

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2015 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**



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**City of Houston, Texas
Houston Police Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

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FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

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 is a centralized payroll and accounting office that assist agencies within the government.

¹ 2 CFR PART 225 (Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” Attachment A, F.1.)

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.

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 OMB Circular A-87.

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 base 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 base must reflect the service being provided and it must reflect those who benefit from the service.

After this is accomplished, the information is entered into a cost allocation computer program. This program 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.

The result of the mathematical operations, 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 base for each function that is allocated.

Each schedule is composed of the following sections:

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

The section called Department Costs identifies the amount of costs incurred by the agency as reported on 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.

The next section, Incoming Costs, details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the program 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. As the name implies, 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 Nature and Extent of Services. 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 base and source for each function. If agencies are billed for the service, that will also be noted.

INDIRECT COST RATE PROPOSAL

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an 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. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example. 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 Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." 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 2015 FULL COST ALLOCATION PLAN BASED
ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	Homeland Sec Command	Law Enforcement	Aviation	Auto Dealers	Ike	Red Light Enforcement	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$33,643	\$43,158,340	\$420,333	\$227,873	\$0	\$0	\$0	\$0	\$43,840,189
2 Chief of Police	13,132	11,711,889	203,795	85,860	0	0	0	0	12,014,675
3 Strategic Command	632,872	0	0	0	0	0	0	0	632,872
4 Professional Standards	877,105	29,259,950	751,775	66,060	0	0	0	0	30,954,890
5 Support Operations	112,591	10,605,980	492,871	388,274	0	37,442	0	0	11,637,158
6 Staff Svcs Command	25,914	100,048,742	727,341	242,028	0	0	0	0	101,044,026
7 Forensic Svcs Command	5,212	29,703,649	0	31,970	0	0	0	0	29,740,831
Total Current Allocations	\$1,700,469	\$224,488,550	\$2,596,115	\$1,042,065	\$0	\$37,442	\$0	\$0	\$229,864,640

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HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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**CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES**

Citywide indirect costs are allocated in the Police Department's 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 FTEs and 50% based on expenditures. General Services indirect costs are allocated based on FTEs, excluding Aviation. Claims & Judgments indirect costs are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Claims & Judgements
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Citywide	P	25,509,064	0	12,754,532	12,754,532	0	0
GSD Indirect	P	19,163,479	0	0	0	19,163,479	0
Claims	P	10,477,159	0	0	0	0	10,477,159
Subtotal - Services & Supplies		55,149,702	0	12,754,532	12,754,532	19,163,479	10,477,159
Department Cost Total		55,149,702	0	12,754,532	12,754,532	19,163,479	10,477,159
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		55,149,702	0	12,754,532	12,754,532	19,163,479	10,477,159
General Admin Distribution			0	0	0	0	0
Grand Total		<u>\$55,149,702</u>		<u>\$12,754,532</u>	<u>\$12,754,532</u>	<u>\$19,163,479</u>	<u>\$10,477,159</u>

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Citywide Indirect

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HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Indirect Costs FTEs Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3215%	\$296,092	\$0	\$296,092	\$0	\$296,092
3 Strategic Command	19.63	0.2851%	36,359	0	36,359	0	36,359
4 Professional Standards	339.21	4.9260%	628,283	0	628,283	0	628,283
5 Support Operations	135.95	1.9742%	251,806	0	251,806	0	251,806
6 Staff Svcs Command	796.40	11.5652%	1,475,088	0	1,475,088	0	1,475,088
7 Forensic Svcs Command	242.14	3.5163%	448,491	0	448,491	0	448,491
8 Homeland Sec Command	5.08	0.0738%	9,409	0	9,409	0	9,409
9 Law Enforcement	4,958.54	72.0072%	9,184,185	0	9,184,185	0	9,184,185
10 Aviation	198.20	2.8782%	367,105	0	367,105	0	367,105
11 Auto Dealers	31.16	0.4525%	57,714	0	57,714	0	57,714
Subtotal	6,886.17	100.0000%	12,754,532	0	12,754,532	0	12,754,532
Direct Bills					0		0
Total					\$12,754,532		\$12,754,532

Basis Units: Number of FTEs per division

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Indirect Costs Expenses Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	19,073,196	2.6067%	\$332,475	\$0	\$332,475	\$0	\$332,475
3 Strategic Command	1,974,451	0.2698%	34,418	0	34,418	0	34,418
4 Professional Standards	28,810,095	3.9375%	502,205	0	502,205	0	502,205
5 Support Operations	23,672,660	3.2353%	412,651	0	412,651	0	412,651
6 Staff Svcs Command	92,023,572	12.5768%	1,604,113	0	1,604,113	0	1,604,113
7 Forensic Svcs Command	25,007,744	3.4178%	435,924	0	435,924	0	435,924
8 Homeland Sec Command	555,200	0.0759%	9,678	0	9,678	0	9,678
9 Law Enforcement	532,882,508	72.8288%	9,288,967	0	9,288,967	0	9,288,967
10 Aviation	3,053,536	0.4173%	53,228	0	53,228	0	53,228
11 Auto Dealers	4,639,505	0.6341%	80,874	0	80,874	0	80,874
Subtotal	731,692,467	100.0000%	12,754,532	0	12,754,532	0	12,754,532
Direct Bills					0		0
Total					\$12,754,532		\$12,754,532

Basis Units: Total operating expenditures w/adj for Aviation @ 15%

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3903%	\$458,057	\$0	\$458,057	\$0	\$458,057
3 Strategic Command	19.63	0.2935%	56,247	0	56,247	0	56,247
4 Professional Standards	339.21	5.0719%	971,961	0	971,961	0	971,961
5 Support Operations	135.95	2.0328%	389,546	0	389,546	0	389,546
6 Staff Svcs Command	796.40	11.9079%	2,281,977	0	2,281,977	0	2,281,977
7 Forensic Svcs Command	242.14	3.6205%	693,820	0	693,820	0	693,820
8 Homeland Sec Command	5.08	0.0760%	14,556	0	14,556	0	14,556
9 Law Enforcement	4,958.54	74.1412%	14,208,030	0	14,208,030	0	14,208,030
11 Auto Dealers	31.16	0.4659%	89,285	0	89,285	0	89,285
Subtotal	6,687.97	100.0000%	19,163,479	0	19,163,479	0	19,163,479
Direct Bills					0		0
Total					\$19,163,479		\$19,163,479

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2015 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
9 Law Enforcement	100	100.0000%	\$10,477,159	\$0	\$10,477,159	\$0	\$10,477,159
Subtotal	100	100.0000%	10,477,159	0	10,477,159	0	10,477,159
Direct Bills					0		0
Total					\$10,477,159		\$10,477,159
Basis Units: Directly to Law Enforcement							
Source: Direct assignment							

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 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
2 Chief of Police	\$296,092	\$332,475	\$458,057	\$0	\$1,086,625
3 Strategic Command	36,359	34,418	56,247	0	127,023
4 Professional Standards	628,283	502,205	971,961	0	2,102,448
5 Support Operations	251,806	412,651	389,546	0	1,054,004
6 Staff Svcs Command	1,475,088	1,604,113	2,281,977	0	5,361,179
7 Forensic Svcs Command	448,491	435,924	693,820	0	1,578,234
8 Homeland Sec Command	9,409	9,678	14,556	0	33,643
9 Law Enforcement	9,184,185	9,288,967	14,208,030	10,477,159	43,158,340
10 Aviation	367,105	53,228	0	0	420,333
11 Auto Dealers	57,714	80,874	89,285	0	227,873
Total	\$12,754,532	\$12,754,532	\$19,163,479	\$10,477,159	\$55,149,702

**CHIEF'S COMMAND (CHIEF OF POLICE)
NATURE AND EXTENT OF SERVICES**

The Houston Police Department is responsible for the preservation of law and order within the corporate limits of the City. To accomplish this goal, the department is organized into nine service groups: The Chief's Command, Strategic Command, Management Services, Professional Development, Special Investigations, Criminal Investigations, Tactical Support, Support Operations and Special Divisions. The Chief's Command is responsible for the general administration and support of the department. The activities of the Chief's Command has been 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. Expenditures for Aviation have been adjusted to 15% of total 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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief of Police

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs
Personnel Costs							
Salaries	S1	10,436,316	0	2,913,546	2,576,381	1,359,826	3,586,563
Salary % Split			.00%	27.92%	24.69%	13.03%	34.37%
Benefits	P	4,434,769	0	1,093,576	1,150,874	566,187	1,624,132
Subtotal - Personnel Costs		14,871,085	0	4,007,122	3,727,255	1,926,013	5,210,695
Services & Supplies Cost							
Supplies	P	171,693	0	16,251	64,790	11,458	79,194
Services	P	4,030,418	0	33,463	3,868,913	92,323	35,719
Subtotal - Services & Supplies		4,202,111	0	49,714	3,933,703	103,781	114,913
Department Cost Total		19,073,196	0	4,056,836	7,660,958	2,029,794	5,325,608
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		19,073,196	0	4,056,836	7,660,958	2,029,794	5,325,608
General Admin Distribution			0	0	0	0	0
Grand Total		\$19,073,196		\$4,056,836	\$7,660,958	\$2,029,794	\$5,325,608
						not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief of Police

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs
1 Indirect Costs FTEs	\$296,092	\$0	\$82,661	\$73,095	\$38,580	\$101,755
1 Indirect Costs Expenses	332,475	0	92,818	82,077	43,321	114,259
1 General Services	458,057	0	127,878	113,079	59,684	157,417
Subtotal - Citywide Indirect	1,086,625	0	303,357	268,252	141,584	373,431
2 Chief's Admin	0	101,220	28,258	24,988	13,189	34,786
2 Budget & Finance	0	206,693	57,703	51,026	26,932	71,032
2 Legal Svcs	0	914,892	255,414	225,857	119,208	314,414
Subtotal - Chief of Police	0	1,222,805	341,375	301,870	159,328	420,231
4 Inspection *	0	221,328	0	221,328	0	0
4 Internal Affairs	0	52,217	14,578	12,891	6,804	17,945
4 Psych Svcs	0	29,566	8,254	7,299	3,852	10,161
4 Training	0	129,999	36,292	32,092	16,939	44,676
Subtotal - Professional Standards	0	433,111	59,124	273,610	27,595	72,782
5 Tech Svcs	0	2,281,880	637,041	563,321	297,323	784,195
Subtotal - Support Operations	0	2,281,880	637,041	563,321	297,323	784,195
6 Fleet Mgt	0	422,601	117,979	104,326	55,064	145,232
6 Employees Svcs	0	233,939	65,310	57,752	30,482	80,396
6 Retiree Ins	0	80,104	22,363	19,775	10,437	27,529
Subtotal - Staff Svcs Command	0	736,644	205,652	181,853	95,983	253,156
7 Property	0	157,794	44,052	38,954	20,560	54,228
Subtotal - Forensic Svcs Command	0	157,794	44,052	38,954	20,560	54,228
Total Incoming	1,086,625	4,832,235	1,590,601 22.60%	1,627,860 37.17%	742,374 11.09%	1,958,024 29.14%
C. Total Allocated		\$24,992,055	\$5,647,437	\$9,288,818	\$2,772,168	\$7,283,632

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Chief's Admin Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3215%	\$101,220	\$0	\$101,220	\$0	\$101,220
3 Strategic Command	19.63	0.2851%	12,429	0	12,429	3,757	16,186
4 Professional Standards	339.21	4.9260%	214,781	0	214,781	64,916	279,698
5 Support Operations	135.95	1.9742%	86,081	0	86,081	26,017	112,098
6 Staff Svcs Command	796.40	11.5652%	504,265	0	504,265	152,411	656,676
7 Forensic Svcs Command	242.14	3.5163%	153,318	0	153,318	46,339	199,658
8 Homeland Sec Command	5.08	0.0738%	3,217	0	3,217	972	4,189
9 Law Enforcement	4,958.54	72.0072%	3,139,654	0	3,139,654	948,938	4,088,592
10 Aviation	198.20	2.8782%	125,497	0	125,497	37,930	163,427
11 Auto Dealers	31.16	0.4525%	19,730	0	19,730	5,963	25,693
Subtotal	6,886.17	100.0000%	4,360,193	0	4,360,193	1,287,244	5,647,437
Direct Bills					0		0
Total					\$4,360,193		\$5,647,437

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Budget & Finance Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	19,073,196	2.6067%	\$206,693	\$0	\$206,693	\$0	\$206,693
3 Strategic Command	1,974,451	0.2698%	21,397	0	21,397	3,767	25,164
4 Professional Standards	28,810,095	3.9375%	312,209	0	312,209	54,967	367,176
5 Support Operations	23,672,660	3.2353%	256,536	0	256,536	45,165	301,701
6 Staff Svcs Command	92,023,572	12.5768%	997,242	0	997,242	175,572	1,172,814
7 Forensic Svcs Command	25,007,744	3.4178%	271,004	0	271,004	47,712	318,716
8 Homeland Sec Command	555,200	0.0759%	6,017	0	6,017	1,059	7,076
9 Law Enforcement	532,882,508	72.8288%	5,774,745	0	5,774,745	1,016,688	6,791,433
10 Aviation	3,053,536	0.4173%	33,091	0	33,091	5,826	38,916
11 Auto Dealers	4,639,505	0.6341%	50,277	0	50,277	8,852	59,129
Subtotal	731,692,467	100.0000%	7,929,210	0	7,929,210	1,359,608	9,288,818
Direct Bills					0		0
Total					\$7,929,210		\$9,288,818

Basis Units: Total operating expenditures w/adj for Aviation @ 15%

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Legal Svcs Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	6,519	42.1342%	\$914,892	\$0	\$914,892	\$0	\$914,892
3 Strategic Command	6	0.0388%	842	0	842	403	1,245
4 Professional Standards	3,314	21.4193%	465,095	0	465,095	222,385	687,480
5 Support Operations	38	0.2456%	5,333	0	5,333	2,550	7,883
6 Staff Svcs Command	1,421	9.1843%	199,427	0	199,427	95,356	294,783
7 Forensic Svcs Command	143	0.9243%	20,069	0	20,069	9,596	29,665
8 Homeland Sec Command	9	0.0582%	1,263	0	1,263	604	1,867
9 Law Enforcement	4,010	25.9178%	562,773	0	562,773	269,090	831,864
10 Aviation	7	0.0452%	982	0	982	470	1,452
11 Auto Dealers	5	0.0323%	702	0	702	336	1,037
Subtotal	15,472	100.0000%	2,171,378	0	2,171,378	600,790	2,772,168
Direct Bills					0		0
Total					\$2,171,378		\$2,772,168

Basis Units: Total number of billable hours

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:2 Chief of Police

Department	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs	Total
2 Chief of Police	\$101,220	\$206,693	\$914,892	\$0	\$1,222,805
3 Strategic Command	16,186	25,164	1,245	0	42,595
4 Professional Standards	279,698	367,176	687,480	0	1,334,354
5 Support Operations	112,098	301,701	7,883	0	421,683
6 Staff Svcs Command	656,676	1,172,814	294,783	0	2,124,272
7 Forensic Svcs Command	199,658	318,716	29,665	0	548,039
8 Homeland Sec Command	4,189	7,076	1,867	0	13,132
9 Law Enforcement	4,088,592	6,791,433	831,864	0	11,711,889
10 Aviation	163,427	38,916	1,452	0	203,795
11 Auto Dealers	25,693	59,129	1,037	0	85,860
Total	\$5,647,437	\$9,288,818	\$2,772,168	\$0	\$17,708,424

**STRATEGIC COMMAND
NATURE AND EXTENT OF SERVICES**

The Strategic Command of the Police Department is responsible for the supervision and support of Alternative Dispute Resolution, the Homeland Security Command and the Professional Standards Command. Homeland Security is responsible for supervision and support of police at the Houston Airports, Air Support, Criminal Intelligence, Special Operations and Tactical Operations. The Professional Standards Command is responsible for hiring and training officers and civilian employees and personnel activities, including record keeping, promotional actions, drug testing, personnel concerns, wellness and psychological services. This command is also responsible for investigating employee misconduct. The Strategic Command is allocated based on the FTEs per division supported. The Alternative Dispute Resolution is not allocated.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:3 Strategic Command

Description		Amount	General Admin	Strategic Command	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,397,742	0	522,008	875,734
Salary % Split			.00%	37.35%	62.65%
Benefits	P	538,862	0	182,852	356,010
Subtotal - Personnel Costs		1,936,604	0	704,860	1,231,744
Services & Supplies Cost					
Supplies	P	27,475	0	25,911	1,564
Services	P	10,372	0	13,329	(2,957)
Subtotal - Services & Supplies		37,847	0	39,240	(1,393)
Department Cost Total		1,974,451	0	744,100	1,230,351
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,974,451	0	744,100	1,230,351
General Admin Distribution			0	0	0
Grand Total		\$1,974,451		\$744,100	\$1,230,351
not allocated					

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Command

Department	First Incoming	Second Incoming	Strategic Command	Alt Dispute Resolution
1 Indirect Costs FTEs	\$36,359	\$0	\$13,579	\$22,780
1 Indirect Costs Expenses	34,418	0	12,854	21,564
1 General Services	56,247	0	21,006	35,241
Subtotal - Citywide Indirect	127,023	0	47,439	79,585
2 Chief's Admin	12,429	3,757	6,045	10,141
2 Budget & Finance	21,397	3,767	9,398	15,766
2 Legal Svcs	842	403	465	780
Subtotal - Chief of Police	34,668	7,926	15,908	26,687
3 Strategic Command *	0	10,220	0	10,220
Subtotal - Strategic Command	0	10,220	0	10,220
4 Inspection	0	73,776	27,553	46,223
4 Psych Svcs	0	3,631	1,356	2,275
4 Training	0	28,625	10,691	17,935
Subtotal - Professional Standards	0	106,032	39,599	66,433
5 Tech Svcs	0	251,004	93,741	157,263
Subtotal - Support Operations	0	251,004	93,741	157,263
6 Fleet Mgt	0	39,619	14,796	24,823
6 Employees Svcs	0	28,727	10,728	17,998
6 Retiree Ins	0	17,639	6,587	11,051
Subtotal - Staff Svcs Command	0	85,984	32,112	53,872
7 Property	0	19,376	7,236	12,140
Subtotal - Forensic Svcs Command	0	19,376	7,236	12,140
Total Incoming	161,692	480,543	236,036 37.46%	406,199 62.54%
C. Total Allocated		\$2,616,685	\$980,136	\$1,636,550

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Strategic Command Allocations

Dept:3 Strategic Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Command	12.56	1.2703%	\$10,220	\$0	\$10,220	\$0	\$10,220
4 Professional Standards	339.21	34.3083%	276,006	0	276,006	61,038	337,044
8 Homeland Sec Command	636.94	64.4213%	518,261	0	518,261	114,612	632,872
Subtotal	988.71	100.0000%	804,486	0	804,486	175,649	980,136
Direct Bills					0		0
Total					\$804,486		\$980,136

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:3 Strategic Command

Department	Strategic Command	Alt Dispute Resolution	Total
3 Strategic Command	\$10,220	\$0	\$10,220
4 Professional Standards	337,044	0	337,044
8 Homeland Sec Command	632,872	0	632,872
Total	\$980,136	\$0	\$980,136

**PROFESSIONAL STANDARDS
NATURE AND EXTENT OF SERVICES**

The Professional Standards Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are allocated as follows:

- **General Administration** - Costs for general administrative and clerical work are evenly spread across the department's activities.
- **Inspections** - Costs of audits performed by the Inspections Division have been allocated based on the number of audits performed.
- **Internal Affairs Central Intake Office** - Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Psychological Services** - Costs are allocated based on the number of employees per division.
- **Training** - Costs are allocated based on the number of classified employees per division.
- **Cadet Training** - Cost are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:4 Professional Standards

Description		Amount	General Admin	Inspection	Internal Affairs	Psych Svcs	Training	Cadet Training
Personnel Costs								
Salaries	S1	17,014,274	619,539	2,698,776	5,524,696	759,065	7,406,243	5,955
Salary % Split			3.64%	15.86%	32.47%	4.46%	43.53%	.04%
Benefits	P	11,201,025	230,839	1,035,804	2,130,006	280,373	3,006,118	4,517,884
Subtotal - Personnel Costs		28,215,299	850,378	3,734,580	7,654,702	1,039,438	10,412,361	4,523,839
Services & Supplies Cost								
Supplies	P	474,338	18,795	1,978	8,655	16,764	402,865	25,281
Services	P	120,459	(49,111)	181	2,877	23,376	135,506	7,630
Capital	D	5,833	0	0	0	0	0	0
Subtotal - Services & Supplies		600,630	(30,316)	2,159	11,532	40,140	538,371	32,911
Department Cost Total		28,815,929	820,062	3,736,739	7,666,234	1,079,578	10,950,732	4,556,750
Adjustments to Cost								
Capital	D	(5,833)	0	0	0	0	0	0
Subtotal - Adjustments		(5,833)	0	0	0	0	0	0
Total Costs After Adjustments		28,810,096	820,062	3,736,739	7,666,234	1,079,578	10,950,732	4,556,750
General Admin Distribution			(820,062)	134,992	276,344	37,968	370,459	298
Grand Total		<u>\$28,810,096</u>		<u>\$3,871,731</u>	<u>\$7,942,579</u>	<u>\$1,117,546</u>	<u>\$11,321,191</u>	<u>\$4,557,048</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Professional Standards

Department	First Incoming	Second Incoming	Inspection	Internal Affairs	Psych Svcs	Training	Cadet Training
1 Indirect Costs FTEs	\$628,283	\$0	\$103,423	\$211,719	\$29,089	\$283,824	\$228
1 Indirect Costs Expenses	502,205	0	82,669	169,233	23,252	226,868	182
1 General Services	971,961	0	159,997	327,531	45,001	439,079	353
Subtotal - Citywide Indirect	2,102,448	0	346,089	708,483	97,342	949,771	764
2 Chief's Admin	214,781	64,916	46,042	94,252	12,950	126,352	102
2 Budget & Finance	312,209	54,967	60,442	123,731	17,000	165,870	133
2 Legal Svcs	465,095	222,385	113,168	231,667	31,830	310,566	250
Subtotal - Chief of Police	992,086	342,268	219,651	449,651	61,780	602,788	485
3 Strategic Command	276,006	61,038	55,482	113,577	15,605	152,258	122
Subtotal - Strategic Command	276,006	61,038	55,482	113,577	15,605	152,258	122
4 Inspection	0	368,880	60,722	124,305	17,079	166,640	134
4 Internal Affairs	0	126,814	20,875	42,734	5,871	57,288	46
4 Psych Svcs	0	62,737	10,327	21,141	2,905	28,341	23
4 Training	0	434,074	71,454	146,274	20,097	196,091	158
Subtotal - Professional Standards	0	992,505	163,379	334,454	45,952	448,359	361
5 Tech Svcs	0	732,684	120,609	246,900	33,923	330,987	266
Subtotal - Support Operations	0	732,684	120,609	246,900	33,923	330,987	266
6 Fleet Mgt	0	680,123	111,957	229,188	31,489	307,242	247
6 Employees Svcs	0	496,400	81,714	167,277	22,983	224,246	180
6 Retiree Ins	0	267,472	44,029	90,133	12,384	120,829	97
Subtotal - Staff Svcs Command	0	1,443,995	237,699	486,597	66,856	652,318	524
7 Property	0	334,827	55,117	112,830	15,502	151,256	122
Subtotal - Forensic Svcs Command	0	334,827	55,117	112,830	15,502	151,256	122
Total Incoming	3,370,540	3,907,317	1,198,025	2,452,491	336,960	3,287,737	2,644
			14.05%	28.80%	4.03%	40.48%	12.63%
C. Total Allocated		\$36,087,953	\$5,069,757	\$10,395,070	\$1,454,506	\$14,608,928	\$4,559,692

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Inspection Allocations

Dept:4 Professional Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	6	5.0000%	\$221,328	\$0	\$221,328	\$0	\$221,328
3 Strategic Command	2	1.6667%	73,776	0	73,776	0	73,776
4 Professional Standards	10	8.3333%	368,880	0	368,880	0	368,880
5 Support Operations	2	1.6667%	73,776	0	73,776	12,612	86,388
6 Staff Svcs Command	17	14.1667%	627,097	0	627,097	107,199	734,295
7 Forensic Svcs Command	9	7.5000%	331,992	0	331,992	56,752	388,745
8 Homeland Sec Command	8	6.6667%	295,104	0	295,104	50,446	345,551
9 Law Enforcement	62	51.6667%	2,287,058	0	2,287,058	390,960	2,678,018
10 Aviation	4	3.3333%	147,552	0	147,552	25,223	172,775
Subtotal	120	100.0000%	4,426,564	0	4,426,564	643,193	5,069,757
Direct Bills					0		0
Total					\$4,426,564		\$5,069,757

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Internal Affairs Allocations

Dept:4 Professional Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	7	0.5752%	\$52,217	\$0	\$52,217	\$0	\$52,217
4 Professional Standards	17	1.3969%	126,814	0	126,814	0	126,814
5 Support Operations	4	0.3287%	29,839	0	29,839	4,415	34,253
6 Staff Svcs Command	111	9.1208%	828,020	0	828,020	122,508	950,528
7 Forensic Svcs Command	10	0.8217%	74,596	0	74,596	11,037	85,633
8 Homeland Sec Command	61	5.0123%	455,038	0	455,038	67,324	522,362
9 Law Enforcement	997	81.9228%	7,437,262	0	7,437,262	1,100,366	8,537,628
10 Aviation	10	0.8217%	74,596	0	74,596	11,037	85,633
Subtotal	1,217	100.0000%	9,078,383	0	9,078,383	1,316,687	10,395,070
Direct Bills					0		0
Total					\$9,078,383		\$10,395,070

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Psych Svcs Allocations

Dept:4 Professional Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3215%	\$29,566	\$0	\$29,566	\$0	\$29,566
3 Strategic Command	19.63	0.2851%	3,631	0	3,631	0	3,631
4 Professional Standards	339.21	4.9260%	62,737	0	62,737	0	62,737
5 Support Operations	135.95	1.9742%	25,144	0	25,144	3,862	29,006
6 Staff Svcs Command	796.40	11.5652%	147,295	0	147,295	22,627	169,921
7 Forensic Svcs Command	242.14	3.5163%	44,784	0	44,784	6,879	51,663
8 Homeland Sec Command	5.08	0.0738%	940	0	940	144	1,084
9 Law Enforcement	4,958.54	72.0072%	917,084	0	917,084	140,877	1,057,961
10 Aviation	198.20	2.8782%	36,657	0	36,657	5,631	42,288
11 Auto Dealers	31.16	0.4525%	5,763	0	5,763	885	6,648
Subtotal	6,886.17	100.0000%	1,273,600	0	1,273,600	180,906	1,454,506
Direct Bills					0		0
Total					\$1,273,600		\$1,454,506

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Training Allocations

Dept:4 Professional Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	55.95	1.0122%	\$129,999	\$0	\$129,999	\$0	\$129,999
3 Strategic Command	12.32	0.2229%	28,625	0	28,625	0	28,625
4 Professional Standards	186.82	3.3796%	434,074	0	434,074	0	434,074
5 Support Operations	36.59	0.6619%	85,016	0	85,016	12,249	97,265
6 Staff Svcs Command	259.40	4.6926%	602,712	0	602,712	86,837	689,550
7 Forensic Svcs Command	106.90	1.9339%	248,381	0	248,381	35,786	284,167
8 Homeland Sec Command	3.05	0.0552%	7,087	0	7,087	1,021	8,108
9 Law Enforcement	4,674.75	84.5677%	10,861,720	0	10,861,720	1,564,930	12,426,650
10 Aviation	169.69	3.0697%	394,272	0	394,272	56,806	451,078
11 Auto Dealers	22.35	0.4043%	51,930	0	51,930	7,482	59,412
Subtotal	5,527.82	100.0000%	12,843,817	0	12,843,817	1,765,112	14,608,928
Direct Bills					0		0
Total					\$12,843,817		\$14,608,928

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Cadet Training Allocations

Dept:4 Professional Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$4,558,273	\$0	\$4,558,273	\$1,419	\$4,559,692
Subtotal	100	100.0000%	4,558,273	0	4,558,273	1,419	4,559,692
Direct Bills					0		0
Total					\$4,558,273		\$4,559,692

Basis Units: Directly to Law Enforcement
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:4 Professional Standards

Department	Inspection	Internal Affairs	Psych Svcs	Training	Cadet Training	Total
2 Chief of Police	\$221,328	\$52,217	\$29,566	\$129,999	\$0	\$433,111
3 Strategic Command	73,776	0	3,631	28,625	0	106,032
4 Professional Standards	368,880	126,814	62,737	434,074	0	992,505
5 Support Operations	86,388	34,253	29,006	97,265	0	246,913
6 Staff Svcs Command	734,295	950,528	169,921	689,550	0	2,544,295
7 Forensic Svcs Command	388,745	85,633	51,663	284,167	0	810,208
8 Homeland Sec Command	345,551	522,362	1,084	8,108	0	877,105
9 Law Enforcement	2,678,018	8,537,628	1,057,961	12,426,650	4,559,692	29,259,950
10 Aviation	172,775	85,633	42,288	451,078	0	751,775
11 Auto Dealers	0	0	6,648	59,412	0	66,060
Total	\$5,069,757	\$10,395,070	\$1,454,506	\$14,608,928	\$4,559,692	\$36,087,953

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**SUPPORT OPERATIONS
NATURE AND EXTENT OF SERVICES**

The Support Operations of the Police Department is responsible for the supervision and support of Technology Services, Staff Services Command and the Forensic Services Command. Staff Services Command is responsible for the supervision and support of Crime Analysis, Employee Services, Emergency Communications, Jail, Planning, Records and Fleet. The Forensic Services Command is responsible for the Crime Lab, Identification and Property. Support Operations is allocated based on the FTEs per division supported. The Technology Services division is allocated based on the number of transactions per division.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:5 Support Operations

Description		Amount	General Admin	Support Ops	Tech Svcs
<hr/>					
Personnel Costs					
Salaries	S1	8,782,658	0	2,620,702	6,161,956
Salary % Split			.00%	29.84%	70.16%
Benefits	P	3,816,274	0	1,042,013	2,774,261
Subtotal - Personnel Costs		12,598,932	0	3,662,715	8,936,217
<hr/>					
Services & Supplies Cost					
Supplies	P	1,090,982	0	71,492	1,019,490
Services	P	9,982,746	0	272,706	9,710,040
Capital	D	14,990	0	0	0
Subtotal - Services & Supplies		11,088,718	0	344,198	10,729,530
<hr/>					
Department Cost Total		23,687,650	0	4,006,913	19,665,747
<hr/>					
Adjustments to Cost					
Capital	D	(14,990)	0	0	0
Subtotal - Adjustments		(14,990)	0	0	0
<hr/>					
Total Costs After Adjustments		23,672,660	0	4,006,913	19,665,747
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		<u>\$23,672,660</u>		<u>\$4,006,913</u>	<u>\$19,665,747</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Support Operations

Department	First Incoming	Second Incoming	Support Ops	Tech Svcs
1 Indirect Costs FTEs	\$251,806	\$0	\$75,138	\$176,668
1 Indirect Costs Expenses	412,651	0	123,133	289,518
1 General Services	389,546	0	116,239	273,308
Subtotal - Citywide Indirect	1,054,004	0	314,509	739,494
2 Chief's Admin	86,081	26,017	33,450	78,649
2 Budget & Finance	256,536	45,165	90,026	211,675
2 Legal Svcs	5,333	2,550	2,352	5,531
Subtotal - Chief of Police	347,950	73,732	125,828	295,855
4 Inspection	73,776	12,612	25,778	60,610
4 Internal Affairs *	29,839	4,415	0	34,253
4 Psych Svcs	25,144	3,862	8,655	20,351
4 Training	85,016	12,249	29,023	68,242
Subtotal - Professional Standards	213,775	33,138	63,457	183,456
5 Support Ops *	0	392,385	0	392,385
5 Tech Svcs	0	1,215,440	362,681	852,759
Subtotal - Support Operations	0	1,607,825	362,681	1,245,144
6 Fleet Mgt	0	389,585	116,250	273,335
6 Employees Svcs	0	198,949	59,365	139,584
6 Retiree Ins	0	52,386	15,632	36,754
Subtotal - Staff Svcs Command	0	640,921	191,248	449,673
7 Property	0	134,193	40,043	94,151
Subtotal - Forensic Svcs Command	0	134,193	40,043	94,151
Total Incoming	1,615,729	2,489,809	1,097,766 18.38%	3,007,772 81.62%
C. Total Allocated		\$27,778,198	\$5,104,679	\$22,673,519

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Support Ops Allocations

Dept:5 Support Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Support Operations	99.69	8.7583%	\$392,385	\$0	\$392,385	\$0	\$392,385
6 Staff Svcs Command	796.40	69.9683%	3,134,673	0	3,134,673	478,929	3,613,602
7 Forensic Svcs Command	242.14	21.2734%	953,076	0	953,076	145,615	1,098,691
Subtotal	1,138.23	100.0000%	4,480,135	0	4,480,135	624,544	5,104,679
Direct Bills					0		0
Total					\$4,480,135		\$5,104,679

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Tech Svcs Allocations

Dept:5 Support Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	19,082	10.9662%	\$2,281,880	\$0	\$2,281,880	\$0	\$2,281,880
3 Strategic Command	2,099	1.2063%	251,004	0	251,004	0	251,004
4 Professional Standards	6,127	3.5211%	732,684	0	732,684	0	732,684
5 Support Operations	10,164	5.8411%	1,215,440	0	1,215,440	0	1,215,440
6 Staff Svcs Command	39,461	22.6778%	4,718,859	0	4,718,859	539,094	5,257,953
7 Forensic Svcs Command	9,737	5.5958%	1,164,378	0	1,164,378	133,022	1,297,400
8 Homeland Sec Command	845	0.4856%	101,048	0	101,048	11,544	112,591
9 Law Enforcement	79,598	45.7441%	9,518,556	0	9,518,556	1,087,424	10,605,980
10 Aviation	3,699	2.1258%	442,337	0	442,337	50,534	492,871
11 Auto Dealers	2,914	1.6746%	348,464	0	348,464	39,809	388,274
13 Red Light Enforcement	281	0.1615%	33,603	0	33,603	3,839	37,442
Subtotal	174,007	100.0000%	20,808,254	0	20,808,254	1,865,266	22,673,519
Direct Bills					0		0
Total					\$20,808,254		\$22,673,519

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:5 Support Operations

Department	Support Ops	Tech Svcs	Total
2 Chief of Police	\$0	\$2,281,880	\$2,281,880
3 Strategic Command	0	251,004	251,004
4 Professional Standards	0	732,684	732,684
5 Support Operations	392,385	1,215,440	1,607,825
6 Staff Svcs Command	3,613,602	5,257,953	8,871,556
7 Forensic Svcs Command	1,098,691	1,297,400	2,396,091
8 Homeland Sec Command	0	112,591	112,591
9 Law Enforcement	0	10,605,980	10,605,980
10 Aviation	0	492,871	492,871
11 Auto Dealers	0	388,274	388,274
13 Red Light Enforcement	0	37,442	37,442
Total	\$5,104,679	\$22,673,519	\$27,778,198

**STAFF SERVICES COMMAND
NATURE AND EXTENT OF SERVICES**

The Staff Services Command is responsible for developing long-range strategies, providing the employees throughout the department with various types of resources inclusive of, but not limited to: emergency communications, information assessments, detention and evidentiary support services, record keeping, human resources services and technological support. The Staff Services Command also process prisoners in jail, maintains Police fleet vehicles and receives, analyzes and preserves physical evidence in the crime lab. 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 have been allocated directly to Law Enforcement.
- **Records** - Costs associated with the maintenance of police records are included in the Citywide Cost Allocation Plan and have not been allocated in the Police Department Cost Plan.
- **Fleet Management** - Costs associated with maintenance of police vehicles have been allocated based on the number of vehicles in the Police pool. Police-Aviation has been excluded.
- **Jail** - Costs associated with services provided to the Jail and inmates have been allocated based on the number of inmates booked.
- **Crime Analysis** - Costs associated with crime analysis are allocated directly to Law Enforcement.
- **Employee Services** - Costs associated with employee services are allocated based on the number of FTEs per division.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

**STAFF SERVICES COMMAND
NATURE AND EXTENT OF SERVICES**

Continued

- **Planning** - Costs associated with planning are allocated directly to Law Enforcement.
- **Retiree Insurance** - Costs associated with retiree insurance are allocated based on the number of classified FTEs per division.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Communcn	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning
Personnel Costs										
Salaries	S1	41,348,107	457,605	7,572,854	3,311,775	565,453	15,858,289	6,415,562	5,273,851	1,892,718
<i>Salary % Split</i>			<i>1.11%</i>	<i>18.31%</i>	<i>8.01%</i>	<i>1.37%</i>	<i>38.35%</i>	<i>15.52%</i>	<i>12.75%</i>	<i>4.58%</i>
Benefits	P	17,854,635	182,135	3,136,655	1,542,001	365,065	7,207,839	2,543,445	2,151,460	726,035
Subtotal - Personnel Costs		59,202,742	639,740	10,709,509	4,853,776	930,518	23,066,128	8,959,007	7,425,311	2,618,753
Services & Supplies Cost										
Supplies	P	14,219,539	5,598	4,802	14,457	12,687,971	129,487	8,422	66,136	1,302,666
Services	P	10,687,066	333,409	1,536	28,014	9,585,575	408,825	1,469	251,389	76,849
Retiree	P	7,914,224	0	0	0	0	0	0	0	0
Transfers & Capital	D	2,507,915	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		35,328,744	339,007	6,338	42,471	22,273,546	538,312	9,891	317,525	1,379,515
Department Cost Total		94,531,486	978,747	10,715,847	4,896,247	23,204,064	23,604,440	8,968,898	7,742,836	3,998,268
Adjustments to Cost										
Transfers & Capital	D	(2,507,915)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(2,507,915)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		92,023,571	978,747	10,715,847	4,896,247	23,204,064	23,604,440	8,968,898	7,742,836	3,998,268
General Admin Distribution			(978,747)	181,262	79,270	13,535	379,581	153,562	126,234	45,304
Grand Total		\$92,023,571		\$10,897,109	\$4,975,517	\$23,217,599	\$23,984,021	\$9,122,460	\$7,869,070	\$4,043,572
not allocated										

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Dept:6 Staff Svcs Command

A. Department Costs

Description		Amount	Retiree Ins
<hr/>			
Personnel Costs			
Salaries	S1	41,348,107	0
<i>Salary % Split</i>			.00%
Benefits	P	17,854,635	0
Subtotal - Personnel Costs		59,202,742	0
<hr/>			
Services & Supplies Cost			
Supplies	P	14,219,539	0
Services	P	10,687,066	0
Retiree	P	7,914,224	7,914,224
Transfers & Capital	D	2,507,915	0
Subtotal - Services & Supplies		35,328,744	7,914,224
<hr/>			
Department Cost Total		94,531,486	7,914,224
<hr/>			
Adjustments to Cost			
Transfers & Capital	D	(2,507,915)	0
Subtotal - Adjustments		(2,507,915)	0
<hr/>			
Total Costs After Adjustments		92,023,571	7,914,224
<hr/>			
General Admin Distribution			0
<hr/>			
Grand Total		<u>\$92,023,571</u>	<u>\$7,914,224</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Communcn	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins
1 Indirect Costs FTEs	\$1,475,088	\$0	\$273,184	\$119,469	\$20,398	\$572,074	\$231,436	\$190,249	\$68,278	\$0
1 Indirect Costs Expenses	1,604,113	0	297,079	129,919	22,182	622,112	251,679	206,890	74,250	0
1 General Services	2,281,977	0	422,618	184,820	31,556	885,004	358,033	294,318	105,627	0
Subtotal - Citywide Indirect	5,361,179	0	992,882	434,209	74,137	2,079,190	841,148	691,458	248,155	0
2 Chief's Admin	504,265	152,411	121,615	53,185	9,081	254,674	103,030	84,695	30,396	0
2 Budget & Finance	997,242	175,572	217,203	94,988	16,218	454,844	184,010	151,264	54,287	0
2 Legal Svcs	199,427	95,356	54,593	23,875	4,076	114,324	46,250	38,020	13,645	0
Subtotal - Chief of Police	1,700,934	423,339	393,412	172,048	29,375	823,842	333,290	273,978	98,327	0
4 Inspection	627,097	107,199	135,990	59,472	10,154	284,777	115,208	94,706	33,989	0
4 Internal Affairs	828,020	122,508	176,036	76,985	13,144	368,637	149,134	122,594	43,998	0
4 Psych Svcs	147,295	22,627	31,469	13,762	2,350	65,899	26,660	21,916	7,865	0
4 Training	602,712	86,837	127,703	55,848	9,535	267,423	108,188	88,935	31,918	0
Subtotal - Professional Standards	2,205,124	339,171	471,199	206,066	35,184	986,737	399,190	328,150	117,769	0
5 Support Ops	3,134,673	478,929	669,233	292,670	49,971	1,401,439	566,960	466,064	167,265	0
5 Tech Svcs	4,718,859	539,094	973,764	425,848	72,709	2,039,157	824,953	678,144	243,377	0
Subtotal - Support Operations	7,853,532	1,018,023	1,642,998	718,519	122,680	3,440,596	1,391,913	1,144,209	410,642	0
6 Fleet Mgt	0	2,865,763	530,735	232,102	39,629	1,111,410	449,627	369,612	132,649	0
6 Employees Svcs	0	1,165,452	215,840	94,391	16,116	451,989	182,855	150,314	53,946	0
6 Retiree Ins	0	371,385	68,780	30,079	5,136	144,032	58,269	47,899	17,190	0
Subtotal - Staff Svcs Command	0	4,402,599	815,354	356,572	60,881	1,707,431	690,751	567,825	203,785	0
7 Property	0	786,108	145,586	63,668	10,871	304,871	123,337	101,388	36,387	0
Subtotal - Forensic Svcs Command	0	786,108	145,586	63,668	10,871	304,871	123,337	101,388	36,387	0
Total Incoming	17,120,769	6,969,240	4,461,430	1,951,081	333,128	9,342,667	3,779,629	3,107,008	1,115,066	0
			13.23%	5.97%	20.28%	28.70%	11.11%	9.45%	4.44%	6.82%
C. Total Allocated		\$116,113,580	\$15,358,540	\$6,926,598	\$23,550,726	\$33,326,687	\$12,902,089	\$10,976,078	\$5,158,637	\$7,914,224

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Emergency Communctn Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$14,067,848	\$0	\$14,067,848	\$1,290,692	\$15,358,540
Subtotal	100	100.0000%	14,067,848	0	14,067,848	1,290,692	15,358,540
Direct Bills					0		0
Total					\$14,067,848		\$15,358,540
Basis Units: Directly to Law Enforcement							
Source: Direct assignment							

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Fleet Mgt Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	64	1.8018%	\$422,601	\$0	\$422,601	\$0	\$422,601
3 Strategic Command	6	0.1689%	39,619	0	39,619	0	39,619
4 Professional Standards	103	2.8998%	680,123	0	680,123	0	680,123
5 Support Operations	59	1.6610%	389,585	0	389,585	0	389,585
6 Staff Svcs Command	434	12.2185%	2,865,763	0	2,865,763	0	2,865,763
7 Forensic Svcs Command	43	1.2106%	283,935	0	283,935	1,436	285,371
8 Homeland Sec Command	2	0.0563%	13,206	0	13,206	67	13,273
9 Law Enforcement	2,817	79.3074%	18,601,045	0	18,601,045	94,070	18,695,115
11 Auto Dealers	24	0.6757%	158,475	0	158,475	801	159,277
Subtotal	3,552	100.0000%	23,454,353	0	23,454,353	96,374	23,550,726
Direct Bills					0		0
Total					\$23,454,353		\$23,550,726

Basis Units: Total number of vehicles in Police pool, excl Police Aviation

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100,581	99.5152%	\$30,475,387	\$0	\$30,475,387	\$2,689,730	\$33,165,117
10 Aviation	490	0.4848%	148,467	0	148,467	13,104	161,570
Subtotal	101,071	100.0000%	30,623,854	0	30,623,854	2,702,834	33,326,687
Direct Bills					0		0
Total					\$30,623,854		\$33,326,687

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Crime Analysis Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$11,808,642	\$0	\$11,808,642	\$1,093,447	\$12,902,089
Subtotal	100	100.0000%	11,808,642	0	11,808,642	1,093,447	12,902,089
Direct Bills					0		0
Total					\$11,808,642		\$12,902,089
Basis Units: Directly to Law Enforcement							
Source: Direct assignment							

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Employees Svcs Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3215%	\$233,939	\$0	\$233,939	\$0	\$233,939
3 Strategic Command	19.63	0.2851%	28,727	0	28,727	0	28,727
4 Professional Standards	339.21	4.9260%	496,400	0	496,400	0	496,400
5 Support Operations	135.95	1.9742%	198,949	0	198,949	0	198,949
6 Staff Svcs Command	796.40	11.5652%	1,165,452	0	1,165,452	0	1,165,452
7 Forensic Svcs Command	242.14	3.5163%	354,348	0	354,348	40,045	394,393
8 Homeland Sec Command	5.08	0.0738%	7,434	0	7,434	840	8,274
9 Law Enforcement	4,958.54	72.0072%	7,256,327	0	7,256,327	820,041	8,076,368
10 Aviation	198.20	2.8782%	290,046	0	290,046	32,778	322,824
11 Auto Dealers	31.16	0.4525%	45,600	0	45,600	5,153	50,753
Subtotal	6,886.17	100.0000%	10,077,220	0	10,077,220	898,858	10,976,078
Direct Bills					0		0
Total					\$10,077,220		\$10,976,078

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Planning Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$4,836,049	\$0	\$4,836,049	\$322,589	\$5,158,637
Subtotal	100	100.0000%	4,836,049	0	4,836,049	322,589	5,158,637
Direct Bills					0		0
Total					\$4,836,049		\$5,158,637

Basis Units: Directly to Law Enforcement
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Retiree Ins Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	55.95	1.0122%	\$80,104	\$0	\$80,104	\$0	\$80,104
3 Strategic Command	12.32	0.2229%	17,639	0	17,639	0	17,639
4 Professional Standards	186.82	3.3796%	267,472	0	267,472	0	267,472
5 Support Operations	36.59	0.6619%	52,386	0	52,386	0	52,386
6 Staff Svcs Command	259.40	4.6926%	371,385	0	371,385	0	371,385
7 Forensic Svcs Command	106.90	1.9339%	153,050	0	153,050	0	153,050
8 Homeland Sec Command	3.05	0.0552%	4,367	0	4,367	0	4,367
9 Law Enforcement	4,674.75	84.5677%	6,692,877	0	6,692,877	0	6,692,877
10 Aviation	169.69	3.0697%	242,947	0	242,947	0	242,947
11 Auto Dealers	22.35	0.4043%	31,999	0	31,999	0	31,999
Subtotal	5,527.82	100.0000%	7,914,224	0	7,914,224	0	7,914,224
Direct Bills					0		0
Total					\$7,914,224		\$7,914,224

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
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Allocation Summary

Dept:6 Staff Svcs Command

Department	Emergency Communcn	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins	Total
2 Chief of Police	\$0	\$0	\$422,601	\$0	\$0	\$233,939	\$0	\$80,104	\$736,644
3 Strategic Command	0	0	39,619	0	0	28,727	0	17,639	85,984
4 Professional Standards	0	0	680,123	0	0	496,400	0	267,472	1,443,995
5 Support Operations	0	0	389,585	0	0	198,949	0	52,386	640,921
6 Staff Svcs Command	0	0	2,865,763	0	0	1,165,452	0	371,385	4,402,599
7 Forensic Svcs Command	0	0	285,371	0	0	394,393	0	153,050	832,813
8 Homeland Sec Command	0	0	13,273	0	0	8,274	0	4,367	25,914
9 Law Enforcement	15,358,540	0	18,695,115	33,165,117	12,902,089	8,076,368	5,158,637	6,692,877	100,048,742
10 Aviation	0	0	0	161,570	0	322,824	0	242,947	727,341
11 Auto Dealers	0	0	159,277	0	0	50,753	0	31,999	242,028
Total	\$15,358,540	\$0	\$23,550,726	\$33,326,687	\$12,902,089	\$10,976,078	\$5,158,637	\$7,914,224	\$109,186,982

**FORENSIC SERVICES COMMAND
NATURE AND EXTENT OF SERVICES**

The Forensic Services Command is responsible for the Crime Lab, Identification, and Property. Forensic Services Command is allocated as follows:

- **General Administration** - Costs for general administrative and clerical work are evenly spread across the Command's activities.
- **Crime Lab** - Costs associated with the Crime Lab have been allocated directly to Law Enforcement.
- **Identification** - Costs associated with the identification system have been allocated directly to Law Enforcement.
- **Property** - Costs associated with property management have been allocated based on the number of FTEs, excluding Police-Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:7 Forensic Svcs Command

Description		Amount	General Admin	Crime Lab	Identification	Property
Personnel Costs						
Salaries	S1	14,189,777	545,606	4,169,704	6,045,293	3,429,174
Salary % Split			3.85%	29.39%	42.60%	24.17%
Benefits	P	5,979,598	189,967	1,837,614	2,439,651	1,512,366
Subtotal - Personnel Costs		20,169,375	735,573	6,007,318	8,484,944	4,941,540
Services & Supplies Cost						
Supplies	P	852,163	9,753	626,839	177,178	38,393
Services	P	3,986,206	40,056	591,102	3,346,101	8,947
Capital	D	20,020	0	0	0	0
Subtotal - Services & Supplies		4,858,389	49,809	1,217,941	3,523,279	47,340
Department Cost Total		25,027,764	785,382	7,225,259	12,008,223	4,988,880
Adjustments to Cost						
Capital	D	(20,020)	0	0	0	0
Subtotal - Adjustments		(20,020)	0	0	0	0
Total Costs After Adjustments		25,007,744	785,382	7,225,259	12,008,223	4,988,880
General Admin Distribution			(785,382)	240,015	347,977	197,389
Grand Total		<u>\$25,007,744</u>		<u>\$7,465,274</u>	<u>\$12,356,200</u>	<u>\$5,186,269</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Forensic Svcs Command

Department	First Incoming	Second Incoming	Crime Lab	Identification	Property
1 Indirect Costs FTEs	\$448,491	\$0	\$137,060	\$198,712	\$112,719
1 Indirect Costs Expenses	435,924	0	133,220	193,144	109,560
1 General Services	693,820	0	212,034	307,409	174,377
Subtotal - Citywide Indirect	1,578,234	0	482,314	699,265	396,656
2 Chief's Admin	153,318	46,339	61,016	88,462	50,180
2 Budget & Finance	271,004	47,712	97,401	141,213	80,103
2 Legal Svcs	20,069	9,596	9,066	13,144	7,456
Subtotal - Chief of Police	444,392	103,648	167,483	242,819	137,738
4 Inspection	331,992	56,752	118,802	172,240	97,703
4 Internal Affairs	74,596	11,037	26,170	37,941	21,522
4 Psych Svcs	44,784	6,879	15,788	22,890	12,984
4 Training	248,381	35,786	86,842	125,905	71,419
Subtotal - Professional Standards	699,753	110,455	247,602	358,977	203,629
5 Support Ops	953,076	145,615	335,764	486,795	276,133
5 Tech Svcs	1,164,378	133,022	396,490	574,836	326,074
Subtotal - Support Operations	2,117,454	278,637	732,253	1,061,631	602,207
6 Fleet Mgt	283,935	1,436	87,210	126,439	71,722
6 Employees Svcs	354,348	40,045	120,528	174,743	99,122
6 Retiree Ins	153,050	0	46,772	67,811	38,466
Subtotal - Staff Svcs Command	791,332	41,481	254,510	368,993	209,310
7 Property	0	239,011	73,043	105,898	60,070
Subtotal - Forensic Svcs Command	0	239,011	73,043	105,898	60,070
Total Incoming	5,631,165	773,231	1,957,205 30.00%	2,837,582 48.37%	1,609,610 21.63%
C. Total Allocated		\$31,412,140	\$9,422,479	\$15,193,782	\$6,795,879

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Crime Lab Allocations

Dept:7 Forensic Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$9,186,177	\$0	\$9,186,177	\$236,302	\$9,422,479
Subtotal	100	100.0000%	9,186,177	0	9,186,177	236,302	9,422,479
Direct Bills					0		0
Total					\$9,186,177		\$9,422,479
Basis Units: Directly to Law Enforcement							
Source: Direct assignment							

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Identification Allocations

Dept:7 Forensic Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$14,851,189	\$0	\$14,851,189	\$342,594	\$15,193,782
Subtotal	100	100.0000%	14,851,189	0	14,851,189	342,594	15,193,782
Direct Bills					0		0
Total					\$14,851,189		\$15,193,782
Basis Units: Directly to Law Enforcement							
Source: Direct assignment							

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Property Allocations

Dept:7 Forensic Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.86	2.3903%	\$157,794	\$0	\$157,794	\$0	\$157,794
3 Strategic Command	19.63	0.2935%	19,376	0	19,376	0	19,376
4 Professional Standards	339.21	5.0719%	334,827	0	334,827	0	334,827
5 Support Operations	135.95	2.0328%	134,193	0	134,193	0	134,193
6 Staff Svcs Command	796.40	11.9079%	786,108	0	786,108	0	786,108
7 Forensic Svcs Command	242.14	3.6205%	239,011	0	239,011	0	239,011
8 Homeland Sec Command	5.08	0.0760%	5,014	0	5,014	198	5,212
9 Law Enforcement	4,958.54	74.1412%	4,894,462	0	4,894,462	192,925	5,087,388
11 Auto Dealers	31.16	0.4659%	30,757	0	30,757	1,212	31,970
Subtotal	6,687.97	100.0000%	6,601,544	0	6,601,544	194,335	6,795,879
Direct Bills					0		0
Total					\$6,601,544		\$6,795,879

Basis Units: Number of FTEs per division, excl Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:7 Forensic Svcs Command

Department	Crime Lab	Identification	Property	Total
2 Chief of Police	\$0	\$0	\$157,794	\$157,794
3 Strategic Command	0	0	19,376	19,376
4 Professional Standards	0	0	334,827	334,827
5 Support Operations	0	0	134,193	134,193
6 Staff Svcs Command	0	0	786,108	786,108
7 Forensic Svcs Command	0	0	239,011	239,011
8 Homeland Sec Command	0	0	5,212	5,212
9 Law Enforcement	9,422,479	15,193,782	5,087,388	29,703,649
11 Auto Dealers	0	0	31,970	31,970
Total	\$9,422,479	\$15,193,782	\$6,795,879	\$31,412,140