 557,331
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	298.50	5.7607	1,216,105	0	1,216,105	0	1,216,105
05 Tech Services	16.50	0.3184	67,222	0	67,222	26,389	93,611
06 Patrol Support Services Comman	167.00	3.2229	680,367	0	680,367	267,092	947,459
07 Homeland Security Command	5.40	0.1042	22,000	0	22,000	8,637	30,637
08 Law Enforcement	4,368.10	84.2986	17,795,878	0	17,795,878	6,986,141	24,782,019
09 Aviation	169.80	3.2769	691,775	0	691,775	271,570	963,345
10 Auto Dealers	19.60	0.3783	79,851	0	79,851	31,347	111,198
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,181.7	100.0000	21,110,529	0	21,110,529	7,591,177	28,701,706
Direct Bills					0		0
Total					\$ 21,110,529		\$ 28,701,706
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Cadet Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 6,297,362	\$ 0	\$ 6,297,362	\$ 51,946	\$ 6,349,308
Subtotal	100	100.0000	6,297,362	0	6,297,362	51,946	6,349,308
Direct Bills					0		0
Total					\$ 6,297,362		\$ 6,349,308

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Risk Management

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	14	16.6667	\$ 1,323,943	\$ 0	\$ 1,323,943	\$ 0	\$ 1,323,943
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	6	7.1429	567,404	0	567,404	0	567,404
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	5	5.9524	472,837	0	472,837	547,582	1,020,419
07 Homeland Security Command	16	19.0476	1,513,078	0	1,513,078	1,752,262	3,265,340
08 Law Enforcement	43	51.1905	4,066,397	0	4,066,397	4,709,205	8,775,602
Subtotal	84	100.0000	7,943,659	0	7,943,659	7,009,050	14,952,709
Direct Bills					0		0
Total					\$ 7,943,659		\$ 14,952,709

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Employee Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.3979	\$ 493,237	\$ 0	\$ 493,237	\$ 0	\$ 493,237
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	675,464	0	675,464	0	675,464
05 Tech Services	100.70	1.6662	186,866	0	186,866	65,811	252,677
06 Patrol Support Services Comman	409.90	6.7822	760,639	0	760,639	267,886	1,028,525
07 Homeland Security Command	8.50	0.1406	15,773	0	15,773	5,555	21,328
08 Law Enforcement	4,668.70	77.2478	8,663,564	0	8,663,564	3,051,179	11,714,743
09 Aviation	198.40	3.2827	368,165	0	368,165	129,662	497,827
10 Auto Dealers	27.80	0.4600	51,588	0	51,588	18,168	69,756
Subtotal	6,043.8	100.0000	11,215,296	0	11,215,296	3,538,262	14,753,558
Direct Bills					0		0
Total					\$ 11,215,296		\$ 14,753,558
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Retiree Ins Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	136.80	2.6401	\$ 551,529	\$ 0	\$ 551,529	\$ 0	\$ 551,529
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	298.50	5.7607	1,203,446	0	1,203,446	0	1,203,446
05 Tech Services	16.50	0.3184	66,522	0	66,522	0	66,522
06 Patrol Support Services Comman	167.00	3.2229	673,284	0	673,284	0	673,284
07 Homeland Security Command	5.40	0.1042	21,771	0	21,771	0	21,771
08 Law Enforcement	4,368.10	84.2986	17,610,620	0	17,610,620	0	17,610,620
09 Aviation	169.80	3.2769	684,573	0	684,573	0	684,573
10 Auto Dealers	19.60	0.3783	79,020	0	79,020	0	79,020
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,181.7	100.0000	20,890,765	0	20,890,765	0	20,890,765
Direct Bills					0		0
Total					\$ 20,890,765		\$ 20,890,765
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:4 Org Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Risk Management	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	84,066	557,331	0	493,237	551,529	1,323,943	3,010,106
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	115,125	1,216,105	0	675,464	1,203,446	567,404	3,777,544
05 Tech Services	44,774	93,611	0	252,677	66,522	0	457,585
06 Patrol Support Services Comman	182,255	947,459	0	1,028,525	673,284	1,020,419	3,851,942
07 Homeland Security Command	3,779	30,637	0	21,328	21,771	3,265,340	3,342,855
08 Law Enforcement	2,075,853	24,782,019	6,349,308	11,714,743	17,610,620	8,775,602	71,308,146
09 Aviation	88,215	963,345	0	497,827	684,573	0	2,233,960
10 Auto Dealers	12,361	111,198	0	69,756	79,020	0	272,336
11 Other	0	0	0	0	0	0	0
Total	\$ 2,606,428	\$ 28,701,705	\$ 6,349,308	\$ 14,753,557	\$ 20,890,765	\$ 14,952,708	\$ 88,254,474
	=====	=====	=====	=====	=====	=====	=====

Technology Services Function and Allocation Basis

The Office of Technology Services of the Police Department is responsible for the supervision and support of Technology Services. The Office of Technology Services Division is allocated based on transactions per division.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:5 Technology Svcs

Description	Amount	General Admin	Tech Svcs
Personnel Costs			
Salaries	8,442,271	0	8,442,271
Salary % Split			100.00%
Benefits	4,525,597	0	4,525,597
Subtotal - Personnel Costs	12,967,868	0	12,967,868
Services & Supplies Cost			
Supplies	489,240	0	489,240
Services	33,988,435	0	33,988,435
Subtotal - Services & Supplies	34,477,676	0	34,477,676
Department Cost Total	47,445,544	0	47,445,544
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	47,445,544	0	47,445,544
General Admin Distribution		0	0
Grand Total	\$ 47,445,544	0	\$ 47,445,544

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	130,953	0	130,953
1 Indirect Costs Expenses	372,779	0	372,779
1 General Services	284,958	0	284,958
Subtotal - Citywide Indirect	788,690	0	788,690
2 Chief's Admin	90,626	18,128	108,754
2 Budget & Finance	343,599	121,263	464,862
2 Legal Svcs	23,738	7,516	31,254
2 Internal Affairs	89,829	17,910	107,739
Subtotal-Chief's Command	547,792	164,816	712,608
4 Psy Svcs	31,849	12,925	44,774
4 Training	67,222	26,389	93,611
4 Employees Svcs	186,866	65,811	252,677
4 Retiree Ins	66,522	0	66,522
4 Risk Management	0	0	0
Subtotal - Org Development Command	352,459	105,126	457,585
5 Tech Svcs	0	858,723	858,723
5 Subtotal - Technology Svcs	0	858,723	858,723
6 Fleet Mgmt	0	20,451	20,451
6 Property	0	187,093	187,093
6 Subtotal - Patrol Support Svcs Command	0	207,544	207,544
Total Incoming	<u>1,688,941</u>	<u>1,336,209</u>	<u>3,025,150</u>
C. Total Allocated		\$ 50,470,694	\$ 50,470,694
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	11,910	5.1753	\$ 2,542,863	\$ 0	\$ 2,542,863	\$ 0	\$ 2,542,863
03 Field and Support Operations	9	0.0039	1,922	0	1,922	0	1,922
04 Organizational Development Com	46,521	20.2150	9,932,540	0	9,932,540	0	9,932,540
05 Tech Services	4,022	1.7477	858,723	0	858,723	0	858,723
06 Patrol Support Services Comman	13,715	5.9596	2,928,243	0	2,928,243	109,299	3,037,542
07 Homeland Security Command	955	0.4150	203,899	0	203,899	7,611	211,510
08 Law Enforcement	145,480	63.2162	31,060,938	0	31,060,938	1,159,378	32,220,316
09 Aviation	4,396	1.9102	938,575	0	938,575	35,033	973,608
10 Auto Dealers	3,123	1.3571	666,781	0	666,781	24,888	691,669
Subtotal	230,131	100.0000	49,134,484	0	49,134,484	1,336,209	50,470,693
Direct Bills					0		0
Total					\$ 49,134,484		\$ 50,470,693
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	2,542,863	2,542,863
03 Field and Support Operations	1,922	1,922
04 Organizational Development Com	9,932,540	9,932,540
05 Tech Services	858,723	858,723
06 Patrol Support Services Comman	3,037,542	3,037,542
07 Homeland Security Command	211,510	211,510
08 Law Enforcement	32,220,316	32,220,316
09 Aviation	973,608	973,608
10 Auto Dealers	691,669	691,669
Total	\$ 50,470,693 =====	\$ 50,470,693 =====

Patrol Support Services Command Function and Allocation Basis

The Support Services Command in the Investigative & Support Operations Division is responsible for developing long-range strategies, communications, the jail functions, property and preserving records. The Command's allocable functions are:

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the department's activities.
- **Emergency Communications** – Costs associated with emergency communications are allocated directly to law enforcement.
- **Records** – Costs associated with the maintenance of police records are included in the citywide Cost Allocation Plan and are not allocated in the Police Departmental Cost Plan.
- **Fleet Management** – Costs associated with maintenance of Police vehicles are allocated based on the number of vehicles in the Police pool. Police-Aviation is not included.
- **Jail** – Costs associated with services provided to the Jail and inmates are allocated based on the number of inmates booked.
- **Property** – Costs associated with property management are allocated based on the number of FTE positions, excluding Police-Aviation.
- **Crime Analysis** - Costs associated with crime analysis are allocated directly to law enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property	
Personnel Costs								
Salaries	S1 32,605,370	1,209,616	10,147,868	3,883,403	1,165,110	3,531,001	5,711,551	
Salary % Split		3.71%	31.12%	11.91%	3.57%	10.83%	17.52%	
Benefits	P 15,921,699	577,545	4,533,887	2,199,534	586,989	1,650,410	2,943,180	
Subtotal - Personnel Costs	48,527,069	1,787,162	14,681,755	6,082,937	1,752,099	5,181,411	8,654,731	
Services & Supplies Cost								
Supplies	P 214,958	22,980	2,818	2,672	133,176	5,637	41,880	
Services	P 39,002,046	5,056	11,697	2,815	24,827,617	14,007,338	74,825	
Subtotal - Services & Supplies	39,217,004	28,036	14,515	5,487	24,960,793	14,012,974	116,706	
Department Cost Total	87,744,073	1,815,197	14,696,270	6,088,424	26,712,892	19,194,385	8,771,437	
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	
Total Costs After Adjustments	87,744,073	1,815,197	14,696,270	6,088,424	26,712,892	19,194,385	8,771,437	
General Admin Distribution		1,815,197-	586,708	224,522	67,362	204,155	330,221	
Grand Total	\$ 87,744,073		\$ 15,282,978	\$ 6,312,946	\$ 26,780,254	\$ 19,398,540	\$ 9,101,658	
	=====	=====	=====	=====	=====	=====	=====	
			not allocated					

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	Criminal Analysis
Personnel Costs		
Salaries	S1 32,605,370	6,956,821
Salary % Split		21.34%
Benefits	P 15,921,699	3,430,153
Subtotal - Personnel Costs	48,527,069	10,386,975
Services & Supplies Cost		
Supplies	P 214,958	5,794
Services	P 39,002,046	72,698
Subtotal - Services & Supplies	39,217,004	78,493
Department Cost Total	87,744,073	10,465,468
Adjustments to Cost		
Subtotal - Adjustments		0
Total Costs After Adjustments	87,744,073	10,465,468
General Admin Distribution		402,211
Grand Total	\$ 87,744,073 =====	\$ 10,867,679 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Patrol Support Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 533,046	0	\$ 172,293	\$ 65,934	\$ 19,781	\$ 59,950	\$ 96,972
1 Indirect Costs Expenses	689,403	0	222,832	85,274	25,584	77,535	125,417
1 General Services	1,159,922	0	374,915	143,473	43,045	130,453	211,014
Subtotal - Citywide Indirect	2,382,371	0	770,040	294,681	88,410	267,938	433,403
2 Chief's Admin	368,894	73,788	143,086	54,756	16,428	49,787	80,533
2 Budget & Finance	635,440	224,259	277,875	106,338	31,903	96,688	156,397
2 Legal Svcs	348,155	110,231	148,161	56,699	17,011	51,553	83,390
2 Internal Affairs	287,453	57,312	111,436	42,645	12,794	38,775	62,720
Subtotal - Chief's Command	1,639,942	465,590	680,558	260,438	78,136	236,803	383,040
4 Psy Svcs	129,642	52,613	58,909	22,543	6,763	20,498	33,156
4 Training	680,367	267,092	306,242	117,193	35,160	106,558	172,363
4 Employees Svcs	760,639	267,886	332,444	127,220	38,169	115,675	187,110
4 Retiree Ins	673,284	0	217,622	83,280	24,986	75,722	122,484
4 Risk Management	472,837	547,582	329,824	126,218	37,868	114,763	185,636
Subtotal - Org Development Command	2,716,769	1,135,173	1,245,041	476,454	142,946	433,216	700,749
5 Tech Svcs	2,928,243	109,299	981,807	375,720	112,723	341,623	552,593
Subtotal - Technology Svcs	2,928,243	109,299	981,807	375,720	112,723	341,623	552,593
6 Fleet Mgmt	0	374,942	121,190	46,377	13,914	42,169	68,210
6 Property	0	761,565	246,156	94,199	28,262	85,651	138,545
Subtotal-Patrol Support Svcs Command	0	1,136,507	367,346	140,576	42,176	127,820	206,755
Total Incoming	9,667,325	2,846,569	4,044,792	1,547,869	464,391	1,407,400	2,276,540
C. Total Allocated		\$ 100,257,967	\$ 19,327,770	\$ 7,860,815	\$ 27,244,645	\$ 20,805,940	\$ 11,378,198
			=====	=====	=====	=====	=====
			19.28%	7.84%	27.17%	20.75%	11.35%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 533,046	0	\$ 118,115
1 Indirect Costs Expenses	689,403	0	152,761
1 General Services	1,159,922	0	257,021
Subtotal - Citywide Indirect	2,382,371	0	527,897
2 Chief's Admin	368,894	73,788	98,092
2 Budget & Finance	635,440	224,259	190,496
2 Legal Svcs	348,155	110,231	101,571
2 Internal Affairs	287,453	57,312	76,395
Subtotal - Chief's Command	1,639,942	465,590	466,554
4 Psy Svcs	129,642	52,613	40,385
4 Training	680,367	267,092	209,943
4 Employees Svcs	760,639	267,886	227,905
4 Retiree Ins	673,284	0	149,190
4 Risk Management	472,837	547,582	226,109
Subtotal - Org Development Command	2,716,769	1,135,173	853,532
5 Tech Svcs	2,928,243	109,299	673,073
Subtotal - Technology Svcs	2,928,243	109,299	673,073
6 Fleet Mgmt	0	374,942	83,081
6 Property	0	761,565	168,751
Subtotal-Patrol Support Svcs Command	0	1,136,507	251,832
Total Incoming	<u>9,667,325</u>	<u>2,846,569</u>	<u>2,772,888</u>
C. Total Allocated		\$ 100,257,967	\$ 13,640,567 =====
			13.61%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Emergency Communications Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 18,407,651	\$ 0	\$ 18,407,651	\$ 920,119	\$ 19,327,770
Subtotal	100	100.0000	18,407,651	0	18,407,651	920,119	19,327,770
Direct Bills					0		0
Total					\$ 18,407,651		\$ 19,327,770

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	8	0.2010	\$ 54,537	\$ 0	\$ 54,537	\$ 0	\$ 54,537
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	20	0.5024	136,343	0	136,343	0	136,343
05 Tech Services	3	0.0754	20,451	0	20,451	0	20,451
06 Patrol Support Services Comman	55	1.3816	374,942	0	374,942	0	374,942
07 Homeland Security Command	1	0.0251	6,817	0	6,817	27	6,844
08 Law Enforcement	3,894	97.8146	26,545,917	0	26,545,917	105,611	26,651,528
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	3,981	100.0000	27,139,007	0	27,139,007	105,638	27,244,645
Direct Bills					0		0
Total					\$ 27,139,007		\$ 27,244,645
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Jail Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	43,944.00	100.0000	\$ 20,485,824	\$ 0	\$ 20,485,824	\$ 320,116	\$ 20,805,940
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	43,944	100.0000	20,485,824	0	20,485,824	320,116	20,805,940
Direct Bills					0		0
Total					\$ 20,485,824		\$ 20,805,940
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Crime Analysis Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 13,009,765	\$ 0	\$ 13,009,765	\$ 0	\$ 13,009,765
Subtotal	100	100.0000	13,009,765	0	13,009,765	0	13,009,765
Direct Bills					0		0
Total					\$ 13,009,765		\$ 13,009,765

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Property Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.5472	\$ 493,837	\$ 0	\$ 493,837	\$ 0	\$ 493,837
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.2271	676,286	0	676,286	0	676,286
05 Tech Services	100.70	1.7227	187,093	0	187,093	0	187,093
06 Patrol Support Services Comman	409.90	7.0124	761,565	0	761,565	0	761,565
07 Homeland Security Command	8.50	0.1454	15,792	0	15,792	936	16,728
08 Law Enforcement	4,668.70	79.8696	8,674,113	0	8,674,113	513,866	9,187,979
10 Auto Dealers	27.80	0.4756	51,650	0	51,650	3,060	54,710
Subtotal	5,845.4	100.0000	10,860,336	0	10,860,336	517,862	11,378,198
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 10,860,336	=====	\$ 11,378,198

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:6 Patrol Support Svcs Command

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Criminal Analysis	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	54,537	0	493,837	0	548,374
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	136,343	0	676,286	0	812,629
05 Tech Services	0	0	20,451	0	187,093	0	207,544
06 Patrol Support Services Comman	0	0	374,942	0	761,565	0	1,136,507
07 Homeland Security Command	0	0	6,844	0	16,728	0	23,572
08 Law Enforcement	19,327,770	0	26,651,528	20,805,940	9,187,979	13,009,765	88,982,982
09 Aviation	0	0	0	0	0	0	0
10 Auto Dealers	0	0	0	0	54,710	0	54,710
Total	\$ 19,327,770	\$ 0	\$ 27,244,645	\$ 20,805,940	\$ 11,378,198	\$ 13,009,765	\$ 91,766,318
	=====	=====	=====	=====	=====	=====	=====